Commissioners' Proceedings.

Leola, S. D. Jan. 2, 1901
8. o'clock a. m.

Regular meeting of the board of county commissioners of McPherson County South Dakota, called to order at the office of the county auditor.
Present, Wm Lebold, chairman, B. F. Puckett, Jacob Gross, Karl Hacker and Philipp Heinel, and auditor Fiedler.

Minutes of previous meeting read and on motion same are duly approved as read.

Moved and seconded that the present board of county commissioners now adjourn sine die.

Motion carried.

Attest
Wm Lebold
Chairman

Theo. J. P. Fiedler,
Auditor.

Leola, So. D. Jan. 2, 1901
10. o'clock a. m.

Regular meeting of the county commissioners of McPherson county South Dakota, called to order by auditor Fiedler, in the office of the county auditor at Leola, South Dakota. Commissioners present, Wm Lebold, B. F. Puckett, Jacob Gross, and Philipp Heinel. Mr. Carl Schuchardt, commissioner-elect from district No. 1, presents his official bond and oath duly approved by the clerk of the circuit court and same is accepted for filing and Mr. Schuchardt takes his seat as county commissioner.

On motion of Mr. Puckett, seconded by Mr. Gross, Mr. William Lebold is re-elected chairman of the county board for the ensuing year.

On motion board adjourned to meet at one o'clock p. m.

One o'clock p. m.

Court met as per adjournment, all members present.

Official bond of Jacob Muhlbeier, Sheriff elect, in the sum of Two Thousand dollars, presented and examined and on motion the same is approved.

Official bond and oath of Ulrich Reiss, clerk of courts-elect, in the sum of Two Thousand Dollars, presented and examined and on motion same is approved.

Official bond and oath of Theo. J. P. Eigel County auditor-elect, in the sum of Three Thousand Dollars, presented and on motion same is approved.

Official bond of Michael Krause, register of deeds-elect, in the sum of Two Thousand Dollars, presented and examined and on motion same same is approved.

Official bond and oath of E. B. Foncannon, Superintendent of Schools-elect, in the sum of Five Hundred dollars, presented and examined and on motion same is approved.

Official bond and oath of James M. Brown County Judge-elect, in the sum of One Thousand dollars presented examined and on motion same is approved.

Official bond and oath of Lyman T. Boutcher, States Attorney elect in the sum of One Thousand dollars, presented and examined and on motion same is approved.

Official bond and oath John Bauer, County Assessor-elect in the sum of Five Hundred dollars, presented examined and on motion same is approved.

Official bond and oath of John J. Hepperle, County Treasurer-elect, in the sum of Sixty-eight Thousand dollars, is presented, read and on motion same is approved.

Bond of the Hillsview Mercantile Co., as as a School book depository at Hillsview, S.D., in the sum of Five Hundred dollars, presented and examined and on motion same is approved.

Moved and seconded that the board reconsider the former action in regard to approving an application for a loan to Mr. Ferdinand Potratz. Motion carried.

On motion said application is laid on the table.

On motion the application of Geo. Potter for a Loan of $550.00 is laid over until the next regular meeting.

Applications for loans are allowed as follows:

Johathan Whistler, $150.00

Carl Breitag, $300.00

On motion bills were allowed as follows:

Karl Hacker, commissioner fee and mileage	$ 4 80
Sam Hickman, hauling coal	25 05
Coal Co. River Lumber & Coal Co. coal for Court House	100 00
E. Lebermann, hauling coal	7 77
Ofc. Valentine, hauling coal	9 95
C. A. Tripp coal furnished poor	7 35
H. H. Yost hauling wood	6 00
Leola Mercantile Co. supplies for the court house	6 28
Fred Arndt, supplies furnished for Jor. Prop.	75
Hillsview Mercantile Co. Supplies for poor	7 00
A. Hillmans express	25
Fred Gohl, cleaning court house and putting on storm windows	6 00
William Valentine, hauling court records to and from Eureka, bill $25.00 allowed at	20 00
Theo. J. P. Lindt postage and express	6 40

Jacob Muehlbeir summoning Jurors and drawing Jury ---- 29 40
Jacob Muehlbeier postage ---- 285
Michael Krause, postage ---- 561
Kugen & Gehrki, supplies for poor ---- 500
Fred Arndt supplies for court house 375
Fred Arndt, clerk of court fees 4301
Fred Arndt postage 620
J.J. Hepperle, postage and exchange 1237
P.H. Carlsgaard, bounty on one wolf scalp 200
Jas. Greig, bounty one one wolf scalp 200
Ludwig Musick, bounty on one wolf scalp 200

On motion election expenses were allowed as follows:

Washington School District
use of school house. 200
S.M. Brackney, posting registeration lists 150
V. Mettler, member board registration and posting lists 850
J. Stein Jr. member board registration 200

Report of F.C. Jungs sheep inspector, presented and read and on motion same is approved and $6.00 is allowed for inspector's services.

Eureka Department Store, supplies furnished poor 249
Koch & Gerdes, for medicine etc. for H. Dennis 860
Koch & Gerdes supplies furnished Co. Supt 235
J.H. Lukin Fuel Co. coal furnished poor 532

Report of Richard Fox, road supervisor for road District No. 6 presented examined and on motion same is approved and Warrant ordered drawn in favor of said R. Fox for services as road supervisor and extra work done. 18.00

Geo. Potter posting registration lists 150
A P Allen subscription for official estray paper 150
J.S Hart & Co. lumber for bridges 873
St Croix Lumber Co. lumber for bridges 1060

Brown & Saenger, blank case, bill $12.00 allowed	$10 00
J. F. Kelly, books and blanks	30 74
Geo. D. Barnard & Co., blank book	50 75
State Pub. Co., blanks and books	49 70
Educator School Supply Co., blanks for county Supt.	3 00

On motion the printing bills of the several county newspapers is referred to a committee consisting of commissioners Schuchardt, Puckett and Gross.

