

Washington square corral.—Revenue derived from renting the Eighth ward square.

Special tax was a tax levied upon the residents of East Temple street for the purpose of improving the side walks thereon.

Sundries includes several small items of revenue.

DISBURSEMENTS.

Many of the disbursement accounts explain themselves; such we pass over without comment.

Road and street account shows amount of expenditures for street improvements during ten years.

New city prison account shows the cost of building the same.

City attorneys' fees account.—Under this head we find the following items:

Sep. 9, 1870, C. H. Hempstead.....	\$ 100
Feb. 28, 1871, C. H. Hempstead.....	20
May 31, 1872, Fitch & Bilyer.....	50.00
Oct. 31, 1872, C. H. Hempstead.....	400
Jan. 20, 1874, Dent & Page, Washing-	
ton.....	500
Jan. 24, 1874, G. C. Bates.....	850
Jan. 31, 1874, Sutherland & Bates.....	500
Nov. 26, 1875, Sutherland & Bates.....	300
Nov. 26, 1875, W. H. Hooper fees at	
Washington.....	500
Feb. 22, 1876, Sutherland & Bates.....	2,100
March 24, 1876, Sutherland & Bates.....	300

During this time the city was paying other attorneys a regular salary for doing the legal business of the city.

Police account.—This account shows salaries paid regular policemen, and also items like the following:

Services of detectives since November, 1871..... \$ 10,500

For this service the items vary from \$5 to \$800 each; the following are a few detective items:

Jan. 8, 1872, paid D. H. Wells.....	\$505.00
March 16, 1872, paid J. R. Winder.....	8.00
Dec. 13, 1873, paid D. H. Wells, (co-	
cret service).....	500.00
Jan. 27, 1874, paid deputy marshal.....	457.50
March 6, 1874,	73.00

It will be remembered that at the date of payment of the last two items, Brigham Young, sen., was in custody of Deputy Marshal Evans.

Expense account includes the following amongst other items:

Jan. 1869, E. Wood Perry, painting	
portrait of Brigham Young.....	\$1,000.00
Jan. 1871, for police part.....	207.78
Rent of Social hall for police party.....	150.00
Uniform for martial band.....	300.00
May 1867, refreshments on Brigham	
Young's return.....	4.25
Liquor for railroad celebration.....	81.00
Cash for railroad celebration.....	52.50
Paid Clawson & Caine for use of	
theatre at railroad celebration.....	3,339.50

We are informed that the theatre was used for giving a ball at this time, and that Clawson & Caine sold admission tickets for \$5 each, they being managers of Brigham Young's theatre.

Paid James Townsend on account of	
railroad celebration.....	229.25
April, 1868, traveling expenses, 10th	
ward band.....	100.00
Nov., 1868, two portraits of the	
mayor.....	400.00
July, 1869, liquor and refreshments	
for July 4th and 24th.....	100.62
Oct., 1869, mayor's portrait.....	200.00
February, 1870, refreshments for elec-	
tion.....	35.45
Liquor for election.....	120.25
April, 1870, repairing seats at God-	
de's meeting.....	17.00
May, 1870, for gold pens.....	47.75
Notifying bishops of president's re-	
turn.....	3.00
June 1871, wine for celebrating.....	24.00
July, 1870, liquor for Fourth of July	
celebration.....	64.00
August, 1870, liquor for election.....	36.00
September, 1870, liquor for July 4th	
and 24th.....	57.85
November, 1871, liquor for battalion	
party.....	15.00
March, 1871, stinger, for painting.....	200.00
April, 1871, stinger, for painting.....	200.00
May, 1871, oil for painting.....	200.00
October, 1871, D. H. Wells, for extra	
services in court.....	1,000.00
November, 1871, liquor for celebra-	
ting July 4th.....	152.10
Bill of Senator Morison, at Townsend	
house.....	90.00
February, 1872, liquor for election.....	110.00
Refreshments for election.....	77.45
December, 1872, paid D. H. Wells.....	43.50
Paid J. D. McAllister.....	57.30
August, 1873, repairing portrait of B.	
Young.....	47.25
December, 1873, two parties at Thir-	
teenth Ward Assembly Rooms.....	145.00
January, 1874, board of Philadelphia	
psaltery.....	168.00
Two engravings from Edwards.....	300.00
November 1875, entertainer strag-	
gers at Townsend house.....	951.25

Expense account also includes prisoners' board, advertising and printing, surveying, telegraphing, stationery, donations and other incidental expenses.

