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Report of the Expert Committee
Appointed to Investigate the Affairs of Som-
erset County, New Jersey.

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Report of the Expert Committee Appointed to Investigate the Affairs of Somerset County, New Jersey.

Before Experts appointed by his Honor, Justice Dalruple.

In the matter of the application of John Ten Brook and others, Freeholders exceeding 25 in number, for a summary investigation into the affairs of Somerset County, N. J. } *On Application and Order.*

To His Honor, Van Cleve Dalruple, Justice of the Supreme Court of New Jersey :

The undersigned, appointed by your Honor by order dated Sept. 1, 1879, to make a summary investigation into the affairs of Somerset County, beg leave respectfully to report:

That we have patiently performed the difficult task assigned us to the best of our ability and with an honest endeavor to ascertain the truth. While the circumstances of the case and the demands of private business have prevented that haste an impatient public might naturally expect, yet perhaps the results will be all the more satisfactory because of the time over which the investigation has extended. Having been sworn in usual form we proceeded to business on the 8th day of September last, and have been in session forty-five days up to the date of this Report; and now submit the following statement of facts :

First, as to the Necessity of an Investigation.

The results of our examination of books and paper; County records and witnesses, together with a personal inspection of County bridges, certainly fully justifies the application, and for the interests of the County it was made none too soon. Had the present law existed ten years ago, and been faithfully and honestly put in force, thousands of dollars might have been saved to the tax-payers of Somerset County. In a general way it may be stated that the proceedings of the Board of Freeholders as a whole for the past twelve years have been irregular, extravagant, without due regard for law, and in some marked instances fraudulent. There have been great wastes, improper delegations of power to Committees, want of oversight by the Board of its officers and appointees, and a generally loose and unsystematic mode of doing business that cannot be too strongly condemned. If this investigation shall result on the part of the people in a more vigilant oversight in the future of their public servants, and greater care in their selection, it will not have been in vain.

That the investigation has been as thorough as the nature of the case permitted.

We have examined and carefully compared every voucher with the County Collector's books as to his disbursements of money from May, 1873, to May, 1878, and also from May, 1879, to this date, except a few packages of vouchers for the year 1878 that were stolen with the other County papers. Ten days of careful, painstaking labor was devoted to this critical examination of disbursements of money up to Oct. 15th, at which time the books and

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vouchers of the County were abstracted from the Somerset County Bank, where they were left at the close of each day's session by the Committee, in the custody of the County Collector; since which time we have been confined in our researches in this direction to the annual statements of the County Collector as published in the newspapers of the County, as the only data left to us from which we could ascertain the true financial condition of the County. Fifty-five witnesses have been sworn and examined on bridges and other matters. Seventy-seven bridges and culverts in Warren Township have been inspected by us, and the cost of building estimated. All the bridges of that Township, 186 in number, have been carefully measured and a diagram of each made, and located upon a map of the Township in road districts, by N. McConaughy, engineer, from which we have made an approximate estimate of the cost of all the bridges in Warren Township.

We have also personally inspected several of the bridges in North Plainfield Township, the Bound Brook bridge, North Branch bridge, Washington Avenue bridge (Plainfield), Ross bridge, Somerville, and several other smaller bridges in the County. The stone-work of the Bound Brook and North Branch bridges has been carefully measured by engineers under our superintendence, and calculations made upon them. The details of all these different matters will be found under their appropriate heads. To report at length upon all the matters that have been examined by us in the 45 days of our session, together with the voluminous testimony which has been all taken down and preserved would prolong this report to an extent that we think would not be profitable. We shall, therefore, rather confine the report to such matters and things as seem to us clearly unwarranted by law, extravagant and wasteful use of money, and to such irregular practices on the part of the Board of Freeholders and its individual members as tend to increase the burdens of taxation to an enormous extent.

Payment of Bills Without Items.

This is a practice that runs throughout our whole examination of County vouchers. The bills are drawn in gross, without any items whatever. This is notably true of the bills for bridges in Warren Township. A large number of bills, covering thousands of dollars for bridge-building, are drawn after this manner:

COUNTY OF SOMERSET.		To DANIEL CORY, Dr.
1869, July 15.	To paying sundry bridge bills.....	\$123.00
1870, Jan. 18.	To paying sundry bridge bills.....	325.00
" Feb. 15.	To building new bridge in said Township.....	616.13
" Jan. 29.	To paying for material and labor for bridges.....	462.25

These are but a few samples of the manner in which bridge orders have been drawn upon and paid by the County Collector, who knew at the time that they were not properly and legally drawn, and, therefore, is highly censurable for having paid them without an itemized bill. This may be said to be the rule throughout the County, although there are some marked exceptions where the bills are properly itemized.

In this connection we would speak of a most pernicious practice that prevails in Warren and North Plainfield Townships, of locating bridges simply by road districts, which, if it be not meant to prevent fixing the location and identity of a bridge, then we do not know what it does mean. In examining both bridge-builders and Freeholders in these two Townships, where one was supposed to have done the work upon a bridge described in this manner and the other to have superintended and ordered the payment of the money, in very few instances could we get any information to enable us to find the bridge purported to have been paid for, or to fix its identity in any way whatsoever. The practice of making bills, without items, and

so locating bridges that they can never be found, opens wide the door for frauds upon the county treasury.

Useless Bridges.

Quite a number of bridges were found in Warren and North Plainfield Townships wholly useless. Often times for carrying the water from one side of the road to the other, a County bridge would be constructed where no possible need existed for a bridge at all. Many others were found, particularly in Warren Township, built and paid for by the County, that should have been built by the Road District.

Appropriating Public Money for Private Purposes.

The George C. Owens' bridge in Warren Township is a palpable case of appropriation of public money for private gain. It is an immense structure of solid masonry, 200 feet long and 16½ feet high in the middle, completely spanning a ravine. It has a gate-way at the bottom and a small hole, about four feet square, as an over-flow. Freeholders Cory, Jones and Mc Bride began it upon a contract with Mr. Owens for \$499, no doubt intending, by the testimony of Mc Bride, to evade the statute requiring the Board to build the bridge, the ultimate cost being known by them to overreach \$500. Up to this time over \$800 has been expended upon this bridge. That it was built intending to furnish Mr. Owens with a mill-dam is proved by his own admission. A bridge amply sufficient for the size of the stream, and just as durable as this could have been built, if no other interest than that of the County was sought after, for \$250 at the outside. It is a fraud upon the County of Somerset.

The "Cory dam bridge" is another instance of extravagance and folly upon a large scale. It has cost the County a large amount of money; just how much it is impossible to ascertain; but every want of the County and the travelling public could have been met by the expenditure of \$300 at the outside if the County had been building simply a bridge and not a mill-dam.

The Purchase of the Turnpike.

The payment by the County in the year 1870 of eight thousand dollars to the New Jersey Turnpike Company for the poor privilege of purchasing an elephant that would, in the inevitable course of events, have fallen into its hands to maintain, with all its expensive bridges, is only another evidence of the foolish manner in which the people's money is squandered. Not only were the Freeholders who were instrumental by their votes in fastening this enormous burden upon the tax-payers of the County censurable, but also prominent citizens of the County, who were personally interested, and who used their influence to obtain legislation, and also to control the action of the Freeholders, not guiltless of their share of censure from the tax-payers of the County.

Theft of the Books and Vouchers.

That the theft, or removal of the County Collector's books and vouchers, besides frustrating a most important part of our work, can only be explained on the ground that they contained important evidence of guilt on the part of somebody connected with County affairs, is only too plain to need further comment. Immediately after these important documents were found to be missing, after consultation with our counsel, we dispatched one of our number, Mr. Potter, to New York for a detective. He procured one of Pinkerton's operatives, Mr. Hotchkiss, who came immediately to Somerville and worked for us, as we believe faithfully and honestly, for nine days, but did not succeed in fastening the guilt of the theft, or removal on any party to a certainty. He ascertained important facts, the conclusions from which we must regard as suspicions only. To give those suspicions would

not seem to us to be justifiable. Stronger evidence would be required to convict in a court of justice.