On motion court expenses were allowed as follows:

Frank Sahli, Juror fee and mileage	10 00
John Klein, interpreter	3 00
Charles Mix, Juror fee and mileage	6 00
John Schodt, juror fee and mileage	7 00
Gottfried Kerr, juror fee and mileage	6 00
Wm Stone, juror fee and mileage	12 20
Wm Schubert, juror fee and mileage	12 70
Joe Ikeber juror fee and mileage	18 20
John Smith, juror fee and mileage	10 00
Ole Thorsrud, juror fee and mileage	6 00
James Greig, juror fee and mileage	12 00
J. H. Dorn juror fee and mileage	16 50
John Odenbach, juror fee and mileage	12 30
Fred Arndt, clerk of courts fees and mileage	36 50
Henry Young, sheriffs fees and mileage	4 00
John Liedle, sheriffs fees and mileage	4 00
John Liedle, sheriff fees and millage	9 00
Jacob Muhlbeier, sheriff fees and mileage	22 00
Jacob Muhlbeier, interpreter	3 00
John Barbell, interpretor	9 00
Martin Stickel, jurors fee and mileage	7 40
Fred Helgemaier, jurors fee and mileage	8 00
Fred Breidenbach, jurors fee and mileage	7 20
Gustav Harder, juror fee and mileage	7 00
Wm Valentine jurors fee and mileage	11 40
A. J. Layton jurors fee and mileage	14 20
Antone Gefre, juror fee and mileage	11 30
John Parrott bailiff	10 00

Dan Opp Jr jurors fes and mileage 14.30
Jacob Buchheim sheriff fes and mileage 8.00
Henry Yanny sheriff fes 13.00
Ulrich Renz deputy Hecke 2 courts 15.00
~~H. S. Little sheriff supplies fee and mileage 8.40~~
On motion board adjourned to meet at 7:30 p m.
Board re-assem 7:30 P. M.
Board re-assembled. All member present.
Committee on printing bills makes report and same is on motion adopted and the same are allowed as follows:
C. J. Roe official printing and advertising 27.90
E. A. Parker official printing and advertising 64.00
Turner & Lowry, official printing and advertising 45.75
On motion bills were allowed as follows
C. B. Finnemon, postage express and for blanks and mileage attending State Ed Ass'n meeting at Yankton ---------- 31.80
T. H. Shork, coal for court house 67.25
Jos Lebold posting registration lists 1.00
Quarterly report of J. H. Gubin Justice of the peace predented and read and on motion same is approved and the auditor is instructed to issue warrants to the following persons, viz:
In re State of South Dakota vs
Frank Burke
J. H. Gubin, Justice fes 2.20
D. B. Strait, Justice fes 3.05
Matt. Hammerschmitt interpretor 1.10
C Moerman, officer 2.00
Quarterly report of D. B. Strait, Justice of the Peace, predented and read and on motion the same is approved and filed.

Annual report of the clerk of the circuit and county courts showing total receipts in fees $742.28, same is examined and on motion is approved and ordered placed on file.

Quarterly report of the register of deeds, showing $30.80 fees collected, presented and examined and on motion same is approved.

On motion the offer of H. Fallman of $10.00 in full payment of all due and delinquent taxes against lots 7 and 8 block 5 Bottcher's addition in the city of Eureka, is accepted.

Petition of B. F. Puckett presented and read, praying that the amount of $11.71 be refunded to him being taxes erroneously assessed against the lot 4, sw/4 sw/4 and s/2 se/4 sec. 18 Twp 125 range 70 for the year 1894, proof not having been made in time to make it liable to assessment for that year, and on motion said petition is granted.

The county treasurer is on motion instructed to accept the amount of $38.88 as full payment of taxes against the n/2 ne/4 se/4 ne/4 and ne/4 se/4 sec 22 twp. 126 range 93, for the years 1895 to 1899 inclusive. said land not having been properly assessed for said years.

The annual report of the county superintendent of schools is presented and examined and on motion same is approved.

On motion bills were allowed as follows:

Wm Lebold, for services looking after poor	$6 00
Jacob Gross funds advanced for purchasing medicine for Mrs Jacob Hick	26 75
Wm Lebold 1 day signing county warrants and mileage	4 10

On motion the board appoints the following persons as road overs

For the ensuing year:

District No. 1 Robert George as[illegible]
" " 2 [illegible] Buchanan
" " 3 John Kimm Mason
" " 4 N. A. Pierce
" " 5 C. H. Krouse
" " 6 Henry Breinich Buchanan
" " 7 Mike Mulligan "
" " 8 Jacob Hatcher Jr.
" " 9 Jacob Faulk
" " 10 Sam Krause
" " 11 Fred Fohl
" " 12 John Brunzler
" " 13 John Lechner
" " 14 John Gosschel
" " 15 John D Lammle
" " 16 Jakob D. Heyd
" " 17 Ludwig Schumacher Mason
" " 18 Ludwig Dorr Mason
" " 19 Gottfried Mohr Mason
" " 20 Christian Neumueller Jr "
" " 21 John Mehlhoff Buchanan
" " 22 John G Neuharth "
" " 23 Gottlieb Berisch
" " 24 Karl Dohm
" " 25 Jakob Hoff Jr.
" " 26 Jacob M. Hoff
" " 27 Andrew Spies
" " 28 George Gross
" " 29 Jakob Uhlich Mason
" " 30 Fred Schott "
" " 31 Adam Merkel

On motion board adjourned to meet at nine o'clock A. M.

9: o'clock A. M.

Board re-assembled pursuant to adjournment all members present.
The board occupies the entire forenoon ~~with~~ in comparing vouchers and receipts in the county Treasurers Office for the past six months ending Dec. 31st. 1900, and on motion adjourns to meet at one o'clock p. m.

One P.M. O'clock P. M.
Board met subject to adjournment.
All members present.
The examination of the treasurers books, accounts and vouchers is continued and completed at four o'clock. The cash is counted and found to correspond with the balances as shown by the treasurer's books.
The Clerk of Courts having made requisition for additional names to complete the county jury list of two hundred names, the following apportionment is on motion made:
The county at large to furnish 24 names:
The city of Eureka to furnish five names and Dillon civil township to furnish one name.
The following names are selected by the board as jurors to be added to said list:

Jacob Hoffmann Jr.	Henry Jasmer
Ernest Stanley	James F. Stanley
Peter La Fontaine	N. H. Pierce
Fred Glasemann	M. M. Brooks
W. L. Morris	William Harder
Henry Drachler	E. Rockwell
Otto Hauffe	John Lafaka
Wm Blecker	Eugene Johnson
John Bauer	Edward Olson
Chas. Crompton	Chas. Turner
Carl Briday	George Kiernan
Fred Spitzer	George Feickert Jr.