Profit and loss is debited, and credited with amounts received for interest and for gains and losses on several other accounts. With few exceptions, the accounts which show a loss or gain in these books are closed into revenue accounts, this account being substituted for that of profit and loss, as found in a set of mercantile books. This account will be more fully referred to in some miscellaneous entries hereafter given.

Marshal's salary.—This account shows the salary of the city marshal, which has varied from \$250 to \$1,500 per year.

Extra service account.—The members of the city council receive no salary for attending its meetings, but they are paid \$25 per month when present for duty, the same being intended to pay them for committee work. This amount is charged to extra service account.

Fire department.—This account includes all expenses of the department, such as engineer's salaries, fitting up hall and care of the same. The members of the department receive no salary.

New market house and lot.—This account shows the cost of the same to date.

Water works.—The cost of the same to date is \$139,254.22. As early as the year 1873, the construction of water works was commenced; the present system, however, was inaugurated in 1875. Previous to this date there had been expended for material, superintendent's salary, traveling expenses, etc., during a two years' experiment with a "cheap" system, and which resulted in a failure, \$14,986.40.

City asylum.—This account shows the amount paid for building the asylum and fence, superintendent's salary, expenses for help, various supplies, clothing, etc.

Quarantine.—This account comprises amounts paid for medical attendance and medicines, a portion of the quarantine physician's salary, cost of building and general expenses.

Skating pond.—The cost of preparing a public skating pond on Washington square in 1867, from which no revenue was derived.

Ice house.—Cost of putting up ice in 1868 for the city liquor store.

Hay and wood market.—Expense of keeping a yard for the use of countrymen having hay and wood for sale by the wagon load. The principal item of this expense was \$50 per month rent paid to Brigham Young for the use of a lot opposite the theatre from 1867 to 1872.

Public works.—There is no salary provided for the mayor. For a time that official received a salary as superintendent of distillery, police and Union square and fence, and the same charged to account of public works. He has subsequently received an annual appropriation of \$2,000, which is charged to expense account.

City agent's salary.—This account shows the amount paid to Isaac Groo, from 1866 to 1875, inclusive, for acting as city agent. What the duties of this official were, we are unable to ascertain.

City hall lot and fence.—This shows the amount still standing against this account.

Billiard saloon.—In the year 1865 the city bought a billiard saloon. After running the same about a year it was closed out at a loss of \$4,374.99.

North Temple street.—The total cost of this work was \$26,514.08. Of this amount \$3,833.92 was expended prior to January, 1866.

MISCELLANEOUS ACCOUNTS AND GENERAL OBSERVATIONS.

In the year 1873 Mr. D. H. Wells and others, organized a company known as the Salt Lake city gas company. They borrowed money from the city at different times during the year 1873. December 31st, 1873, they gave the city their notes for \$50,000 as settlement for these loans; the said notes bearing interest at the rate of 1 per cent. per month.

During this same year the city itself became a borrower, and paid one and one-half and two per cent. per month for money. During the latter portion of the year 1873, the gas company was charged with a portion of this difference in interest, but not enough to reimburse the city for its interest account on money borrowed for the purpose of loaning the same to the gas company. Since December, 1873, the gas company is charged with interest at the rate of one per cent. per month. January 31st, 1876, the city council decided by resolution to purchase from the gas company 535 shares of stock, at \$93½ per share, the same amounting to \$49,933.33; this and \$66.66½ was accepted in payment of the gas company's notes, February 14th, 1876, the city bought of D. H. Wells 250 shares of gas stock, at par, amounting to \$25,000. The history of the transactions between the gas company and the city convinces us that the organizers of the gas company believed there was a profit to be made in the manufacture of gas in this city, and commenced the business as a private enterprise. They

possessed sufficient influence with the city council to induce them to advance from the city treasury a large proportion of the amount necessary for building the works. Finding the business unprofitable, however, they used the same "influence" to induce the city council to buy gas stock at a high figure, first to settle the indebtedness of the gas company, and afterwards that of Mayor Wells.

