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.

THE MARKETS.

STEINER'S MARKET. Chickens-10 cents per pound. Spring chickens-12% to 15c. Eggs-13e cush.

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%c; closing, 74% @74%c. THE Barley, 69972c. Flaz, \$1.59; North- BOO western, \$1.77.

Tacoma, Wash., May 19 .- Wheat, Bluestem, 66%c; Club, 65%c.

THE MARKETS.

The local market quotations yesterday were as follows:

Wheat-55 cents. Oats-Nominal at \$1.10 per cental. Hay-Cheat, \$8; clover, \$6@\$7; timothy, \$9@\$10; wheat, \$8. Flour-75 to \$5c per mek; \$2.70 to \$3 per barrel. Mill Feed-Bran, \$17.00; shorts, \$19.00

Butter-121/2@18c per 1b (buying); creamery, 17%c. Eggs-13%c cash

Chickens-10 cents per pound. Spring chickens-12% to 15c. Pork-Gross, 5@5%c; dressed, 6@ \$% cents, Beef-Steers, 3% @4%c; cows, 3%c; good helfers, 4c.

Mutton-Sheep, 2@31/2c, on foot. Veal-6@614c, dressed. Potatoes-75c per bushele Wool-12@13c. Mohair-231/2 cents.

BALFOUR, GUTHRIE & CO. Buyers and Shippers of Dealers in Hop Growers' Supplies



COUNTY TREASURER'S possible. The above also applies to BOOKS BALANCED TO A CENT AND ALL THE BALANCES THEY RÉPORT ARE VERY'EASY OF EXPLANATION BY OFFICIALS.

Officers

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 Woodburn, warrant drawn for its payment, and Joseph H. Albert and H. B. Thielsen, of this city.

There is nothing in the report calculated to raise any particular stir. charges. The statutes recuire this The Statesman is pleased to print the and with apparent good reason, as one communication accompanying the re- of the penalties for non-performance port, below in full. The summaries are erroneous custom of this county to scarcity of enough importance to war- draw salary warrants prior to the rant taking the room to print them in full.

The summary shows that on January let, last, Sheriff Durbin owed Marion county \$2953.32. 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.

the books of County Treasurer Downing balance to a cent.

The experts claim that there is due from County Recorder Roland to Marion county \$111.10. 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, astracts, 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 four carefully checked by us and found to 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 and errors found being immaterial and \$62 on account of poll taxes for 1898, or owed this amount on January 1st. The only references to the county clark's office will be found in the reports submitted and printed below in for reasons assigned you full: Salem, Oregon, May 16, 1902. Gentlemen: Our examination of the accounts and records of your county, covering the period from July, 1898, to January 1, 1902. 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 the treasurere during this administraoutstanding, 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 gmissions 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 occount gains only at the expense of another. 2

frequently defective and incorrect thereby failing in Intent: The exhibit of warrants purporting

KLT OREGGN STATERIKAN, THERMAR, MAT 30

to itemise the county disbursements and one of the most important and necessary records of the county. has we find, been conducted in a perfunct-ory and inaccurate manner and the therefrom independable.

Exception is taken to the way in ord. Frequently are they shown there-on with the name only of the payor appearing; the kind of service, the iames of the persons in interest and

recorded in such manner that they can errors, found have been the result of be gone over without unnecessary loss inadequate assistance and system. of time even by those not accustomed to searching public records. The Probate Docket should receive a thoroughrevision and be corrected to date. which will be found by reference to Cases are allowed to lie dormant and vilal particulars omitted. A proper form of docket carefully kept would enable probate matters to be thoroughly and intelligently handled which, un-der existing conditions, has been im-

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 conspicuous lack of a concise and 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 then filed in consecutive order for reference. The salaries of officers should

be handled in like manner; notwithstanding the fact that they are fixed of duty is retention of splary. It is 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 as 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 According to the experts' statement drawn in error and giving rise to the opportunity for false credit being taker 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

RECORDER'S OFFICE. in this office the lack of system is much in evidence. The work of exam-ination has taken uncalled for extra time by reason of the imperfect meth-ad of accounting for fees received for instruments filed for record.

The record of instruments filed in submitted and published reports taken this office is beyond doubt the most important feature of the county's bus iness; representing as they do diversiwhich fees are entered on the fee rec- fied 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 a index to the record of same being omit- errors in dates, names, etc., showing ted. These omissions are serious and lack of careful comparison. The transflagrant and have rendered the work actions of this office have been conof examination tedious and difficult. It stantly increasing during this adminisis obvious that the acts of a public of | tration until they have now reached a ficer must undergo rigid and frequent considerable volume and it is only just scrutiny and therefore they should be to state in this connection that the

> Contrary to law, a more or less general credit business has been carried on in this office, the inevitable result of our statement.

COUNTY SCHOOL SUPERINTEND ENT'S OFFICE:

The matters appertaining to the county-school superitendent, 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

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 byfi re 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 saleguard 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 sive sytem at the onset was the instalthe county in that direction. The stand taken by your officials forced a complete change in our plans and made necessary the thorough examination hands of the county court.



