Why Should The Paupers Live Better Than Their Supporters? Or The 1829 County Audit of John Caldwell

had been a perfunctory activity in Lancaster County until the accounts of 1829 were subjected to the critical eye of John Caldwell, of Rock Forge, Colerain Township. A board of three auditors was supposed to conduct the annual audit. One auditor was elected each year for a three-year term. In 1827 John Mathiot came on the board; he was a prominent Lancastrian, highly-respected by the urban aristocracy as well as by the Democratic Republicans on whose ticket he

Auditing the annual financial accounts of the county treasurer

ran. Elected county sheriff in 1819, Mathiot later was elected mayor of Lancaster for eleven terms, and served as a member of the Lancaster School Board from its inception in 1838 until his death in 1843. Mathiot was made a Mason in 1823, and became Worshipful

Master of Lodge No. 43 in 1827.

Joining John Mathiot on the county board of auditors in 1828 was Martin Manderbach, a fellow Democratic Republican. Manderbach's background is lost in obscurity, but we do know that on 12

of Andrew Jackson to the Presidency was soon ended by the rapid

September 1821 he was made a Mason in Lodge No. 43.

The flush of victory felt by the local Democracy over the election

growth and political success of the Anti-masonic Party in Lancaster County, a movement as much supported by those rural Federalists who would vote for anything as long as it was not the detested Democratic Party, as it was by those who thought the Freemasons were an "evil conspiracy" designed to take over the nation. Out of the bastion of the Democracy in lower Lancaster County — Colerain Township — came the Anti-masonic candidate for county auditor. John Caldwell was an ironmaster of sorts, a Methodist, and an Anti-mason. He defeated William Michael, the Democratic candidate, 5464 to 4031, despite the Democrat's city majority of 875 votes.

The county treasurer, John Reynolds, also happened to be a Mason and Worshipful Master of Lodge No. 43; he served in the

state legislature and the city council.

When the audit of 1829 was completed—Auditor John Mathiot had been paid \$20.00 to prepare the general financial statement for the county treasurer—John Caldwell decided not to sign the report. Instead, he issued a "minority report" in which he explained a great

the majority of the board of auditors would be Anti-masons, as, indeed, happened with the election of William McCreery over Adam Kendig, 4716 to 3818.

many objections. In the report Caldwell warned the county officials what they could expect of him in 1830, and suggested that by 1830

John Caldwell's interesting report follows verbatim:

TO THE CITIZENS OF LANCASTER COUNTY

When your vote placed me in the office of auditor, both the confidence reposed in me, and my own character, required that I should make myself as well acquainted, as circumstances would allow, with the powers and duties of the office. For that purpose I consulted the law relative to county affairs, as

far as a person not a lawyer might do, and also availed myself of the information of persons possessing more knowledge on the subject than myself, and on whose opinion I could rely. The result of this inquiry was a conviction that many abuses had crept into our county affairs, and a belief that the board of auditors are the most suitable and legitimate tribunal to reform them; for it would be absurd to suppose, that auditors are chosen and elected with so much formality, merely for the purpose of adding up the annual accounts, and striking a balance between the receipts & expenditures of the county. [See new Purdon page 143, &c.]

With this preparation for what I conceived to be the proper performance of my duty, I entered on the discharge of it, determined to act fearlessly and impartially. I certainly expected to meet much opposition from long estab-

lished and long sanctioned abuses, for I well knew the difficulty of reforming what custom has once settled. But I did not expect to find, that to the mere usages of custom was not only given the effect of law, but even the power of repealing and contradicting the express enactments of the legislature. I believe it is a well established rule of law, "that where a special jurisdiction is given to any body of men, it must be strictly pursued—their conduct is to be watched narrowly, and investigated minutely; for the peace of society

and the security of property are intimately connected with such inquiries." This in my opinion is also a rule of common sense and of common justice." Now it is well known, that the powers and duties of all county officers are fully and clearly set forth in our statute book, and it follows, of course, that the directions of the law on those subjects, should be strictly adhered to; and here it is that I differ from the other gentlemen who compose the present board of auditors. They, giving to existing custom, and to the usual practices of the different offices, that force which, in their opinion, they deserve, have signed and passed the annual county accounts as they appear before you; and I looking only at what I take to be the express will of the legislature on the subject, have refused to pass, or to put my name to them.

