

AS STAPLE AS SUNLIGHT...

Our cut glass is as staple as sunlight. It is as genuine and true of worth as the rays of Old Sol himself, and sparkles scarcely less brilliantly. The assortment is most large, the prices very low and visitors always welcome. We have just unpacked a new shipment of beautiful cut glass.

Barr's Jewelry Store

Corner State and Liberty Streets.

Leaders in Low Prices

THE MARKETS.

STEINER'S MARKET.
Chickens—19 cents per pound.
Spring chickens—12% to 15c.
Eggs—13c cash.

THE MARKETS.
Portland, Or., May 19.—Wheat, Walla Walla, 66c; Bluestem, 67c.
San Francisco, May 19.—Wheat, cash \$1.15.
Chicago, May 19.—Wheat, July, opening, 74% @ 74%; clover, 74% @ 74%; barley, 68 @ 72c; flax, \$1.58; Northwestern, \$1.77.
Tacoma, Wash., May 19.—Wheat, Bluestem, 66%; Club, 65%.

THE MARKETS.
The local market quotations yesterday were as follows:
Wheat—55 cents.
Oats—Nominal at \$1.10 per cental.
Hay—Cheaf, \$8; clover, \$6 @ \$7; timothy, \$9 @ \$10; wheat, \$3.
Flour—75 to 85c per sack; \$2.70 to \$3 per barrel.
Mill Feed—Bran, \$17.00; shorts, \$19.00; Butter—12 1/2 @ 15c per lb (buying); creamery, 17 1/2c.
Eggs—13 1/2c cash.
Chickens—10 cents per pound.
Spring chickens—12% to 15c.
Pork—Gross, 5 @ 5 1/2c; dressed, 6 @ 7 1/2c.
Beef—Steers, 3 1/2 @ 4 1/2c; cows, 3 1/2c; good heifers, 4c.
Mutton—Sheep, 4 @ 4 1/2c, on foot.
Wool—6 @ 6 1/2c, dressed.
Potatoes—75c per bushel.
Wool—12 @ 13c.
Mohair—23 1/2 cents.

BALFOUR, GUTHRIE & CO.

Buyers and Shippers of

GRAIN

Dealers in

Hop Growers' Supplies

Warehouses at

TURNER. MACLEAY.
FRATUM. BROOKS.
HAW. SALZM.
SWITZERLAND. HALSEY.

MFGRS. OF "ROYAL" FLOUR.

J. G. GRAHAM,

Manager

207 Commercial St., Salem.

S. C. STONE, M.D.

PROPRIETOR OF

STONE'S DRUG STORES

SALEM, OREGON.

The stores (two in number), are located at No. 235 and 297 Commercial street, and are well stocked with a complete line of drugs and medicines, toilet articles, perfumery, brushes, etc.

DR. STONE

Has had some 25 years' experience in the practice of medicine, and now makes no charge for consultation, examination or prescription. He neither does a cash business. He neither buys on time nor sells on time. Ledger, journals, day-books, bookkeepers, bill collectors, and all the modern paraphernalia of credit drug stores, are unknown in his business, hence a full stock and correct prices.

If You Could Look

into the future and see the condition to which your cough, if neglected, will bring you, you would seek relief at once—and that naturally would be through

Shiloh's Consumption Cure

Guaranteed to cure Consumption, Bronchitis, Asthma, and all Lung Troubles. Cures Coughs and Colds in a day. 25 cents. Write to S. C. Stone & Co., 235 N. Y., for free trial bottle.

Kerr's Clover Root Tea purifies the Blood

VISIT DR. JORDAN'S GREAT MUSEUM OF ANATOMY

1021 MARKET ST., SAN FRANCISCO, CAL.

The Largest Anatomical Museum in the World. Exhibits of Dry, Contracted, and otherwise diseased organs of the human body, as they appear in the various stages of decay. DR. JORDAN—DISEASES OF MEN. SYMPTOMS thoroughly explained from system without the use of chemistry. Specimens fixed by Dr. Jordan. Medical cases for Students. A quick and reliable method of diagnosis and treatment by Dr. Jordan's special penicillin method.

EXPERTS FILE REPORT

They Find Very Little Real Fault With the Officers

THE COUNTY TREASURER'S BOOKS BALANCED TO A CENT AND ALL THE BALANCES THEY REPORT ARE VERY EASY OF EXPLANATION BY OFFICIALS.

The experts, who have been working on the books of the Marion county officials for several months, yesterday brought in their report to the committee appointed by the county court to receive it. This committee consisted of Hon. J. H. Settlemier, of Woodburg, Joseph H. Albert and H. B. Thielsen, of this city.