A most singular coincidence and suspicious circumstance in this connection is the fact, that very soon after the abstraction of the County Collector's books and papers from the Bank, certain other valuable County papers, to wit, manuscript copies of the County Collector's ledger, which were also copies of the annual reports as printed in the newspapers for several years past and the annual statements for the same period of time of the County indebtedness in detail, were found to be missing from the office of A. P. Sutphen, the Clerk of the Board of Freeholders. Mr. Sutphen has admitted in his testimony before us that these papers were filed in his office. He was requested early in our sessions to furnish us all the books and papers pertaining to County affairs in his possession; and why these papers, so important to this investigation, and so important to the people of the County in ascertaining their true financial condition, were not furnished when called for, and should now be missing from his office, just at this critical time, can, to say the very least, be chargeable to the most culpable negligence and carelessness on the part of a public officer, who has placed in his keeping valuable papers which it is his sworn duty to carefully guard. Mr. Sutphen has been examined by us in regard to these missing papers, but gave no satisfactory account of their loss, nor when they were lost. His evidence was far from satisfactory, and not given with that apparent candor to have been expected of him. The Board of Freeholders have been in session several times since this occurrence took place, and if they have in any wise censured their clerk for this gross breach of trust to the people of the County, the fact has not come to our knowledge.

In this connection we would say that the County ought to furnish a fire-proof vault in which all County papers and books should be required to be kept. The expenditure of a sufficient amount of money to place these valuable records beyond the reach of danger would be true economy in the end to the tax-payers of the County.

Washington Avenue Bridge.

The Washington Avenue bridge, Plainfield, on the line between Union and Somerset, built in 1875, was constructed at an extortionate and, as to the iron work, unjustifiable price. No such expensive bridge was needed at all. The travel warranted neither the heavy masonry, nor such heavy iron work. The five lowest bids for the kind of bridge on which proposals were sought were:

Watson Manufacturing Co., Paterson.....	\$7,000
J. D. Hutchinson (Cincinnati Iron Bridge Co.).....	8,000
Phillipsburgh Manufacturing Co.....	8,500
Gaskill & Boller.....	9,000

These were all for 100 lb. bridges, and, as between the Watson Manufacturing Company and Gaskill & Boller, upon plans submitted by Engineer Onderdonk of Plainfield, N. J. The bids were opened in Plainfield, and, without any explanation for the motion or vote, it was resolved to accept the *highest* bid. Mr. Cory of Somerset, voting with the Union County Committee, made a majority of one, and the motion prevailed. By this one vote of Daniel Cory, in opposition to every other member of the Somerset County Committee, the bridge was ordered to be constructed for \$9,000, when equally responsible parties offered to build, it for \$7,000. Messrs. Waker, Van NESTE and Dumont, three of the five Somerset Committeemen, have testified they did not then know, and do not know to this day why the highest instead of the lowest bid was accepted. We give the facts, and leave the public to draw their own conclusions.

Black Point Bridge.

This bridge, that was originally contracted to be built for the sum of \$1,000, has cost the County about \$1,500. This has come about by reason of giving the contract to an entirely irresponsible and worthless man, and, having then paid him the full amount of his contract price, the balance has been paid to laborers who worked upon the job, except about \$200, which was paid for extra stone work in the north abutment. We can see no reason why the County should have suffered loss in this case, if the Freeholders had used proper precaution in awarding the contract, and withholding a part of the contract price until the work was completed.

Bridge Bills with Fraudulent Endorsements.

In the examination of Warren Township bridge bills, we find a large number, 30 at least, and probably many more, drawn in favor of 14 different persons, who never have endorsed them, but these endorsements have been fraudulently made by Daniel Cory. These bills cover thousands of dollars, and have been paid by the County Collector, knowing at the time that they were not properly endorsed, as is proved by his own testimony. It is alleged, as we understand, that some of these persons authorized Mr. Cory to sign their names upon the back of the bills and draw the money. Two of these persons, John G. Reinmann and Joseph P. Humble, have testified to the committee that they never authorized Mr. Cory to sign their names. Whatever may be the facts as to whether Mr. Cory was authorized or not to endorse the other bills, the transaction as a whole bears upon its face the most unmistakable evidence of fraud.

During this same period there are a large number of bills made payable to and endorsed by J. P. Adams, amounting in the aggregate to \$2,960.93. Mr. Adams is Mr. Cory's son-in-law, and these bills have been sued upon by the County and a judgment on some of them obtained by the verdict of a jury but never collected. The tardiness of the Board of Freeholders in not collecting this judgment deserves censure, Mr. Adams was summoned before us to testify whether he had ever furnished the material charged for in these bills, but declined under advice of counsel to answer any questions.

Bridges in North Plainfield.

The committee visited North Plainfield and inspected some of the bridges there. On a road less than a mile in length 12 small bridges were found, not one of which crosses a running stream of water. Other bridges were found that had been built expensively where there was no apparent need of them. Some were built 50 feet wide; notably one on Washington Avenue, of 50 feet span, was also 50 feet up and down the stream. Others were found upon roads that gave no indications that they were ever travelled at all. The bridge built by Freeholder Vandeventer in 1872 was upon a road that had every appearance of never having been used, and at this time is entirely impassable. It cost \$400, and as to the stone-work is a miserable job. No doubt a foolish and extravagant waste of money upon most of these bridges.

Illegal and Improper Practice.

The following irregular, illegal and improper practices of the Board have been found to be in vogue:

Meetings have been held not at the Court House, as the law directs (Rev. Stat., page 129, Sec. 10) but at different places around the County. Any of these meetings, when any business was transacted other than viewing bridges, is clearly contrary to law. That at most of these meetings miscellaneous business is transacted is clearly proved by the book of minutes of the proceedings of the Board of Freeholders. This practice was condemned in a presentment of the Grand Jury at the December Term, 1872;

still it has been continued, and no doubt adds greatly to the expenses of the County, besides violating a plain statute of the State. While all the members are guilty in this matter, the Director seems specially censurable for permitting this grossly illegal action.

At such meetings as these we find by the book of minutes of the Freeholders the following Hotel bills paid in 1868, 1869 and 1870 :

I. J. Fisher, Middlebrook.....	\$56.50
John S. Doty, Baskingridge.....	46.00
John R. Parcels, Chimney Rock.....	23.50
John Schomp, Harlingen.....	24.00
Hall & Bebee, Millstone.....	27.00
Wm. Davis, Bernardsville.....	30.50
C. P. Holcomb, Bound Brook.....	34.45

These bills are for dinners and horse feed for eight members and the clerk. They are only given as a sample of a large number of others of like character which have come to our notice. No law can be found to give the Freeholders more than \$2 per day for their services. If all the Freeholders who have served during six years past were called upon to refund these expense bills in addition to the \$2, it might seem a hardship, but would simply be a strict construction of the act.

Paying Miscellaneous Bills by Order of a Committee.

In the year 1876 the Board of Freeholders appointed a Special Committee to audit sheriffs', clerks', surrogates', justices', constables', etc., bills with *power to pay*, and a book was procured in which the Clerk of the Board entered all such bills as were passed and paid upon the order of this Committee. The total footings of this book amount to the sum of \$13,758.12 all of which amount we consider was illegally paid, as the Board of Freeholders has no authority whatever to delegate any such power to a committee. A bill of items for each of these bills was filed with and retained by the Clerk of the Board, but was *not* sworn to, and the bill in gross paid by the County Collector without seeing the bill of items at all.

