

SUMMARY AND EXTRACTS FROM AUDIT FRANKLIN COUNTY BY SCOTT, CHARLEY & COMPANY

Mr. John D. Alston, Chairman Board of County Commissioners, Gupton, N. C.

Dear Sir: We have examined and audited the books and accounts of the following officers of Franklin County, covering a period beginning December 2, 1912 and ending with close of business November 30th, 1917, and respectfully report as follows:

W. H. Allen, Ex-Sheriff

The entire account of W. H. Allen, ex-Sheriff, will be found in a summary of account of W. H. Allen, Dec. 20, 1912 to Nov. 30, 1917.

That while the over remittance to the State Treasurer for State Taxes can not be a credit to the balance due by him on other funds, we have shown it all in same account so as to exhibit a complete view.

(Note-The Lousburg Graded School overpayment is not chargeable against any other fund. The 5 per cent straight commission was already allowed, as has been customary for many years, to the Sheriff by the Board of Commissioners each year after full investigation of the law.)

Summary Statement of Account of W. H. Allen, Dec. 20, 1912 to Nov. 30, 1917. Table with columns for CHARGES (State Taxes, Township Road Fund, Bridge Fund, School Fund, General Fund) and CREDITS (State Taxes, Township Road Fund, Bridge Fund, School Fund, General Fund).

Reconciliation Summary. Table showing Debit (To balance due County General Fund, School General Fund, Bridge General Fund, Township Road Fund, Township School Funds) and Credits (State Taxes, Less balance 1912, Due W. H. Allen by State, Lousburg Graded School, Balance).

(Note-The 5 per cent commissions already allowed by the Board of Commissioners would materially alter this statement in favor of Mr. Allen.)

P. B. Griffin, Ex-Treasurer

We have prepared a detailed classified statement of the receipts and disbursements of Mr. P. B. Griffin, Ex-Treasurer, covering a period from Dec. 1st, 1912 to Nov. 30th, 1917 prescribed herein as exhibit "G".

The books of Mr. Griffin did not show the receipts and disbursements of the sinking fund. He had no book record of the transactions of this fund.

He also credited him with his commissions, after which it shows he is due a balance of \$2,295.78. If Mr. Griffin can show he has not collected all of the interest we charged, then in such case, the account will be subject to such credit.

In order to determine what interest has been paid it will be necessary to check each sinking fund investment, which are notes receivable.

The only record of the Bridge Bond fund that we were able to find was a certain report submitted by Mr. Griffin showing a balance of \$706.42 on hand.

It will be seen that the account we have prepared against Mr. Griffin's, exhibit "G", (given herewith) includes the balance of this fund as well as the balances of all other funds shown, which aggregate \$12,984.53 as due by him.

Exhibit "G" shows that the total cash received by Mr. Griffin amounted to \$304,124.12 for the period under review and the total disbursements amounted to \$291,139.59, leaving a balance as named above as representing what he is due the county amounting to \$12,984.53.

Exhibit G, Statement of Receipts and Disbursements Dec. 1st, 1912 to Nov. 30th, 1917, P. B. Griffin, Treasurer.

Statement of Receipts and Disbursements. Table with columns for RECEIPTS (Taxes from W. H. Allen Sheriff, State of North Carolina Taxes, Fines, forfeitures and penalties, etc.) and DISBURSEMENTS (Taxes, Vouchers and payments, Commissions, etc.).

Exhibit "H." Statement of Sinking Fund, Sept. 1st, 1910 to Dec. 1st, 1917.

Statement of Sinking Fund. Table with columns for Principal, Interest to Sept. 1910, Total charge paid P. B. Griffin Sept. 5, 1910, Interest from 2-5-10 to 12-1-17, Charges 12-1-1917, Total.

The following itemized statement of the condition of the Sinking Fund as made by Mr. W. H. Ruffin, attorney, is published herewith, not as a part of the County Audit, but to give a little more clearly to the general public the exact standing of this fund.

P. B. GRIFFIN, Treasurer, In account with the Franklin County Lousburg Iron Bridge Sinking Fund:

List of Investments of the Fund Delivered to Wm. H. Ruffin, County Attorney, January 1st, 1918. Table listing notes from R. G. Allen, J. M. Allen, Allen Bros. Co., Green and Yarboro, etc.

Statement of Public Improvements, Dec. 1, 1912 to Nov. 30, 1917. Table with columns for Disbursements (By paid interest coupons on \$10,000 Pridge Bonds to and including July 1, 1916, etc.)

Statement of Tar River Bridge Fund, P. B. Griffin, Treasurer, Aug. 6th, 1917. Table with columns for Receipts (Loan from First National Bank, etc.)

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