

UNITED STATES GOVERNMENT

*Memorandum*

LIBRARY OF CONGRESS

TO : Mr. Jerome Edelstein  
Rare Book Division

FROM : Waldo H. Moore *W.H.M.*  
Head, Book Section, Copyright Office

SUBJECT: Work entitled SELDEN'S CONDENSED LEDGER  
AND CONDENSED MEMORANDUM BOOK

DATE: August 23, 1960

I found this work on the deck in the general collections of the Library.\*

This is probably a copy of one of the works involved in the United States Supreme Court case of Baker v. Selden, 101 U.S. 99 (1879). As a matter of fact, it seems to be the copy deposited in 1861 in the Federal court for the Southern District of Ohio for copyright registration. (At that time, copyright registration was in the United States district courts around the country.) The copy seems to have found its way into the Library about 1870.

In view of the history of this work, please consider it for inclusion in the Rare Book Collections.

Attachment.

\* This work is not charged out to me at the Central Charge File.

RECEIVED  
RARE BOOKS

AUG 24 1960

No. 181. Filed Oct 20<sup>th</sup> 1860 }  
Deposited May 22<sup>nd</sup> 1861 } Page 3<sup>rd</sup>

SELDEN'S  
CONDENSED LEDGER,  
AND  
Condensed Memorandum Book,  
AND FORMS OF RECORD,  
Condensed Ledger, Reports,  
AND  
CONDENSED MEMORANDUM BOOK.

BY CHARLES SELDEN.

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CINCINNATI:  
MOORE, WILSTACH, KEYS & CO., PRINTERS,  
25 WEST FOURTH STREET.  
1861.

THE  
REVEREND FATHER

General Ledger Book

AND FORMS OF RECORD

General Ledger Books

BY THE AUTHOR

BY THE AUTHOR



NEW YORK: THE AUTHOR, 1880.

SELDEN'S  
**CONDENSED LEDGER,**  
AND  
**Condensed Memorandum Book,**  
AND FORMS OF RECORD,  
Condensed Ledger, Reports,  
AND  
CONDENSED MEMORANDUM BOOK.

5 /  
By CHARLES SELDEN. ✓



CINCINNATI :  
MOORE, WILSTACH, KEYS & CO., PRINTERS,  
25 WEST FOURTH STREET.  
1861.

W<sup>th</sup> March 18/62

Entered, according to Act of Congress, in the Years 1860  
and 1861, by

**CHARLES SELDEN,**

In the Clerk's Office of the District Court of the United States,  
for the Southern District of Ohio.

21006

## **SELDEN'S FORMS OF RECORD:**

For Vouchers and Money Orders, suited to Auditors, Treasurers and others. Also, his  
FORMS OF REPORT for the same. By CHARLES SELDEN.

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## **SELDEN'S CONDENSED LEDGER, OR, BOOK-KEEPING SIMPLIFIED.**

The Condensed Ledger combines the Journal, Ledger and Balance-Sheet, so as to present  
numerous Accounts at a glance; and is peculiarly adapted to Governmental or Cor-  
porate Company Transactions. By CHARLES SELDEN.

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## **Selden's Condensed Memorandum Book,**

Designed for Cash or other Transactions, but peculiarly adapted to Governmental Depart-  
ments, Banks and Corporate Companies. By CHARLES SELDEN.

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## **SELDEN'S FORMS OF CONDENSED LEDGER, BY CHARLES SELDEN.**

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## **SELDEN'S FORMS OF MEMORANDUM BOOK, BY CHARLES SELDEN.**

Entered, according to Act of Congress, in the year 1860, by

**CHARLES SELDEN,**

In the Clerk's Office of the District Court of the United States for the Southern District of Ohio.

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Entered, according to Act of Congress, in the year 1860, by

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## P R E F A C E .

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THE PUBLIC is deeply interested in any attempt to simplify the system of accounts known as Book-keeping, by any means which does not detract from its accuracy and reliability. The author of the little treatise which is herewith presented, has endeavored to attain an improvement in Book-keeping in the line above indicated. With regard to the Treasury or Auditorial Department Accounts of either County, State or Federal Governments, he believes he has succeeded; likewise with all Corporate Companies, or individuals keeping only few specific or stereotyped accounts. And merchants extensively engaged in business, are attracted to the Condensed Ledger, by its power (as a re-condenser of their condensing books) to compress almost innumerable accounts under a few specific, intelligible heads, indicating Financial condition *instantly*, within a space almost incredible.

The Condensed Ledger expresses in its title its chief merit—Condensation; but its author does not claim to have expelled ordinary books of original or detailed entries. But the ordinary Journals and Ledgers, and indeed all Journals and Ledgers now in use, which are known as works of condensation, require, after an elaborate examination of their contents, a distinct and separate Balance Sheet to test and prove their correctness, while the Condensed Ledger, by new forms and captions, comprises the three (Journal, Ledger and Balance Sheet) in one, and presents *numerous* accounts at a glance, with an accuracy, succinctness, comprehensiveness, satisfaction and economy, beyond precedent, and which, by the old forms and captions now in use, could never have been attained, if even approximated.

Believing that the useful art of Book-keeping is simplified and facilitated by my Condensed Memorandum Book and Forms of Record or original entry, and my Condensed Ledger, they with my Forms of Report, are cheerfully submitted to the scrutiny and patronage of all interested.

CHAS. SELDEN.

