

PARISH AUDITOR'S REPORT.

STATE OF LOUISIANA
SUPERVISOR OF PUBLIC ACCOUNTS
BATON ROUGE.

January 20, 1921.

Hon. P. G. Songy,
President, Police Jury, St. John Parish,
Wallace, Louisiana.

Dear Sir:

As required by Act 109 of 1918 an audit of the books of the Police Jury as kept by the Parish Treasurer, has just been made by this office. The audit covers a period for six months beginning July 1, 1920, and ending December 31, 1920. The books and all vouchers were examined and a tabulation of receipts, expenditures and balances prepared, which tabulation is shown on the pages immediately following.

A tabulation is also given of the Sheriff's Salary Fund. However, this fund is not a Parish matter, but it is kept by the Parish Treasurer, and as the Police Jury can lead it Parish money, under certain conditions the examination was extended to include it.

Condensed Statement of Receipts and Expenditures, St. John the Baptist Parish, for Six Months, Beginning July 1, 1920, and Ending December 31, 1920, Together With Balances and Overdraft at Beginning and Close of Period:

	Balance July 1, 1920	Overdraft July 1, 1920	Receipts July 1, 1920	Receivables July 1, 1920	Total July 1, 1920	Expenditures July 1, 1920	Balance Dec. 31, 1920
General Fund	\$ 716.79		\$35,141.00	\$35,857.79	\$36,564.78	\$35,857.79	\$ 706.99
G.R.F. Tax Acct	12,008.61		31.31	12,039.92	7,350.00	4,689.92	4,689.92
Special							
G. R. Fund	18,802.99	18,802.99					
	\$12,725.40	\$18,802.99	\$35,172.30	\$47,897.71	\$36,245.87	\$11,651.84	

Condensed Statement of Sheriff's Salary Fund, St. John the Baptist Parish, for Six Months, Beginning July 1, 1920, and Ending December 31, 1920, Together With Balances at Beginning and Close of Period:

	Balance July 1, 1920	Receipts July 1, 1920	Total July 1, 1920	Expenditures July 1, 1920	Overdraft July 1, 1920
Sheriff's Salary Fund	\$ 2,627.79	\$ 344.88	\$ 2,972.67	\$ 2,995.04	\$ 22.37

BANK RECONCILIATION.

General Fund	\$ 6,961.92
Good Road Fund, Tax Account	4,689.92

Total Balance as per Statement	\$ 11,651.84
Sheriff's Salary Fund—Overdraft	22.37
Net balance—All Funds	\$ 11,629.47

IN BANK OF ST. JOHN—	
General Fund	\$ 7,367.51
Good Road Fund, Tax Account	4,689.92
	\$ 12,057.43
Sheriff's Sal. Fd.—Overdraft	22.37

Net balance in Bank	\$12,035.06
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LESS OUTSTANDING CHECKS—	
No. 4618	\$ 6.69
No. 5502	40.00
No. 5533	2.00
No. 5544	2.46
No. 5691	15.00
No. 1	2.00
No. 13	1.80
No. 19	2.00
No. 20	1.90
No. 188	20.00
No. 226	20.00
No. 262	3.50
No. 267	3.70
No. 275	3.30
No. 292	3.66
No. 293	3.60
No. 301	3.50
No. 331	50.00
No. 333	50.00
No. 339	23.50
No. 343	20.00
No. 348	1.00
No. 358	30.00
No. 375	6.00
No. 383	6.00
No. 385	12.00
No. 386	6.00
No. 388	6.00
No. 397	6.00
No. 399	12.00
No. 407	6.00
No. 409	6.00
No. 410	6.00
No. 435	10.00
No. 446	18.84
No. 458	6.50
	\$ 406.80

Net balance as above	\$ 11,629.47
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TRIAL BALANCE.

January 1, 1921.

