

AUDITORS' STATEMENT

The Receipts and Expenditures

CENTRE COUNTY, 1911.

To the Honorable Ellis L. Orvis, Judge of the Court of Common Pleas of Centre County, Pennsylvania:

The undersigned Board of Auditors of Centre County, having completed its examination and audit of the accounts of the several officers of the County, beg leave to report as follows:

Your Auditors met at the Court House in Bellefonte on January 2, 1912, and organized by electing Jeremiah Brungart president, and S. H. Hoy secretary. W. Miles Walker was elected clerk, and D. F. Fortney attorney. After written notices were duly served upon the several ex-officials, whose accounts were to be audited, to present their books of accounts and all other records and papers pertaining to their official transactions of the year 1911, and to be in readiness to appear personally before said Board when requested:

Your Auditors proceeded first to examine and audit the accounts of G. G. Fink, County Treasurer. We desire to report that, after carefully examining these accounts, we find that in the Receipts and Expenditures of the County, State and Sheep funds, the accounts are practically correct and legal; but we find that in the collection and disbursement of the Road, School, Interest and Poor funds, arising from the unseated lands of the County, that the County Treasurer, G. G. Fink, withheld eight per cent. of the funds from the various districts of the County, as a commission for collecting and disbursing the same, which amount, your Auditors verily believe, is much in excess of that allowed by law. This excessive charge of commission seems to be due to the fact, that at a joint meeting of the County Commissioners and County Auditors, held on the day of June, 1911, for the purpose of fixing the rate of commission to be charged by the County Treasurer, this exorbitant rate, in the opinion of your Auditors, was for some reason agreed upon. Upon this finding, your Auditors further report that they have surcharged G. G. Fink, Treasurer, with the difference between eight per cent. and five per cent., the maximum rate sanctioned by law, which difference or excess amounts to \$174.38, as hereinafter set forth in this report.

Your Auditors further report that they next entered upon the audit of the accounts of the County Commissioners, and, after making careful inquiry into each transaction and thoroughly scrutinizing their accounts, we find that the late Board of Commissioners was inclined to be extremely liberal in the disbursements of the funds entrusted to its care, and failed, in some instances, to exercise the necessary prudence and care that is required by law. Your Auditors further report that after finding these facts, the late Board of Commissioners were summoned to appear before your Auditors to explain to them the reason why these illegal and excessive payments were made. In pursuance of the request made by your Auditors, Jacob Woodring, H. E. Zimmerman and John L. Dunlap, late County Commissioners of Centre County, did appear before your Auditors, and made explanations respecting the payments of the bills which were held for further consideration. Other witnesses were heard in behalf of the late Board of Commissioners for the purpose of throwing additional light on these transactions. Your Auditors further report that, after holding said hearings, they decided to hold an adjourned session on February 22, 1912, in order to give the late Board of Commissioners additional time in which to furnish other information relating to the payment of the bills under advisement.

Your Auditors further report that they again met on the 22nd day of February, and after holding a two-days' session, during which time other explanations were heard in relation to the irregularities existing in the accounts of the late Board of Commissioners, your Auditors were of the opinion that the evidence thus far advanced was insufficient to warrant the payment of all the bills under consideration, and, therefore, adjourned to meet again on March 1, 1912, to make their final report.

Your Auditors further report that they again met in their usual place on March 1st, to dispose of the cases which were held over for further consideration. And after examining a schedule, furnished by the late Board of Commissioners, of the extra work done by the Chapman Decoration Co., the payment of the same was finally approved by your Auditors. The Primary Election bill, which the Auditor General of the Commonwealth refused to approve in full, was next taken up. A letter from the Auditor General was laid before your Auditors, in which he agreed to allow the County the amount in full except an item of \$31.90 for delivering election supplies, which amount your Auditors surcharged to the late Board of Commissioners.

Your Auditors also report that after giving all parties interested in the settlement of these accounts due notice and every opportunity to be heard, they completed their audit of the late Board of Commissioners of Centre County by surcharging to them the sum of \$201.50, as hereinafter fully set forth.

With these remarks, we very respectfully submit the following statement of the receipts and expenditures of Centre County for the year 1911.

Table with columns: RECEIPTS AND EXPENDITURES OF CENTRE COUNTY FOR 1911, RECEIPTS, EXPENDITURES, ELECTION EXPENSES. Includes sub-sections for RECEIPTS, EXPENDITURES, and ELECTION EXPENSES with detailed itemized lists and monetary values.

ASSESSORS' ACCOUNT.

Table listing districts and their respective assessment amounts for 1911. Includes districts like Bellefonte Boro, Centre Boro, etc.

JAIL EXPENSE.

Table listing various jail-related expenses such as plumbing, electric, and other services, with associated costs.

MEMORIAL DAY APPROPRIATION.

Table listing appropriations for Memorial Day, including items like printing bills, Howard Hustler, etc.

TELEPHONE ACCOUNT.

Table listing telephone-related expenses and services.

COMMONWEALTH COSTS ACCOUNT.

Table listing various Commonwealth costs and expenses.

COURT EXPENSE.

Table listing court-related expenses including grand and traverse jury services, court reporters, etc.

BRIDGE ACCOUNT.

Table listing bridge-related expenses and repairs.

MISCELLANEOUS EXPENSES.

Table listing various miscellaneous expenses.

FIRE WARDEN ACCOUNT.

Table listing fire warden-related expenses.

STATE HIGHWAY ACCOUNT.

Table listing state highway-related expenses.

ASYLUM ACCOUNT.

Table listing asylum-related expenses.

BRIDGE AND ROAD VIEWS.

Table listing bridge and road view-related expenses.

APPROPRIATION ACCOUNT.

Table listing various appropriation-related expenses.

CONSTABLES' PAY.

Table listing constables' pay and related expenses.

STATIONERY AND OFFICE SUPPLIES.

Table listing stationery and office supply expenses.

PRINTING ACCOUNT.

Table listing printing-related expenses.

COMMISSIONERS' CLERK ACCOUNT.

Table listing commissioners' clerk-related expenses.

COUNTY PHYSICIAN'S ACCOUNT.

Table listing county physician's related expenses.

DISTRICT ATTORNEY'S ACCOUNT.

Table listing district attorney's related expenses.

Large summary table on the right side of the page, listing various accounts and their total amounts, including Grand Total and other summary figures.