Other Irregularities of the Board.

The book of minutes contains some other matters which seem to justify special mention in this report. Nov. 7, 1868, at a meeting held at Peapack the following resolution was passed :

Resolved, That the Clerk of the Board be authorized to cancel the claim of the Circuit Court of Somerset County against Daniel Cory of Warren for assault and battery found against said Cory about the year 1857."

Mr. Cory was a member of the Board and present at this meeting. The amount was \$41.59, and had been heretofore paid by the County. Such a proceeding carries upon its face sufficient condemnation without further comment. Also, from same book of minutes, Oct. 27, 1875, we find the following entry :

Resolved, to deliver J. Todd his bond for stone work, Bound Brook bridge, by his request. Mr. Cory reported that the stone work was completed and paid for before the resolution was passed."

If this was true as to the stone-work, nevertheless the committee paid Mr. Todd after the surrender of his bond two bills for work upon this same bridge, amounting to \$1,906.25. Why this haste in delivering up this bond, or why it should have been delivered up at all, is inexplicable to us, except it was to relieve Mr. Todd's securities from responsibility to the County for any money which might have been paid to him wrongfully or fraudulently, and for which the County would have a just claim against him and his securities. It is a perfectly plain case that if Mr. Todd had performed his contract honestly and faithfully, and had received no more money than he was honestly entitled to, then his bond was null and void. If null and

void, why surrender it? If not null and void, why surrender it? Who can answer?

It has been the practice to pay the Clerk of the Board \$2 per day for his services. The law fixes the amount at \$1.50 per day. He has received until the present year extra fees, such as \$50 or \$60, for making out the annual report for publication in the newspapers, treble its real value.

Keeping Lunatics in the County.

By a custom of the Board, which originated in 1875, lunatics in some instances have been maintained in their homes at the County expense. Husbands were paid for the support of their wives, and children for the support of parents. If these lunatics were paupers, the Township ought to maintain them; if not paupers then their relatives. But not the County in any event, except at the Asylum. The following bills were thus paid in the total:

In 1875.....	\$ 139.00	In 1878.....	780.00
“ 1876.....	178.50		
“ 1877.....	645.70	Total.....	\$1,743.20

To these amounts are also to be added physicians' bills for examination, etc. This practice was admitted to be wrong by the Freeholders themselves, as seen by the minutes of proceedings of Board of Freeholders, April 14, 1879.

Illegal Items in Sheriffs' Bills.

A large amount of money has been paid to the Sheriffs of the County, to which they are not entitled by law. The bills of ex-Sheriff Totten passed by the Special Committee are grossly excessive. He followed the example of ex-Sheriff Bergen, his predecessor in office, and both may have supposed themselves entitled to what they did receive. The present Sheriff, Van Liew, has also some items in his bills that are not considered proper charges. We are credibly informed that ex-Sheriff Codington also had some charges in his bills of an illegal character, similar to the ones reported in the other cases, but the loss of the books and vouchers prevented our examining this matter.

The following amounts in all as itemized ought to be refunded to the County as being illegal and in excess of right. We give the gross amounts taken from the different bills, the items of which will be found appended to this report, and marked Exhibits A, B, C, etc.:

B. S. Totten.....	Bill No. 1	\$70.75.....	Exhibit A.
“	“ “ 12.....	199.64.....	“ B.
“	“ “ 24.....	132.45.....	“ C.
“	“ “ 28.....	201.70.....	“ D.
“	“ “ 29.....	191.64.....	“ E.
“	“ “ 43.....	143.25.....	“ F.
“	“ “ 45.....	66.50.....	“ G.
“	“ “ 48.....	158.90.....	“ H.
“	“ “ 70.....	269.75.....	“ I.
“	“ “ 79.....	237.00.....	“ J.
“	“ “ 81.....	159.50.....	“ K.
“	“ “ 35.....	18.08.....	“ L.
Total in Totten's bills.....		\$1,849.16	
James Bergen.....	Bill No. 36.....	\$416.60.....	Exhibit M.
“	“ “ 69.....	237.97.....	“ N.
Total in Bergen's bills.....		\$654.57	
Simon Van Liew.....	Bill No. 353.....	\$33.00.....	“ O.
William Ross, Jr., Co. Clerk.....	Bill No. 83.....	\$97.79.....	“ P.

The Sheriffs of the County are no doubt entitled to receive reasonable janitor's pay for cleaning and caring for the Court House, but all the

charges enumerated in the itemized bills as appended hereto are considered as illegal and in excess of right.

Other money should be paid to the County as follows:

From ex-Clerk William Ross, Jr., \$192, upon a note given by him to the Collector to settle his account with the County, and which the Collector has never even presented for payment. Also from the same \$20, allowed in his account to reimburse him for a counterfeit bill taken in by him in the ordinary course of business. The allowance is clearly unbusiness like and illegal.

Also from the Township of Bernards the sum of \$4,920.33, with several years' interest for arrears of taxes for 1875 and 1876. The collection of this amount has not been as vigorously pressed as it should have been. It was more than two years before the Collector put the claim into the hands of the Counsel of the Board, and now the application for a mandamus to relevy the tax is resisted, and litigation involved, which greatly complicates the matter. Whatever may be the ultimate result, the want of prompt action in collecting this money, upon the part of the Board of Freeholders, is very censurable.

Also from John Lindsley \$639.74, from the estate of Hannah Everts, a lunatic. This money has been in Mr. Lindsley's hands for two or three years, and he has wanted to pay it to the County for her support, but, strange to say, the County is still paying bills for her, and recently paid a bill to the counsel of the Board, John Schomp, Esq., for proceedings instituted by him to declare her a lunatic when she had already been so declared.

The County Debt.

The County indebtedness has been ascertained, as nearly as possible, to be at least \$125,319.70 on May 13, 1879, at the date of the last annual report. It is owed to the following persons on County notes:

Com'rs of Surplus Revenue.....	\$12,268.25	A. C. Mollison.....	4,080.
A. H. Brokaw.....	1,000.	Hetty Van Doren.....	3,200.
Jacob Ten Eyck.....	600.	Catharine Van Doren.....	100.
Margaret Cannon.....	200.	Julia Van Doren.....	2,100.
Annie R. Voorhees.....	1,000.	Alletta Van Doren.....	1,100.
John T. Grant.....	3,500.	Jane V. Karkuff.....	680.
Robert Van Amburg.....	10,000.	Hiram Holcomb.....	3,219.
Eliza C. Stiger.....	380.	David Van Doren.....	1,180.
Samuel Corle.....	9,000.	James Q. Beekman.....	700.
David G. Schomp, estate.....	1,200.	Thomas A. Skillman.....	1,500.
Mary B. Clickener.....	2,000.	John K. Large, estate.....	1,500.
David Maek.....	500.	Ann Hall.....	5,500.
Fred. H. Lane.....	1,150.	Sarah Moore.....	1,700.
Catharine S. Doolittle.....	500.	Wm. O. Ross.....	1,700.
Garretson Hageman, admr.....	2,100.	Catharine Chandler.....	2,200.
Sarah Vosseler.....	1,767.83	Thos. A. Jewell.....	150.
Lewis E. Anderson.....	7,000.	Henrietta Mount.....	400.
Sylvester Robbins.....	3,700.	Johanna B. Ross.....	1,000.
James Bonney.....	8,050.	Anna S. Ross.....	780.
Peres Bonney.....	8,210.	John Ross, Sr.....	1,500.
John Lindsley.....	2,375.	Lillie Ross Petit.....	2,555.
Abraham Quick.....	3,981.	Peter L. Sebring.....	443.62
Dime Savings Bank (Somerville)	5,000.	Ellen Camman.....	1,250.
Wm. N. Hoagland.....	300.		
Sarah H. McCord.....	1,000.		
		Total,	\$125,319.70

The amount of indebtedness as reported by the Collector at the aforesaid date was \$123,319.70, a discrepancy of \$2,000. We have taken every means in our power to ascertain the true indebtedness of the County, and have reported all that has been reported to us, and all such further sums as we can get from the Collector's accounts, but yet it is impossible for us to say whether or not it includes the whole amount for which the County is liable.