There is nothing in the report calculated to raise any particular stir. The Statesman is pleased to print the communication accompanying the report, below in full. The summaries are so carefully enough important to warrant taking the room to print them in full.

The summary shows that on January 1st, last, Sheriff Durbin owed Marion county \$2963.32. The items substantiating this are in the summary with dates. Sheriff Durbin says this is substantially correct. His books and the figures of the experts will not differ more than a few dollars.

According to the experts' statement the books of County Treasurer Downing balance to a cent.

The experts claim that there is due from County Recorder Roland to Marion county \$111.19. They give 210 separate items, running from 25 cents to \$3 each, to substantiate this claim. These are for the filing and recording of mortgages, deeds, satisfactions, assignments, mining rights, hop contracts, etc. There is not a dollar of this money that has come into Mr. Roland's hands. Mr. Roland will be able to explain each item to the full satisfaction of the county court.

The report also claims that ex-Assessor J. W. Hobart owes the county \$82 on account of poll taxes for 1928, or owed this amount on January 1st.

The only references to the county clerk's office will be found in the reports submitted and printed below in full:

Salem, Oregon, May 16, 1928.

Gentlemen:

Our examination of the accounts and records of your county, covering the period from July, 1928, to January 1, 1929, detailed statements of which are submitted in our exhibits filed herewith, discloses the necessity of a more thorough, comprehensive and systematic method of handling the accounts by your various officers.

The fact that from the records at hand the exact amount of warrants outstanding, i. e., the indebtedness of the county, cannot be ascertained with any degree of accuracy and that the semi-annual statements furnished by your county clerk and so published are incorrect, by reason of the numerous errors and omissions in the records they are compiled from and are not as they purport to be, a true exhibit of the receipts and disbursements demonstrates that the system now followed is not only defective but involves work which when completed is incorrect, therefore unreliable and of no value.

In the handling of county, or in fact any public finances, something beyond the mere financial responsibility, covered as that is by bonds, is involved. The distribution of funds to the wrong account is technically as much a breach of trust as the wrongful conversion of the money, as one fund or account gains only at the expense of another.

COUNTY CLERK'S OFFICE.

The methods of recording in this office in many instances are scarcely in accord with up-to-date requirements which demand that all transactions of the county should be set forth concisely and at the same time comprehensively and arranged and filed in such manner that any one point or item, no matter how remote, can instantly be produced.

Much of the present system of recording and filing can be lawfully eliminated and changed to the betterment of other more useful details.

This county is now large and constantly growing. Its yearly revenue aggregates an important amount and its taxpayers have the right to be fully advised at any moment of the expenditure of every cent. To achieve this end there must be a system of double entry bookkeeping, and its affairs with all the various ramifications, should be centralized. There being no provision for an auditor in this county, the natural and usual officer for such duties, it is incumbent upon the county clerk to meet, by the inauguration of correct methods of accounting, this imperative need.

System, correct accounting, is historical, comparatively easy and a safeguard against possible defalcation, loss by fire or destruction by or from any cause and obviates the present necessity of delving into dusty and numerous volumes of considerable expense to ascertain matters of interest, whether personal, general or statistical.

The records of the clerk's office, as kept during the administration we have examined, are found to be generally in accordance with the law, but

frequently defective and incorrect thereby falling in intent.

The exhibit of warrants purporting to itemize the county disbursements and one of the most important and necessary records of the county, have, we find, been conducted in a perfunctory and inaccurate manner and the submitted and published reports taken therefrom dependable.

Exception is taken to the way in which fees are entered on the fee record. Frequently are they shown thereon with the name only of the payor appearing; the kind of service, the names of the persons in interest and index to the record of same being omitted. These omissions are serious and flagrant and have rendered the work of examination tedious and difficult. It is obvious that the acts of a public officer must undergo rigid and frequent scrutiny and therefore they should be recorded in such manner that they can be gone over without unnecessary loss of time even by those not accustomed to searching public records. The Probate Docket should receive a thorough revision and be corrected to date. Cases are allowed to lie dormant and vital particulars omitted. A proper form of docket carefully kept would enable probate matters to be thoroughly and intelligently handled which, under existing conditions, has been impossible. The above also applies to the Circuit Court Docket, which should be a complete index to all cases, the acts therein and papers filed, in order that a check on fees may be had at any time.