This being the state of things, it has become proper for me to declare more at large to you, to whom alone I hold myself accountable for my conduct, the reasons that influenced my present course, and my views of the different items that compose the account of 1829. I make this public declaration the more readily, as it will serve as a notice to all who may be concerned, of the line of conduct I shall pursue next year, when there is an equal chance that the board of auditors will give to these views the weight of a majority. I would also observe, that in remarking on the account, my object is not to reflect on the motives or actions of my brother auditors: they have acted for them-

selves, and I believe have acted conscientiously. I only wish to explain my conduct, and to discharge my duty. I shall now proceed to state the different items or orders that appear to me objectionable in the county Treasurer's account, referring to them by number as they stand in the printed account; and to explain my reasons for objecting to them.

The first class of charges that call for remark, as they are the most numerous, and form a large part of the annual expense, are those for the tuition of poor children.—As to the amount of money drawn from the Treasury for this purpose, or the propriety of the system, I have nothing to do with it; this has been settled by the legislature—my only business is to see that the proper steps have been taken by the persons presenting and paying those bills. In many cases I believe they have not; some of the bills presented by teachers have been sworn to, but not certified by two freeholders, or otherwise, as the act directs—some have been certified, but not sworn to—some also have been sworn to before the clerk of the commissioners.—The lists of poor children directed by the act, I presume have been properly made out and returned by the assessors—but of this I am not certain. [See the act of April 1809, as revived by act of February 1826.1 The next in order is, \$10.00 No. 17. "Robert M. Barr, for contingent expenses:" This is objected to because it it was received as a lawyer's fee. Another objection is, it conveys no information to the public. which is the chief reason for publishing the accounts. [See new Purdon page 141.] 108. "Robert M. Barr, counsel for the commissioners in the case of Shissler against commissioners of Lancaster county, for making Indexes." 12.00 Mr. Barr is counsel as well as clerk to the commissioners, and receives his salary for both; therefore he should make no extra charge for his services as counsel. 24. "Expenses incurred by commissioners in preparing and transmitting to Harrisburg, the enumeration of taxable inhabitants 90.00 of Lancaster county, under the act of January 6, 1821." This relates to the septennial return of the taxables and slaves to the Governor, and the money, as the order on the Treasurer shows, was paid to Robert M. Barr, Esq. He had no right to receive it, for this return is one of the ordinary acts of the commissioners, and he, as their paid clerk, should prepare it without charge. [See new Purdon page 137.] 25.00 107. "Henry Brenner, for assisting to prepare duplicates." This is an improper charge, for it is clearly the clerk's duty to do all the writing of the commissioners' office. 206. "John Mathiot, for making out general statement of the county." 20.00This is certainly the clerk's duty, and ought not to be allowed. 574. "Expenses incurred in preparing and making statements of the amount of valuation of real and personal property, within Lancaster county, distinguishing the amount of each according to last triennial assessment; and also the rate of county levy or tax, in pursuance of the directions of a letter from the Committee of ways and means."