It may be said in this connection that the system of borrowing money by a County from anybody who may happen to have money to lend, and for the purpose of accommodating the lender, as seems to have been frequently the case in this County, rather than studying the interests of the taxpayers, is a most pernicious one, and ought not to be allowed.

One of the most difficult and tedious tasks which the committee have encountered in this investigation, has been the effort to ascertain by the published reports for 16 years past, the actual present indebtedness of the County, and whether the County Collector has ever been charged upon his books for all these different amounts of borrowed money ranging from \$100 to \$10,000, and borrowed from over 150 different persons and institutions. Temporary loans to anticipate taxes should only be made in bulk of a Bank, or individual, and promptly repaid when taxes are due.

The indebtedness of the County and its apparent increase and decrease from year to year, as nearly as it can be ascertained from the published reports in the newspapers, since the year 1863, is as follows:

Year ending May, 1863.....	\$10,313.04	Year ending May, 1872.....	93,819.15
(Years 1864 and 1865 not reported.)		" " " 1873.....	94,699.58
Year ending May, 1866.....	33,593.25	" " " 1874.....	92,209.74
" " " 1867.....	44,124.25	" " " 1875.....	93,624.74
" " " 1868.....	73,115.35	" " " 1876.....	147,018.09
" " " 1869.....	50,882.95	" " " 1877.....	146,984.50
" " " 1870.....	37,825.91	" " " 1878.....	135,833.12
" " " 1871.....	95,649.78	" " " 1879.....	125,319.70

The apparent greatest increase of the debt was during the years 1870 and 1875 and reported May, 1871, and May, 1876. This is incorrect, at least as to the year 1870, for it clearly appears that the indebtedness to the Surplus Revenue existed at this time, amounting to about \$22,000, and would seem to have been suppressed from the amount of the indebtedness of that year for the purpose of making a false showing of the real indebtedness of the County. If so it was dishonest.

Bound Brook Bridge.

The Committee have considered that the public demanded a careful and thorough examination both as to the manner of awarding the contracts and doing the work upon this bridge, and have therefore spared no pains to ascertain as nearly as possible what are the exact facts relating thereto.

The award of the stone work to J. G. Tood when a lower bid was put in has not been satisfactorily explained. It might have been that Van Vorst, the other bidder, was unable to give bonds, but the Director of the Board of that year, who was also Chairman of the Committee that awarded the contract, (Mr. Waker) has testified that he was responsible and could have given bonds. The difference in price would have saved the County about \$2,000.

The contract for the iron work to J. D. Hutchinson for \$30,160 was to all appearances dishonestly obtained. When public bids were asked for by the committee there were at least 12 proposals made in writing, and of these the very highest was that of Hutchinson for \$40,110, while the lowest upon the plans submitted was that of the Watson Manufacturing Company of Paterson, N. J., then a responsible company of this State, for \$26,900, over \$13,000 less than the Hutchinson bid. No award of the contract was made at this meeting. After this the Committee went to Elmira at Mr. Hutchinson's expense to see a bridge similar to the one he proposed to build. During this trip Hutchinson endeavored to make a private bargain with the Committee for \$34,500 or thereabouts. Two of the Committee, Cory and Jones, wanted to sign the contract privately at that time, but Messrs. Waker and McBride refused to do so, and Mr. Garretson, the other member of the Committee, was not present, and there-

fore no private bargain was consummated. At this very time, as we understand, the Committee had the knowledge that the Watson Company could and would build the bridge for thousands of dollars less. After this it would seem by the testimony that there was a pretense of advertising for new bids in a sort of private way, and two were then put in, viz. :

Cincinnati Iron Bridge Co. (per Hutchinson).....	\$29,500
Kinyon Bros. (for Watson Co.).....	28,000

Without any apparant reason, without any explanation to the Kinyon Bros., or the Watson Company for whom they were acting, or opportunity for them to explain their plans, the Hutchinson bid was accepted, on motion of Mr. Cory. If this was not a fraud upon the County it nevertheless has not been explained away to us. The evidence of Mr. Job Kinyon upon this point is distinct that the bridge could have been built for \$25,000; that they would have been glad to have taken the contract for that sum; and that had they received it that day for \$28,000 they could have sold their contract for \$3,000.

The two contracts of stone and iron-work for this bridge, involving nearly \$60,000, were awarded by a Committee of the Board of Freeholders, and all paid for upon the order of a Committee (except about \$700) and all without any legal authority for such action.

Some of the items in the bills paid to J. G. Todd, the contractor, for the mason-work need especial notice. The item of \$862 for 862 cubic yards of rock excavation, according to the report of Engineer McConaughy, is certainly in excess of the truth. He says: "The total rock excavation under all the piers and abutments, wing walls, etc., is 372 cubic yards, which allows 2 feet excavation in rock under each of the piers, and 3 feet under the south abutment. These last depths are assumed and must certainly be in excess of the truth." Another item in same bill is "Cutting ice breakers, \$300." This item, if allowed at all, is at least \$200 in excess of what would be a round price for doing the work. This was an "extra" and not in the contract. Another item in same bill "Cutting coping, \$782," seems wholly fraudulent. The specifications expressly say:

"All walls, piers and bridge seats to be neatly and substantially coped with stone suitable for the purpose, and for the class of work supplied. *The price of the coping to be estimated at the same price per yard as the class of work to which it may belong.*"

That it was measured in with the other masonry and paid for at \$11.40 per yard, as the specifications clearly indicate, there is scarcely a doubt. Therefore the payment of \$782 for coping was paying for the same work twice over. Even admitting there could be a pretense that it was an "extra," Engineer McConaughy makes but 1366 square feet of the coping and says: "A man could dress all this coping in sixty days," which, at \$2.50 per day, would amount to \$150, an excess of over \$600 from what it is worth. Another item of same bill: "Allowance for *back filling*, \$1,556," seems a clear fraud. Not one witness from among all the Committee who have been examined, (Jones, McBride, Garretson and Waker,) can explain it as an honest item. The minutes of the Committee simply say:

"Mr. Cory moved that we pay Mr. Todd for extra stone for filling in the abutment and piers, \$1,556. Several amendments were offered, but the motion for \$1,556 was carried."

As near as we can ascertain the truth about this item, it was an allowance on account of old stones in the former bridge that the contractor supposed he could use, but were rejected by the Engineer. But the contract expressly made the Engineer and Building Committee judges of what old stone could be used, and that \$1,556 was simply a private gift of public money without any value received for it,—another case of paying for the same work twice over.

As to the matter of earth filling it may be said in a general way that ex-

travagant prices were paid for it; that no proposals, as far as we can learn, were sought for upon any part of it, and, by the testimony of competent witnesses, it is well established that a great saving might have been made to the County if this part of the work had been done in an economical and business-like manner.

