

AUDITORS' STATEMENT OF THE RECEIPTS AND EXPENDITURES FOR 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., as the maximum rate sanctioned by law, which difference or excess amounts to \$474.38, 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 12, 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 \$31.00 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 \$291.50, 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.

RECEIPTS AND EXPENDITURES OF CENTRE COUNTY FOR 1911.

Table with columns for Receipts and Expenditures, listing various items like 'To bal. on hand Jan. 2, 1911', 'To amt. from Co. Commissioners', and 'Asylum and hospital account'.

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ASSESSORS' ACCOUNT.

Table listing districts and their respective assessments, including Bellefonte Boro, N. W., Bellefonte Boro, S. W., and various townships like Centre Hall Boro.

Total \$1358 76 \$3472 91

Total \$4831 67

\*Years 1910 and 1911.

BRIDGE ACCOUNT.

Table listing bridge repairs and construction for various locations like York Bridge Co., High street bridge, and Rhoads & Kinsey.

Total \$14214.53

COURT HOUSE ACCOUNT.

Table listing expenses for the Court House, including electric Co. light and repairs, Waverly Oil Works Co., and Brite Gas & Electric.

Total \$1096 59 \$2500 48

Total election expenses \$3597 27

Miscellaneous Election Expenses.

Table listing miscellaneous election expenses such as Wm. G. Johnston & Co., election Claude Cooke and L. A. Schaeff, and Geo. F. Bush.

Total \$2126 40

Total election expenses \$5723 67

\*\$31.00 of these items of expense surcharged to County Commissioners.

JAIL EXPENSE.

Table listing jail expenses including J. J. Runkle, Plumbing, Bellefonte Electric Co., and Waverly Oil Works Co.

Total \$3144 07

COURT EXPENSE.

Table listing court expenses for Grand and traverse jury services, February Term, and February Term, 2nd week.

Total \$4771 44

MISCELLANEOUS EXPENSES.

Table listing miscellaneous expenses such as E. C. Tuten, adjusting Orphan Court fees, and T. H. Harter, P. M., postage.

Total \$2520 03

SOLDIERS' BURIAL ACCOUNT.

Table listing soldiers' burial expenses for John Smith & Bro., burial Thomas Kennedy, and F. L. Wetzler.

Total \$1435 00

MEMORIAL DAY APPROPRIATION.

Table listing memorial day appropriations for Adam Cowher, G. A. R. Post 419, and P. H. Haupt, G. A. R. Post 261.

Total \$200 00

TELEPHONE ACCOUNT.

Table listing telephone expenses for Bell Telephone Company and United Telephone Company.

Total \$437.43

COMMONWEALTH COSTS ACCOUNT.

Table listing Commonwealth costs for G. G. Pond, examination Bert Delige's clothing, and W. D. Ruetzel, constable in sundry cases.

Total \$109 58

LUNACY ACCOUNT.

Table listing lunacy expenses for Sundry orders for Wm. Lyon and Mary Given cases, and Danville Conveying Geo. Davis to Danville.

Total \$45 18

REGISTRAR'S ACCOUNT.

Table listing registrar's expenses for Alice Tate, reporting deaths and births, and J. R. G. Allison, same.

Total \$101 28

NOTES AND INTEREST PAID DURING YEAR 1911.

Table listing notes and interest paid for Lettie N. Goheen note paid, John B. Goheen note paid, and Brite Trust Company note.

Total \$27500 08

COMMONWEALTH OF PENNSYLVANIA ACCOUNT.

Table listing Commonwealth of Pennsylvania accounts for C. F. Wright, State Treasurer, personal property tax, 1911, and G. G. Fink, Treasurer, commission on same.

Total \$1358 76

FIRE WARDEN ACCOUNT.

Table listing fire warden expenses for Chas. F. Wright, State Treasurer, county's portion on forest fires.

Total \$164 97

STATE HIGHWAY ACCOUNT.

Table listing state highway expenses for E. J. Gehret, Boro Treasurer, extra paying.

Total \$202 50

ASYLUM ACCOUNT.

Table listing asylum expenses for Danville Hospital, For maintaining sundry inmates.

Total \$1191 36

BRIDGE AND ROAD VIEWS.

Table listing bridge and road view expenses for John A. Woodward, services sundry cases, and W. E. Fleming, services sundry cases.

Total \$393 00

APPROPRIATION ACCOUNT.

Table listing appropriation accounts for Geo. L. Goodhart, refund for Centre County Fair, and Geo. L. Goodhart, Pomona Grange Fair.

Total \$1147 78

ACCOUNTS FOR 1910.

Table listing accounts for 1910 for W. E. Hurley, Sheriff, balance on account of 1910, and A. B. Kimpfort, balance on account of 1910.

Total \$2403 56

CONSTABLES' PAY.

Table listing constables' pay for Returns for February Court, Returns for May Court, and Returns for September Court.

Total \$790 58

STATIONERY AND OFFICE SUPPLIES.

Table listing stationery and office supplies for Wm. G. Johnston & Co., supplies \$1685 20, and Wm. F. Cassidy, supplies \$53 40.

Total \$544 40

JANITORS' ACCOUNT.

Table listing janitors' accounts for Levi Symmonds, freeman \$625 00, and Harry Stevenson, services \$570 00.

Total \$1195 00

COMMISSIONERS' CLERK ACCOUNT.

Table listing commissioners' clerk account for E. J. Williams, chief, salary \$800 00, and E. J. Williams carrying out unseated land tax \$50 00.

Total \$850 00

WM. H. BROWN, RECORDER.

Table listing recorder expenses for Order for recording Record Book \$488 57, and Order for recording deed \$2 50.

Total \$491 07

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