The bills covering the disbursements of the county are often so vague that they cannot be understood. It is not only unnecessary but impossible to enter the items of expenditure upon the Commissioner's Journal in full, but the bill itself should be minutely explicit and carry a ready understanding of its purport; should be regularly numbered, show the date and number of the warrant drawn for payment, the date then filed in consecutive order for reference. The salaries of officers should be handled in like manner; notwithstanding the fact that they are fixed charges. The statutes require this and with apparent good reason, as one of the penalties for non-performance of duty is retention of salary. It is the erroneous custom of this county to draw salary warrants prior to the meeting of the Commissioner's Court, thus taking away the granted power of imposing a possible needed penalty.

We find the present method of the clerk in receipting for warrants and vouchers returned, paid by the treasurer, and the filing of these vouchers, to be extremely lax and open to the severest criticism; as by these depend common protection against the raising, payment of forged or changed warrants, or the detection of warrants drawn in error and giving rise to the opportunity for false credit being taken by the treasurer.

There are in possession of the county clerk warrants amounting to a considerable sum undelivered, many of these are in favor of persons and corporations easily located, no effort being made to deliver it would seem proper that the county take steps to see that all persons secure what is justly due them, whether they have knowledge of the allowance of the obligation or not. The fees of the clerk's office have been carefully checked by us and found to have been substantially accounted for and the same turned over to the treasurer as required by law. The omissions and errors found being immaterial and fully accounted for by excess collections and turn overs.

The clerk has large trust funds which we have rendered no account of for reasons assigned you.

SHERIFF'S OFFICE.

The records of the sheriff's office, while cumbersome and susceptible of vast improvements promoting accuracy and the lessening of labor, have been carefully kept and, when viewing the voluminous amount of work and the large amount of money received, and the fact that the omissions and errors are as shown by our exhibits, comparatively trifling.

Fault, however, can be justly found in the tardy or delayed turn overs to the treasurer during this administration of moneys received on account of taxes, etc., some of which have been as will be noticed by reference to our statements, withheld for more than two years. Money must be, as required by statute, paid in to the treasurer at least every thirty days, and under the law now in operation, each week. The importance of the statutes being even more than followed in this regard can be readily appreciated; as money applicable to the reduction of county, school or city obligations, or to the needs of the sheriff is unavailable. It is safe to say that the more frequent turn over of funds to the treasurer enabling him to make immediate disposition and calls would, in the matter of interest, be a large item of saving.

No fees from this office have been accounted for to the treasurer. There is a question here as to the operation of the statutes regarding the disposition of certain sheriff's fees in this county and we recommend that the same be submitted by stipulation, as provided for by law. We particularly refer to mileage on civil cases, certificates on tax sales and fees for sheriff's deeds and services as comparable. Casual examination of the tax rolls of years prior to 1927 proves conclusively that there is due the county, from uncollected taxes, large sums; a goodly percentage of which is on real estate and probably collectible. We suggest that the delinquent taxes of all years be embraced in one volume especially prepared for this purpose. Such a record will keep constantly before your tax collector, in convenient form, the uncollected taxes of the county and be of material assistance to abstractors and other interested persons. The original rolls now in sheriff's office should be returned to the clerk.

It has been the custom of the sheriff, in cases where taxes were sworn off by affidavit, to note same on the tax roll as a remittance, thereby extinguishing the tax, while in reality there appear to be frequent instances where, in these affidavits merely applied to non-ownership, the property itself being liable for taxes regardless of to whom assessed. We have listed these and suggest that the sheriff enter them as a supplemental or sheriff's assessment and proceed with the collection of same in the usual manner.

Reference to the sheriff's account shows that he has had, at various times, sums of money largely in excess of the amount covered by his bond as tax collector. The bond should be sufficient to amply cover all probable balances in his hands at any time, for complete protection of the county.

RECORDER'S OFFICE.

In this office the lack of system is much in evidence. The work of examination has taken uncalculated extra time by reason of the imperfect method of accounting for fees received for instruments filed for record.

The record of instruments filed in this office is beyond doubt; the most important feature of the county's business; representing as they do diversified interests of incalculable amount and by reason of this no inaccuracies should be allowed to exist.

Numerous errors in the recording of instruments have been found; such as errors in dates, names, etc., showing lack of careful comparison. The transactions of this office have been constantly increasing during this administration until they have now reached a considerable volume and it is only just to state in this connection that the errors, found have been the result of inadequate assistance and system.

Contrary to law, a more or less general credit business has been carried on in this office, the inevitable result of which will be found by reference to our statement.

COUNTY SCHOOL SUPERINTENDENT'S OFFICE.

The matters appertaining to the county school superintendent, in so far as accounting for funds is concerned, are correct. Many improvements in the records have been made by the present incumbent but there is yet a conspicuous lack of a concise and comprehensive method of handling the affairs of this office from which emanate the expenditure of a large portion of the county finances. Under the system now in vogue, there is no ready means of determining the transactions of this department and no check or vouchers filed as evidence of the proper distribution of the money.