Official bond and oath of D. F. Yost in the sum of Five Hundred dollars, for justice of the peace, presented and on motion approved.
It appearing to this board that three of this newly elected justices of the peace and all of the constables have failed to qualify according to law, on motion said offices are declared vacant.
Moved and seconded that John D Lemmle be appointed to the office of Justice of the peace of McPherson county South Dakota. Motion carried.
Moved and seconded that Wm J. Finch be appointed as a justice of the peace of the county. Motion carried.
Moved and seconded that Fred Hilgemann be appointed one of the justices of the peace of this county Motion carried.
On motion Jannes Hoerhammer, C H. Hawes David Ruth and Gotlieb Joachim are appointed to the office of constable.
The Chairman is hereby on motion authorized to approve of the bonds of the justices of the peace and constables when they are presented.
The following resolution is introduced and on motion adopted:
To the Legislature of the State of South Dakota:
Be it resolved by the county commissioners of the county of McPherson and State of South Dakota, that the county commissioners of said county to respectfully and earnestly petition and memorialize the Legislature of the State of South Dakota to repeal so much of Section 10 of Chapter 60 of the session laws of 1897 as regards the publication of certificates of nomination in all newspapers published in the county.

We believe that the publication of these certificates entails a very large expense upon the counties, and that the publiction of such certificate is, to a great extent at least, a useless expenditure of the public money; and we believe, in the interest of economy, such publications ought to be limited to the official newspapers, and the form and manner of such publications limited and changed in such way as to reduce very materially the expense of the same. Resolved that a copy of this Memorial be presented to each member of the Legislature, elect from McPherson county, with a request that they give the matter suitable attention.

On motion board adjourned to meet at 7:30 p.m.

7:30 O'clock P.M.

Board met as per adjournment; all members present.

Official bond and oath of John D. Lammle Justice of the peace, in the sum of five hundred dollars, presented and examined. On motion said bond is approved.

On motion bills were allowed as follows;

J. S. Little, court stenoygrapher	80 40
P. B. Potter, petit juror and milage	17 20
John Davis petit juror and milage	8 70
E Heckmann, kerosene for court house	90
Jacob Muhlbeier, milage attending court	4 00
J. J. Hepperle, drawing jury	2 00
Thos J. Fiedler drawing jury	2 00
John Pitt supplies for boar	25 12
Henry Young postage	3 80
Henry Young summoning jurors and milesage	8 30
Jas Greig, balance due for conveying records to and from Eureka in February 1899	5 00
Fred Arndt, clerk D courts fee	2 60
C. H. Hawes, telephone message	3 00

S. L. Laves, boarding H. H. Hoover 35 00
S. L. Laves summonbing jurors, bill $4.50
allowed 2 50
S. L. Laves work on scales and commission
as public weigher 6 60
C. B. Freeman, telephone messages, bill
referred to Commissioner Puckett
Reed Arndt, supplies for H. H. Hoover 4 80
Quarterly report of county treasurer, showing
$541.14 fees and on motion same is approved.
Moved and seconded that Clerk contract with
the city of Eureka for an office for the county
superintendent of schools and sheriff for a
term of one year at $6. per month, be
renewed. Motion carried, commissioner
Lebold voting no.
Bill of Dr. Lily Rosenthal
for treating W. A. Dennis, for $50.50 is on motion
allowed at 6 00
Moved and seconded that Andrew Williams
be employed to procure a complete abstract
from the records of the U. S. Land Office at
Aberdeen, showing all the lands on which
final proof has been perfected and that
said abstract be made and delivered to the
county within three months from date.
Motion carried.
Moved and seconded that the county auditor
be allowed a deputy for four months at $40.
per month for the ensuing year.
The following resolution is on motion
adopted:
Whereas, the official work of the county
treasurer is constantly increasing and
Whereas, it is the desire that the work be
performed according to the demands
of said office. Therefore be it
Co Treas Deputy
Resolved, That the county treasurer be
allowed a deputy for eleven (11) months
during the year A. D. 1901 at a monthly

salary of forty dollars ($40.00) per month four and during said eleven months of serives
On motion bills were allowed as follows
B. F. Bachett: commissioner fee and mileage 19 00
Philipp Steisel, commissioner fee and mileage 16 30
Jacob Gross, commissioner fee and mileage 14 50
Carl Schuchardt commissioner fee and mileage 13 00
Otto Lebold, commissioner fee and mileage 13 10
Board on motion adjourned.

Attest
Theo. J. Giedt
Auditor.

Otto Lebold
Chairman

Auditor's and Treasurer's Detailed Exhibit

Of Receipts and Disbursements in the County of McPherson for the Quarter Ending Dec. 31st, 1900, Showing amount of Funds in the Treasury and where Deposited.

TREASURER'S EXHIBIT.

	Dr. balance (Account overdrawn previous quarter.)	CR. BAL. Previous Quarter	CASH Receipts this quarter.	DISB'MTS This Quarter.	Total Dr. balance (amt overdrawn at end of quarter.)	Total Cr. bal. (cash on hand.)
State Tax		355 20	1233 05	1417 78		
Bonds		17 33	159 83	147 44		170 47
Insane		1279 25	312 98	157 41		29 72
County		4125 76	4037 01	2983 32		1434 92
County School		917 29	739 61	689 72		5179 45
County Bridge & Road		604 11	596 34	405 75		967 18
County Sinking		47 40	10 72	52		794 70
County Institute		20 11		6 70		57 60
District Schools		4044 12	4877 23	5760 83		13 41
Townships General		189 38	46 51	57 25		3160 52
City of Eureka		215 88	176 88	222 96		178 64
Poor		520 19	279 26	90 28		169 80
State Special Sinking		18 16	63 26	72 59		709 [illegible]
State Deficiency		4 41	43 05	38 61		8 83
Road Poll		459 27	557 86	517 33		8 85
Hillsview School Bond		380 36	17 04	68		499 80
Willow Road Tax		56 60	21 23	67 45		396 72
State 1895 Bond		17 43	59 74	69 24		20 38
Springfield Normal			4 80			7 93
State School Bond and Interest						4 80
University		214 72	225 82	9 08		
Normal School			11 20			431 51
Aberdeen Normal			72 40			11 20
Redemption		43 85	148 80	43 85		72 40
Salary		621 64	8229 22	2852 17		148 80
Sale and Lease of School Lands		605 87	916 64	816 35		998 69
State of S. D., Permanent school fund		3 15	133 60	3 15		706 16
Hillsview Nol Sinking	81 24	4084 00	1446 00	5460 00		133 60
Agricultural College			19 99	80	12 05	70 00
Deaf and Dumb			27 20			27 20
Public Buildings			15 20			15 20
N. H. for Insane		20 55	27 20	29 55		27 20
Ed. and charity			8 40			8 40
Weber Fire Guard			4 80			4 80
Leola Fire Guard		95 81	8 74	1 85		102 70
Koto Fire Guard		64 70	17 83	30 71		51 82
Willow Fire Guard		102 76	15 98	118 64		10
Eureka road fund		13 38	9 18	13 75		8 81
Liquor License		66 11		66 11		
		111 11		111 11		
Totals	$ 81 24	$ 19329 00	$ 19574 60	$ 22252 93	$ 12 05	$ 16631 48
Less Account Overdrawn						12 05
Total Cash in hands of Treasurer						16619 43

FUNDS—WHERE DEPOSITED.

