

SHORTAGES IN SALUDA COUNTY

REPORT OF THE EXPERT ACCOUNTANTS.

The Shortages Not Large and Probably Due To Bad Bookkeeping Rather Than Intentional Wrong.

The grand jury of Saluda county has had a special committee at work on the financial condition of the county for the past several months and they had a special expert to examine the books of the officers. The report was made last Monday. We give below the report of the expert, Mr. A. J. Haltiwanger, as printed in the Saluda Standard of last week.

Our special committee appointed to examine the books of county officials have submitted the following report:

Expert Accountant's Report.
Saluda, S. C., November 18, 1905.
Messrs. Jas. D. Watson, R. M. Blease and L. M. Werts, Committee.

Dear Sirs:
I beg to hand you herewith a report of the books of the officials of Saluda county:

Exhibit B is a list of claims paid on by the treasurer which were not in accordance with law, as they were defective in not having the signature of either the Supervisor or the Secretary or the county seal.

These aggregate \$3,111.25
Exhibit B is a list of claims paid on warrants issued by county supervisor without approval of county commissioners.

These aggregate \$47,019.69
Exhibit C is a list of claims which were raised in the amounts stated.

This aggregates \$32.36
Exhibit D is a list of warrants varying from amount of claims.

Warrants in excess of claims \$203.46
Warrants short of claims 31.73

Balance \$171.73
Exhibit E is a list of claims which were not itemized.

These aggregate \$475.17
Exhibit F is a list of amounts paid for which no bills were found.

These aggregate \$795.77
Exhibit G is a list of amounts paid which are not based on either claims or warrants.

These aggregate \$47.55
Exhibit H is amount paid in excess of contract, \$13.33

Exhibit I is Statement of Interest and "Discount" paid by warrants of supervisor.

Aggregate amount \$171.79
This is the first time in my experience that I have ever seen "discount" added to a bill.

Exhibit J is a list of claims not paid, to which interest and "Discount" is added.

Aggregate amount is \$66.76

Exhibit K is a statement of amounts raised on bills of B. F. Forrest & Co., being for goods furnished by them to poor house and chaingang.

Aggregate of amounts raised \$231.75

Exhibit L is a list of claims in Lunacy. Aggregate amount paid in excess of legal fees \$270.00

Claim not yet paid, being claim No. 615, excess charged \$5.00

Exhibit M is Discrepancies in books of Dispensary.

Amount short \$45.55
Exhibit N is the indebtedness on claim book January 1, 1905.

Aggregate amount is \$12,248.70
Exhibit O is a statement of Discrepancies in treasurer's office.

County Fund \$2,075.34
Exhibit P is a statement of Discrepancies in treasurer's office.

School Fund \$1,007.23

It is proper to separate the responsibility on these exhibits by reference to which you will find it as follows:

County fund: J. C. Caughman \$1,253.19

School fund: J. C. Caughman \$852.07

\$2,105.26

County fund. B. R. Smith \$822.15
School fund. B. R. Smith 155.16

\$977.31

A witness pay bill No. 1, check No. being 2894, was never entered on Treasurer's book. Dated May 12, '03 \$12.00

Witness and jury bills of August, 1903, marked No. 2 never entered on treasurer's book amount to \$392.05

October 10, 1903, warrant No. 635 to

H. B. White not entered in cash book nor cancelled by auditor.

Amount \$3.00

Mr. E. J. Amaker states from the poor house farm he turned over to Mr. B. Matthews, supervisor

2 bales cotton in 1903

2 bales cotton in 1904

By reference to treasurer's books it does not appear that he turned the proceeds over to said officer.

The cash books of the treasurer, Mr. H. B. White, were examined and balanced to date and found to be correct.

I find a number of warrants not endorsed.

Auditor fails in numerous cases to cancel warrants after being turned into his office, thus leaving them in condition to be used a second time. His records are not complete, as one year's settlement sheets could not be found.

