

LONG-LOOKED-FOR AUDIT OF COUNTY AT LAST COMPLETED

(Continued from page 4.)

icate, which he will issue the same as is now done. At the end of each month the Auditor can take his Auditor's Certificate, which he will issue the same as is now done. At the end of each month the Auditor can take his Auditor's Certificate Book, go into the Treasurer's office, and check the Treasurer's books to see if all money received has been entered. He can check the distribution of that money with the aid of his Auditor's certificates, and he can check the vouchers which the Treasurer has paid during the current month and allow the proper credit. Of course, we understand that in the larger offices this will do away with the work of one clerk, which, of course, reduces the auditor's chance of paying political debts, but we believe that it is along the line of better bookkeeping.

The auditor and the County treasurer should both keep a general ledger which would carry the controlling accounts of all the County's funds. These ledgers should carry a page devoted to the outstanding warrants of all funds, and the outstanding bonds of all issues. This is not being done in the State to our knowledge at the present time. These two ledgers should also carry the valuation of all the property which the County owns, such as the Court House, the land upon which it stands, and any other real estate that the County might own, the furniture and fixtures used in the Court house, and all road machinery, in fact, any article purchased by the county which has a commercial value should be charged against the equipment and furniture and fixture accounts of the County, instead of being charged to expense, where the value drops out of sight. This kind of bookkeeping properly installed would enable the County to render a financial statement any day in the year that it might be required showing the assets and liabilities of the county without any unnecessary work. The suggestions which we are offering those used by most successful business men, and in our judgment should be adopted.

We desire to suggest a change in the method of filing the various reports and miscellaneous papers which are turned in by the County officials to comply with the various laws which call for these reports. Now instead of filing them in Twenty-five or thirty steel cases, would suggest that they all be given a number, and an index kept somewhat similar to the one now used in recording various documents.

Concerning the uniform set of books which it seems probable the next legislature will give us, we suggest that you use your influence at the right time in regard to the personnel of the Commissioners who will have this important matter in hand. It is quite apparent to those who have made a study of bookkeeping system that the books which are now used in Idaho are the result of a makeshift plan covering a period of forty years. Some new officials, believing that they could improve the system which they found upon taking office, have added several new books to their liking, and this kind of work has been going on ever since Idaho was admitted as a territory. This is the reason why we have thirty-seven different kinds of sets of books in thirty-seven counties in this state. The system of bookkeeping which we now have requires too many clerks and too many books, and the natural consequence is that the efficiency of the department is in many cases near the zero mark. After a careful survey of the books of a number of counties, we have come to the conclusion that in very few instances have the designers of the systems now in use had very much experience in this kind of work, and the success or failure of our new uniform set of books will rest upon the men who have this matter in charge, and we trust that you will use your influence to get the best men obtainable, going out of the State if necessary, to secure them, and not have the State practice false economy in a matter which is of such importance to the tax payers.

We beg to submit a chart showing the amount which it has cost to run each department in Canyon County for a period covered by our audit.

These charts are not made out according to the books of Canyon County, but have been compiled in a way which will show exactly how each official has conducted his office. In other words, we have charged against the year all indebtedness which was created by the official holding office in that year. It has been customary in the past to allow warrants to go unpaid for several months and sometimes over one year, and when the warrant was paid it would be charged up against the County official holding office at that time.

This is not fair, as an official going out of office could create a lot of indebtedness and it would be then charged up against his successor when the warrant was paid.

Year	Warrant	Warrants	Cash	Sheriff	Total	Total for term	Name
1907	5225.74		1566.80		6792.54	14085.61	Thorp
1908	5082.87		2210.20		7293.07		
1909	5717.38		1938.24		7655.63	15858.36	Breshears
1910	5819.03		2393.70		8213.73		
1911	5527.02	728.80	2943.46	119.10	9348.38	19994.28	Watkins
1912	5668.50	918.25	3900.90	156.25	10645.90		
1913	5396.22	611.75	3006.55	98.60	9113.12	20147.96	Breshears
1914	5282.27	1157.00	4366.32	199.25	11004.84		
	43719.03	3415.80	23216.18	605.20	70056.21		