The German Bank	$ 9165 74	Currency and Coin	$ 425 54
Bank of Leola	2698 62	Amount in Banks	16193 89
Bank of Eureka	4329 53	Drafts and Checks	
		Total	$ 16619 43

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON, }

J. J. Hepperle, treasurer, being duly sworn doth say that the above exhibit is a true and correct statement of the financial condition of McPherson county, as appears by his books.

Subscribed and sworn to befome this 8th day of Jan., 1901. J. J. HEPPERLE,
[SEAL.] CHAS. TURNER Notary Public S. D.

Auditor's Exhibit.

DETAILED LIST OF WARRANTS ISSUED DURING QUARTER

County Auditor and Clerks		$	296 20
County Treasurer			414 60
Deputy Treasurer			140 00
Register of Deeds			458 45
County Judge			75 00
Sheriff, deputy and bailiffs			27 20
Superintendent of Schools			195 00
County Commissioner,	1st district		24 60
" "	2nd "		32 20
" "	3rd "		29 00
" "	4th "		31 10
" "	5th "		17 50
State's Attorney			150 00
Clerk of Circuit and County court			4 65
Stenographer			
Petit Juror's fees			
Justice of the Peace			6 40
Jurors and witness fees, Justice Court			21 00
Carried Forward			1922 90

Brought forward		1922 90
Physician for poor		150 00
Poor relief		31 55
Books and stationery		172 17
Printing and advertising		727 60
Elections		633 49
Lights, fuel and repairs of Co. bldgs		28 73
Building and repairing Co. bridges		407 50
Interpreter		1 00
Postage and express		49 94
Wolf bounty		4 00
School Books		152 43
Veterinary Surgeon		15 00
Expense assessing cattle		4 00
Miscellaneous		3 17
Sheep Inspector		3 00
Total	$	4366 48

ASSETS OF COUNTY IN DETAIL		LIABILITIES OF COUNTY IN DETAIL	
Total amount of school money loaned secured by mortgages and bonds	$ 22380 00	Total amount of school money received up to date	22380 00
Total	22380 00	Warrants issued and in hands of Auditor	78 45
		Total	22458 45

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON, }

Theo. J. P. Giedt, Auditor, being first duly sworn doth say that the treasurers' exhibit hereon is a true and correct statement of the financial condition of McPherson county as appears by his books, and that the auditor's exhibit is a true and correct statement of all warrants drawn on the treasury during the quarter and that the statement of assets and liabilities is true and correct.

THEO. J. P. GIEDT.

Subscribed and sworn to before me this 8th day of Jan., 1901.
[SEAL] CHAS. TURNER Notary Public S. D.

Commissioners Proceedings

Leola, S. D., April 2, 1901

9 o'clock a. m.

Regular meeting of the board of County Commissioners of McPherson County, South Dakota, called to order at the auditors office in Leola, South Dakota,
Present: Wm. Leobold, chairman, F. B. Puckett, Phillipp Weigel, Carl Schuchardt and Jakob Goos and auditor Liedt.
Minutes of the last regular meeting read and on motion approved as read
Petition of Fred Pahlhauser and others, residents of township 128, ranges 68 and 69, praying this board to vacate the public highway viz: section line between sections 8 and 17 and 7 and 18, township 128, range 68 and between sections 12 and 13, township 128 range 69 and to establish a new highway crossing sections 17 and 18 in township 128, range 68 and section 13, township 128, range 69 presented and read.
On motion said petition is refered to the state's attorney for proper investigation.
Petition of John Nehl and others praying the board to order certain road work done on the section line between sections 25 and 36, 26 and 35, 27 and 34, and the east one half of sections 28 and 33, township 128, range 69 read and on motion same is refered to commissioners Schuchardt for investigation.
Report of M. A. Mulligan, road supervisor, of district no. 7 presented and examined and on motion same is approved.
Bill of M. A. Mulligan road supervisor, for $13.50 not allowed
On motion bills were allowed as follows.

T. N. Short, coal furnished for Poor.	6 75
T. N. Short coal furnished for Poor.	6 75
R. L. Vernon, supplies furnished for Poor	4 48
C. A. Triffs, Coal furnished poor	7 35
Hillsview Mercantile Co. supplies furnished poor	10 00

On motion board adjourned to to meet at one o'clock P. M.

1 Oclock P. M.

Board met pursuant to adjournment. All members present
Bill of Kock and Gerdes, for $.25 medicine furnished W. A Dennis, on motion not allowed.

On motion bills were allowed as follows.

Jakob Schaal, coal for poor	4 00
John Pietz, supplies furnished poor	23 50
Gukins Fuel Co, Coal for poor	15 15
Gukins Coal Co., Coal for jail room	13 80

Petition of Daniel Boger and others asking for the removal of John D. Laumbe as road supervisor of district No. 15 and requesting that Daniel Boger be appointed in his stead is on motion laid on the table.