This charge is improper.—The services for which it was made 18.00 should have been performed by the commissioners, or their clerk. 449. "Expenses incurred in conveying out, and delivering election duplicates and tally papers." 24.00 This money was paid to R. M. Barr, Esq. who rendered the service in 6 days. The first order presented to the auditors was for \$40 but being objected to, it was reduced. Still it is too high; a common messenger would have done it for \$2.50 per day, and no more should be allowed.—Therefore the imposition 9.00 is still The reason why I have put the above numbers out of order, is to show to the public the enormous salary Robert M. Barr,

Esq. received for 1829, as clerk and attorney for the commissioners: the above sums were nearly all received by him—they amount to \$184, making in the whole nearly 800 dollars received by him, for the commissioners agreed to give him 600 dollars.

as his yearly salary. [See new Purdon 137.]

| 87. | "Dr. S. Humes, f | or medical | attendance | on prisoners | in jail, 150.00" | |
|------|---|---|--|---|--|------------|
| | "Dr. S. Humes fo | | do do | do do | 100.00" 45.00" | |
| | | | | | 295.00 | |
| | These charges a for the like pur thought high eno not an hospital, shouse, which is.—year, the imposit | pose he onlough. The pe should not b -Therefore, | y charged 8 hysician's bi e greater that allowing the | 37 dollars, an ll at the jail, han that at e same sum a | d it was which is the poor s for last | 208.00 |
| 106. | "Samuel Ringwal requiring medical This is a lump planation was giv been necessaries, | I aid,ed account, en of what ' | and therefor | re objected to | 34.05" D. No ex- | |
| 225. | "Mary Dickson, f tial elections, blacounts, proclama sioners' office Her account ru For blank form For printing 15 | anks for as tions, and ns thus: ns (in eight | sessors and stationary f charges) | collectors, p urnished for | ublic ac- commis- 239.44" | |
| | the county | | · · · · · · · · · · · · · · · · · · · | | 130.00 | |
| | 6, 1928, until this Stationary, | s day, | | | 30.00 | |
| | | | | | 239.44 | |
| | All the blanks the annual accourage to, making I reject the whared by the compage 229]—6 centannual accounts—this way, tho' per page 141]—It is make use of all plenty in all considerations. | nt, and \$20 y nole of the landsisioners ts a piece w no law au thaps it is the hardly poss the stationa science, to a y an imposi | of the bill blanks becau or their cle rould be suff thorizes the he best mann ble that the ry charged llow for tha tion. | for stationary use they must rk. [See new icient for prin ir being pub ner—[See nev e commission in the bill. S t item. The | v are ob- t be pre- v Purdon nting the lished in v Purdon ers could \$23.44, is above 96 | 96.00 |
| 230. | "Elizabeth McCar This should be of \$47.00 for "tal crier to the diffe charge that appear | paid by Da king care of erent courts | niel Ehler, court hous this char | who receives e," besides hi ge is small b | a salary is pay as ut every | 5.00 |
| 306. | "Hugh Maxwell, f By the bill han for half a year's p order of the comm each of the city p advertising &c. fo sary to publish th and whether the | ided to the rinting, and nissioners, the printers, except 30 dollars e county adsum allowed | commissione is five dollar eert Clerk ma eept Theo. F , per annum vertisements l is too large | ers, this appears, too much; ade an agreem enn. to do th. Whether it &&c. in all the, are question | ars to be for by an nent with e county is necese papers, ns which | 500 |
| 415. | | . Messenger. | for convey | ing and delive | ering tax | 5.00 |
| | duplicates." | | | ····· | | 4.00 |

| 417. | "Henry Brenner, Messenger, for conveying and delivering tax duplicates." There is no charge of this kind in any former account that I can see, therefore both these must be wrong; there are always opportunities for sending duplicates out to collectors, if they do not come for them. | 4.00 |
|--------------|--|------|
| 430 . | "George Haverstick (one of the commissioners) for personal attendance in removing timbers from Safe harbour for Cochenour's bridge, and for payment to workmen for assistance. 15.00." | |
| | Mr. Haverstick should have included in one bill, all his charge for attendance on the duties of his office, at the same rate per day; this is the simplest way, as it brings the whole of each charge before the public at once. It appears that five dollars of this is an overcharge, being that part which we may suppose the commissioner received himself. It is a lumped bill and nothing is specified. The charge that he has made as commissioner ought to include the whole of his pay. | 5.00 |
| 464. | "Robert and Henry Carson, Merchants, for articles furnished for jail. Five dollars of this charge is for a pair of Rose Blankets which is rather a singular article for a public jail—in the same bill there is a charge of \$1.42½ for a pair of blankets, which is enough. If these blankets were made use of by the prisoners in jail, is it right to purchase such high priced articles, when lower priced ones would answer the same purpose? Overcharge | 3.50 |
| 480. | "Emanuel Reigart, one of the commissioners for attendance on the duties of his office | |