County Physician		County Coroner	
Year	Warrants	Year	Warrants
1907	4450.82	1907	464.85
1908	6072.06	1908	363.60
1909	2266.55	1909	380.85
1910	4008.18	1910	532.00
1911	5655.12	1911	524.30
1912	6471.45	1912	595.05
1913	6315.02	1913	465.55
1914	5161.37	1914	405.47
	40400.57		3730.67

County Surveyor		County Attorney	
Year	Warrants	Year	Warrants
1907	623.65	1907	2310.77
1908	1150.40	1908	2265.40
1909	815.95	1909	2238.40
1910	2356.05	1910	2608.80
1911	2194.22	1911	2700.75
1912	1131.86	1912	3070.50
1913	2646.65	1913	2747.93
1914	1514.95	1914	3059.70
	12433.73		21,002.63

Cost of Assessor		Auditor and Recorder	
Year	Warrants	Year	Warrants
1907	5686.15	1907	8310.42
1908	6496.30	1908	6157.77
1909	8758.43	1909	7549.94
1910	9447.72	1910	7212.66
1911	10813.46	1911	10688.16
1912	12041.11	1912	9233.40
1913	9288.95	1913	9973.34
1914	7890.32	1914	11386.21
	70422.42		70479.90

Probate Judge		County Treasurer	
Year	Warrants	Year	Warrants
1907	2902.22	1907	2894.25
1908	3798.35	1908	1385.85
1909	4409.31	1909	1981.30
1910	4504.46	1910	2076.47
1911	4398.80	1911	1913.68
1912	4038.30	1912	1924.48
1913	3904.79	1913	5729.52
1914	3738.02	1914	5966.17
	31730.25		23871.72

Running Jail—Charged Sheriff		District Court	
Year	Warrants	Year	Warrants
1907	626.08	1907	3953.55
1908	815.24	1908	218.20
1909	1103.35	1909	185.70
1910	1386.98	1910	105.15
1911	903.63	1911	277.47
1912	830.57	1912	2865.00
1913	550.64	1913	6956.15
1914	721.57	1914	7009.40
	6938.06		21570.62

County Aid		County Commissioners	
Year	Warrants	Year	Warrants
1907	1458.23	1907	3629.24
1908	2270.42	1908	3516.48
1909	3629.24	1909	5460.86
1910	3516.48	1910	4520.76
1911	5460.86	1911	3391.75
1912	4520.76	1912	6986.34
1913	3391.75	1913	31234.06
1914	6986.34	1914	329.11
	31234.06		329.11

County Commissioners		County Auditor	
Year	Warrants	Year	Warrants
1907	4124.85	1907	49.00
1908	2550.05	1908	2017.35
1909	3840.05	1909	1190.95
1910	4439.04	1910	3770.75
1911	5020.45	1911	5814.55
1912	5881.20	1912	1162.20
1913	5881.20	1913	10.00
1914	7969.83	1914	35.00
	32,913.61		14049.80

County Auditor		County Jail	
Year	Warrants	Year	Warrants
1907	49.00	1907	626.08
1908	2017.35	1908	815.24
1909	1190.95	1909	1103.35
1910	3770.75	1910	1386.98
1911	5814.55	1911	903.63
1912	1162.20	1912	830.57
1913	10.00	1913	550.64
1914	35.00	1914	721.57
	14049.80		6938.06

County Jail		County Jail	
Year	Warrants	Year	Warrants
1907	626.08	1907	626.08
1908	815.24	1908	815.24
1909	1103.35	1909	1103.35
1910	1386.98	1910	1386.98
1911	903.63	1911	903.63
1912	830.57	1912	830.57
1913	550.64	1913	550.64
1914	721.57	1914	721.57
	6938.06		6938.06

PURE RANCH BUTTER

Here is an opportunity for the people of Caldwell to secure Pure Ranch Butter and non-fertile eggs this summer and winter.

(1) This butter is produced under the most sanitary conditions on the Bales Bros. ranch northeast of Caldwell. The cream is first separated, cooled and then placed in containers in a galvanized cooling tank through which artesian water flows twenty-four hours per day with a temperature of 58 degrees, keeping the cream at an even temperature and sweet.