On motion bills were allowed as follows:

Fred Arndt supplies for poor.	4.08
John Smith, use of Hall for election purposes	2.00
Fred Arndt, supplies for Court House	4 90
State Publishing Co, blanks, books, and supplies	27 85

On motion the following County Warrants were cancelled. the same having become void by limitation of time

No 4221, $2 00 No 5324, $1.00

On motion bills were allowed as follows:

Wm. N. Bateman, meals for jurors	12 25
Ernest Haberman, one wolf bounty	2.00
T. F Hoff, one wolf bounty	2.00
Dan. D. Off. one wolf bounty	2.00
Wm Heckman one wolf bounty	2.00
L. T Baucher, stationery	5.25
J. F. Kelly, blanks and supplies	22 15
Thos Gulack. jurors fees and mileage	6 00
Eureka Department Store supplies for poor	4 23
Jacob Thurm, office tables	14 00
A. C. Gibson livery team	3 50

On motion the following applications for loans were approved

The following bills were on motion and allowed

Willow Township, for assessor of 1900	21 00
Fred Arndt, supplies for poor	15 30

On motion Peter Schuckenberger is appointed a constable of T. 111.N Pierson County.
Official Bond and Oath of Peter Schuckenberger as Constable is presented and on motion same is approved
On motion the following bills were allowed
C. M. Graves, Telephone messages 1.50
E. W. Graves, work on Court House grounds 1.50
M. Krauss, postage 6.02
On motion the local printing bills are referred to a committee of three consisting of commissioners Puckett, Schuckardt and Gross for investigation.
On motion bills were allowed as follows.
Educator Supply Co supplies for Co. Supt 4.50
Hammond Bros & Stephan Blanks for co Supt for $6.75; laid over.
J. J. Heffels, postage and exchange 32.02
Theo J Rydell postage and express 11.05
Jas. M. Brown, member board insanity, etc 5.25
On motion board adjourned to meet at 7 o'clock P. M.

7 o'clock P. M.

Board met pursuant to adjournment. all members present.
Petition of Henry Hetzler, praying that the taxes for the year 1892 on N. W 1/4 section 20, Township 128, range 73, or the interest on said taxes be refunded, is presented and read and on motion same is laid on the table
Motion made by commissioner Puckett to reconsider the action the board in the above matter is lost
Bill of Jacob Muehlbeyer for keeping and boarding Adolf Borhoff, insane, allowed 157.75
Quarterly statement of register of Deeds for the quarter ending March 30, 1901, showing $21.20 fees collected, presented and examined and on motion same is approved
On motion the County treasurer is hereby instructed to cancel the tax sale certificate of the 1899 taxs and strike of the records the 1900 taxes against the W 1/2 NW 1/4 of section 17 and E 1/2 NE 1/4 section 18 township 128 range 73 the same having been erroneously assessed twice and the taxes having been once paid thereon.
Petetion of D. Turner, praying for a refund order.

for Taxes and intrest on the sale certificate for the year 1897 and for the costs incurred in procuring a treasurers tax deed for the SW¼ Section 32 township 125 range 70 presented and on motion County Auditor is instructed to issue a refund order for $17.07 that being the amount due said D. Turner.

The petition of the residents of township 128 ranges 68 and 69 asking for the vacating of the section line and establishing a highway now comes up for action and is on motion laid on the table

Petition of Jacob Lammele asking that the sum of $1.00 be refunded for Dog tax erroneously assessed to him presented and examined and on motion same is granted and the Auditor is instructed to issue a refund order to him for $1.00

Petition of Traugott Nickisch asking that the sum of $1.00 be refunded to him for Dog tax erroneously assessed, presented and on motion same is granted and the Auditor is instructed to issue a refund orde accordingly

On motion the county Treasurer is instructed to cancel the taxes of 1899 on the E½ section 35 township 125 range 73 as the same were illegally levied on said real estate.

Petition of John Mack asking for $4.50 for making fire break in township 127, range 67 presented and no action taken.

Offer of Emma Hickman of $7.33 in full payment of personal taxes of Charles Hickman for the year 1888 is on motion laid on table.

On motion the board adjourned to meet at 8.30 a m, tomorrow.

8.30. oclock. a.m.

Board met according to adjournment. all members present

Petition of Fred Kloatz asking that the school and road poll taxes for the year 1897 be refunded to him as he was not a resident of the county and State presented and read. on motion his petition is granted and the Auditor instructed to issue a refund order.

On motion the following bills were allowed

Leola Golden Rule supplies for Court house	5.69
Henry Young. postage	1.75

Turner & Looney official printing,	71 25
Blade Publishing Co., official printing	52 90
Eureka Post official printing	55 55
C. B. Foucannon, postage etc.	6 95
H. Rew, postage	3 90
Fred Arndt, supplies for Poor	11 20

Petition of Raymond Volk abatement of certain taxes levied on 17 block 10, Milwaukee Land Company's 3rd addition to Eureka, South Dakota presented and on motion said matter is reffered to Commissioner Puckett for further investigation.

It appears to this board that there are at this time two vacancies existing in the board of Assembly, Dr. D. N. Lords of Eureka, is appointed as a member of the said board for two years and Andrew Williams of Leola, for the term of one year.

Quarterly report of N. N. Gosh, justice of the peace, presented and on motion the same is approved, and the auditor instructed to issue warrants to the following persons.

State of South Dakota v.s. Jakob Schumacher.

N. N. Gosh, justice fees	3 60
C. W. Hawes constable fees	4 40
Fred Walker. Witness fee	1 00
Willis Harris Witness fee	1 00
Philip Jenter Witness fee	1 00
Carl Hoffman Witness fee	1 00
Geo. Hickman interpreter	1 00

C. J. Roe. through C. B. Foucannon, offers to furnish the county 200 copies of the school Laws in the German language for the sum of $75.00.

It is moved and seconded that the foregoing offer be accepted and the county superintendent is instructed to said school Laws when printed and to deliver free of charge, to each school district in the county three copies of the new school laws, in either German or English languages, as occations may require and he is authorized to procure a sufficient number of copies of the new school laws in the English language for distribution as stated.

Motion carried. Quarterly statement of county treasurer for the quarter ending March 30. 1901, showing $976.17 fees collected, presented and examined and on motion same is approved.

James M. Brown now appears before the board and offers $50.00 in full payment of all back taxes against the N.W1/4 section 1. Township 127, range 66.

On motion action is deferred in this matter until 1:30 O'clock P. M.

Moved and seconded that the following Newspapers designated as Official newspapers for the county viz: The McPherson County Herald, North West Blade and Die Eureka Post, Motion carried.

Moved and seconded that a bounty of two cents be paid for each gopher tail presented to any of the County Commissioners or the county auditor. between this date and May 1st. next. and that one cent be paid for each gopher tail presented after May 1st and on or before May 20th next and that no old gopher tails be accepted. motion carried.

On motion board adjurned to meet at 1 O.clock P. M.

One O'clock P. M.

Meeting called to order pursuant to adjurnment. all members Present

Bill of Andrew Williams work on abstracts of assessable property is on motion allowed at $75.00

On motion the taxes for the years 1889 to 1900 inclusive against against the S.W.1/4 section 35, township 125, range 71 are ordered stricken off the tax rectords for the reason that said land has not yet been proved up. The auditor is also instructed to place the S.E.1/4 of section 35 township 125. range 71 on the tax records.