	Debit	Credit
Secretary and Clerk of Police Jury	\$ 50.00	
Mileage and Per Diem of P. Jury	403.80	
Stationery and Office Supplies	48.37	
Official Printing	50.00	
Assessor's Compensation	720.16	
Jury and Witness Certificates	71.00	
Feeding Prisoners	54.00	
Maintenance and Repairs, C. H. & Jail	79.10	
Coroner's Jury and Expense	147.50	
Parish Board of Health	138.75	
Justices of Peace and Constables	300.00	
Roads and Bridges	284.56	
Election Expenses	554.75	
Beneficiary Students	169.60	
Special Road Repairs and Mnt. acct.	1,255.75	
Contingent	321.75	
Revenue, 1920, Police Jury Acct.		\$ 7,293.52
Revenue of 1920, Road Tax Acct.		4,689.92
Budget Appropriations		\$5,500.00
Salary of Parish Treasurer		600.00
Secretary and Clerk of P. Jury		1,250.00
Mileage and Per Diem		600.00
Stationery and Office Supplies		600.00
Official Printing		600.00
Assessor's Compensation		900.00
Sheriff's Salary, 1 Representative		500.00
Court Expenses		150.00
Jury and Witness Certificates		1,000.00
District Attorney		300.00
Transporting Prisoners and Insane		300.00
Feeding and Maintaining Prisoners		2,500.00
Repairs and Mnt. C. H. & Jail		1,000.00
Coroner's Jury and Expenses		1,000.00
Parish Board of Health		1,500.00
Justices of the Peace and Constables		4,000.00
Roads and Bridges		7,000.00
Election Expenses		300.00
Compensation, Registrar of Voters		250.00
Beneficiary Students		500.00
Paupers		100.00
Contingent		4,000.00
Parish Public Schools		15,000.00
Loans or Cert. of Indebtedness		7,500.00
Interest on Loans		2,500.00
Bank of St. John, P. J. Account	2,768.95	
Good Road Funds (Bonds)		3,000.00
Good Road Funds (Coupons)		5,550.00
Bank of St. John (Good Road Acct.)	4,689.92	
Bills Payable, Road Construction		33,999.21
Road Construction	28,999.21	
Bonded Indebtedness	171,000.00	
Special Good Road Bonds		171,000.00
Total	\$387,383.31	\$387,383.31

TRIAL BALANCE.

SHERIFF'S SALARY FUND.

January 1, 1921.

	Debit	Credit
Sheriff's Salary Fund, 1919-1920		\$ 2,787.04
Sheriff's Salary, June, 1919-1920	208.66	
Sheriff's Expenses, June, 1919-1920	208.52	
Sheriff's Salary Fund, 1920-1921		34.69
Sheriff's Salary, 1920-1921	1,04.71	
Sheriff's Expense Allowance 1920-1921	1,324.31	
Bank of St. John		22.37
Feeding Prisoners	60.30	
Total	\$ 2,844.10	\$ 2,844.10

The examination showed that the Police Jury regularly paid for stationery for the Clerk of Court as shown by the tabulation below. This was wrong. The Constitution says that the Clerk shall receive nothing from either the State or the Parish in criminal matters, and the Police Jury is under no obligations to furnish him stationery or pay his office expenses. I trust that you will have the former clerk, H. M. Bodin, refund to the Parish Treasury the sum of \$183.52, and the present clerk A. L. Brou, refund \$77.69 as shown below:

No. 1, H. M. Bodin	\$ 63.00
No. 2, H. M. Bodin (check to Lasseigne P. Co.)	34.60
No. 95, H. M. Bodin (ck. to J. Buckley & Co.)	85.92
Total	\$ 183.52
No. 58, A. L. Brou (ck. to Lasseigne P. Co.)	10.50
No. 60, A. L. Brou (ck. to Perry Buckley Co.)	32.19
No. 72, A. L. Brou (ck. to Garcia Sta. Co.)	35.00
Total	\$ 77.69

GENERAL FUND.