## INTRODUCTION.

The new system of Book-keeping introduced by the accompanying illustrative forms, contain within themselves their own demonstration. The captions of the blank forms sufficiently indicate their uses without explanation. Utility and simplicity are united to as great an extent as is practicable, and they are carried much further than by any previous structure.

A correct record of business transactions is necessary in all systems of Book-keeping, consequently original explanatory entry is indispensable. For Governmental Accounts, this is amply provided for in the Forms of Record of the Auditor and Treasurer, which present a clear and concise exhibit of all Receipts and Disbursements in their respective departments, and of Distributions derived from Taxes, Appropriations, Profit and Loss or Transfers, Auditorial, Congressional or otherwise, as provided for by Law. With regard to the Condensing Books now known, viz: the Journal, which compacts preceding books in a comparatively small space, and the Ledger, which compacts the Journal, and until now regarded the extreme condensing book of accounts, they are superseded by the Condensed Ledger, which fully supplies their place, dispenses with the *absolute* necessity of an Index, and presents a continual Balance Sheet, determining its correctness the whole time, which important result an adept in Book-keeping will perceive at a glance. By my system of arrangement, the Departments of Auditor and Treasurer are completely counterparted, and no error can occur which is not susceptible of quick discovery, as the only *legitimate* difference in the accounts between them *must exist* in the Floating Orders.

The Condensed Ledger which shows only monthly postings of accounts, may answer for any other interval. The Reports may also embrace any period of time. Aggregates or Balances of accounts may be carried forward indiscriminately, at any period, without changing the result. Governments usually continue aggregates for the Fiscal Year, adopting only the balances at the commencement. Individuals may be governed by intervening settlements, or convenience.

Respecting the Mercantile Ledger, comprising *many* and various accounts, my Ledger as a re-condenser thereof, classifying those accounts under a *few* comprehensive titles, and indicating Financial Condition *instantly* is invaluable.

The author, though always desirous of promoting the public good, does not in this instance, disclaim a hope of pecuniary reward; to this end he has taken steps to secure his right to some personal compensation, for what he thinks, a valuable discovery. In addition to the copyright of this little book, he has applied for a patent right to cover the forms of the publication, and prevent their indiscriminate use by the public.

# CONDENSED LEDGER.

Brought forw'd.		DISTRIBUTION.		AGGREGATES OF ACCOUNTS. MONDAY MORNING, DECEMBER 1, 1860.			TOTALS.		BALANCES.	
DR.	CR.	DR.	CR.	DR.	SUNDRIES to SUNDRIES.	CR.	DR.	CR.	DR.	CR.
				58 00	<b>TREASURER.</b>	50 00				
					Dr.                      Cr.					
					\$                                      \$					
					20 00 County Fund.....	10 00				
					10 00 Bridge Fund.....	15 00				
					10 00 County Infirmary.....	16 00				
					15 00 Building Fund.....	10 00				
					10 00 Interest Fund.....	20 00				
					5 00 Road Fund.....					
					5 00 Refunders.....	2 00				
					Redemptions.....	2 00				
					Tax Omissions.....	3 00				
					Store License.....	2 00				
					Duplicate.....					
					Show License.....					
					State Fund.....					
					School Fund.....					
					Corporation Fund.....					
					Township Fund.....					
					Treasurer's Fees.....					
				128 00	Carried Forward.....	128 00				

## FLOATING ORDERS.

COUNTY FUND.			
Sept.	6	1	I. West ..... 1 00
	10	6	F. Ben ..... 1 25
	20	10	J. Bell..... 2 50
Oct.	4	20	M. Bart..... 75
	11	30	T. Banks... 1 25
	25	35	O. Wells... 1 50
Nov.	2	40	F. Jones.... 1 75
	15	50	L. Ives..... 75
	23	55	N. Thoms... 1 25
			12 00

A. B., Esq.,

*Auditor of                      County,*

Sir:

I herewith certify that the above aggregates of accounts, and the annexed lists of Floating Orders are correct at the expiration of my official term.

Respectfully,

E. F.,

*Late Auditor.*

## FLOATING ORDERS.

BRIDGE FUND.			
Oct.	20	15	W. Bell..... 10 00
COUNTY INFIRMARY.			
Nov.	10	6	O. Orr..... 10 00



# CONDENSED LEDGER.

Brought forw'd.		Distribution		Date: from Dec. 1st to 31st, 1860, inclusive.			Totals.		Balances.	
DR.	CR.	DR.	CR.	DR.	SUNDRIES to SUNDRIES.	CR.	DR.	CR.	DR.	CR.
58.00	50.00				<b>TREASURER.</b>		124.00	141.00		17.00
					Dr.	Cr.				
					\$ 66.00	\$ 91.00				
20.00	10.00			29.00	County Fund.....	42.00	49.00	52.00		8.00
10.00	15.00			13.06	Bridge Fund.....		23.00	15.00		
10.00	16.00			17.00	County Infirmary.....		27.00	16.00	8.00	
15.00	10.00			17.00	Building Fund.....		32.00	10.00	11.00	
10.00	20.00			10.00	Interest Fund.....		20.00	20.00	22.00	
					Road Fund.....					
5.00				5.00	Refunders.....					
	2.00				Redemptions.....	10.00	10.00	12.00	10.00	
	3.00				Tax Omissions.....	5.00		8.00		12.00
	2.00				Store License.....	7.00		9.00		9.00
					Duplicate.....					
					Show License.....					
					State Fund.....	2.00		2.00		2.00
					School Fund.....					
					Corporation Fund.....					
					Township Fund.....					
					Treasurer's Fees.....					
128.00	128.00			91.00	Carried Forward,	66.00	285.00	285.00	51.00	51.00

DUPLICATE ACKNOWLEDGED BY TREASURER, \$431.86.