It is then churned and the buttermilk drawn off, while the butter is in a granulated stage. It is then washed with an abundance of pure artesian water to remove the buttermilk. The butter is then removed to the butter-worker to receive the proper amount of salt and to be thoroughly mixed, moulded and wrapped ready for market.

This butter has always been marketed in Boise and other outside cities at creamery prices.

We have been offering this butter (which is second to none) to some of our customers and feel that the home demand is sufficient to equal the supply. The price will be thirty cents.

(2) Eggs are produced on this ranch under the most sanitary conditions, using nothing but wholesome grains, feeds, pure artesian water, clean houses. Permitting no decomposed foods, or stagnant water on the premises. Eggs are fresh and you should be very careful and know where and how they are produced.

Now is the time to store eggs for winter and the non-fertile eggs are the best and can be had for only two cents per dozen above the market of common eggs.

The Farmers' Co-operative Store have the exclusive handling of these products, 612 Main, phone 190.

BALES BROS., Producers.

Superintendent of Public Instruction		Commissioners: Platt, Dodd, Chaney	
Year	Warrants	Year	Warrants
1907	1992.52	1907	1223.35
1908	2113.82	1908	1026.65
1909	1775.95	1909	2250.00
1910	2621.09	1910	1026.65
1911	3867.82	1911	1725.20
1912	3712.58	1912	1227.67
1913	2875.68	1913	937.35
1914	2536.10	1914	716.60
	21,495.56		1653.95

Poor Farm		Commissioners: Reinhardt, Kerrick, Vanderdossen	
Year	Warrants	Year	Warrants
1907	1571.16	1907	15482.93
1908	1541.33	1908	59279.99
1909	2116.34	1909	36999.32
1910	2287.04	1910	43811.87
1911	2054.51	1911	2054.51
1912	2600.53	1912	2600.53
1913	6108.28	1913	6108.28
1914	2671.86	1914	2671.86
	20,951.05		8780.14

Pest House		Commissioners: Reinhardt, Kerrick, Vanderdossen	
Year	Warrants	Year	Warrants
1907	246.45	1907	459.43
1908	126.59	1908	681.50
1909	13.19	1909	379.00
1910	13.19	1910	1140.50
1911	10.00	1911	1410.70
1912	6320	1912	703.20
1913	863.40	1913	863.40
1914	786.79	1914	786.79
	373.04		1650.19

Water Master		Commissioners: Reinhardt, Kerrick, Vanderdossen	
Year	Warrants	Year	Warrants
1907	158.30	1907	158.30
1908	681.50	1908	681.50
1909	379.00	1909	379.00
1910	1140.50	1910	1140.50
1911	1410.70	1911	1410.70
1912	703.20	1912	703.20
1913	863.40	1913	863.40
1914	786.79	1914	786.79
	899.80		1650.19

Unknown Classification		Commissioners: Reinhardt, Kerrick, Vanderdossen	
Year	Warrants	Year	Warrants
1907	466.94	1907	466.94
1908	361.62	1908	361.62
1909	274.28	1909	274.28
1910	274.28	1910	274.28
1911	5.00	1911	5.00
1912	30.25	1912	30.25
1913	1138.09	1913	1138.09
1914	1138.09	1914	1138.09
	828.56		5.00

Cost of Construction of Court House		Commissioners: Reinhardt, Kerrick, Vanderdossen	
Year	Warrants	Year	Warrants
1907	19172.48	1907	19172.48
1908	19172.48	1908	19172.48
1909	19172.48	1909	19172.48
1910	19172.48	1910	19172.48
1911	19172.48	1911	19172.48
1912	19172.48	1912	19172.48
1913	19172.48	1913	19172.48
1914	19172.48	1914	19172.48
	1519.50		1519.50

Tax Rebate		Commissioners: Reinhardt, Kerrick, Vanderdossen	
Year	Warrants	Year	Warrants
1907	21.30	1907	21.30
1908	578.89	1908	578.89
1909	4137.59	1909	4137.59
1910	1208.58	1910	1208.58
1911	707.11	1911	707.11
1912	821.97	1912	821.97
1913	1054.00	1913	1054.00
1914	1803.63	1914	1803.63
	600.19		2857.