The city has received three monthly dividends of ¼ of 1 per cent. each, upon the par value of this stock since the time of its purchase. We applied to Mr. Ellerbeck, superintendent of the gas company, for information concerning the number of shares in the concern, but he peremptorily refused to enlighten us upon the subject.

D. H. Wells' account we find to be kept as follows:

Jan. 1st, 1868, he had overdrawn	
his account.....	\$ 3,590.40
Jan. 1st, 1869, he owed the city.....	5,943.18
Jan. 1st, 1870, overdraft.....	27,036.90
Jan. 1st, 1871, overdraft.....	36,037.31
Jan. 1st, 1872, overdraft.....	7,234.88
Jan. 1st, 1873, overdraft.....	36,428.88

April 8th, 1873, we find the following entries:

Profit and Loss.....	Dr.	\$27,749.33
To D. H. Wells.....		
On final settlement of		
liquor business for		
loss sustained in said		
business in the years		
1869 and 1870, and		
paid by D. H. Wells.....		\$21,705.00
Less 1 ½ per cent. on		
D. H. Wells' account.....		600.00
And cash paid W. How-		
ard on account of dis-		
tillery and charged		
D. H. Wells in the		
year 1869.....		6,644.33
Bills receivable Dr.....		8,237.13
To D. H. Wells.....		

These credits, with others, amounting to \$42,521, balance his account to that date.

It is pretended in the first of these entries that Mayor Wells is receiving a credit on his account for moneys paid by him on account of the city.

We find, upon examination of the books, that Mayor Wells did not pay any liquor losses for the city, either in the years 1869 and 1870, or in any other year; and the city bookkeeper who made the entry says that he only knows that Mayor Wells directed him to make the entry, and that he so made the entry without knowing whether it was right or not.

In the year 1868 Mr. Joseph Horne, as the agent of other parties, bought Wm. Howard's distillery, paying therefor the notes of himself, Daniel H. Wells and Brigham Young, sen., for \$30,000. On these notes no interest nor any portion of the principal was paid.

About two years thereafter the notes were canceled by the return of the distillery to Mr. Howard. However, there was paid to Mr. Howard about \$7,000 for grain and material on hand at time of sale. Reference is here invited to entry of April 8th, 1873: "Profit and loss Dr. to D. H. Wells," wherein he is credited with having paid William Howard \$6,644.33, on account of distillery. We are unable to understand why Salt Lake city should be obliged to assume the indebtedness of Brigham Young and Daniel H. Wells, which they incurred in a private speculation.

From a thorough examination of the account in question and all the circumstances bearing upon it, we are convinced that the hypothesis upon which this entry was made did not exist, and that the crediting of D. H. Wells of \$27,749.33 for the purposes named was a deliberate fraud to that amount perpetrated upon the taxpayers of Salt Lake city.

Mayor Wells' account is reopened and continued:

January 1st, 1876, he owed the	
city.....	\$ 5,901.58
February 4th, 1876, he is charged	
with sun tries.....	2,524.88
February 14th, he is charged with	
bills receivable, (his two notes re-	
turned him).....	13,987.03
February 14th, 1876, dog tax.....	6.00
February 14th, 1876, cash.....	4,790.51
Total.....	\$27,120.00

CONTRA CREDIT.