**FLOATING ORDERS.**

County Fund.....	12.00
Bridge Fund.....	10.00
Infirmary Fund.....	10.00
	32.00

# AUDITOR'S RECORD.

## DISBURSEMENTS.

### COUNTY FUND.

Date.	No.	Amount.	To.	For.	Authority.
Jan. 1	21	1 00	J. Wilson.....	Jurors' fees.....	Court.
	22	1 25	J. Smith.....	Witness' fees.....	Do.
	2	2 50	S. Jones.....	Clothing.....	Commissioners.
	24	1 00	F. Wells.....	Lumber.....	Do.
	8	2 00	T. Mann.....	Jurors' fees.....	Court.
	9	2 26	W. Jones.....	Coal.....	Commissioners.
	10	2 27	T. Bates.....	Witness fees.....	Court.
	15	2 28	M. Boles.....	Do. ....	Do.
	15	2 29	A. Sims.....	Do. ....	Do.
	16	3 00	J. Wells.....	Clothing.....	Commissioners.
	20	3 1	T. Innis.....	Shoes.....	Do.
	22	3 2	W. Ives.....	Hats.....	Do.
	22	3 3	S. Watts.....	Labor.....	Do.
	25	3 4	M. Watts.....	Repairs.....	Do.
	26	3 5	H. Metz.....	Coroner.....	Law.
	36	1 00	J. Meyers.....	Jail.....	Commissioners.
	37	2 00	T. Adams.....	Jurors' fees.....	Court.
	38	1 25	W. Mayer.....	Do. ....	Do.
	39	1 00	O. Barr.....	Do. ....	Do.
	40	1 00	W. Mills.....	Do. ....	Do.
		29 00			

### BRIDGE FUND.

1	7	1 00	J. Watts.....	Lumber.....	Commissioners.
10	8	2 00	F. Sims.....	Stone.....	Do.
10	9	3 00	T. Wood.....	Labor.....	Do.
15	10	1 25	L. Jones.....	Stone.....	Do.
20	11	3 50	O. Moore.....	Labor.....	Do.
28	12	2 25	M. James.....	Lumber.....	Do.
		13 00			

### COUNTY INFIRMARY.

5	16	1 50	T. Marsh.....	Clothing.....	Commissioners.
10	18	2 50	J. Mills.....	Groceries.....	Do.
11	22	1 25	J. Green.....	Shoes.....	Do.
20	23	6 25	P. White.....	Labor.....	Do.
24	25	4 50	F. Black.....	Flour.....	Do.
26	26	1 00	J. Davis.....	Beef.....	Do.
		17 00			

### BUILDING FUND.

2	15	5 00	L. Peters.....	Lumber.....	Commissioners.
8	17	4 00	F. Meyers.....	Brick.....	Do.
10	19	2 25	J. Jones.....	Stone.....	Do.
20	20	3 75	D. Jones.....	Lumber.....	Do.
21	21	1 25	T. Wills.....	Labor.....	Do.
20	24	7 5	W. Mack.....	Do. ....	Do.
		17 00			

## RECEIPTS.

### COUNTY FUND.

Date.	No.	Amount.	Of.	For.	Authority.
Jan. 1	21	2 00	W. Jones.....	Fines.....	Law.
	22	6 00	O. Wells.....	Do. ....	Do.
	6	9 75	M. Bates.....	Do. ....	Do.
	10	2 26	T. Adams.....	Rent.....	Commissioners.
	21	35	8 50	W. Watts.....	Costs.....
	26	38	8 00	T. Smith.....	Do. ....
		42 00			

### REDEMPTIONS.

10	27	2 00	J. Marsh.....	Concord.....	Law.
16	30	4 00	B. Jones.....	Warren.....	Do.
20	31	1 00	T. Woods.....	Clinton.....	Do.
24	36	3 00	L. Jones.....	Carroll.....	Do.
		10 00			

### TAX OMISSIONS.

6	24	75	W. Meyers.....	Clinton.....	Law.
8	25	1 25	O. Innis.....	Carroll.....	Do.
20	32	1 00	T. Adams.....	Warren.....	Do.
26	39	2 00	W. Mayer.....	Concord.....	Do.
		5 00			

### STORE LICENSE.

12	28	1 00	W. Ives.....	Benton.....	Law.
15	29	1 25	M. Stoms.....	Do. ....	Do.
20	33	2 00	G. Ware.....	Do. ....	Do.
24	37	1 75	F. Cole.....	Weston.....	Do.
28	40	1 00	W. Mills.....	Do. ....	Do.
		7 00			

### SHOW LICENSE.

20	34	2 00	M. Males.....	Benton.....	Law.
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## DISBURSEMENTS.

### REFUNDERS.

10	4	1 25	J. Wills.....	Carroll.....	Law.
15	5	1 50	J. Mills.....	Warren.....	Do.
20	6	2 25	T. Miles.....	Concord.....	Do.
		5 00			

### INTEREST FUND.

1	14	10 00	S. Bank.....	Co. Loan.....	Commissioners.
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# CONDENSED LEDGER.