After carefully examining all vouchers and supporting bills we find everything to be in order with the exception of the bills paid for the Clerk of Court referred to in a previous paragraph, which should be collected and turned back into this fund. Also one bill for stamps for the Sheriff's office, being paid by check No. 19 to Wm. J. Hart for \$33.00. This should be drawn out of the Sheriff's Salary Fund and put back into the General Fund. There was also a few minor errors in this account as follows:

No. 10, Jos. Hotard, \$1.90; check entered in voucher record as \$2.00; should have been entered as \$1.90.
No. 198, Romeal Hiller, \$31.55. 14 days at \$2.25 per day, should be \$31.50. Overpaid 5c.
No. 322, Dr. E. P. Fench, \$25.00. No bills supporting this voucher.
No. 326, A. M. Montz, \$62.50. Payment includes birth and death warrant No. 14637, as \$5.25; should be \$4.75—Overpaid 50c.

It might be well for us to state that the ordinance passed on September 2, 1920, authorizing the borrowing of \$26,000.00 for the repair and maintenance of the graveled road of the Parish, seems to be in order, and since this loan has been placed in bank to the credit of the General Fund, and has been properly disbursed, we recommend that it be continued in this manner.

SPECIAL GOOD FUND.

In our last report, which ended June 30, 1920, this account showed outstanding checks amounting to \$18,802.99. Since we began this audit we have made a thorough investigation, trying to locate these outstanding checks, but only succeeded in finding one, which Mr. A. Lasseigne had in his possession. This was No. 109 for \$1,354.74. He has returned this check unpaid for cancellation and was credited through the journal for same. The other three checks could not be found, and since the parties that these checks were made payable to did not receive them, and no one seems to know anything about them, or have any record of them except the check stub, there is only one conclusion for us to reach, and that is that after these checks were drawn they were destroyed. In our tabulation, therefore, the checks were treated as having been canceled and the account closed.

Our last report also showed open accounts amounting to \$46,496.38, which had not been paid up to that time, but since then a part of these accounts has been paid. However, there still remains to be paid \$38,699.21, arrived at as follows:

Lester F. Alexander	\$ 12,956.13
A. Lasseigne	3,230.08
F. Reynard	9,295.13
P. G. Songy	2,316.90
W. S. Banner	7,504.03
Faxon Miller	1,794.90
Jahncke Service, Inc.	1,602.04
Total	\$ 38,699.21

On June 30, 1920, there still remained \$174,000.00 worth of road bonds to be retired, but since that time there has been \$3,000.00 of them retired, leaving \$171,000.00 outstanding on December 31, 1920.

GOOD ROAD, TAX ACCOUNT.

The funds in this account came from a special road tax levied to meet the bonds issued for road and bridge construction, and to pay the coupons thereon. We wish to state that this account has been kept in order with the exception of its pro rata which goes to the Assessor's Salary Fund. This was commented upon in our last report, but the amount due by it has not as yet been transferred.

ASSESSOR'S SALARY FUND.

There has been no separate account kept for this fund, the assessor having been paid out of the regular parish money. Now, however, there has been a separate set of books opened up to take care of this fund, and as soon as the taxing bodies send in their pro rata, they should be placed into the Assessor's Salary Fund and not with parish money. When this is done the Treasurer should draw a check on this fund in favor of himself as Parish Treasurer for \$3,250.00, the amount of advances made to the Assessor's Salary Fund for 1920, and place this in bank to the credit of the General Fund of the Parish.

I beg to repeat the statement made in my former report to the effect that advances made to the Assessor's Fund, should be to the Parish Treasurer and not to the Assessor direct. It is necessary to do this in order to keep the record which the law requires.

SHERIFF'S SALARY FUND.

After carefully examining all receipts and disbursements in this fund for the past six months, they were found to be regular and in order. Books for this fund were opened up as of July 1, 1920, with the proper accounts, to take care of each item, and all postings made up to December 31, 1920, and a trial balance taken to prove that the books were in balance at the closing of this period.

However, I would like to call your attention to the fact that the adjustments that were pointed out in our report as of June 30th, have not yet been made. This should be attended to at once.