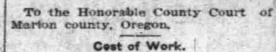
If you are going home-to your childhood's home-this year, remember that the NORTHERN PACIFIC leads to everybody's home.

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.



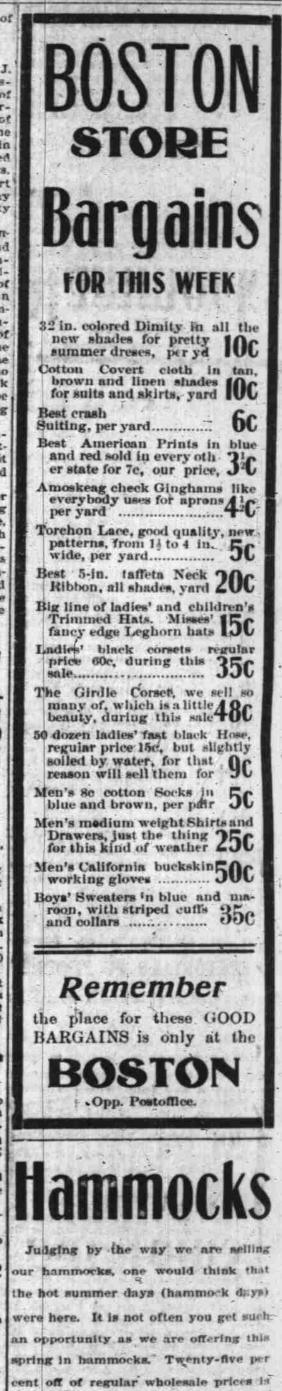
The committee, composed of Hon. J. H. Settlemier, H. B. Thielsen and Joseph H. Albert, to whom the report of the experts was submitted for the purpose of determinining the amount of the compensation which was due the experts for their work, which was in accordance with the contract entered into between the court and Messrs. Clark and Buchanan, had the report under cosideration 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 \$\$73. The experts applied for some compensation for the time while the mat-

ter was pending in the State Circuit Court but this the committee refused to act upon. The committee recommeded further

that, as the present system of keeping unsolicited issue. Our purpose at the the records was somewhat out of date, onset was the installation of a progres- the county adopt a new system which would be more satisfactory and aclation of a progressive system and we curate, but the new system which was were well advised as to the needs of submitted by the experts and recommended for adoption was not passed upon the committee preferring to leave the selection of a new system in the

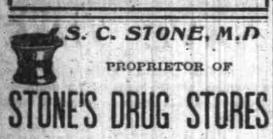




Warehouses at TURNER. MACLEAY. PRATUM. BROOKS. SHAW. SALEM. SWITZERLAND, HALSEY, MFGRS. OF "ROYAL" FLOUR. J. G. GRAHAM,

207 Commercial St., Salem.

Manager



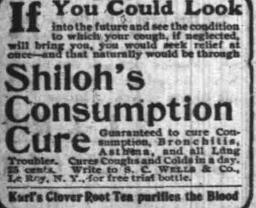
SALEM, OREGON.

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

DR. STONE

Has had some 25 years' experience A the practice of medicine, and now makes no charge for consultation, ex amination or prescription.

He does a cash business. He neither buys on time nor sells on time. Ledgers, journals, day-books, bookkeepers, bill collectors, and all the modern para phernalia of credit drug stores, are unknown in his business, hence a full stock and correct orices



VISIT DR. JORDAN'S GREAT USEUM OF ANATOM IGH BARKET ST., SAR PRASOISCO, CAL. -----STPRILIS the by an Expert Radi Stangers p

PRES. (A valuable book NAM & CD., 1951 Market St., S. F.

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 'conclosely 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 needful details.

This county is now large and constantly growing. 'Its yearly revenue tax collector, in convenient form, the aggregates an important amount and uncollected taxes of the county and be its taxpayers have the right to be fully of material assistance to abstractors advised at any moment of the expenditure of every cent. To achieve this inal rolls now in sheriff's office should 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 ural and usual officer for such duties. it is incumbent upon the county clark to meet, by the inauguration of correct methods of accounting, this imperative need.

System, correct accounting, is histor ical, comparatively and a safeguard and suggest that the sheriff enter them against possible defalcation, loss by fire or destruction by or from any cause and obviates the present necessity of delving into musty and numerous volumes at considerable expense to ersonal, general or statistical. The records of the clerk's office,

have been substantially, accounted for have in no small measure extended the and the same turned over to the treasurer as required by faw. The omissions fully accounted for by excess collections and turn overs.

The clerk has large trust funde which we have rendered no account of

SHRIFF'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, near-ly \$700,000, 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 tion 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 in the hands 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 iter: of saving.

No fees from this office have been ecounted 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 some be submitted be effpulation, as proided for by law. We particularly refer to mileage on civil cases, certificates on tax sales and fees for sheriff's deeds and services as constable. Casuale xamination of the tax rolls of years prior to 1897 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. S uch a record will keep constantly before your and other interested persons. The origbe returned to the clerk.