Brought forw'd.		Distribution		Date: from Jan. 1st to 31st, 1861, inclusive.			Totals.		Balances.	
DR.	CR.	DR.	CR.	DR.	SUNDRIES to SUNDRIES.	CR.	DR.	CR.	DR.	CR.
124 00	141 00				<b>TREASURER.</b>		190 00	232 00		42 00
					Dr.                      Cr.					
					\$ 66.00                      \$ 91.00					
49 00	52 00			29 00	County Fund.....	42 00	78 00	94 00		16 00
23 00	15 00			13 00	Bridge Fund.....		36 00	15 00	21 00	
27 00	16 00			17 00	County Infirmary.....		44 00	16 00	28 00	
32 00	10 00			17 00	Building Fund.....		49 00	10 00	39 00	
20 00	20 00			10 00	Interest Fund.....		30 00	20 00	10 00	
					Road Fund.....					
10 00				5 00	Refunders.....		15 00		15 00	
	12 00				Tax Omissions.....	10 00		22 00		22 00
	8 00				Store License.....	5 00		18 00		18 00
	9 00				Duplicate.....	7 00		16 00		16 00
	2 00				Show License.....	2 00		4 00		4 00
					State Fund.....					
					School Fund.....					
					Corporation Fund.....					
					Township Fund.....					
					Treasurer's Fees.....					
285 00	285 00			91 00	Carried Forward,	66 00	442 00	442 00	113 00	113 00

DUPLICATE ACKNOWLEDGED BY TREASURER, \$492.72.

**FLOATING ORDERS.**

County Fund.....	12 00
Bridge Fund.....	10 00
Infirmary Fund.....	10 00
	32 00

# AUDITOR'S RECORD.

## DISBURSEMENTS.

### COUNTY FUND.

Date.	No.	Amount.	To.	For.	Authority.
Feb. 1	41	1 00	J. Wilson....	Juror fees.....	Court.
42	1 25	J. Smith....	Witness fees....	Do.	Do.
2	43	2 50	S. Jones....	Clothing.....	Commission'rs.
6	44	1 00	F. Wells....	Lumber.....	Do.
8	45	2 00	T. Mann....	Jurors' fees....	Court.
9	46	1 50	W. Jones....	Coal.....	Commission'rs.
10	47	1 25	T. Bates....	Witness fees....	Court.
13	48	1 75	M. Bales....	Do.	Do.
15	49	1 50	A. Sims....	Do.	Do.
16	50	2 00	J. Wells....	Clothing.....	Commission'rs.
20	51	1 25	T. Innis....	Shoes.....	Do.
20	52	2 00	W. Ives....	Hats.....	Do.
22	53	1 00	S. Watts....	Labor.....	Do.
25	54	75	M. Walls....	Repairs.....	Do.
26	55	2 00	H. Metz....	Coroner.....	Law.
56	1 00	J. Meyers....	Jail.....	Commission'rs.	Do.
57	2 00	T. Adams....	Jurors' fees....	Court.	Do.
27	1 25	W. Mayer....	Do.	Do.	Do.
59	1 00	O. Barr....	Do.	Do.	Do.
		28 00			

### BRIDGE FUND.

1	13	1 00	J. Watts....	Lumber.....	Commission'rs.
10	14	2 00	F. Sims....	Stone.....	Do.
15	3 00	T. Woods....	Labor.....	Do.	Do.
		6 00			

### COUNTY INFIRMARY.

5	28	1 50	F. Marsh....	Clothing.....	Commission'rs.
10	29	2 50	J. Mills....	Groceries.....	Do.
		4 00			

### STATE FUND.

20	100 00		State Tr.		
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### REFUNDERS.

10	7	1 25	J. Wills....	Carroll.....	Law.
15	8	1 50	I. Mills....	Warren.....	Do.
20	9	2 25	T. Miles....	Concord.....	Do.
24	10	2 00	B. Watts....	Do.	Do.
		7 00			

### CORPORATION FUND.

20	30	6 50	S. Smith....	Clinton.....	Law.
22	32	2 00	S. Jones....	Warren.....	Do.
24	34	3 00	M. Wells....	Concord.....	Do.
26	36	4 50	I. Mills....	Carroll.....	Do.
		16 00			

## RECEIPTS.

### COUNTY FUND.

Date.	No.	Amount.	Of.	For.	Authority.
Feb. 1	41	2 00	W. Jones.....	Fines.....	Law.
	42	6 00	O. Wells.....	Do.	Do.
	6	45	M. Dates....	Do.	Do.
	10	46	T. Adams....	Rent.....	Commission'rs.
	21	53	W. Watts....	Costs.....	Law.
		34 00			

### REDEMPTIONS.

10	47	2 00	J. Marsh....	Concord.....	Law.
16	50	4 00	B. Jones....	Warren.....	Do.
		6 00			

### TAX OMISSIONS.

	6	44	75	W. Meyers...	Clinton.....	Law.
	8	45	1 25	O. Inniss....	Carroll.....	Do.
			2 00			

### STORE LICENSE.

12	48	1 00	W. Ives.....	Benton.....	Law.
15	49	1 25	M. Stoms....	Do.	Do.
20	51	2 00	G. Watts....	Do.	Do.
24	54	1 75	F. Cole.....	Weston.....	Do.
28	55	1 00	W. Mills....	Do.	Do.
		7 00			

### TREASURER'S FEES.

20	20 00		State Tr.....	Mileage.	
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### DUPLICATE.