Many of the claims that have discount added were changed after being proven, and many of them changed in the affidavits. I find a number of claims in names of other parties paid to officers of county, namely: B. W. Crouch, County Attorney, and B. R. Smith, County Treasurer; and also the wife of the county treasurer, Mrs. B. R. Smith.

On claim record of supervisor the work has not been classified, and numbers of warrant issued not made a matter of record.

On books of the county dispenser I find no itemized account after May 5, 1904, and even before that time the last day or two of the month was not itemized, so as to even up matters, I presume.

Upon application to Mr. J. P. Lindler, the former dispenser, for the books during his incumbency, and also those of his predecessors, he stated that he had carried them home and the rats ate them up and he burned the pieces that were left. For this cause we could only get a record covering the period named in Exhibit M, which in itself is very unsatisfactory. April 5, 1904, claim No. 150, Warrant No. 356 payable to P. J. Coleman, includes \$5.00 for work on committee books.

From a letter I found in the supervisor's office it appears P. J. Coleman, clerk of the board, received 5 per cent commission from E. T. Barnum Iron Works on purchase of steel cages for jail.

All notes which I found for borrowed money except those to Sinking Fund bore 8 per cent interest. It is questionable in my mind if they could legally pay that rate. Very few of the notes were legally signed.

On the clerk's books no fines and forfeitures appear of record from June 15, 1904 to June 15, 1905.

I am informed that Mr. B. R. Smith loaned sums of money, presumably county funds, to the Bank of Johnston and Mr. George C. Wheeler and perhaps others. Nowhere on the treasurer's books do I find that the interest on these loans found its way into the county treasury.

Exhibit Q is a report of delinquent taxes turned over to Sheriff's office for collection. This shows amounts and percentage collected on same.

The books in this office as also those in the offices of the Clerk of Court, Superintendent of Education and those of the present county treasurer are well kept and in good condition. During the incumbency of the former treasurer, B. R. Smith, covering a period of four years, the cash book for county funds was not written up at all, and this I had to write up myself.

Respectfully submitted,
A. J. Haltiwanger,
Accountant.

We therefore recommend that the proper authorities take the necessary steps to vindicate the law and to protect the county from harm.

To His Honor, the Solicitor and other court officials, we return thanks for courtesies extended.

Respectfully submitted,
W. W. Holstein,
Foreman.

The Music That Carries.

I've toiled with the men the world has blessed.

And I've toiled with the men who failed:

I've toiled with the men who strove with zest.

And I've toiled with the men who wailed.

And this is the tale my soul would tell

Smith's Drug Store, Newberry, S. C.

Lower Main Street.

We want the people of Newberry and surrounding counties to come and see us when in need of Drugs, Medicines, Cigars and Tobacco.

A full variety of Garden Seeds, Stationery, and all things usually kept in a well appointed Drug Store. Best of drugs used in our prescription department. Among our specials is our White Pine and Tar Cough Syrup. Large bottle 25c. Pleasant to the taste.

Did you ever use Smith's Liver Pills? We are having wonderful success with them, and they are making new friends every day. Try them and you will be pleased. Call for a sample.

We sell Parker Lucky Curve Fountain Pens—nice for Christmas presents. We sell Gold Fish. Give us a call.

VAN SMITH, Proprietor.

Phone 158 A.

As it drifts over the harbor bar—
The sounds of a sigh don't carry well,
But the lilt of a laugh rings far.

The men who were near the grumbler's side—

Oh, they heard not a word he said!
The sound of a song rang so far and wide,

And they hearkened to that instead.
Its tones were sweet as the tales they tell

Of the rise of the Christmas star—
The sounds of a sigh don't carry well,
But the lilt of a laugh rings far.

S. W. Gillilan in Success.

A petition has been presented to the supervisor of Laurens county asking for an election under the BBrice law.