Jan. 14, 1876, by water	
works.....	\$ 30.00
Feb. 14, 1876, expense.....	2,000.00
" " " " 20 shares	
gas stock at par.....	25,000.00
Balance due the city.....	\$ 90.00

For these overdrafts of Mayor Wells not a cent of interest was charged him, although during much of the time the city borrowed money, paying interest at the rate of 1½ per cent. per month for it.

In the year 1861 Salt Lake city engaged in the manufacture of whisky, renting for that purpose a small distillery in the Sugar House ward, owned by Brigham Young, sen., for which they paid him a rental of \$2,000 per year. A. O. Smoot, then mayor, was appointed superintendent. The manufacture of liquors was con-

tinued until about August, 1868. When this distillery was closed, Brigham Young, sen., and D. H. Wells bought the Howard distillery, referred to above, and commenced the manufacture of liquor on their own account, the city buying from them instead of distilling for itself. After the completion of the Union Pacific railroad to Ogden, in 1869, the city bought several thousand gallons of this whisky at \$4 per gallon, although they were buying "states" whisky, supposed to be superior to "valley tan," of Omaha parties at \$1.25 per gallon. The revenue tax on distilled liquors went into effect July 1st, 1862. From that time until March, 1864, there was

Due from Salt Lake city, on ac-	
count of such tax.....	\$ 4,845.50
On September 1, 1864, there was due	
1,867.40.....	1,867.40
On December 31, 1864, there was due	
1,013.00.....	1,013.00
On July 15, 1868, there was due.....	61,350.00
On August 25, 1868, there was due.....	400.00
Total due Government.....	\$60,175.90

We find that the amount paid by the corporation of Salt Lake city on distilled liquors, during the time mentioned, was \$30,000, leaving a balance due the government on such tax of about \$30,000, and proving that Salt Lake city, although in those primitive times lacking in many of the arts and appliances of modern civilization, was determined not to be behind her elder sisters in the possession of that profitable luxury, "crooked whisky."

Profit and loss to sundries..... \$3,791.13
July 31, 1865, To Treasury, for amount short..... \$ 597.03
Nov. 18, 1865, To Treasury, for amt short in hands of Recorder..... 2,941.57
March 13, 1867, To Trustee in Trust..... 548.54

While we are free to admit that the above is a convenient manner of settling official discrepancies and balancing accounts, we fail to see any evidence of justice in such transactions.

The sum of \$2,050.86 stands charged against ex-Recorder Robert Campbell, that being the amount overdrawn by him up to February 14th, 1876, at which time he retired from office.

A transaction that seems to us somewhat peculiar, is the following: August 17th, 1870, Hooper, Eldridge & Co., bankers, were debited \$2,000, and the same placed to the credit of Lorenzo Snow, a ledger account being opened with him for that purpose. The account stood thus until November, 1871, when suspense account was opened and said \$2,000 transferred from the credit of Lorenzo Snow to the credit of suspense account, thus closing Snow's account. Suspense account then stood credited with \$2,000, there being no other entries thereunder until February 12th, 1872, when a warrant was drawn on the treasury for \$1,000, in favor of D. H. Wells, and suspense account debited with the same. On March 1st, of the same year, another warrant was drawn in favor of the same person, for \$1,000 on suspense account, thus closing that account.

The following is a copy of an entry found in the journal and carried to the ledger:

February 14, 1866—A. O. Smoot (private account) Dr. to public lands account, for the Old Fort block, No. 48, sold to B. Young, sen., April 14th, 1865, and transferred to A. O. Smoot as per B. Young's request, dated February 10th, 1866.....\$3,000.00

The block of land described in this entry is quite valuable, and it is generally supposed by the public at the present time that it is the property of the city. A short time previous to the date of the foregoing entry, the sum of \$919.50 had been paid by the city for building a fence around the block named. We find that the city has been appropriating money to certain parties for the purpose of entering land. The entries do not show whether the parties in question entered the land for themselves or for the city. Some of these entries are as follows:

