

MISSING FROM THE CITY FUNDS

Shortage of More Than \$5,000 in the Cash Account of the Tax Collector.

Not Yet Told Whether It Is Mr. Block or His Predecessor Who Is in Fault.

UNCERTAIN WORK OF EXPERTS

The Shortage Occurred During the Fiscal Year Which Ended the 31st of Last June and Was Discovered by Collector Block When He Prepared His Annual Report. Experts Try to Fix the Responsibility, but Thus Far Have Not Done Much Toward That End.

A shortage of either \$5,180 or \$5,840 exists in the cash accounts of the City and County Tax Collector for the fiscal year which ended June 30, 1893, but it has not yet been officially determined whether it is the Tax Collector Block or his predecessor, Thomas O'Brien, who will have to make it good.

When Mr. O'Brien went out of office on January 1, 1893, he turned over his books, papers, accounts and inventories to retiring Auditor Stanley, who in turn transferred them to the incoming Auditor, William Broderick. Receipts for the Tax Collector's belongings were given on a basis of absolute accuracy and Mr. Broderick then turned over the tax department to James N. Block, the Collector elect, crediting Mr. O'Brien in full and charging Mr. Block no shortage.

At the date of his retirement Mr. O'Brien had collected taxes for the first six months of the last fiscal year, and Mr. Block's recently reported collections covered the remainder of that period.

Shortly after the close of the fiscal year Mr. Block made a detailed report of the transactions of his department for the twelve previous months, although he had served but one half of the time mentioned.

AN UNEXPECTED LIABILITY

The report showed that between the amounts charged to the office by the Auditor and the amount turned over to the Treasurer there was a difference of \$5,180.50. To cover this apparent deficit Mr. Block directed that \$5,000 should be temporarily diverted from the funds of his department and held in a special deposit to cover the shortage in the financial returns. He says this course was adopted in order to protect the office against a possible error in the Auditor's department.

The matter of the discrepancy was first brought to the notice of Auditor Broderick by the Finance Committee of the Board of Supervisors. Mr. Broderick suggested that each gentleman should send some one who had served or was serving in a responsible position and have the two reports checked and the transactions of each incumbent during the six months of the fiscal year in which the shortage arose.

Mr. Block maintained that under the comprehensive system of checking and balancing in his administration, such a deficit would not possibly arise, but said that he was perfectly willing to have an expert go over his accounts at any time. The Finance Committee did not formally consider the matter, although the members agreed that the plan suggested by the Auditor would be the most equitable and expeditious.

EXPERTS' UNCERTAIN DUTY.

James A. McCabe, who was chief deputy under Tax Collector O'Brien, is now private bookkeeper for A. J. James, Chairman of the Finance Committee, and was chosen as the city's expert at \$150 a month to look over the yearly accounts and discover who was responsible for the shortage. Mr. McCabe based on having assistants, and James McCloskey, a Mission resident, who seems to have been acquainted about the new City Hall, was appointed at a similar salary to make it the expert work. Just when those gentlemen did their work has never been definitely ascertained. Mr. Block says he rarely saw McCabe or McCloskey in the office, and never heard of their doing any work on the books, except for brief intervals in the evenings.

At all events the following report was the report of Mr. McCabe, and was placed in the private box of Chairman James, in the office of the Clerk of the Board of Supervisors:

REPORT OF THE EXPERT.

SAN FRANCISCO, November 7, 1893. To the Honorable the Finance Committee, Board of Supervisors—City and County of San Francisco: I have the honor to report upon the Tax Collector's office for the fiscal year 1892, as follows: I have examined the books of the Tax Collector's office for the fiscal year 1892, and find that there is a shortage of \$5,180.50 in the cash account of the Tax Collector's office for the fiscal year 1892.

The shortage of \$5,180.50 in the cash account of the Tax Collector's office for the fiscal year 1892, is the result of a discrepancy between the amount charged to the City Treasurer and the amount received by the Tax Collector. The amount charged to the City Treasurer is \$1,250,000.00, and the amount received by the Tax Collector is \$1,244,819.50.

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Difference between amount reported and deposited \$5,180 50

Amount charged to the City Treasurer \$1,250,000 00

Amount received by the Tax Collector \$1,244,819 50

Shortage \$5,180 50

Difference between amount reported and deposited \$5,180 50

Difference on receipt roll \$8,723 21

Difference on receipt roll \$1,118 14

Difference on receipt roll \$22 11

Total balance unaccounted for \$5,180 50

FIGURES THAT PROVE NOTHING.