GENERAL COMMENTS.

Acting under the directions of Act 109 of 1918, this office has just installed a new set of books for the Police Jury and the Parish Treasurer has been instructed along the lines in which they should be kept. The books were opened up according to the budget made by the Police Jury for 1921 and all items posted to the prospective accounts, then a trial balance taken, which proved that the books are in balance.

As stated above, there was also a small set of books opened up in which the Assessor's and Sheriff's Salary Funds should be kept, which is entirely separate from the general books.

As the sheriff's year begins July 1st, the books for his Salary Fund were opened up as of that date and all entries made up to January 1, 1921.

The books were also opened up with the proper accounts for the Assessor's Salary Funds, but as this fund has been handled through the regular Parish Fund, there were no entries to be made at this time. As soon as the revenues of 1920 come in, there should be an account opened up at the bank and the proper entries made in the books, and this fund should be kept entirely separate from parish matters.

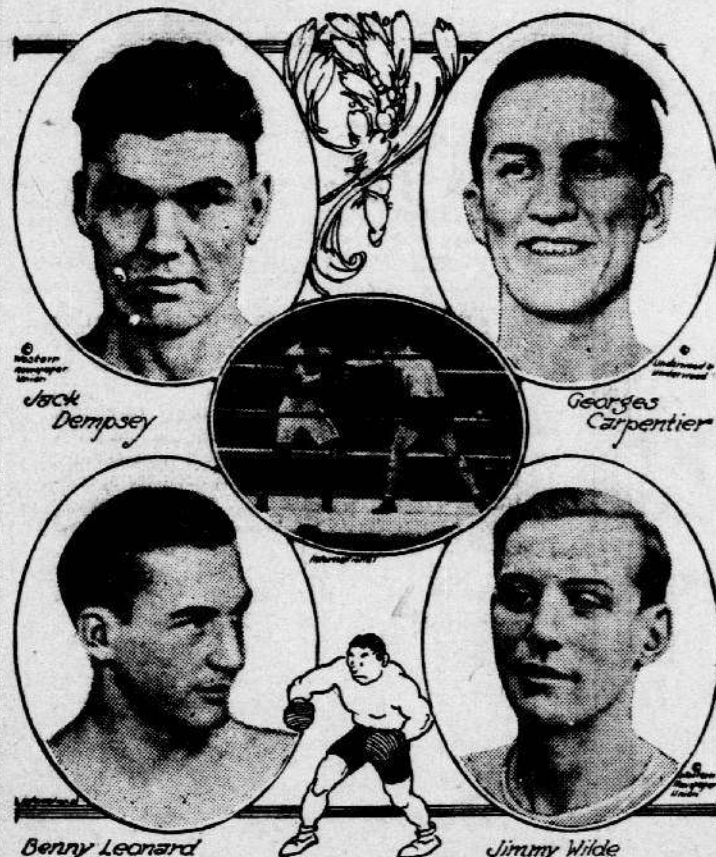
Yours very truly,

W. N. McFARLAND,
Supervisor of Public Accounts.

A MOST TOUCHING APPEAL.

falls short of its desired effect if addressed to a small crowd of interested listeners. Mr. Business Man, are you wasting your ammunition on the small crowd that would trade with you anyway, or do you want to reach those who are not particularly interested in your business? If you do, make your appeal for trade to the largest and most intelligent audience in your community, the readers of this paper. They have countless wants. Your ads will be read by them, and they will become your customers. Try it and see.

BOXING OLDEST OF ALL SPORTS



Boxing, or pugilism, is the oldest sport; it dates back to the ancients. Homer made the first mention of pugilism in literature in his Iliad and scholars conjecture that Homer flourished anywhere from eight to eleven centuries B. C.

Virgil also referred to the art of fistfights and so on down to present times. Few great writers have omitted mention of the profession of personal combat.

You might be surprised to know that the grave Dr. Samuel Johnson, "that majestic teacher of moral and religious wisdom," gave his indorsement to boxing.