28	492 72		Taxes.		
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### DISBURSEMENTS.

#### SCHOOL FUND.

20	31	4 00	S. Smith....	Clinton.....	Law.
22	33	8 00	S. Jones....	Warren.....	Do.
24	34	9 75	M. Wells....	Concord.....	Do.
26	37	6 25	I. Mills....	Carroll.....	Do.
		28 00			

#### TOWNSHIP FUND.

24	35	4 00	M. Wells....	Concord.....	Law.
26	38	2 00	I. Mills....	Carroll.....	Do.
		6 00			

#### ROAD FUND.

26	39	4 00	I. Mills....	Carroll.....	Law.
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# CONDENSED LEDGER.

Brought forw'd.		DISTRIBUTION.		DATE: from Feb. 1st to 28th, 1861, inclusive.			TOTALS.		BALANCES.	
DR.	CR.	DR.	CR.	DR.	SUNDRIES TO SUNDRIES.	CR.	DR.	CR.	DR.	CR.
100 00	232 00				<b>TREASURER.</b>		751 72	431 00	320 72	
					Dr.	Cr.				
					\$561.72	\$199.00				
78 00	94 00		123 08	28 00	County Fund,.....	34 00	106 00	251 98		145 98
36 00	15 00		77 00	6 00	Bridge Fund,.....		42 00	92 00		50 00
44 00	16 00		72 00	4 00	County Infirmary,.....		48 00	88 00		40 00
49 00	10 00		39 00		Building Fund,.....		49 00	49 00		
30 00	20 00		30 00		Interest Fund,.....		30 00	50 00		20 00
			4 00	4 00	Road Fund,.....		4 00	4 00		
15 00			22 00	7 00	Refunders,.....		22 00	22 00		
	22 00	28 00			Redemptions,.....	6 00	28 00	28 00		
	13 00	15 00			Tax Omissions,.....	2 00	15 00	15 00		
	16 00	23 00			Store License,.....	7 00	23 00	23 00		
		558 72		66 00	Duplicate,.....	492 72	558 72	558 72		
	4 00	4 00			Show License,.....		4 00	4 00		
			100 00	100 00	State Fund,.....		100 00	100 00		
			28 00	28 00	School Fund,.....		28 00	28 00		
			16 00	16 00	Corporation Fund,.....		16 00	16 00		
			6 00	6 00	Township Fund,.....		6 00	6 00		
			44 74		Treasurer's Fees,.....	20 00		64 74		64 74
442 00	442 00	628 72	628 72	199 00	Carried forward,.....	561 72	1831 44	1831 44	320 72	320 72

## AUDITORIAL DISTRIBUTION.

<b>FLOATING ORDERS.</b> County Fund,.....\$19 00 Bridge Fund,.....10 00 Infirmary Fund,.....10 00 ..... 32 00	SHOW LICENSE, DR.	4 00	DUPLICATE, DR.	558 72
		To State Fund,.....	1 98	To County Fund,.....
	" School Fund,.....	1 98	" Bridge Fund,.....	77 00
	" Treasurer's Fees,.....	04	" County Infirmary,.....	72 00
			" Building Fund,.....	39 00
			" Interest Fund,.....	30 00
			" Road Fund,.....	4 00
			" Refunders,.....	22 00
			" State Fund,.....	98 02
			" School Fund,.....	26 02
			" Corporation Fund,.....	16 00
			" Township Fund,.....	6 00
			" Treasurer's Fees,.....	44 70
	<b>SUNDRIES, DR.</b>			
	<b>To DUPLICATE.</b>	66 00		
	Redemptions,.....	28 00		
	Tax Omissions,.....	15 00		
	Store License,.....	23 00		

A. B., County Auditor.

# AUDITOR'S REPORT.

Monday Morning, March 1, 1861.

COM P O N E N T S .

BALANCE.

BALANCE.

RECEIPTS.

DISBURSEMENTS.		BALANCE.		BALANCE.		RECEIPTS.	
Previous	Final Year to Cr.	Total.	Dr.	Cr.	Previous.	Final Year to Cr.	Total.
20 00	84 00	100 00		145 98	10 00	241 98	251 98
<p><b>County Fund.</b></p> <p>Previously reported..... 20 00      Previously reported.</p> <p>Fees, Jurors, \$23.75, Witnesses, \$17.25..... 41 00      Flurs.</p> <p>Building, \$10.00, Rent, \$10.00..... 20 00      Court.</p> <p>Laundry, \$1.50, Fuel, \$2.00, Coal, \$4.50..... 10 50      Duplicate.</p> <p>Jail and Repairs, \$5.25, Groceries, \$0.00..... 11 25      Duplicate.</p> <p>106 00      251 98</p>							
<p><b>Bridge Fund.</b></p> <p>Previously reported..... 10 00      Previously reported.</p> <p>Materials and Labor..... 32 00      Duplicate.</p> <p>42 00      92 00</p>							
<p><b>County Infirmary.</b></p> <p>Previously reported..... 10 00      Previously reported.</p> <p>Clothing, \$4.50, Shoes, \$2.50, Labor, \$12.50..... 19 50      Duplicate.</p> <p>Groceries, \$7.50, Flour, \$0.00, Beef, \$2.00..... 18 50      Duplicate.</p> <p>48 00      88 00</p>							
<p><b>Building Fund.</b></p> <p>Previously reported..... 15 00      Previously reported.</p> <p>Materials and Labor..... 24 00      Duplicate.</p> <p>49 00      49 00</p>							
<p><b>Interest Fund.</b></p> <p>Previously reported..... 10 00      Previously reported.</p> <p>Interest on County Loan..... 20 00      Duplicate.</p> <p>30 00      30 00</p>							
<p><b>Road Fund.</b></p> <p>Carroll Township..... 4 00      Duplicate.</p> <p>4 00      4 00</p>							
<p><b>Refunders.</b></p> <p>Previously reported..... 5 00      Duplicate.</p> <p>Sundry persons..... 17 00      Duplicate.</p> <p>22 00      22 00</p>							
<p><b>Redemptions.</b></p> <p>Duplicate..... 28 00      Previously reported.</p> <p>28 00      26 00      Sundry persons.</p> <p>28 00      28 00</p>							