is unlawful, as two commissioners are necessary to form a quorum for business. [See new Purdon page 138.] No doubt he would like to attend in this way to make a heavy charge. Therefore if we allow him as much as the other commissioners (which is high enough) say 159 dollars, it would leave the 226.50 grand imposition 484. "Messenger for commissioners, serving notice upon Jacob Kurtz, 1.50

commissioner elect." By the act (See new Purdon p 135) it would seem to be the duty of the Prothonotary to give notice to the commissioner of his election; such notice was most probably given and any other was unnecessary. ors and Constable in the case of the commonwealth against Elizabeth Lynch for murder." Take particular notice to the word "sundries" in the charge,

553. "George Messenkop, for boarding and sundries furnished to Jurand judge what is meant by it. It is certain that this charge is wrong, for the law does not provide victuals and drink for Jurors and Constables, in any case whatever. (See new Purdon p. 294, 441, 445.)

553. "Nathaniel Lightner Esg. Mayor, for the use of the city of Lancaster, on account of making pavements, and turnpilking centre square, agreeably to agreement made between commissioners

and street committee of city councils"

8.00

| 590. | "Nathaniel Lightner Esq. for the same purpose." This is one half of the whole cost; the other half being paid by the city. | | |
|------|--|--|-----------|
| | That part of this sum for "turnpiking centre squareity of Lancaster," the county has nothing to do with, ar not pay; for it is in the same situation with any other in the county, each one has to pay for his own roads. To the charge for 'making foot pavements round thouse,' ought to be paid by the county, because that longs to the county, and it is a rule in the city for the each house to make the foot pavement before his of the cost for making the foot pavement of brick round house is as follows viz. For 11,334 brick at 9 dollars pe | id should township that part he court louse beowner of wn door. the court r M. | |
| | For laying do | 102.00 26.52 3.15 . 19.37¼ | |
| | Deduct what old brick sold for | 151.05¼ 54.00 | |
| | Subtract 97.051/4 from 491.23 leaves the imposition | 97.051/4 | 394.173/4 |
| 586. | "Mathias Zahm, for candles for the use of court house 31.94" | and jail | |
| | In the original bill there is a charge for mould a candles for the use of jail. The Sheriff and Jailor should furnish their own fam offices with candles; and none should be allowed for prijail except in case of sickness. Therefore the whole of all of it is wrong and should not be allowed. | ilies and soners in | 28.22 |
| 631. | "Pay R. M. Barr or bearer seven hundred and twenty lars." This money was paid to R. M. Barr Esq. agent commissioners; and was applied to the payment of clait to those of the county on the property of ——Stauff linquent collector; which was put up for sale and bithe commissioners to secure to the county the amount in his hands. For the security of the money, the property were not taken in time. During the sitting of the audi money was refunded by the Sheriff in consequence of culty of making a sufficient title. | t for the ms prior er, a ded in for of taxes per steps tors, the | |
| | The law (See new Purdon 139 and 140) directs the scripts, shall be entered by the Treasurer with the party, of the balance of taxes in the hands of collectors and of three months from the time of delivering to the tors the corrected duplicates, after the appeal; from the which entry all the property of the collectors is bound ity for the payment of such balances; and a very shor is pointed out for the collecting of them; but this must within two years, for the transcripts only continue a that term. | prothonous, at the collectime of as securit method to done | |
| | Much money is annually lost to the county by neglecti serve the directions of the above act. It is usually according in the annual account under the head of "outstanding. The amount lost may be detected by comparing the accept year, with that of the preceding; it will thus be at the outstanding tax of the years furthest back is grader out, and the treasurer gets credit for the amount lost, sumed that the county had heretofore no security but esty of the collectors for the greater part of the outstan | inted for g taxes." ecount of seen that ially left It is prethe hon- | |