The bonds of school district clerks are carefully guarded and provision should be made to protect them from loss by fire or otherwise.

TREASURER'S OFFICE.

The accounts of the treasurer, as kept by your present officer, reflect great credit upon the conduct of this office and the almost entire absence of even trifling errors enable us to unhesitatingly pronounce the entire record as being correct. The desirable and admirable manner in which the finances of the county have been transacted is in no measure due to the protection afforded by a safeguard system, but entirely to the efforts of an efficient officer. The treasurer's bond should be increased to an amount sufficient to cover the full amount of funds on hand now largely in excess of his present bond.

In conclusion permit us to state that the work of checking the records of this county was to some extent an unsolicited issue. Our purpose at the onset was the installation of a progressive system at the onset was the installation of a progressive system and we were well advised as to the needs of the county in that direction. The stand taken by your officials forced a complete change in our plans and made the county take steps to see that all persons secure what is justly due them, whether they have knowledge of the allowance of the obligation or not. The fees of the clerk's office have been carefully checked by us and found to have been substantially accounted for and the same turned over to the treasurer as required by law. The omissions and errors found being immaterial and fully accounted for by excess collections and turn overs.

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TO THE OLD HOME

If you are going home—to your childhood's home—this year, remember that the NORTHERN PACIFIC leads to everybody's home.

You can go by way of St. Paul to Chicago, or St. Louis, and thence reach the entire East and South. Or, you can go to Duluth, and from there use either the rail lines, or one of the superb Lake Steamers down the lakes to Detroit, Cleveland, Erie, and Buffalo—the Pan-American City.

Start right and you will probably arrive at your destination all right, and, to start right, use the Northern Pacific, and preferably the "NORTH COAST LIMITED" train, in service after MAY 5th.

Any local agent will name rates.

A. D. CHARLTON Assistant General Passenger Agent, PORTLAND, OREGON.

To the Honorable County Court of Marion county, Oregon.

Cost of Work.
The committee, composed of Hon. J. H. Settlemier, H. B. Thielsen and Joseph H. Albert, to whom the report of the experts was submitted for the purpose of determining the amount of the compensation which was due the experts for their work, which was in accordance with the contract entered into between the court and Messrs. Clark and Buchanan, had the report under consideration all day yesterday and made its report to the county court last night.

The committee stated that it had investigated the work thoroughly and had found it had been done very completely, expeditiously and economically and with accuracy and had been of much greater value to the county than the expense. The committee recommended that Messrs. Clark and Buchanan be compensated at the rate of \$5 per day each, for the actual time devoted to the work of experting the books and that John W. Cochran, who was employed to assist in the work during the absence of Mr. Clark, be paid at the rate of \$2 per day, making a total cost to the county of \$572.

The experts applied for some compensation for the time while the matter was pending in the State Circuit Court but this the committee refused to act upon.

The committee recommended further that, as the present system of keeping the records was somewhat out of date, the county adopt a new system which would be more satisfactory and accurate, but the new system which was submitted by the experts and recommended for adoption was not passed upon by the committee preferring to leave the selection of a new system in the hands of the county court.

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For every dollar collected you keep 25 cents and send us 75 cents—with NAME and ADDRESS of your subscriber. Be sure and give your own name and address and say "PRIZE CONTEST."

We do not object to your parents and friends assisting you, but send the money in YOUR OWN NAME. Remember this is for NEW SUBSCRIBERS ONLY.

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CONTEST CLOSES, OCT. 1, 1928

PRIZES.
No. 1.—A 1923 Tribune bicycle, the pick of the fine stock of F. A. Wiggin, 255-257 Liberty street, Salem, Oregon.
No. 2.—Winchester Repeating Shotgun. Take down, Model 1897.
No. 3.—Kodak Camera 4x5 with instantaneous symmetrical lens.
No. 4.—Wermer's Library of famous books comprising 30 volumes.
No. 5.—Jacobus Stainer Violin.
No. 6.—Angelo Mammello Mandolin.
No. 7.—Same as No. 6.
No. 8.—German Accordion.
No. 9.—Black Beauty by Anna Sewall.
No. 10.—Lady of the Lake, by Scott. Next ten prizes Useful Books. Address, Pacific Homestead.

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Hammocks
Judging by the way we are selling our hammocks, one would think that the hot summer days (hammock days) were here. It is not often you get such an opportunity as we are offering this spring in hammocks. Twenty-five per cent off of regular wholesale prices is what we are offering, and they are not going to last at the rate we are turning them out. If you wish we will lay one aside for you.

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