On Sunday, September 19, 1778, while touring the Hebrides, this monumental figure in English literature turned to James Boswell, his friend and biographer and observed:

"I am sorry that prize fighting is gone out; every art should be preserved, and the art of self-defense is surely important. It is absurd that our soldiers should have swords, and not be taught the use of them. Prize fighting made people accustomed not to be alarmed at seeing their own blood, or feeling a little pain from a wound."

At the time Doctor Johnson spoke there must have been a lull in prize fighting in England, but the sport soon rallied, to the gratification of the Lichfield sage.

Lord Byron, the poet, shocked England by fraternizing with a teacher of boxing known as Gentleman Jackson.

Today we have our Dempseys, Carpentiers, Leonards, Tendlers, Lynches and Wildes, all sterling fighters and big money-makers.

Wonder if it is a comfort to them to know that their profession was so highly regarded by some of the mighty intellects of the past?

Sporting Notes

Washington and Jefferson football team will hold spring practice.

C. B. Wingate set a new five-mile automobile record for amateurs at Daytona, Fla.

Miss Fanny Durack, woman swimming champion of Australia, has retired from competition.

University of Toronto may send a crew to the American regatta at Philadelphia Saturday, May 28.

Roy Moore, bantamweight, is a big favorite with New York fans since his knockout over Jack Sharkey.

University of Pennsylvania has invited the University of Paris to compete in the relay carnival in April.

The St. Augustin golf course is one of the most famous in the South. It's called the golfers' southern paradise.

There is talk of Harvard and Yale combining their track teams and have it meet the Oxford-Cambridge group.

Milton Romney, a twenty-year-old scholastic athletic star from Salt Lake City, has entered University of Chicago.

Carnegie Tech has been invited to meet the navy boxing team while West Virginia university has asked for a wrestling match.

Football is the only paying sport at the University of Michigan, according to the annual report of the board of control of athletics.

Amateur Bicycle League of America has been launched in the East to control amateur sport. It represents about 2,500 enthusiasts.

Willie Ritchie will be matchmaker for the American Legion boxing exhibitions marking the revival of four-round amateur bouts in San Francisco.

Rutgers hopes to arrange a contest with the Stevens eleven for next fall and alumni of both schools are working to bring about a game which started in 1871.

Jack Moakley, Cornell's track and cross-country coach, hopes the javelin is added at the big annual meeting. He believes, with the discus, it is an aid to development of the athlete.

B. C. Quigley, National league baseball umpire, will referee the Harvard vs. Indiana football game at Cambridge, October 8, and the Vanderbilt vs. Texas contest at Dallas state fair ground, October 23.

BUDDY ENSOR HAILED AS MIRACLE JOCKEY

Race Followers Term Him Best Rider of Generation.

Possesses Amazing Qualities That Permit Him to Accomplish the Seemingly Impossible—His Studious Performances.

Buddy Ensor is another Tod Sloan. He has all the skill, courage and other good qualities which made Tod famous and a few more. Some racegoers say he is uncanny. Others proclaim him a wizard. And a wizard with the reins he seems to be. Time and again he has won with horses which were not even the third best in their races. And on more than one occasion owners have asked him "how he did it."

To horsemen who have studied him the answer to the question is the thoroughbred like him and they fear him. All trainers and practical horsemen say that some horses run better for some riders than for others. But it seems that all of them run their best



Buddy Ensor.

for him. He don't put up the kind of a finish that made Snapper Garrison and Johnny Loftus immortal.

They "batted" their mounts home. Ensor's method of finish is entirely different. He uses the whip when he deems it necessary, but he is of the opinion that a clip or two of the lash and a strong hand ride produce as good results. That is the reason his finishes are not so spectacular. He rides with his horse and his movements in the saddle are in perfect accord with his mount.

He studies the past performances, watches the morning trials and closely scrutinizes all of the thoroughbreds for defects. This helps him a great deal, for in a race he knows the horses to fear and those not to fear.