The most important part of Mr. Todd's bill remains yet to be considered, viz: "2,256 cubic yards of masonry at \$11.40 per yard, amounting to \$25,718.40." The Committee employed Mr. James M. Clark, a Civil Engineer in the employ of the New Jersey Central Railroad, to take the measurements and make the calculations of quantity of masonry in this bridge and North Branch bridges. Mr. Howell, the Engineer who had charge of both bridges, was notified and was present, as also all the members of our Committee, on both bridges. Mr. Howell failed to furnish the Engineer or Committee with the figures giving the dimensions and depth of piers and abutments under ground. He stated that he had made careful and diligent search for these papers, but that they were lost, and that he was wholly unable to produce them. He claimed to give to Mr. Clark the best information from memory that he could, and all that could be ascertained from driving down bars was done. The result obtained was as follows: Mr. Clark's highest estimate is 2,221 8-10 yards; lowest, 2,031 8-10 yards, the uncertainty resting with the depth and dimensions of foundations under ground. Mr. N. McConaughy, a Civil Engineer who has been many years upon railroad work, has also made careful measurements and calculations upon the same work and sums up the gross amount of masonry at 2,076 cubic yards. By these calculations it will be seen that at Mr. Clark's highest calculation, 2,221 8-10 yards, there would be an excess of 34 2-10 yards, which, at \$11.40 per yard, would make a saving of \$389.88. At his lowest estimate, 2,031 8-10 yards, there would have been a difference of 224 2-10 yards, or a saving of \$2,555.88. By Mr. McConaughy's calculations there is a difference of 180 yards, or a saving of \$2,052. Mr. Clark testifies that Mr. Howell told him that there was an extra allowance for yardage and it was to cover a loss by reason of trouble in making the coffer-dam stone stay in place. Whatever was in excess of the true measurement should certainly be refunded to the County, as should also all the other excesses named.

But the incorrectness of measurement is not the chief cause of loss in the mason work so far as the County, is concerned. The enormous proportions of size in the abutments and wing walls is without excuse. As nearly as can be ascertained the actual dimensions of these walls are as follows, for thickness:

NORTH ABUTMENT.		12 feet thickness of rough foundation.
8 feet thickness on top.		PIERS.
10 " thickness at commencement of cut stone work.		10½ feet at commencement of cut stone work.
12 " thickness of rough foundation.		7½ feet thickness on top.
SOUTH ABUTMENT.		12½ " of rough foundation.
6½ feet thickness on top.		WING WALLS.
10 " " at commencement of cut stone.		Same size of abutments where they join to them.

According to the testimony of both Engineers, Clark and McConaughy, these proportions are greatly in excess of what they should be in relation to the height of the walls, and involve the outlay of a large amount of money without any real advantage either to the strength or durability of the work.

One of our Engineers has given us what he says is ample proportions and sizes for the masonry of this bridge as follows:

ABUTMENTS.

9 feet thickness of rough foundation; 8 feet thickness at base of cut stone; 5½ feet thickness on top.

WING WALLS.

Same thickness of abutments where they join to them, and 6 feet at base, and 4 feet on top at the outer end.

These sizes would give for the abutments and wing walls, building both abutments in the shape of the present plan of the north abutment, and allowing them both to have been sunk to a depth of 3 feet below the cut work, a content of 1,068 cubic yards for both abutments and wing walls, including foundations. The two piers of same thickness of the abutments both at top and bottom and allowing them to be sunk to a depth of 6 feet 2 inches under the surface of the water, which was the very greatest depth that could be found by sounding in immediate proximity to their base, would give a content of $239\frac{1}{2}$ cubic yards each, or 479 cubic yards in both piers, including foundations. This, added to the content of the abutments and wing walls would give a total of 1,547 cubic yards of masonry, which, at \$11.40 per yard, amounts to \$17,635.80, which would have made a saving to the County of over \$8,000. But admitting that the present sizes and proportions of the two piers are no greater than it is necessary they should be, they contain together at their present sizes 750 yards of masonry, which would still make a saving of 438 yards in the abutments and wing walls, amounting to \$4,993.20 saving to the County.

The printed specifications called for proposals for both first and second class masonry, and, while there was \$3.20 per yard difference in favor of second class masonry, yet there was none of this class used or paid for. Civil engineers of twenty or thirty years' experience have testified before the Committee that a large part of the work could have been made equally as strong with second class masonry as with the kind used. Engineer Clark says: "The wing walls could have been made sufficiently strong of second class masonry. There is no difference in the strength if well made; more in the appearance of the work than the strength." Engineer McConaughy says: "I should have made the abutments with their wing walls all of second class masonry for this bridge."

If then, we grant that the two piers are of no greater dimensions than they should be and should be constructed of first class masonry, yet the abutments and wing walls could have been built of second class masonry. They contain 1326 cubic yards, which, at \$3.20 per yard, the reduced price paid for second class masonry, would have made a saving of \$4,243.20 to the County. The last calculation is based upon the content of these walls as we have ascertained by our measurements, when the strong probability is that even greater dimensions than these were actually paid for.

One other item paid to Hutchinson needs attention. It is "extra gas pipe, \$866.66." By a mistake of somebody, whether intentional or not we can only surmise, the cattle guards upon the Elmira bridge, consisting of two or three gas pipes, running the length of the bridge, between the passenger and road way, were omitted from the plans of this bridge. Different members of the Committee distinctly swear they supposed they were included, as Hutchinson was to build a bridge "precisely like" the Elmira one. When the omission was noticed, Hutchinson said he would put on three lengths of two inch gas pipe for \$1,300 on each side of the bridge, with two coats of paint. This was opposed by different members of the Committee, but finally Mr. Waker moved that there be two railing on each side of the bridge for \$866.66. "Carried." Mr. Job Kinyon swears that he told Mr. Waker previous to this that he could save the Committee at least \$150 on this matter, perhaps more; and he has further testified to us that \$350 would be a round price for the work. If this be the fact, of which we have no doubt, the County was cheated out of about \$500 in this one item. How Mr. Waker, as an honest man and Director of the Board and

Chairman of this Committee, having the knowledge at the time of these facts, could be the mover of this resolution, is inexplicable to us.

For all the work on this bridge and payments the Committee in charge, together with the Board of Freeholders, are in every wise censurable. There is hardly a redeeming feature about the whole business. Lack of business integrity seems to have prevailed both in the planning and execution of the work, and the bridge stands to-day a monument of extravagance and fraud.

A Queer Item.

One of the queer things that we have met with in our researches is a bill of Messrs. Berry & Thorn, for articles sold to Daniel Cory in the year 1869. Berry & Thorn are dealers in hardware, stoves, ranges, etc., at Plainfield, N. J. In order that the people of the County may know what kind of materials enter into the matter of bridge building, we give below a copy of the bill:

MR. DANIEL CORY.		Bought of BERRY & THORN.				
1869	May 15,	3 pr 8 in heavy hinges..	.60	\$1.80	1 set fixtures.....	1.50
		2 pr 10 " " " " ..	.65	1.30	" 6, 1 hay fork.....	.60
		3 thumb latches.....	10	.30	Oct. 21, 1 bed cord (wife).....	.40
		20 hooks and 50 staples.....	1.20		1 broom (wife).....	.55
		4 locks.....	.65	2.60	Nov. 1, 1 pair scissors (wife).....	.50
		2 doz screws for thumb latches .....	.18		Dec. 17, 40 lbs. spikes (son).....	2.40
		2 panes of glass... ..	12½	.25	2 pairs butts (son).....	.30
		2 tubs.....	15	.30	2½ doz. screws (son)....	.20
		3 hooks.....	.06	.18	1 lock.....	.75
	June 21,	7 doz screws.....	.08	.56	1870	
		1 broiler.....	.55		Mch 30, 5 lbs. nails (self).....	.30
	July 1,	115 lbs. nails (order)....	.06	6.90	2 bits (self).....	.70
	" 8,	2 scythes.....	\$1.25	2.50	April 22, 1 axe.....	2.00
		3 rifles.....	.10	.30	May 14, 1 broom.....	.50
		5½ lbs. chain.....	.18	1.04	" 20, 6 pans (son).....	2.40
	July 10,	1 scythe.....	.75	1.25	1 pail.....	1.00
		1 whip.....	.75		1 cream can.....	1.75
	" 24,	1 well bucket (order)....	.50		June 4, 4 lbs. nails.....	.06
	" 29,	1 clothes line (wife)....	.40		14, 100 lbs. spikes (order)....	5.50
		4 doz. clothes pins.....	.16		1 milk pail.....	1.00
		1 coffee mill.....	.75		1 dust pan.....	1.25
		1 whisk.....	.20		1 ladle.....	.20
		12 lbs. sad irons.....	.07	.84	100 lbs. spikes to have....	5.00
	Aug. 2,	17½ lbs. grindstones (order)	.03	5.22	100 lbs " " " " " " " "	5.00
					1 pail.....	.55
						\$64.87

Amounting in all to \$64.87. Not one article of which bill, except possibly some nails and spikes, could enter into the construction of a bridge. This bill was paid by a bridge order drawn in favor of Berry & Thorn for "material for bridges" and bearing date July, 1870; the same date of the receipt upon the bill and testified to by Mr. Thorn as having been received by them in payment of the bill. We give below a copy of the order, as now in our possession:

" July 1st, A. D. 1870.