# AUDITOR'S REPORT, CONTINUED.

DISBURSEMENTS.		BALANCES.		COMPOONENTS.		BALANCES.		RECEIPTS.	
Previous.	Present Year and Cr.	Total.	Dr.	C.	Cr.	Previous.	Present Year and Cr.	Total.	Total.
70 00	1,009 72	1,079 72				78 00	1,257 70	1,335 70	
					64 74		64 74	64 74	
						78 00	1,322 44	1,400 44	
			320 72		320 72				
			320 72		320 72				

  

<p style="text-align: center;"><b>RECEIPTS</b></p> <p style="text-align: center;">BUDGET FORWARD,</p> <p style="text-align: center;">Treasurer's Fees,</p> <p style="text-align: center;">44 74 Show License, \$0.04, Duplicate, \$44.70.</p> <p style="text-align: center;">20 00 Mfrage.</p> <p style="text-align: center;">64 74</p> <p style="text-align: center;">Treasurer.</p>	<p style="text-align: center;"><b>DISBURSEMENTS</b></p> <p style="text-align: center;">Cash in Treasury.</p> <p style="text-align: center;">Balance on Accounts..... \$ 320.72</p> <p style="text-align: center;">County Fund. Floating Orders..... 12.00</p> <p style="text-align: center;">Bridge Fund..... 10.00</p> <p style="text-align: center;">Infirmary Fund..... 10.00</p> <p style="text-align: center;">Treasurer, Dr..... \$ 322.72</p>
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To the Commissioners of  
County:

Pursuant to Law, I herewith present the foregoing Report of the Receipts and Disbursements of the County Treasurer, for the Quarter ending February 28, 1861.

Respectfully submitted,

A. B., County Auditor.

Commissioner's Office,  
County:

We, the undersigned, find the foregoing Report correct, having examined and compared the same with the accounts and vouchers of the Auditor.

A. B., }  
C. D., }  
E. F., }  
Commissioners  
of  
County.





# CONDENSED LEDGER.

Brought forw'd.		DISTRIBUTION.		BALANCES OF ACCOUNTS.				TOTALS.		BALANCES.	
				MONDAY MORNING, DECEMBER 1, 1860.							
DR.	CR.	DR.	CR.	DR.	SUNDRIES to SUNDRIES.	CR.	DR.	CR.	DR.	CR.	
				40 00	<b>CASH.</b>						
					Dr.   Cr.						
					\$   \$						
					County Fund, .....	2 00					
					Bridge Fund, .....	15 00					
					County Infirmary, .....	16 00					
				5 00	Building Fund, .....						
					Interest Fund, .....	10 00					
					Road Fund, .....						
				5 00	Refunders, .....						
					Redemptions, .....	2 00					
					Tax Omissions, .....	3 00					
					Store License, .....	2 00					
					Duplicate, .....						
					Show License, .....						
					State Fund, .....						
					School Fund, .....						
					Corporation Fund, .....						
					Towaship Fund, .....						
					Treasurer's Fees, .....						
				50 00	Carried forward, .....	50 00					

C. D., Esq.,

Treasurer of

County:

Sir:

I hereby certify as correct the above Balances of Accounts of your immediate predecessor, E. F., Esq., who will deliver to you Forty Dollars, and all other property which should be in his possession, viz: his official books, accounts, vouchers and correspondence, besides three mortgage notes belonging to the County Fund, one of A. B., for Two Hundred Dollars, and two of C. D., for One Hundred and Fifty Dollars each; payments thereon being made as follows:

June 1st, 1860, A. B., Principal, (besides Interest at various times),	\$20.00.
“ 27th, “ C. D., Principal and Interest,	20.00.
July 25th, “ C. D., Ditto “ Ditto,	10.00.

