

Expert Accountants Report on Latah County's Books.

Byron Defenbach Makes The Following Report on The Books Audited by him

The report of Byron Defenbach, the accountant employed by the Board of Commissioners to audit Latah County's books, has been filed with the Board and is open to public inspection. It consists of 90 pages of closely written matter and statistical tables.

Mr. Defenbach calls attention to the fact that while his contract with the county permitted him to use 97 days in the work at per diem rate, he has completed it in 78 days, thereby setting a good example to public officers in the matter of saving.

The report is divided roughly into three parts, the first dealing with the Receipts of Cash. As the audit covers a period of six and one-half years, the amount run into large figures. Approximately four-fifths of the cash handled by the county is derived from taxation, the other sources being fees of officials, fines, license state schools funds, and miscellaneous. The total amount of cash received was \$1,850,000.00 in round numbers for the entire period. Attention is called to the fact that neither receipts nor disbursements of cash is any criterion by which to judge of the cost of operating the county, as monies frequently pass through the books more than once.

The second division treats of cash disbursements and warrant expenditures. The cash on hand of the county has run as low as \$2,000.00 as high as \$212,000.00, the average balance carried being \$50,000.00.

Banks in which these funds are deposited have paid an average interest of 2 1/2 per cent annum. There was \$31,000.00 on hand at the close of the check, distributed very fairly among seven different Latah county banks.

The total amount of warrants issued or money expended was approximately one and one-half millions of dollars, of an average of upwards of \$200,000.00 per year. Some \$13,000.00 was paid as interest on warrants not paid for want of funds.

The report shows in minute detail the purpose for which money was expended. There has been a steady, although in most cases small, increase in the cost of each of the various departments. Changes in the law are shown to have been responsible for some of these. The probation officer system has greatly increased the cost of the Probate Court, while the complications of recent revenue laws and the collection of taxes by the treasurer instead of by the assessor has increased the joint cost of those offices over 20 per cent.

Attention is called to the fact that while there are occasional clerical errors, yet there is not a single instance in the entire period of dishonesty in accounts with the one unfortunate exception of the recent assessor, Mr. Martinson.

Realizing that the audit was brought about largely by difficulties in this particular office, Mr. Defenbach went into its affairs with great care and thoroughness. Not only were Mr. Martinson's books checked to the minutest detail, but correspondence was had with tax payers in every section of the county, and hundreds of receipts were examined and compared with the assessor's books.

The report shows a large number of irregularities, but fortunately the aggregate loss is very small, less than one hundred dollars over and above the amount which Mr. Martinson confessed at time of his recent arrest and which was made good at the time.

It is shown that Mr. Martinson began to deal irregularly with public funds as early as August, 1914, when he began making collections which he did not turn into the treasury until the following November. An occasional small collection he did not turn in at all. These unaccounted for collections were all covered by receipts numbered from 7051 to 1100, and the duplicates of these receipts appear to be missing. The accountant has made strenuous efforts to get them, but the assessor denies any knowledge of their whereabouts.

NEW GARAGE OPEN

Monday the Kendrick Auto Company moved into their new fire proof garage and are now ready to serve their patrons in first class manner. The building, as we have already stated, is all concrete and modern in every respect. It is said by traveling motorists that its the finest garage in the Inland Empire baring none. That is something for Kendrick as well as the company to be proud of.

Texas Ridge Items

Threshing is finished on the lower end of the ridge. Crops are all reported good.

Bean cutting is the present fad.

Frank Bailey and family of Kalispell Mont. arrived at the home of his father, Jackson Bailey, last week intending to make Idaho his future home.

Miss Emma Brown of Crescent, Mont. is visiting with her sister Miss Olive Brown, at the home of H. M. Slocum.

The piece of fall sown barley on the ranch of J. Bailey, that attracted so much attention this summer yielded between 60 and 70 bushel to the acre.

Miss Martha Benhart one of the teachers of district 75 arrived on the ridge Friday.