" SOMERSET COUNTY, To BERRY & THORN, Dr.

" To furnishing material for bridges.....\$64.87

" The Director of the Board of Chosen Freeholders, of Somerset County, will please order the above bill paid.

DANIEL CORY,
THOMAS TERRELL, } Committee.
J. W. UPDIKE.

" County Collector will please pay the above bill of sixty-four dollars and eighty-seven cents.

Dated July 1st, 1870.

Endorsed: "BERRY & THORN." "Pay Jno. V. Veghte, Cashier, or order, for collection account First National Bank, Plainfield."

(Signed by Cashier.)

North Branch Bridge.

This bridge was erected in 1875. As appears by the minutes, a resolu-

tion was passed July 20, 1875, to build a wooden bridge. This was reconsidered, August 17, 1875, and it was decided to build an iron one, what is called a 70 pound bridge. It has been asserted that it is not of the strength it was to have been. The Committee in charge, Messrs. Dumont, McBride, Garretson, Lane and Waker, should have taken some means of ascertaining whether it was in accordance with the contract. If one of less strength at a less cost was palmed off on them, the County must suffer through their dereliction of duty. The Committee are certainly greatly censurable for the enormous proportions and extravagant sizes of the masonry in the walls of this bridge. If the statement to us of Geo. W. Howell, the engineer in charge, is to be accredited as true, that, before he was employed upon this bridge, the Committee had determined upon the sizes of the walls to be the same as the Bound Brook bridge, then certainly the Committee will have to bear the responsibility for this, to say the least, *expensive blunder* to the County. We do not see how the Committee can in any way escape the responsibility for this matter, even by shifting it upon the engineer. Mr. Howell was in their employ and under their direction and could have been discharged at any time by them, and as practical, common sense business men, endeavoring to study the best interests of the County, they should have put their foot at once upon any such extravagant and foolish waste of money. The printed specifications make no mention of the engineer, but expressly leave the matter in the hands of the Building Committee.

Mr. Howell failed to give either our Committee or Mr. Clark, the engineer, any figures or data whatever touching the sizes of these walls except from memory, and such plans and drawing as he had in his hands pertaining to the Bound Brook bridge, stating that he had followed out, upon this bridge, substantially the same plans and drawings used in the construction of the masonry of the Bound Brook bridge, deeming it unnecessary to make any new plans and drawings. His failure to give us any figures whatever, by which we could ascertain to a certainty the dimensions of the stone-work under ground, was claimed by him to be on account of the loss of his papers, as in the case of the Bound Brook bridge. It is certainly unfortunate for Mr. Howell, as it is unfortunate for us in this investigation, that these papers, so much needed now in throwing light upon the dark and hidden parts of both these bridges, should be missing.

Engineer Clark, by actual measurements of such part of the masonry as could be seen, and following the best information that could be obtained from Mr. Howell, and, further, such other light as could be obtained by digging and soundings with bars, makes the estimate of stone work as follows: Highest estimate 735 yards; lowest estimate 718 yards. Engineer McConaughy, after careful measurements, calculations and soundings has made the whole amount at 561½ yards. By these calculations it will be seen that at Mr. Clark's highest estimate there would have been a difference between the amount paid for, 752 yards, and 735 yards, of 17 yards, which, at \$6.40 per yard, would be \$108.80. By Clark's lowest estimate about double this amount would have been saved. By Mr. McConaughy's estimate there is a difference of 190½ yards, which, at \$6.40 per yard, would have made a saving of \$1,219.20. Mr. McConaughy says in his report, this is certainly correct as to the east abutment and wing walls, and to the west also unless it is claimed they go deeper. Every additional foot of depth will give 29 cubic yards additional. The apparent discrepancy between Engineers Clark and McConaughy as to the quantity of masonry in this bridge can no doubt be accounted for, mainly, from the fact that Mr. Clark followed the dimensions as given to him by Mr. Howell, which by Mr. Dumont's testimony and memorandum were clearly wrong, at least as to the east abutment, depth of foundation and dimensions of wing walls. It may,

therefore, be safely said that Mr. McConaughy's estimate of quantity of masonry approximates more nearly the truth than Mr. Clark's.

Whatever may be the real facts as to the quantity of masonry contained in this bridge, which at best is involved in some uncertainty, the fact of the enormous proportions of the walls still remains. Both Engineers agree and cite standard authorities upon the subject that where walls of this kind are carried up vertically at the back, that one third, or at most 35 one-hundredths of the vertical height is the proper proportion for width or thickness of base. The height of these walls from the top of the rough foundation to the under side of the coping is less than 13 feet; therefore, a thickness less than 5 feet at bottom, with a batter of one inch to the foot would have been less than four feet at the top. Mr. Clark says it is ruleable to make the foundation to extend six inches on each side beyond this. But from all that we can learn any additional proportions to these last named are unnecessary and cause a useless expenditure of money without adding to the strength or durability of the work. The only person benefited would be the contractor. Engineer McConaughy says: "As a calculation showing the actual amount of masonry necessary for the North Branch Bridge, and presuming its present elevation above the water to be correct, and the depth of foundations as given by Mr. Dumont for the east abutment, and as ascertained by soundings for the west to be correct, the thickness at base of walls usual for this class of masonry (it being second class) and for the height of the wall, 12½ feet, would be 5 feet at base of cut work, and 3 feet 5 inches on top. Allowing the wings to lie as they now do, and the longitudinal dimensions the same, the total content of both abutments, with all their wings and foundations, but excluding the coping, would be 434 cubic yards." This, at \$6.40 per yard, would amount to \$2,777.60, or a saving of over \$2,000. It was in evidence that these last mentioned dimensions or thereabouts were to be the sizes of the walls. One of the bridge committee so stated to one of the bidders. If this be so, why they were afterwards more than doubled in size we cannot understand, unless it was for the benefit of the contractor. However, it seems clear to your committee that at least \$2,000 could have been saved to the tax payers of the County, perhaps more, if the Freeholders in charge had exercised the proper carefulness and prudence both as to the dimensions and measurement of the work. After the appointment of the committee by the Board of Freeholders, as far as we can ascertain no report of their action was ever made to the Board, until Jan. 14, 1876, when it was reported as completed and paid for. Thus an expenditure involving over \$10,000 was contracted for and paid out of the County Treasury simply upon the order of a committee that never had a shadow of authority in law either for making the contracts or paying out the money.

Per Diems of Freeholders and Expense Bills.