Respectfully,

A. B., Auditor.



# CONDENSED LEDGER.

Brought forw'd.		Distribution		Date: from Jan. 1st to 31st, 1861, inclusive.			Totals.		Balances.	
DR.	CR.	DR.	CR.	DR.	SUNDRIES to SUNDRIES.	CR.	DR.	CR.	DR.	CR.
537 36	91 00				<b>CASH.</b>		664 72	182 00	482 72	
					Dr.	Cr.				
					\$ 127 35	\$ 91 00				
				29 00	County Fund.....	42 00	58 00	86 00		28 00
				13 00	Bridge Fund.....		26 00	15 00	11 00	
				17 00	County Infirmary.....		34 00	16 00	18 00	
				22 00	Building Fund.....		39 00		39 00	
				10 00	Interest Fund.....		29 00	10 00	10 00	
				10 00	Road Fund.....					
				12 00	Refunders.....		15 00		15 00	
				8 00	Redemptions.....	10 00		22 00		22 00
				9 00	Tax Omissions.....	5 00		13 00		13 00
				431 36	Store License.....	7 00		16 00		16 00
				2 00	Duplicate.....	61 36		492 72		492 72
					Show License.....	2 00		4 00		4 00
					State Fund.....					
					School Fund.....					
					Corporation Fund.....					
					Township Fund.....					
					Treasurer's Fees.....					
				91 00	Carried Forward,	127 36	856 72	856 72	575 72	575 72

STANDARD BOOK BINDING     
 STANDARD BOOK BINDING     
 STANDARD BOOK BINDING









# TREASURER'S REPORT.

## DISBURSEMENTS.

DATE: from December 1st, 1860, to  
March 1st, 1861, inclusive.

## RECEIPTS.

DISBURSEMENTS.				BALANCES.			RECEIPTS.			
Previous.	This Qr.	Distrib- ution.	Total.	DR.	CR.	Previous.	This Qr.	Distrib- ution.	Total.	
	86 00		86 00		County Fund,.....	2 00	118 00	123 98	243 98	
	32 00		32 00		Bridge Fund,.....	15 00		77 00	92 00	
	38 00		38 00		County Infirmary,.....	16 00		72 00	88 00	
5 00	34 00		39 00		Building Fund,.....			39 00	39 00	
	20 00		20 00		Interest Fund,.....	10 00		30 00	40 00	
	4 00		4 00		Road Fund,.....			4 00	4 00	
5 00	17 00		22 00		Refunders,.....			22 00	22 00	
		28 00	28 00		Redemptions,.....	2 00	26 00		28 00	
		15 00	15 00		Tax Omissions,.....	3 00	12 00		15 00	
		23 00	23 00		Store License,.....	2 00	21 00		23 00	
		558 72	558 72		Duplicate,.....		492 72	66 00	558 72	
		4 00	4 00		Show License,.....		4 00		4 00	
	100 00		100 00		State Fund,.....			100 00	100 00	
	28 00		28 00		School Fund,.....			28 00	28 00	
	16 00		16 00		Corporation Fund,.....			16 00	16 00	
	6 00		6 00		Township Fund,.....			6 00	6 00	
					Treasurer's Fees,.....		20 00	44 74	64 74	
10 00	381 00	628 72	1019 72	.....						
				352 72	CASH in Treasury,....	50 00	693 72	628 72	1372 44	
				352 72						
					Additional to the forego- ing there are on deposit in the Sub-Treasury, belonging to County Fund,					
					Mortgage Notes,.....	500 00				
					Payments thereon,.....	50 00				
A. B., Auditor, _____ County, _____				C. D., Treasurer, _____ County, _____						

## COMMISSIONERS' EXAMINATION.

In compliance with the law requiring an inspection and thorough examination of the books, vouchers, accounts, moneys, bonds, securities, and other property in \_\_\_\_\_ County Treasury, by the County Auditor and County Commissioners thereof, as often as once in every six months:

THEREFORE, We the undersigned, with the County Auditor, this day made such examination, and found in the Treasury Three Hundred and Fifty-two  $\frac{7}{10}$  Dollars in money, besides all other property which should be in the custody of the Treasurer, as authenticated by the Auditor's signature to the above report.

A. B.,  
C. D.,  
E. F., } COMMISSIONERS.

# RECORD.

## PROBATE COURT.

## STATEMENT.

### INSPECTOR'S CERTIFICATE.

To His Honor

A. B.,

Judge of Probate Court,

— County,

SIR:

By authority derived from you officially, bearing date March 1st, 1861, and after being duly sworn according to law, I, C. D., as Inspector, without previous notice or intimation to the County Treasurer of such intention, did forthwith enter into the County Treasury, and proceeded immediately to count the money therein, and inspect the books, records and vouchers thereof, together with all other property which should be in the custody and possession of the Treasurer.

In compliance with the law requiring certificates of such examination, I hereby certify that Three Hundred and Fifty-two  $\frac{7}{10}$  Dollars was the exact amount of money so found in and counted in the County Treasury, and that the statement annexed, which agrees with the books of the Auditor, presents the exact amount of balance of each particular Fund, and of property then in the custody and possession of the Treasurer.

Respectfully submitted,

C. D., *Inspector.*

March 15th, 1861.

March 1st, 1861.

Dr.

Cr.

County Fund.....		157 98
Bridge Fund.....		60 00
County Infirmary.....		50 00
Building Fund.....		
Interest Fund.....		20 00
Road Fund.....		
Refunders.....		
Redemptions.....		
Tax Omissions.....		
Store License.....		
Duplicate.....		
Show License.....		
State Fund.....		
School Fund.....		
Corporation Fund.....		
Township Fund.....		
Treasurer's Fees.....		64 74
<b>CASH in Treasury.....</b>	<b>352 72</b>	<b>352 72</b>
	352 72	352 72
Mortgage Notes.....	500 00	
Payments thereon.....	50 00	