Moved by Puckett seconded by Gross that a committee of three be appointed by the chair to secure plans for a proposed additional office building and vault for the use of the clerk of courts and advertise for bids for erection and completion of same and plastering the first story of the court house and building a water closet one member of said committee to be the Chairman of the board of county commissioners motion

unanimously carried.
The Chairman appoints commissioners Puckett and Andrew Williams as the other two members of the committee.
On motion John Mehlhoff was appointed road supervisor for road district No 28, in lieu of N.A. Spiess who has failed to qualify.
Henry Lucas Jr. presents $1.00 being money erroneously allowed him for services as clerk of Election, and same is accepted and turned into the county general Fund
On Motion the offer of James M. Brown of $5.00 in full payment of taxes against the NW¼ Section 1 Township 127 Range 66. was laid upon the table.
On motion the following bills were allowed

Jacob Gross Commissioner fee and Mileage	12 10
Philip Weigel Commissioner fee and Mileage	13 30
Carl Schuckardt Commissioner fee and Mileage	10 20
B.F. Puckett, Commissioner fee and Mileage	13 00
Wm Leibold Commissioner fee and Mileage	10 00

On Motion board adjourned to meet on Saturday, April 27, 1901, at 8.30 oclock a. m.

Attest. Theo J Gieidt
County Auditor

Wm Leibold
Chairman

Commissioner's Proceedings.
Leola, S. D. April 27, 1901.
9. oclock. a. m.

Special meeting of the board of county commissioners of the county of McPherson. S. D. called to order at the office of the county auditor.
Present Wm Leibold Chairman. Jacob Gross, Carl Schuckardt and Philip Weigel. and county assessor John Bauer and auditor Gieidt and Frank Horning, assessor of Wilcox civil township. the board now proceeds to discuss the matter of assessing property in this county for the present years and after due and full consideration the following average valuations

are placed upon the different classes of personal property Viz

Horses, Class A.	$15 00
Horses, Class B.	25 00
Ponies of all ages to be placed in Class A	
Stallions, 20 times the service fee	
Cattle, Class A	12 00
Cattle Class B	18 00
Cattle Class C.	20 00
Mules	25 00
Colt Mules to be placed with Class A horses	
Sheep, per head, all ages	2.00
Swine, all ages over 3 months per cwt.	2 00
Wagons and carriages	10 00
Pianos	75 00

It is further recommended that the valuation placed upon live stock be taken as the basis with wich to determine the assessable value of other property.

It is also recommended that lands be assessed at $300. to $700. per quarter section

On motion the following bills were allowed.

Jakob Muehlbeier, taking Care of Adolf Bishof insane	$4 00
C. C. Foncannon, back salary for 1900	$21 75
State Pub. Co, law books bill 1612 allowed at	16.00
Geo. D. Barnard Co blank books and office supplies	59 20
Jakob Muehlbeier postage	2 80
Leola Mercantile Co., Supplies for court house	2 10
C. C. Foncannon, blank books etc	16 45
Will. A Beach, blank book etc	24 50

Report of Frank C. Jungs, county sheep inspector. presented and read showing that he inspected seven flocks of sheep and found five of said flocks affected with scab and that he has taken the necessary steps in the premises to prevent the disease from spreading.

On motion said report is adopted and the sum of $10 50 is allowed for inspectors services

On motion the following applications for loans of the permanent school fund are allowed as follows

Jakob Jandt $175,00 Commissioner Meixal votes No on the above application August Grabowski $175,00

August Grabowski

Board on motion adjurnes to meet at 1:30 o'clock P. M.
1:30. o'clock P. M.

Board re-assembled according to adjournment. All members of the board present ex-off Commissioner Puckett. Official bond and oath of Gottlieb Joachim, as Constable in and for the County of Mc Pherson, presented and examined and on motion the same is approved

Moved and seconded that the offer of Philip Schamber of $2.20 in full payment of taxes for the year 1899 against the lot 17 block 10, Milwaukee Land Co third addition to the city of Eureka, be accepted. motion carried

On motion the Auditor is instructed to cancel all back personal taxes of J. J. Hickman and Nancy Hickman according to former agreement between said parties and said board.

Petition of Henry Hilgin asking the board to strike off the interest on the 1892 taxes against the NW¼ of section 20 township 128 range 73 amounting to $12.00, and offering to pay the original amount, is read and on motion the said petition is laid on table.

Offer of Emma Hickman of $24.16 in full payment of personal property taxes of one J. W. Paul for the years 1889. 1890 and 1891, is on motion accepted.

Commissioner Schuchardt, to whom was referred the petition presented at the previous meeting of the board by Julius Neher and others, petitioning the board to instruct the road supervisor of Road district No 15 to complete the work of grading the highway between sections 25 and 36, 26 and 35, 27 and 34 and the east half of sections 28 and 33 township 128. range 69, having investigated the matter reports favorably on the premises.

Moved and seconded that the road supervisor of said road district No 15 be and he is hereby instructed to complete the said road at as early a date as may be convienced to the residents of said district and to make a full report to said board of the work done.

The auditor is on motion instructed to purchase

to purchase two No 1. Western Wheel road scrapers and three No 1 double bottomed drag scrapers, at $30.00 and $8.00 each respectfully.

The following resolution was introduced and read. on motion the same is adopted.

Whereas, It appears that the roadway on section line between sections 8 and 17 and 7 and 18, township 128, range 68 and sections 12 and 13 township 128, range 69, is unfit for use as a roadway on acct of slough, and cannot be used as a roadway the greater portion of the time, and could not be so used as a highway without great expense therefore be it Resolved, That said highway be vacated for a distance of one mile and three furlongs, such distance of vacation is lying and being between the following points or places, to-Wit: Beginning at a point eighty rods east of the section corner stone of sections 7 and 18 and 8 and 17 and thence west along said section line to a point on said section line forty rods west of the section corner stone between sections seven and eighteen, township 128, range 68. and sections 12 and 13, township 128, range 69 and further Resolved, That in lieu of said vacated highway, a public highway be established south of said vacated highway, more particularly described as follows, to-Wit: Being a strip of land four rods wide, running and being between the following points,-to Wit: Beginning at a point eighty rods east of the section corner stone between sections 7 and 8, 17 and 18, township 128, range 68, thence in a southwesterly direction to a point twenty rods west of the section line between said sections 17 and 18, and seventy six rods south of said vacated highway, thence in a direction about two points south of westerly direction to a point ninety-one rods south of said vacated highway and forty three rods east of the quarter section line which said point last mentioned is on the N½ of N.E.¼ of Section 18, 128, range 68, thence northwesterly to a point on the section line between section 18, township 128, range 68 and section 14, township 128

range 69. wich said point is thirty four rods south of the section corner stone of sections seven and eighteen, township 128, range 68, and sections 12 and 13, township 128, range 69, thence northwesterly to a point forty rods west of said section corner between sections 12 and 13, township 128, range 69, and sections 7 and 18, township 128, range 68, and be it further.