It has been the custom of the sheriff. In cased where taxes were sworn off by affidavit, to note same on the tax for an auditor in this county, the nat- roll as a remittance, thereby extinguishing the tax, while in reality there appear to be frequent instances wherein these affidavite merely applied to non-ownership, the property itself being liable for taxes regardless of to whom assessed. We have listed these as a supplemental or sheriff's assess ment and proceed with the collection of same in the usual manner.

Reference to the sheriff's account shows that he has had, at various ascertain matters of interest, whether times, sums of money largely in excess of the amount covered by his bond as The records of the clerk's office, as tax collector. The bond should be suf-kept during the administration we ficient to amply cover all probable Co., Binghamton, N.Y. When writing menhave examined, are found to be gen- ; balances in his hands at any time, for tion reading the merous offer in this paper. erally in accordance with the law, but complete protection of the county.

time used in completing the work and have materiall added to its cost. Moreover, we have been unfairly treated in being obliged to perform a most particular character of service under circumstances calculated to render its thorough and accurate accomplishment an almost impossible feat. In these enlightened times it is an universally known fat that the acts of an official who has administered the duties of his

office carefully, correctly and honestly, will bear the most searching inspection and that it is beyond the power of any person to in any wise alter, deface or destroy a proper entry or record in such manner as not to be quickly de tected and indisputably proved.

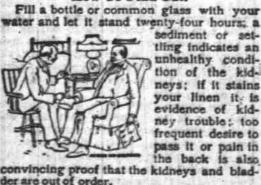
That the county needs intelligent

renovation is beyond the peradventure of a doubt. It can be seen where many thousands could have been saved in the matter of the collection of delinquent taxes; the saving in interest charges, the collection of fees properly due the county, the reduction of unnecessary and costly books of record the prevention of collectible taxes through error not transferred to the delinquent rolls, these in one. year amounted to more than \$700, and interest thereon, and the lessening of taxes ence of comparative statements would better enable the judicious outlay of the county finances and provide useful and valuable statistics. While the past can not be wholly counteracted, the future can be carefully guarded, bearing in mind that that which was perhaps well enough for the embryonic state is far short of the exactions of a growing organization.

Respectfully submitted, Signed CLARK & BUCHANAN.

Thousands Have Kidney Trouble and Don't Know it.

How To Find Out.



What to Do.

There is comfort in the knowledge so often expressed, that Dr. Kilmer's Swamp Root, the great kidney remedy fulfills every wish in curing rheumatism, pain in the back, kidneys, liver, bladder and every part of the urinary passage. It corrects inability to hold water and scalding pain in passing it, or bad effects following use of liquor, wine or beer, and overcomes that unpleasant necessity of being compelled to go often during the day, and to get up many times during the night. The mild and the extra-ordinary effect of Swamp-Root is soon realized. It stands the highest for its wonderful cures of the most distressing cases. It you need a medicine you should have the best. Sold by druggists in 50c, and \$1, sizes. You may have a sample bottle of this

wonderful discovery and a book that tells F.A. するお田 more about it, both sent absolutely free by mail, .

Do you want to earn some money, and something else real nice? The Pacific Homestead wants more subscribers and you boys and girls car

help get them. You know of some of your neighbors who do not take the Homestead. Ask them to subscribe. It is the best farm paper published on the Pacific coast. Comes every week and contains 20 pages. Is fliustrated.

The boy or girl sending the largest number of new annual subscriptions before October 1, 190", will have first choice of premiums, the second largest number second choice, and so on. Two 6 months subscriptions or

Four 2 months subscriptions count as one.

CASH FOR WORK. /

For every dollar collected you keep paid to the state. The continual exist- | 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 SUB-SCRIBERS ONLY.

If you want a few sample copies to assist you, ask for them. CONTEST CLOSES: OCI. 1, 1902

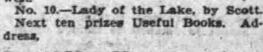
PRIZES. No. 1.-A 1902 Tribune bicycle, the bick of the fine stock of F. A. Wig gins, 255-257 Liberty . street, Salem Oregon.

No. 2 .- Winchester Repeating Shot gun. Take down, Model 1897. No. 3.-Korona Camera 4x5 with in stantaneous symmetrical lense.

No. 4 .- Werner's Library of famous books comprising 30 volumes

- No. 5.-Jacobus Stainer Violin. No. 6 .- Angello Mannello Mandolin.
- No. 7 .- Same as No. 6.
- No. 8.-German Accordeon.
- No. 9.-Black Beauty by Anna Se

ell No. 10 .- Lady of the Lake, by Scott.



Pacific Homestead PRIZE CONTEST. SALEM, OR.



COMMERCIAL UNION LONDON AND LANCASHIRE SPRINGFIELD' SIX OF THE LEADING FIRE INSURANCE

COMPANIES. HEARY S. THIRLER SUCCESSOR TO ... 232 COMMERCIAL STREET.

SALEM, OREGON.

what we are offering, and they are not going to last at the rate we are turning thm out. If you wish we will lay one aside for you.



Zincographs The Best-Nothing Elec Yosemite Engraving Co. Etchers and Engravers of **Printing** Plates 24 Montgomerr St., S. F. Phone Bush 290

Legal blanks at the Statesman office