It has been found very difficult to report definitely as to these items. The loss of the County vouchers has materially interfered in ascertaining just the amount of each freeholder's per diem and expense bills. We can say in a general way that the per diems of the freeholders in this County have been unusually large and that the hotel bills are by no means low and have invariably been charged to the County. In some instances car fare has also been included and in one instance a charge of \$1 cash was included in the hotel bill. The per diem bills as a rule are made out in gross, without any days, dates, or items and frequently the expense bill and per diems are all put in one amount. By a comparison of this item of expense in Somerset County, with eleven other counties in the State from which we have had reports, for the year 1878, we find that Somerset is the highest of them all, the average cost in this County being \$440 to each Freeholder, while in Glou-

cester, the lowest of the counties named, the average cost is only about \$16 per member. Nor is this an exceptional year, but throughout our examination the item of per diems and expense bills of Freeholders has been one greatly in excess of right. In this case as in the matter of other expense bills, entire disregard of the law on the part of the Freeholders in giving days, dates and items in their bills, opens the door for extravagance and fraud.

The following amounts show the per diems and expense bills for Freeholders for 10 years past:

1869.....	3,791.45	1874.....	3,868.01
1870.....	4,696.99	1875.....	4,796.73
1871.....	1,682.69	1876.....	3,895.65
1872.....	2,395.24	1877.....	4,159.74
1873.....	2,716.98	1878.....	3,963.20
		Total for 10 years.....	\$35,962.68

The payment in the year 1876 of three hundred dollars by the County for a historical address is another instance of appropriating the people's money for purposes clearly unwarranted by law.

Warren Township Bridges.

By a careful and liberal estimate of all the bridges in this township made partly from personal inspection and partly by estimates from diagrams containing the sizes by actual measurement of them, made by an Engineer, we make the total cost of building all the bridges in the township new \$8,557.00. This includes all the useless bridges made for carrying water from one side of the road to the other, all such bridges as do not cross a running stream of water and all such other small bridges as should properly be built by the road district, together with one half the cost of all exterior and interior line bridges. By reference to the published reports we find the cost per year for bridge building in this Township for the past 7 years, since the division of the Township, has been as follows:

	Interior.	Exterior.
1872.....	\$ 998.16	\$19.40
1873.....	3,682.31	
1874.....	1,517.34	.25
1875.....	1,535.46	322.50
1876.....	2,994.60	
1877.....	1,595.68	
1878.....	836.57	317.
	13,160.12	682.90
	683.90	
Total.....	\$13,844.02	

By this statement it will be seen that in 7 years \$13,844.02 was spent for bridges and repairs in this township, \$5,000 over and above the whole cost of bridging the township with new bridges. In the year 1873, \$3,682.31 or nearly one half the cost of bridging the whole township was expended. Again in the year 1876 we find \$2,994.60 or about one third the cost of bridging the whole was spent. To say that the township of Warren could honestly expend upon its bridges and repairs in 7 years nearly double the cost of all the bridges in it, when new, is simply overtaxing human credulity to believe it. By the report of Engineer McConaughy we find out of 186 bridges of the township 88 are of 6 feet span and under, many of them consisting of only one or two planks and without foundations; 43 are from 6 to 10 feet span and the stone work under most of them of a very poor character, usually put up without any mortar. Taken as a whole the bridges of the Township are of a very inferior character, both as to material used and construction of the work. To attempt to

fasten extortionate or fraudulent bridge bills upon any particular bridge or bridges other than such as have heretofore been mentioned, has been found quite impossible to do.

The system of locating bridges by road districts, taken in connection with the very bad memory of the Freeholders, and the equally bad memory of the bridge builders who have been engaged, the one in superintending and the other in building the bridges, have made it quite out of our power to fasten extortionate and no doubt often fraudulent bills upon the particular bridge to which they belong. However, when we come to sum up the whole course of procedure in regard to building bridges and paying for them in this township, the signing of bridge orders by the Freeholders in blank amount, to be filled up as occasion might require, as has been testified to, the making, endorsing and drawing the money upon bridge orders by the wholesale, in the name of parties, some of whom have never seen the order in their life and the failure to locate the bridges so that they can ever be found, all combine to constitute a system of expenditure of public money, so pernicious, so utterly without any of the ordinary restraints of law and fair business methods, that it has scarcely a redeeming feature about it.

The County Collector's Account.

The most difficult, perplexing and in some respects uncertain portion of our labors has been to ascertain the true state of the account between the County of Somerset and its Collector, John V. Veghte.

This account we deemed it our duty to investigate thoroughly, because it has been a continuous account extending over 16 years, and both justice to the Collector and the County seemed to require it. Especially did it appear necessary when we learned from evidence before us that the Finance Committee of the Board, who had audited his accounts from year to year during this period, had only compared his Ledger with the current year's vouchers for disbursements of money, and had not compared the items of credits for County loans claimed to have been paid off with the corresponding items of loans charged as received in previous years. Further, if any book containing a separate account for loaned money was kept by the Collector, it was not produced to us. Therefore, the question whether the Collector had ever been charged with all the borrowed money received by him during these 16 years of his connection with the office, amounting to hundreds of thousands of dollars, and the further question whether the County debt as reported from year to year truly represented the amount of money for which the County was liable, could not be ascertained from any book and was one shrouded in darkness, and could only be answered by a careful examination of his accounts running back to the date of his appointment. Just here the missing books and vouchers so important in ascertaining the exact truth about this matter seemed to interpose an almost insurmountable barrier. Had their removal been planned for the express purpose of frustrating this part of our investigation, nothing could have been better arranged to delay and defeat it. Fortunately, however, we could seek out the truth, at least in great part, by the aid of the published annual reports in the newspapers of the County. That these reports are in the main correct we judge from the fact that in the matter of loans, at least, annual payments of interest act as a check upon any misprinted amount of principal; and further, it is in sworn evidence that the clerk of the Board carefully compared the manuscript copies of the annual report for the newspapers, first with the County Collector's Ledger and then with the printers proof, so that there can be very little opportunity for mistakes. The chief difficulty encountered by the use of this secondary evidence was that for the year ending May, 1869, no statement in detail was published. It is alleged that the publication of this statement was suppressed from the

tion. We have found certain errors ourselves, but none which in any wise affect the above items. Consequently, and because we have very patiently sifted all the *pros* and *cons* concerning this matter, we are bound to say we believe that the sum of \$11,628.73, as above reported, is due from him to the County in addition to the balance in his hands as reported in his last statement.

We may say further that Mr. Veghte has proposed to place in the hands of this Committee a sum equal to the above deficiency for the benefit of the County, subject to a drawback for such amount thereof as may hereafter be satisfactory explained away. Your Committee, have absolutely declined any such proposition, deeming it entirely outside the province of their appointment. That there must be a loss to the tax-payers of the County from the condition of the County Collector's accounts and the almost utter impossibility of arriving at absolute certainty in the absence of the books must be plain to anyone. That the Collector is himself highly censurable for this state of things seems clear to your Committee. To use a mild term, he has been grossly negligent and careless in many ways. He has paid out thousands of dollars when he knew that bills were not properly drawn, he has paid other bills knowing that they were not properly endorsed, and his whole manner of keeping the books has been loose and unbusiness like. The amount of money borrowed by the County from year to year, and paying off and cancelling of old loans and making of new ones, the question of amount of interest paid out from year to year upon these various sums of borrowed money, would certainly have suggested to any ordinary accountant and business man the absolute necessity of keeping this account entirely separate from the regular yearly account of receipts and disbursements.

To say that Mr. Veghte is highly censurable for this chaotic condition of the finances of the County, is but stating the simple truth. He had the reputation of a business man, and the people had confidence in him as such, and he ought not to have abused that confidence. But the burden of the responsibility after all must fall upon the Board of Freeholders. The County Collector is the creature of their appointment, and they can at any time remove him from office. It is their duty to supervise his accounts.