Oct. 2, 1869, S. W. Richards for enter-	
ing two quarter sections of	
land.....	\$400.00
Oct. 8, 1869, Isaac Wood for entering	
one-quarter section of land.....	204.00
Oct. 29, 1869, Byron Groo for entering	
one-quarter section of land.....	204.00
Oct. 29, 1869, Mark Lindsey for enter-	
ing one-quarter section of land.....	204.00
June, 1872, Colonel Smith for entering	
one-quarter section of land.....	204.00
June, 1872, J. Needham for entering	
one-quarter section of land.....	204.00

It may be proper to notice the following entry:

July 31, 1873, gas and water fixtures, Dr.....\$500.00
To treasury account on account of C. H. Hempstead, for gas and water fixtures.....\$500.00
The explanation we received of this

entry was that Mr. Hempstead had furnished the gas and water fixtures for the city hall, he being then agent for some concern in that line.

The item of \$951.25, paid James Townsend in November, 1875, includes hotel bills, etc., for General Garfield and General Doniphan, and a bill of \$718.25, the latter item being the board bill of Governor S. B. Axtell, during his stay in Utah.

The following is a *verbatim* extract from the record of proceedings of a session of the city council, held June 8th, 1869:

President Brigham Young, John W. Young, Hon. Jos. A. Young and Fernand Little, Esq., visited the council. President Brigham Young presented a verbal petition asking the council to donate to the Utah Central railroad company the public square situated in the sixteenth bishop's ward, and known as the Union square, to be used by said company for the erection thereon of a railroad depot, machine shops, and such other buildings as they may require. On motion of Alderman Richards the petition was referred and the prayer thereof granted—that the Union square be donated to the Utah Central railroad company for the purposes contemplated by the petitioner. On motion of Alderman Richards the committee on public grounds were instructed to confer with Geo. B. Wallace, Esq., in relation to vacating the Union square immediately; also to confer with the administrators of the late Thomas Tennant, and ascertain what the block on which said estate stands can be purchased for.

TREASURER'S OFFICE.

We have examined the accounts of City Treasurer Paul A. Schettler, and find them to agree with those of the city recorder. He pays money only on the order of the recorder, and all cash received by the treasurer first passes through the hands and books of the recorder.

May 26th, 1876, the balance of cash in his hands was \$31,529.60.

In conclusion, we beg to state that we have desired to give a truthful and impartial report, and to avoid doing injustice to anyone. If we have made any severe statements or criticisms, it was because we believed that the facts warranted our doing so, and that our duty was to report upon facts as we found them.

Very respectfully submitted,

E. M. WILSON, Chairman.
IRA PROUTZ,
A. B. EMERY, a committee.
W. H. BRYANT, a committee.
SALT LAKE CITY, June 1, 1876.
Adopted by the grand jury:
A. B. EMERY, Foreman.

THE STAGE ROBBERS CAPTURED.

They Showed Fight.

The following special to the News was received this afternoon—

NEPHI, Utah, June 2, 1876.

Editor Deseret News:

This morning R. H. McBride, J. Witbeck, R. Rollins, E. Sparks and Alf. McCune brought to this place the two men engaged in the late mail robberies. They were captured about 5 p. m. yesterday, on the north side of the Sevier river, about 20 miles west of the bridge. McBride was within 50 yards of the coach when they committed the last robbery, on Wednesday evening, and then fired at the men. He and John Witbeck, the person who drove the mail when the first robbery was committed, followed the track of the robbers until they found them encamped near the Church House. The robbers commenced firing immediately. Witbeck's gun was out of order, so McBride had to answer the fire of the two robbers, and was obliged to give up the chase, but, in a short time, met the three other persons mentioned above, who returned with them, and the five succeeded in taking them prisoners.

Road Completed.—We learn that the bridges have been built and the road placed in good order between Circle Valley and Panguitch, which will be satisfactory news to the portion of the travelling public having occasion to go that way.

Land Patents.—The following County land patents have been received at the U. S. Land Office in Salt Lake City—

Mary Livingston, widow of Henry Livingston, of revolutionary war, warrant 34,924; Calbert King, Utah volunteers; James Barnes, Utah volunteers.