Mrs. Leonard Bailey of Lewiston, was visiting friends and relatives on the ridge the first of the week.

Miss Ruby Newman returned to her home near Lapwai, Tuesday.

located the check will not be conclusive. There is reason to believe, however, that the amount reported short is very nearly correct, as the originals of nearly all the missing receipts have been located and examined.

Leaving this case the report shows that all officials and depositories are amply bonded in approved companies, and that a reasonable amount of fire insurance is carried, most of it being paid for in advance for two or more years.

The third section of the report is statistical, and discloses many interesting and in some cases surprising facts. The total assessed valuation of the country has grown from 14,000,000.00 in 1907 to 21,000,000 in 1914. Total taxation was 191,000.00 in 1907 and steadily increased until 1913, when both valuation and taxation reached their maximum, the latter being \$397,000. It fell to 338,000. in 1914.

Mr. Defenbach is a believer in constant and careful comparison of costs, his theory being that economy cannot be effected unless there has first been a thorough analysis to find out just where the leaks are. He says you can't treat a sick man until you know exactly where he is out of order. He suggests that the expenses of each department be compared every quarter with those of the previous quarter, and where increases occur that the party responsible be required to explain and his explanation given the greatest possible publicity.

He thinks no sincere official would fear such a system, and predicts that there would not be much publishing to pay for. One of the most instructive tables of the report is the following, which is designed to answer the oft-repeated question "Why do our taxes grow, and who is responsible?" He takes the cases of a man whose taxes were \$100.00 in 1910 and the same amount in 1914 and shows clearly that those departments controlled even in part by the Commissioners cost only \$33.93 in the former year, and have gone down to \$28.42, that state taxes have decreased from \$21.31 to \$14.44, while on the other hand district road expenditures have increased from \$3.01 to \$10.76 and schools have increased from \$41.72 to \$47.38.

In other words, the commissioners never controlled over one-third of our expenses and the proportion is rapidly growing less, while the greatest growth in expenditures is in those

PRESIDENT CONTROLS AT LEAST ONE RAILROAD Judge Steel Confirms Work of County Commissioners



President Woodrow Wilson

Boise, Idaho, Sept. 10—President Woodrow Wilson controls at least one railroad and has the authority to issue passes over it. He is by virtue of his office, official president of the only standard gage railroad in the United States built and operated by the government. It is the Arrowrock line constructed by the Reclamation Service to carry supplies from Boise to the largest irrigation dam in the world, the Arrowrock located 20 miles above this city. And it is paying common carrier from the earnings of which a surplus has been turned back into the United States treasury. This road is in operation now has been for the past four years having been built in 1911.

When the gigantic task of erecting the Arrowrock dam across the Boise River was conceived the problem of transporting the supplies to its site had to be solved. This resulted in the decision to build the railroad. It was constructed with a maximum grade of 1 1/2 per cent and a maximum curvature of 12 degrees, up the Boise River canyon and was a success from the start. It is now in constant operation fully equipped with government rolling stock. Without it the government would have been seriously handicapped in erecting this dam 351 feet high and weighing over a million tons. Since its operation this road has

earned a net surplus of \$62,334.09 or a higher percentage considering the distance than many railroads much longer in various part of the country. Its total freight earnings are \$238,713.36; its switch earnings have amounted to \$506.50. A total of \$50,212.75 was taken in for passenger fares of which the government paid \$1,811.25, tickets and cash fares, amounted to \$48,272.82 and there was excess baggage of \$128.68 collected. The miscellaneous earnings of the road amounted to \$984.40 bringing the total gross earnings up to \$290,417.01. The total operating cost amounted to \$228,082.92. The train mileage up to July 1, 1915 was 105,129 with an operating cost per mile of \$2.17. There was a total of 63,327 passengers carried. The freight hauled reached 13,826,401 ton miles of which 69,314 was commercial. 1,894,764 government supplies and 11, Uncle Sam's railroad is the connecting link to reach the site of the big dam which will be dedicated October 4, with appropriate ceremonies in this city on the dam. This date will also mark the completion of the Boise project composed of 243,000 acres located tributary to Boise, Caldwell and Nampa and the partial irrigation of which 244,309 acre-feet of water will be impounded behind the dam in a mountain reservoir 18 miles long.