Resolved. That the county of McPherson accepts deeds from the owners of Lands through wich the proposed new highway shall pass in exchange for the vacated section line, and that the further sume of Twenty five Dollars is hereby appropriated as the purchase price and for the survey of said new highway.

Motion. Carried requiring that good and sufficient guard rails be build upon and along the sides of all county bridges having road beds with not less than fifteen feet between guard rails. on motion the road supervisors of the several road districts having such bridges are instructed to provide the required guard rails and present their accounts to the board.

The following bills were allowed:

Eureka Post, Official Printing	40 36
North West Blade Official Printing	55 25
McPherson Co. Herald Official Printing.	100 75
Theo P Geidt Express and postage	3 70
Hank Horning, attending assessors meeting	3 00
Andrew Williams, balance for abstract of proving up land	30 00
John Bauer, County assessor, attending meeting	6 00
Carl Schuckardt, inspecting roads	4 00
Ulrich Renz Clerk of Court fees	6 00

Moved and seconded that the time for receiving bids for construction of an additional office and Vault, water Closet, and plastering the Court house etc, be and the same is extended to may 15th 1901 at one o'clock P. M., and the Chairman of board of County Commissioners and the county auditor are instructed and empowered to open said bids, if any there be, and to award contracts, reserving the right of rejecting any or all bids as received. motion Carried.

Moved and seconded that Leola, Eureka and Marted P.O. be and the same are hereby appointed places where property may be sold at chattel mortgage sale. Carried
On motion bills were allowed as follows.

Jacob Gross, Commissioners fee and Mileage	$5.50
Philip Weigel Commissioners fee and Mileage	7.30
Ed Schuchardt, Commissioners fees and Mileage	4.30
Wm Lebold Commissioners fees and Mileage	4.10

On motion Bd board adjourned to meet Monday, July 1, 1901, at 8 o'clock a. m.

Attest; Thos J Giedt County Auditor

Wm Lebold Chairman

Auditor's and Treasurer's Detailed Exhibit

Of Receipts and Disbursements in the County of McPherson for the Quarter Ending March. 31st, 1901, Showing amount of Funds in the Treasury and where Deposited.

TREASURER'S EXHIBIT.

	Dr. balance (Account overdrawn previous quarter.)	CR. BAL. Previous Quarter	CASH Receipts this quarter.	DISB'MTS This Quarter.	Total Dr. balance (aut overdrawn at end of quarter.)	Total Cr. bal. (cash on hand.)
State Tax		170 47	2246 54	1708 55		708 46
Bonds		29 72	338 57	205 11		163 18
Insane		1434 92	149 70	107 39		1477 23
County		5179 45	6156 77	2287 63		9248 59
County School		967 18	1920 94	1952 80		935 32
County Bridge & Road		794 70	1233 05	145 55		1882 20
County Sinking		57 60	20 50	88		77 22
County Institute		13 41				13 41
District Schools		3160 52	9188 94	5123 04		7226 42
Townships General		178 64	102 22	87 69		183 17
City of Eureka		169 80	609 56	725 96		53 40
State 1895 Bond		7 93	107 05	83 75		31 23
State Special Singing		8 83	116 78	86 79		38 82
State Deficiency		8 85	101 66	28 43		82 08
Poor		709 17	204 69	372 30		541 56
Road Poll		499 80	556 10	431 73		624 17
HillsviewSchoolBond		396 72	2 44	10		399 06
Willow Road Tax		20 38	97 02	73 27		44 13
HillsviewNol Sinking	12 05				12 05	
Weber Fire Guard		102 70	1 50	37 06		67 14
Leola Fire Guard		51 82	60 00	2 24		109 58
Koto Fire Guard		10	21 58	86		30 72
Willow Fire Guard		8 81	29 07	30 76		7 12
Redemption		998 69	1796 15	1155 63		1639 21
Salary		706 16	1264 01	987 86		982 31
Lease of Common School Lands		133 60	1150 15	688 00		595 75
State of S. D., Permanent school fund		50 00	1135 00	1095 00		160 00
Springfield Normal		4 80	12 49	17 94		
University		11 20	117 15	40 49		87 86
Normal School		72 40	23 85	123 60		
Agricultural College		27 20	513 36	299 06		241 50
Deaf and Dumb		15 20	33 85	37 15		11 90
Public Buildings		27 20	150 55	62 00		115 75
School of Mines			20 20	7 20		23 00
Reform School			163 20	163 20		
N. H. for Insane		8 40	46 20	35 20		19 40
Ed. and charity		4 80	92 70	48 80		48 70
Aberdeen Normal		148 80	335 15	325 60		158 35
Eureka road tax			20 87	20 87		
Stock Indemnity			19	10		9
State School Bond and Interest		231 51	369 97	609 37		192 31
Totals	$ 12 05	$ 16631 48	$ 30676 78	$ 19208 78	$ 12 05	$ 28099 43
Less Account Overdrawn						12 05
Total Cash in hands of Treasurer						28087 43

FUNDS—WHERE DEPOSITED.

The German Bank	$ 14173 78	Currency and Coin	$ 2718 77
Bank of Leola	4669 80	Amount in Banks	25368 66
Bank of Eureka	525 58	Drafts and Checks	
		Total	$ 28087 43

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON, }

J. J. Hepperle, treasurer, being duly sworn doth say that the above exhibit is a true and correct statement of the financial condition of McPherson county, as appears by his books.

J. J. HEPPERLE, Co. Treas., McPherson Co., S. D.

Subscribed and sworn to before me this 12th day of April, 1901.

[SEAL] ULRICH REUE, Clerk of the Circuit Court

Auditor's Exhibit.