# CONDENSED MEMORANDUM BOOK.

DATE.	ACCOUNTS.	VOUCHERS.		Balance.	DR.	CR.
		Dr.	Cr.			
Dec. 1	CASH,			40 00		
	County Fund,.....	2	2		2 25	8 00
	Bridge Fund,.....	1			1 00	
	Interest Fund,.....	1			10 00	
				5 25	13 25	8 00
2	CASH,			34 75		
	County Fund,.....	1			2 50	
	Building Fund,.....	1			5 00	
				7 50	7 50	
5	CASH,			27 25		
	County Infirmary,.....	1			1 50	
				25 75	1 00	9 75
6	CASH,					
	County Fund,.....	1	1			75
	Tax Omissions,.....	1				
				9 50	1 00	10 50
8	CASH,			35 25		
	County Fund,.....	1			2 00	
	Building Fund,.....	1			4 00	
	Tax Omissions,.....		1			1 25
				4 75	6 00	1 25
9	CASH,			30 50		
	County Fund,.....	1			1 50	
				29 00		
10	CASH,				1 25	7 75
	County Fund,.....	1	1		5 00	
	Bridge Fund,.....	2			2 50	
	County Infirmary,.....	1			7 25	
	Building Fund,.....	3			1 25	
	Refunders,.....	1				
	Redemptions,.....		1			2 00
				7 50	17 25	9 75
11	Carried Forward,.....			21 50		

**SELDEN'S FORMS**

OF

**RECORD, CONDENSED LEDGER, REPORTS,**

AND

**Condensed Memorandum Book.**

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**By CHARLES SELDEN.**

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NOTE.

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ONE Principle governing all—and the author's familiarity with—suggests his now presenting only the accompanying **forms** of CONDENSED LEDGER, as more practical and symmetrical than their transpositions, which would change the locality of captions, or place the names of Accounts to the extreme left or right—or other than central—of the columns.

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# CONDENSED LEDGER.

Brought forw'd.		Distrib.ution.		Date:	includ.ve.	Totals.		Balances.												
DR.	CR.	DR.	CR.	DR.	SUNDRIES to SUNDRIES.	CR.	DR.	CR.	DR.	CR.										
					<table border="1" style="margin: auto; border-collapse: collapse;"> <tr> <td style="width: 50px; border-bottom: 1px solid black;"> </td> <td style="width: 50px; border-bottom: 1px solid black;"> </td> </tr> <tr> <td style="text-align: center; font-size: small;">Dr.</td> <td style="text-align: center; font-size: small;">Cr.</td> </tr> <tr> <td style="border-bottom: 1px solid black;"> </td> <td style="border-bottom: 1px solid black;"> </td> </tr> <tr> <td style="text-align: center; font-size: x-small;">\$</td> <td style="text-align: center; font-size: x-small;">\$</td> </tr> </table>			Dr.	Cr.			\$	\$							
Dr.	Cr.																			
\$	\$																			
					Carried Forward, .....															


# CONDENSED LEDGER.

Brought Forw'd.		DATE: from _____ to _____ inclusive.				TOTALS.		BALANCES.									
DR.	CR.	DR.	CR.	SUNDRIES	to	SUNDRIES.	DR.	CR.	DR.	CR.							
				<table border="1" style="margin: auto; border-collapse: collapse;"> <tr> <td style="width: 50px; height: 20px;"></td> <td style="width: 50px; height: 20px;"></td> </tr> <tr> <td style="text-align: center;">DR.</td> <td style="text-align: center;">CR.</td> </tr> <tr> <td style="text-align: center;">\$</td> <td style="text-align: center;">\$</td> </tr> </table>			DR.	CR.	\$	\$							
DR.	CR.																
\$	\$																
				CARRIED FORWARD,.....													

PRINTED AND PUBLISHED BY THE AMERICAN BOOK CONCERN, NEW YORK, N. Y.

# CONDENSED LEDGER.

Brought Forw'd.		DATE: from                      to                      inclusive.				DISTRIBUTION.		TOTALS.									
DR.	CR.	DR.	CR.	SUNDRIES	to	SUNDRIES.	DR.	CR.	DR.	CR.							
				<table border="1" style="margin: auto; border-collapse: collapse;"> <tr> <td style="width: 50px; height: 20px;"></td> <td style="width: 50px; height: 20px;"></td> </tr> <tr> <td style="text-align: center;">DR.</td> <td style="text-align: center;">CR.</td> </tr> <tr> <td style="text-align: center;">\$</td> <td style="text-align: center;">\$</td> </tr> </table>			DR.	CR.	\$	\$							
DR.	CR.																
\$	\$																
CARRIED FORWARD,.....																	



# REPORT.

DISBURSEMENTS.				DATE:			RECEIPTS.			
Previous.	This Qr.	Distrib- ution.	Total.	DR.	BALANCES.	CR.	Previous.	This Qr.	Distrib- ution.	Total.



RECORD.

PROBATE COURT.

STATEMENT.

INSPECTOR'S CERTIFICATE.

Date:

Dr.

Cr.











# RECORD.

## DISBURSEMENTS.

## RECEIPTS.

Date.	No.	Adj'sted	Amount.	To.	For.	Authority.
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Date.	No.	Adj'sted	Amount.	Of.	For.	Authority.
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# CONDENSED MEMORANDUM BOOK.

DATE.	ACCOUNTS.	VOUCHERS.		Balance.	DR.	CR.
		Dr.	Cr.			
Carried Forward,.....						

CONDENSED MEMORANDA BOOK

Selden, Charles

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Rare Bk Coll

19 Aug 65 57

W. J. ...

H. ...  
L. ...

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