LOCAL HAPPENINGS AROUND TOWN

Frank French and wife who have been visiting his mother in this city departed last week for Ethel, Idaho, where he will take charge of the schools at that place.

F. R. Foster, of Portland, F. F. Foster, of Loope City, Nebraska, spent several days last week visiting their brother I. F. Foster of Cedar creek. They were very much taken with this country and think it is the land of promise.

Robt. Cain returned to his home on American ridge Saturday from Moscow where he has been confined at the Gripman hospital for a couple of weeks having undergone an operation.

Miss Hattie Wilkens of near Cameron, departed for Walla Walla the first of the week where she will visit with her brothers for some time.

Miss Adeline Huggins of near Cottonwood Saturday where she will teach school the coming winter.

A. Adams of Juliaetta, received notice from Gov. Alexander the first of the week that he had won the Silver medal on his Alaska wheat that he has on exhibit at the fair in Frisco. The wheat is of high quality and a specie that Mr. Adams has taken much pains with and made it

W. Wenzlaff and wife were Moscow visitors the first of the week.

Mrs. Bertensen and little son who have been visiting at the home of H. Nelson departed Monday for their home in Spokane.

Probate Judge Otto D. Burns of Nez Perce County, is spending the week at the home of his sister Mrs. A. G. Wilson, of Cedar creek. The Judge is some hunter and expects to bag some fine birds this week. We hope he does.

Mrs. Metcalf, of Lewiston, is visiting her daughter Mrs. A. G. Wilson.

Tom Jackson of Dent, was a visitor in this city Monday.

Prof. H. W. Best and family arrived in this city Monday evening from Lidgerwood, N. D.

The Fleishman sale on the Potlatch was the first of the season and it started off in a creditable manner. A large crowd was present and bidding was good. The black driving team was purchased by G. F. Waugh for \$300. Cows sold from \$65.00 to \$190. The \$100 cow was purchased by Mr. McGhee of Leland, and it was the first cow to ever sell at a sale on the Potlatch at that price.

W. F. Chaloner was a Spokane visitor the first of the week.

FLOOD IN KANSAS

Iola, Kansas, Sept. 7—Four railway labores were drowned today when a crossing sign on which they had climbed to escape the floods was washed out. Twelve other persons are missing. Hundreds of people were rescued from the roofs of their homes and tree tops. The property loss is estimated at \$100,000.

Big Bear Ridge

Mr. Iver Burke, of Spokane is here visiting at the A. Hooker home.

Several from here attended the Jorgenson sale in Deary Saturday.

Miss Lottie Paulson, arrived here Saturday from Blain to visit at the home of Mrs. Ed Lien.

Miss Grace Waite is visiting her aunt Mrs. H. Roberts on American ridge.

Mrs. C. Berntson and son returned to Spokane Monday having spent a month visiting her parents.

Mrs. Emma Gladen was a Deary visitor Monday.

Taney school starts Monday Sept. 13th. with Mr. O. Sharp as instructor.

A daughter arrived at the home of Mr. and Mrs. Ed Lien, Sunday.

Steele school opened Monday.

Emil Anderson of Spokane spent the week end visiting his parents.

Threshing will soon be completed in this vicinity. The average yield is reported to be very satisfactory.

M. J. Schei of Moscow was a visitor here last week.

Miss Stella Nelson entertained a large number of friends in her hospitable home Saturday evening. Everyone reported having had a most pleasant time.

Linden Notes

Mrs. Len Baily of Lewiston, is visiting her parents Mr. and Mrs. J. Langdon.

School opened Monday, Miss Kitch of near Troy, is teacher.

Mrs. Kunes returned Saturday from Lewiston, where she has been visiting relatives.

Mr. Mrs. Al Roberts spent Sunday at the Langdon home.