The tabulation is a mere abstract of the report Tax Collector Block made to Treasurer Wilcox when he filed his annual report. It does not bear the slightest evidence of research into the subject which the "papers" were degraded and paid to investigate. Very shortly after the "report" was submitted McCabe and McKinley drew their salaries of \$150 each.

On the 21st instant the Finance Committee held its usual weekly meeting. The confirmation of the abstract was read with interest and placed on the agenda for discussion or resolution.

Mr. Block was asked whether if the shortage had arisen in his portion of the fiscal period. He answered: "No; it could not have occurred in my administration because my system of business accounts is kept bookkeeping from the time money is received at the collector's window until it reaches the City and County Treasurer's office and we have his receipts for the same."

In support of this statement Mr. Block explained the thorough, yet simple, system which he keeps in force of every transaction concerning the tax department. Continuing his explanation, Mr. Block said: "I do not speak inaccurately when I say the shortage is not chargeable to me. I have gone over the books and find it to be \$5,540. I have had my portion of the work examined and I find that in the past six months we have handled over \$1,500,000. The errors aggregate just \$40, so I feel confident that the shortage rests with the first six months."

Mr. Block was not satisfied.

"I do not consider it my duty to report Mr. O'Brien's books, and for that reason I do not submit. The diverted \$5,000 from the taxes will remain on special deposit with the Treasurer until the difference in accounts is explained."

Auditor Broderick gave the abstracts, but he had never heard of the expert report, nor did he know the man McCabe, who drew down \$150 for assisting Mr. Block's bookkeeping.

Mayor Eliot had no official knowledge of the matter and was greatly surprised when it was mentioned. He declared that he had never been officially brought to the attention of the Board of Supervisors and the transfer of funds to cover the delinquency was a matter of surprise to him.

Auditor Broderick says that the determination of the liability will deny the appearance of a casual report, as the shortage, transfer and failure to file the responsibility have confused the funds to such an extent that they cannot be intelligibly presented.

The Finance Committee will meet this morning at 11 o'clock, when the shortage and the transfer will probably receive some further attention at the hands of the gentlemen who manage the city's financial affairs. The city cannot lose by the shortage, as both Mr. O'Brien and Mr. Block are under heavy bonds.

RIPPEY IS CONVICTED.

He Is Found Guilty of Assault With a Deadly Weapon.

After Four Hours of Deliberation a Compromising Verdict Is Reached and Given With a Plea for Leniency.

Aged Wesley C. Rippey, the man who shot millionaire John W. Mackay last January, has been convicted, but not of assault with intent to kill.

The jury retired at 11:45 o'clock yesterday and four hours later the announcement was made that a verdict had been reached.

"We find," said Foreman Ciprico when the usual question was asked, "that the defendant is guilty of an assault with a deadly weapon and we recommend him to the extreme mercy of the Court."

There was emphasis on the word "extreme."

Judge Sewell announced that he would pronounce sentence next Saturday, and the prisoner, who retained the usual calmness, was taken back to the County Jail.

After the adjournment of court Assistant District Attorney Hinkle was surrounded by the members of the jury in the corridor and was requested to emphasize before the prosecution of evidence last Saturday that the recommendation of mercy that had been given with the verdict. He said that he would do so as the jurymen requested.

INDIAN DEPORTATION.

The attitude of the Federal Government in Indian deportations in times past is called to the fact that the time is rapidly approaching when their claims will be barred under the Act of March 3, 1893, unless passed in the 54th Congress.

The said act expressly provides: "That all claims existing at the time of the passing of this act shall be presented to the court by petition, as hereinafter provided, within three years after the passage hereof, or shall be forever barred, and provided that no claim shall be presented after the passage hereof." It is already the middle of October, and only four and a half months are left in which claims can be filed.

Great dissatisfaction has been expressed and manifested throughout the Indian Territory in which the Indian Deportation Income has been levied, and especially on the part of the Indians who have received any money since 1891. The object is to stop the fact of the attorney, who have prosecuted the Indians to the extent that the Government would have to pay in the proportion of 100 to 1.

It is the opinion of the members of the Government, and Congress has been so notified, that the Government is not financially able to take the testimony by the vast majority of the 10,000 cases already filed.

Such a change in administration has not occurred since 1877, and a change of officers in the Department of the Interior, and Attorney General, has recently taken charge of the Indian Deportation work and has just issued a formal letter to the Indians and attorneys to present their claims in which they were told to file them on or before November 10, 1893.

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