countable, what is the use of taking such a heavy security from him? (See new Purdon p. 138.) The transcripts were not entered last year until the 10th of November which was several months too late. By this neglect the amount of the balance, being \$23,166.331/4 might have been lost to the county, if in the mean time, any other claims were entered against the collectors; and probably some of it has been thus lost. There is a charge under the head 'Mayor's court': "For presiding justices at the Mayor's court." 57.00 This is for the alderman of the city. There is no law authorising this charge on the county. It is not in the act of incorporation. [See act of 20th March 1818.] Neither is it authorised by the fee bill of 1814, for Lancaster was not incorporated until 1818. The fee bill of 1821 repeals that part of the fee bill of 1814, relative to aldermen sitting as Judges in "the mayor's court," and a special law was passed then for the city of Philadelphia alone, giving the aldermen \$1.20 per

My opinion is that the Treasurer is accountable for all taxes lost, and should be made pay them, for none would be lost if he would attend to his duty in securing them. If he is not ac-

day, when sitting in the Mayor's court; from which it is evident that the county of Lancaster ought not to pay this charge. It also appears just that the city should pay this money, for if not, the county will have to pay an expense, not incidental to the court of quarter sessions before the organization of the mayor's court, which was instituted only for the benefit and accommodation of the city, and should be no additional expense to the county. The city might as well ask the county to pay the salary of the mayor. Public School in the city of Lancaster. Expense of it, including interest paid to William Kirkpatrick, 860 dollars. By the act it is declared that the whole expense of this school shall not exceed, after the year 1824, the sum of 800 dollars per annum; therefore 60 dollars of this charge is improper, and should not be allowed. (See act of 1st April 1823, pamphlet laws, page 210.) POOR HOUSE ACCOUNT. [That the board of auditors are the proper body to examine and

settle the accounts of the treasurer and directors of the poor, see new

better than their supporters?

Purdon page 684.] In the account of 1829, the following items seem to require remark: Liquors.—197 gallons of whiskey, \$116.27; 331/2 gallons Madeira

At this rate the poor house ought to be called a drinking establish-

223.37

2.25

wine, \$72.50; 11 gallons brandy, \$12.10; 17 gallons Holland gin, \$22.50 ment. To give whiskey to the poor is out of all character. If any wine or ardent spirits is necessary for the sick persons in the hospital at-

tached to the poor house, it should be given to them as a medicine, and be kept in the Doctor's shop as such. No strong drink should be given to the workmen employed on the farm; therefore I reject the whole of this charge. Merchandise.—Some of the articles are unnecessary, for instance:

"one quarter box Spanish segars."

This is luxury in the extreme, and should be rejected. Some of the articles are too high, for instance: there are 36 pair of blankets charged at from \$2.60 to \$3.25 per pair, when sufficient blankets might be got at \$1.50 a pair, which would make a difference

in the whole, of 47.321/2 Some articles are used in excessive quantities. The bill for tea is \$183.361/2; for brown sugar \$68.08; for coffee \$46.56; for chocolate \$26.80. Indian mush or rye coffee sweetened with molasses is very

wholesome food, and such as many persons who pay tax for the support of the poor house, are glad to get; and why should the paupers live