Louis Alexander returned from harvest Wednesday.

J. C. Yan'ell and family left for Culdesac where they will visit relatives for a few days. From there they will go to Blanchard to take charge of a ranch. Miss Hazel will stop in Spokane where she will attend the Northwestern Business College.

D. McPhee who has been on the sick list for some time is slowly improving.

The mail order houses have for year flooded the country with catalogues describing the articles they have for sale. It is a fact that their prices are cheap. It is a well-known fact that the wares they offer are of an inferior quality. The country press has fought the mail order house tooth and nail, as it is one of the duties of the newspaper man to discourage the public in the habit of patronizing the mail order concerns. It is therefore surprising to learn that a country newspaper would endeavor to emulate the Sears, and Roebuck plan. But such is the case, for now comes a "Cheap John" printer in a remote section of the country and sends broadcast circular letters soliciting a mail order business and offering to do printing at starvation prices. But a cheap article is generally cheap in every sense of the word and its inferiority will manifest itself sooner or later.

For Sale:—2 good cows, one too fresh about Christmas and the other a little later. 2 two-year-old mare colts. Some young pigs.—Wm. McClelland, Southwick, Idaho—36-2t.

Tract Index Book of Records of The County Will be Made.

Grangeville, Sept. 8—In an opinion handed down today by Judge Edgar C. Steele in the district court in injunction proceedings by G. W. Suppiger and J. Riey against the Latah county board of commissioners, the action of the commissioners in authorizing the auditor and recorder to employ a man to compile a "Tract Index Book" of the records of the county providing for the expense, was affirmed by the court.

The court reviewed the question of the right of the county auditor, under order of the board, to employ such an assistant and takes into consideration the showing made that the expense would be approximately \$1000 and that it would be for the public good to have the records placed in such shape as to readily show the present ownership of real estate in order that the assessor might properly assess the property for taxation, and that in 1911 nearly \$1000 was paid out for same. He calls attention to the fact that the county in the past five years has paid out almost \$2000 to abstract companies to bring down the title, according to evidence submitted.

The court quoted the opinion of the attorney general which held that it was perfectly proper for the county to have such an index made and he concurred in the reasoning of the attorney general.

The republicans of Idaho can count on one man who will enter the primaries for the nomination for governor. That man is Capt. E. G. Davis. We know very little about the man—don't even know how he got the "Capt."—but there are newspapers and some people over in the south of the opinion that his measurements are all right so far as the office of governor is concerned. So just make up your minds that the captain's Panama is in the ring.

Leland, Sept. 5.—The dwelling of Sam Craig was completely destroyed by fire at 11 o'clock last night resulting in a loss of about \$1,000 with insurance to the amount of \$700. Mr. Craig had attended lodge and was at the drug store of Dr. Stoneburner when the alarm was sounded. There had been no person at the house for several hours and the cause of the fire is a mystery. None of the furnishings of the house was saved.

The 5-year old son of Mr. and Mrs. Frank Soudes residing in Cedar creek, suffered a dislocation of the elbow Friday by falling off the fence. The injury was attended by Dr. J. W. Stoneburner and the child is doing nicely.

The Premium list for the Kendrick Fair is out and in it you will find some errors due to the fact that some of the Superintendents did not have time to get what they really wanted on account of the short time in which to get it out.

Notice to phone patrons:—We wish to inform you that in the future you will receive service from the Potlatch phone company on all its lines formally operated by the Potlatch and Interstate systems circulating around Kendrick, Juliaetta Potlatch country at same price have heretofore paid for just one line. No extra charges will be made for going thru the switch board or over any of the lines operated by the Potlatch Telephone company. The long distant service will be operated the same as heretofore by the Potlatch Telephone company having connections all over the Northwest and over the Pacific company toll lines.—Potlatch Telephone Company by Schupfer Bros.

Card of Thanks

We wish to thank our friends and neighbors who so kindly assisted us during our long seige of sickness and at the time of the death of our little child. Your kindness will never be forgotten.—Clarence Grant and wife.