The Finance Committee of the Board should know of themselves just the condition of County finances at the time of making out each annual statement, and not simply take the statement of the Collector for it. They should examine for themselves each year, not simply the current year's disbursements and vouchers, but they should also take into account the question of the County debt, whether during the past year it has been increased or diminished, to whom it is owed, what rate of interest is paid, etc., etc. To do this thoroughly, as it is their duty to do, would make it necessary, as has been stated before, to have a separate account. Year by year this account should be carefully examined by the Finance Committee and reported to the Board, and the exact indebtedness of the County thus ascertained should be entered upon the minutes, and a statement in detail should be made out and carefully filed away. If this had been done, notwithstanding the stealing of the Collector's books, a definite result might have been reached in this very important matter.

The annual balances in the hands of the County Collector, as reported by him from year to year, would clearly indicate that the County kept a pretty large account in the Somerset County Bank. We have been unable for want of time to examine carefully, to ascertain what amount of money the Collector kept on deposit in the Bank from day to day, but give below some of the annual balances as indicating his bank account as County Collector :

May, 1863.	Balance.....	\$6,421.95	“ 1872.	“	3,849.35
“ 1864.	“	8,320.04	“ 1873.	“	8,569.82
“ 1865.	“	3,100.13	“ 1874.	“	4,027.11
“ 1866.	“	625.90	“ 1875.	“	5,630.13
“ 1867.	“	1,877.87	“ 1876.	“	14,000.79
“ 1868.	“	9,349.62	“ 1877.	“	2,487.03
“ 1869.	“	13,482.43	“ 1878.	“	2,189.46
“ 1870.	“	10,786.37	“ 1879.	“	385.60
“ 1871.	“	4,814.55			

Borrowing money and paying interest for it for the purpose of keeping a large balance in bank is not profitable, either for an individual or a County. Certainly it does not help to reduce taxes.

The bonds of the County Collector, for several years past, including the present, are in the possession of your Committee, and have been safely cared for by us.

In closing our report we regret to have to speak of the lack of interest and sympathy shown upon the part of the citizens generally in our work. The instances are rare in which anybody but the counsel for the applicants volunteered to give us any information whatever. We seemed to have been regarded rather as intermeddlers in public affairs than as public servants seeking the general good. We have endeavored honestly, faithfully and fearlessly to discharge a most difficult and disagreeable duty, ever conscious of our own inability to do justice to a matter of such magnitude and importance the people of the County.

It affords us great pleasure to testify to the very great assistance that has been rendered us throughout our sessions by the counsel of the applicants, H. M. Gaston, J. D. Bartine, A. V. D. Honeyman and R. V. Lindabury, Esquires. They have ever been ready, cheerfully, promptly and gratuitously to aid us in every way possible, and at a great sacrifice to their own private business. The people of the County of Somerset owe these gentlemen a debt of gratitude they cannot well repay. We also make cheerful mention of the valuable aid and assistance rendered us by the Clerk of the County, Matt. H. Vanderveer, Esq., whose courtesy and kindness will not soon be forgotten by us.

All of which is respectfully submitted.

WILLIAM HILLARD,
CALVIN CORLE,
WILLIAM S. POTTER.

Dated Jan. 9, 1880.

Order of the Judge.

[The order made by Justice Dalruple on Monday, Jan. 12th, is as follows:]

The foregoing report having been delivered to me on the 9th instant, and remained in my possession until this day, the same is now, after examination by me, re-delivered to the said Experts who prosecuted said investigation. And I do order that this original report do remain in the possession of the Chairman of said Experts, and that a true and correct copy thereof be made by the said Experts, or their Chairman, and forthwith filed by way of publication of said Report in the office of the Clerk of the said County of Somerset, there to remain as a public file of said office to be examined and copies thereof taken by all persons who may desire so to do. Other order for further publication of said Report may be made hereafter if deemed necessary.

Dated January 12th, 1880.

V. DALRUPLE, Justice, &c.

Sept.,	To cleaning court house	25.
	“ care of court house and cleaning, Sept. Term, 14 days, 3.	42.
Oct. 18,	To cleaning court house Rep. convention	10.
21,	“ “ “ “ Dem.	10.
Nov.	“ summoning 72 jurors Dec. Term 1873	25.20
	“ cleaning court house for Dec. Term '73	25.
1874, Feb. 19,	To fires and care court house, for Dec. Term, 23 days, 3.	69.
Mch. 29,	To summoning 72 jurors Apl. 1874	25.20
April,	“ cleaning court house for Apl Term, 1874	25.
	“ fires and care court house, 11 days, 3.	33.
	“ fires and care court house, J. V. Voorhees, referee, viz ;	
May 21, 29 and June 3	.....	3 days
Vice Chancellor June 13 and 14	.....	2 “
Oyer & Terminer and Common Pleas, May 12, June 16, 21, 30,	.....	10 “
July 16 and August 16 & 30, Oct. 13, 21, and 29	.....	7 “
Orphans' Court, viz : Nov. 3, 7, 11, 14, 24, 28, 29	.....	5 “
Dec. 3, 11, 12, 13 and 20	.....	4 “
1874. Jan. 22 24, 28 and 31	.....	8 “
Feb'y 3, 7, 17, 18, 19, 21, 27, 28.	.....	11 “
March 2, 4, 5, 6, 7, 13, 23, 27, 28, 30 and 31	.....	1 “
April 11	.....

51 days at 3—102.

\$416.60

Exhibit N.—Bill No. 69.

The following items we report as illegal :

To fires and care of Court House, Orphans' Court, Barcalow trial, March, 16, 17,	
18, 19, 20, 21	8.
“ care court house for court, May 18, 29, 13, 28, 4 days	12.
“ care court house for court June and July, 1 and 3, 3 days	9.
“ care court house for Orphans' Court, July 10 and 11, Circuit	6.
July 15, To care court house, 1 day	3.
“ “ “ for Cory trial, July 20, 21, 22 and 24, 3.	12.
“ 27 “ care C. house	3.
Aug. 7, “ 1 day care C. house	3.
17, “ care court house for referee to report case D. Cory, &c.	3.
“ summoning 72 jurors for Sept. Term, 1874, 35c.	25.20
“ Sheriff's fees for going to Morristown before Judge Dalrimple to strike jury in case of appeal by E. & Amboy R. R. v. Lane, in case, and summoning	28.77
“ cleaning C. house for Sept. Term	25.
Sept. 26, Cleaning C. House after Rep. Convention	10.
Oct. 6, “ “ “ “ Dem.	16.
To keeping “ “ “ in order 13 days, 3,	39.
Oct. 14, To opening Court House and fires, built to try insanity case of Miss Studiford	3.
Nov. 7, “ taking up and putting down carpets and cleaning C. house after election	25.
14, “ fires in court house, Dalrimple, court	3.

\$237.97

SHERIFF SIMON VAN LIEW'S BILLS.

Exhibit O.—No. 353.

1879. The following items we report illegal :	
Mch 12, Opening Court House for Freeholders	3.
“ 18, “ “ “ Judges	3.
“ 28, “ “ “ Orphans' Court	3.
Apl 15, “ “ “ “ fires, &c.	3.
“ 16-26 “ 6 days court, opening room and fires at \$3	18.
May 5, Opening C. H. and fires for court	3.

\$33.

WM. ROSS, JR.'S BILL.

Exhibit P.—No. 83.

The following items we report illegal:

1873.....		
April, Filing County papers of 1872.....	\$8.32	
18 Surveyors oaths.....	1.44	
Justices' bonds, &c.....	.72	
Nov. Preparing Sheriff's bond and filing.....	1.25	
Clerk, 1 day Co. Canvassers, \$2 charged, \$1.50 correct.....	.50	
12 certificates of election.....	12.	
Filing Surveyors oaths.....	1.44	
Filing Justices' bond.....	.40	
Issuing 15 subpoenas against licenses.....	7.20	
Swearing 20 witnesses.....	.80	
Filing Co. papers for 1873.....	8.32	
72 certificate, 75.....	54.	
		<u>\$97.79</u>