| Wheat and Flour.—The charge for these articles is \$1684.851/2. | |
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| This amount seems to be correct as to prices, but still the quantity is | |
| very great, as the whole crops of the farm are used in the poor house. Meats.—The whole amount for the different kinds of meat is | |
| \$2156.69\\(\frac{1}{2}\). This class of accounts seems to be correct as to prices. | |
| but the quantity is very great. In 1828, the amount of the meat ac- | |
| counts was \$1552.90. Why the amount should be greater in 1829 is not very easy to discover, for the prices of meat have if any thing been | |
| less. The difference between the two years is | 603.491/2 |
| Most of the meats consumed in the poor house should be raised | |
| and fattened on the farm. Wood.—276½ cords of wood, oak and hickory \$919.50. Though | |
| there are 33 fire places or stoves in the poor house, yet the wood bill | |
| seems very high. Might not some of the new plans for heating houses | |
| be adopted in the poor house with great saving to the county? | |
| Doctor Shop.—The bill for "medicine furnished by the physicians" is \$180 for one year. Medicines should not be furnished by the at- | |
| tending physicians and charged for by the dose or small quantity. | |
| From last year's account this seems to be the case. | 2.00 |
| Out door medical attendance. | 8.00 |
| It would seem reasonable that all paupers, whether in or out of the house, if under the care of the officers of the establishment, should | |
| be attended by its physicians without any additional charge. This item | |
| in 1828 was 50 dollars. | 10.00 |
| Four horse nets are charged for at \$2.50, each | 10.00 |
| sary to keep many horses on the farm, as oxen, which old men and | |
| boys could manage, are less expensive in every way. Cheap methods | |
| ought to be adopted at the poor house, as the establishment has become very expensive. | |
| Clerk.—The clerk of the poor house receives as a salary | 300.00 |
| This is extravagant. Even if it be admitted that a clerk is neces- | |
| sary for this establishment, he should not be paid half that sum; for the clerk of the commissioners, whose salary is so much objected to, | |
| has only double that sum, and he has five times the duty and trouble. | |
| But it appears to me that there is no necessity at all for a clerk, be- | |
| cause the directors at their periodical meetings might draw orders on the treasurer; and any other little business to be done between their | |
| meetings might be attended to by the steward, whose salary is 300 dol- | |
| lars per annum, besides boarding and house for himself and family. | |
| He is constantly on the spot, and could do this with little trouble to himself. No law has been found authorising the appointment of a clerk | |
| to the poor house. Therefore, the whole of the clerk's salary should | |
| be rejected. | |
| Borrowed Money.—Five thousand dollars were borrowed for the use of the poor house, when we are to suppose the county treasury | |
| empty, for which a discount of \$191.99 was paid in less than one year. | |
| The county commissioners should have saved this sum by forcing the | |
| collectors to get in and account for the outstanding taxes. The dis- | 101.00 |
| count ought to be rejected. | 191.99 |
| The total amount objected to by me is2 | 676.32¾ |
| Amount rejected by the whole board of auditors, and refunded before many objections were made, being No. 631, and part of No. | |
| 440 | 741.00 |
| Some of the foregoing objections and remarks may be improper: a | nd some |
| items in the account may have been passed over without remark or of | bjection, |
| though they deserved it; this must be attributed to the length of the a and the shortness of the time, and want of assistance while examining | eccounts, |
| The latter remarks apply particularly to the Sheriff's accounts. | ig wieill. |
| From what has been already said, and from the state of the accou | nts gen- |
| erally, the following observations or rules may be drawn, viz: | |

No lumped bills or charges for "contingent expenses" should be presented or allowed. Particulars should be stated in every case.

Where a fixed salary is given to a public officer, he should not be al-

lowed extra pay for services within the duties of his office.

No accounts should be allowed to stand over from year to year unsettled. This only makes the annual settlements more intricate. And the whole

of each charge should be paid at once; or, if from the nature of it, this be impossible, the whole amount of each bill should be stated when the final payment

is made, that the public may know what has been paid. Articles clearly unnecessary or improper should not be paid for-as wines, ardent spirits and segars, for the poor house; rose blankets and mould candles, for the jail.

Outstanding taxes should be secured as the act directs.

ly scrutinized.