Darlington's proportion of the money needed by the state cotton association, \$600, has been paid up and forwarded.

FOR MAYOR.

A T. Brown is hereby nominated for the office of mayor and pledged to abide the result of the democratic nomination.

Dr. Van Smith is hereby announced as a candidate for mayor and is pledged to abide the result of the primary election.

FOR ALDERMAN.

Thos. B. Wicker is hereby announced as a candidate for alderman from Ward 1 and will abide the result of the Democratic primary.

J. H. Hair is hereby nominated as a candidate for alderman from Ward One and will abide result of democratic primary.

L. W. Floyd is hereby announced for alderman from Ward 3 and pledged to abide result of Democratic primary.

J. J. Langford is hereby announced for alderman from Ward 4 and will abide result of Democratic primary.

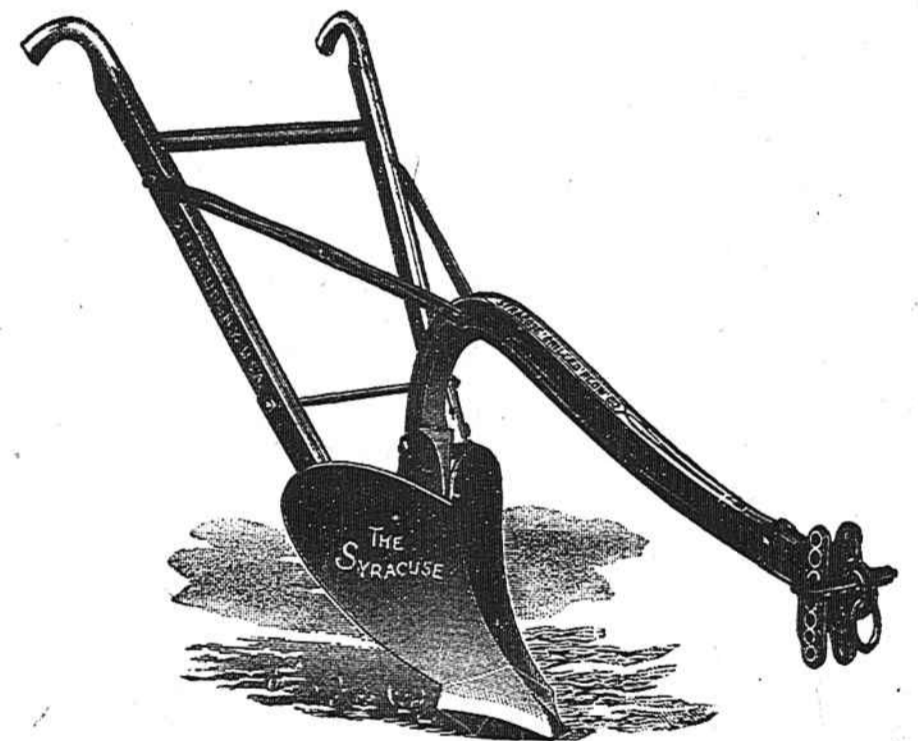
J. R. Thornton is hereby announced as a candidate for alderman from Ward 4, and is pledged to abide the result of the Democratic primary.

T. S. Hudson is hereby nominated for alderman from Ward 5 and is pledged to abide the result of Democratic primary.

W. M. Thomas is hereby nominated as a candidate for alderman from Ward 5, and is pledged to abide the result of the democratic primary.

W. H. Bowen is hereby announced as a candidate for alderman from Ward 5 and he will abide the result of the democratic primary.

There is No Plow Made that
RUNS LIGHTER,
POINTS LAST LONGER,
IS STRONGER BRACED,
Does Better Work than a Syracuse.



We received a car load of
Turn Plows and Middle Breakers
this season and

Our Prices the Lowest.

Every Plow guaranteed to satisfy, or return it and get your money back. Can you find a more liberal offer?

Thanking you for a call we are Yours truly,

SUMMER BROS.