Fuel, meat, wheat and flour, merchandise, medicine, candles, &c. should be supplied for the use of the county, by contract, after public notice and proposals received by the directors or commissioners, as the case may be. This would save much trouble and expense, and many days attendance of com-

missioners and directors. The poor house accounts should be examined into more closely, and published more generally. The management of the farm should be particular-

The law relating to the present liberal system for the education of

poor children should be rigidly adhered to-lists should be made out as the act directs—notice should be given to teachers of the names of the poor children in their neighborhood, and to the parents of those children, that they may send them to school. The bills of teachers, for tuition, should be properly made out, certified and sworn to, before a justice of the peace, or one of the commissioners, as the law directs.

The management of the public school in the city of Lancaster should be investigated, to ascertain whether it might not do more towards its own support. An account of the time spent by the commissioners in the duties of their office should be kept by their clerk, and a bill furnished to the auditors, stating the number of day's and the manner in which they were spent. The bill of any one commissioner should not exceed the rest to any great amount.

for two are necessary to form a quorum for business. The county treasurer should take a receipt from each witness or juror to whom he pays money. This might be done by having each receiver's name written on the margin of the account, opposite the sum paid him, or on

the back of the account. The necessity of many of the coroner's inquests charged might admit of doubt; though, perhaps it is better to pay for a few unnecessarily, than that the criminal justice of the county should suffer for want of a prompt and close investigation of the cause of the violent deaths that take place. The coroner receives from the county yearly 300 dollars. He should take receipts from

the jurors in the same manner as the county treasurer. The allowance paid to the sheriff for the maintenance of prisoners should be settled annually by the court, according to the price of provisions. When 20 cents a day was allowed in the case of insolvent debtors, flour was 10 and 12 dollars per barrel; and 20 cents is still allowed, though flour has fallen

to five dollars per barrel, or less. The sheriff should specify the number of miles travelled by him in serving

process, chargeable on the county, and the kind of process.

He should annually account for the 4 dollars he is bound to receive for every verdict in civil suits, to be applied to a jury fund. [See N. P. 441.]

The importance and intricacy of the county affairs require, that the comissioners should have the assistance of a respectable legal adviser;he should be allowed an adequate salary for all his services, but should not be clerk to the commissioners; he should examine and certify to be correct, all bills from the sheriff, clerks of the different courts, and other public officers,

before they are paid; for of the nature of these bills, commissioners and auditors cannot be very competent judges. 15th. The physician of the jail should be paid by the year for all med-

ical attendance rendered to prisoners.

In conclusioon, it is but justice to remark, that as far as they came under my observation, the public books and accounts were made out in a very clear and regular manner, particularly those of the three treasurers.

[Editor's note] Lest the pink blankets in the prison, or the liquor and cigars in the poor house, and the other amusing aspects of John

JOHN CALDWELL. Rock Forge, Colerain township, February 15, 1830.

Caldwell's report conceal its historical significance, the reader should understand that 1830 marked the end of Democratic Party control of Lancaster County, and that Caldwell's contentions may have been symbolic of the county mood toward stewardship and integrity of local government officials in 1830. That those strict principles of the dour John Caldwell should prevail today in Lancaster County is bewildering to many disappointed candidates and former

officials of government agencies and educational institutions. The Calvinistic Scot-German and rural Quaker coalition of early Lancaster County has left an enduring heritage, a specter of righteousness, with which all hopeful candidates for public office must reckon.

Less sturdy souls question the mental health of those who embrace that monumental ethic! But like John Marquand's social rebels, those who assault the Lancaster County Mind eventually must come to terms with it, or seek elsewhere for their particular form of utopia. The Lancaster County Mind does not accommodate itself to any standard political ideology. On the contrary, a political organization

to be successful in Lancaster County must adapt to the conditions imposed by the Lancaster County Mind, a moralistic system based on the authority of God, the will of the individual person, and the sanctions of the latter's neighbors. Perhaps, indeed, the Lancaster County Mind is but an incisive variation of the American Mind.