DETAILED LIST OF WARRANTS ISSUED DURING QUARTER

County Auditor and Clerks	$ 367 25	Brought forward	2187 13
County Treasurer	589 46	Physician for poor	137 61
Deputy Treasurer	80 00	Poor relief	146 54
Register of Deeds	200 45	Books and stationery	137 65
County Judge	50 00	Printing and advertising	11 50
Sheriff, deputy and bailiffs	119 05	Elections	243 04
Superintendent of Schools	134 64	Lights, fuel and repairs of Co. bldgs	37 33
County Commissioner, 1st district	17 80	Building and repairing Co. bridges	28 93
" " 2nd "	17 20	Postage and express	6 00
" " 3rd "	14 50	Wolf bounty	16 00
" " 4th "	16 30	Interpreter	1 50
" " 5th "	19 00	Official Estray Paper	6 00
State's Attorney	33 32	Sheep Inspector	25 00
Clerk of Circuit and County court	100 71	Conveying Court Records	6 60
Stenographer	80 40	Repairing county seals & commission	3 00
Petit Juror's fees	271 80	Telephone Messages	
Justice of the Peace	5 25	Co. Supt. mileage attending Association meeting and blanks	31 80
Jurors and witness fees, Justice Court		Miscellaneous	4 00
Carried Forward	2187 13	Total	$ 3029 63

ASSETS OF COUNTY IN DETAIL		LIABILITIES OF COUNTY IN DETAIL	
Total amount of school money loaned secured by mortgages and bonds	$ 23405 00	Total amount of school money received up to date	23405 00
Total	23405 00	Warrants issued and in hands of Auditor	
		Total	23405 00

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON, }

Theo. J. P. Giedt, Auditor, being first duly sworn doth say that the treasurers exhibit hereon is a true and correct statement of the financial condition of McPherson county as appears by his books, and that the auditor's exhibit is a true and correct statement of all warrants drawn on the treasury during the quarter and that the statement of assets and liabilities is true and correct.

THEO. J. P. GIEDT.

Subscribed and sworn to before me this 12th day of April 1901.

[SEAL] ULRICH REUE, Clerk of the Circuit Court

Commissioner's Proceedings.

Leola, S.D. June 17th 1901

Special meeting of the Board of County Commissioners of McPherson County, South Dakota, called to order at the office of the County Auditor for the purpose of appointing a County Commissioner for the Fifth Commissioner District of the aforesaid county. Present: William Lebold, chairman; Jacob Gross, Philipp Weixel, Carl Schuchardt and Auditor Giedt.

Moved and seconded that the board adjourn until 11 o'clock A. M. Motion carried 11 o'clock A. M.

Board reassembled according to previous adjournment. Present: William Lebold, chairman; Commissioners Jacob Gross, Carl Schuchardt and Philipp Weixel; and James M. Brown, County Judge, and Auditor Giedt. Resignation of B. F. Puckett as County Commissioner of the 5th District, presented and read. Moved and seconded that the same be accepted and the said office declared vacant. Motion carried. Nominations now being in order, Mr. Brown moves that Mr. Christian Vorlander be appointed as County Commissioner for the Fifth Commissioner District to fill the vacancy in said office caused by the resignation of B. F. Puckett. Mr. Brown's motion receives no second and is declared lost.

On motion an informal ballot is taken, resulting as follows: Christian Doering received four votes; Albert N. Junge one vote, and Christian Vorlander one vote. Moved and second that Mr. Christian Doering be appointed as County Commissioner for the Fifth Commissioner District of the County of McPherson to fill the vacancy now existing in said office. Motion prevails and Mr. Christian Doering is declared the duly appointed County Commissioner for the Fifth District. County Judge, Jas. M. Brown at this time withdraws from the meeting, and the Board proceeds to transact other County business. The following court certificates were on motion allowed. W. S Little, Court stenographer $86 10

John G. Neuharth,	petit juror and mileage	15	00
John Graminski	petit juror and mileage	16	00
John Guthmuller	petit juror and mileage	12	00
William Hickman	petit juror and mileage	11	10
Karl Wacker Sr.	petit juror and mileage	11	80
Christ Wentz	petit juror and mileage	13	00
Franz Weissenberger	juror and mileage	16	70
John Dorn	petit juror and mileage	13	30

Frank Johnson petit juror and mileage	17	50
Frank Hooper petit juror and mileage	13	00
Philipp Weixel petit juror and mileage	10	00
P. S. Kabrud petit juror and mileage	14	10
Michael Haftel petit juror and mileage	17	00
Frank Bennett petit juror and mileage	4	00
Peter La Fontaine petit juror and mileage	13	80
Gottlob Pade petit juror and mileage	13	60
John P. Bartell Courtinterpreter and mileage	22	00

On motion board adjourns to meet at one o'clock P.M.

One o'clock P.M.

Board met as per adjournment. Present: William Lebold, Chairman, Jacob Gross, Philipp Weixel, and Carl Schuchardt Commissioners, and Auditor Giedt. Bills were on motion allowed as follows: Peter Schenkenberger petit juror and mileage. $17 00

Frank Lowery petit juror mileage	6	00
M. S. Bennett petit juror and mileage	13	95
Jacob Muhlbeier sheriff's fees	32	00
Henry Young deputy sheriff's fees	16	00
Ulrich Rene, attending court at Eureka, and Leola	46	50
Jacob Gross petit juror and mileage	15	50
Dr. A. L. Lloyd witness fees	1	10
Thos. J. P. Giedt deputy Clerk of Courts fees	18	00
Chas. Turner petit juror mileage	9	10
James Greig petit juror and mileage	9	15

William Lebold, chairman, of county board, expenses incurred in prosecuting the case of Fred W. Schamber vs.

Jacob Gross and others	153	50
Jacob Gross, attending court at Eureka S.D.	8	00
Philipp Weixel attending court at Eureka S.D.	7	00
J. J. Hepperle attending court at Eureka	8	00
Theo. J. P. Giedt attending court at Eureka	8	00
Michael Krause attending court at Eureka	8	00
T. Franklin taking care of Steven Ellis	2	00
John Glasser cleaning court house offices, etc.	5	00
Jacob Gross receiving and counting gopher tails	12	00
Michael Krause postage and express	5	44
Philipp Weixel receiving and counting gopher tails	18	00
Henry Young sheriff's fees and cleaning court room etc.	30	65
Jacob Muhlbeier sheriff's fees	123	70

J.P. Foster services as veterinary surgeon $39
Theo. J.P. Giedt postage and express 7
C. W. Hawes meals furnished jurors 3
C. H. Allmer court bailiff 14
C.W. Hawes telephone messages for the Months of April & May $3
Bill of Koch and Gerdes for $7.70 for patent medicines furnished to poor on motion laid on the table indefinitely
The board now proceeds to open bids for the construction of an additional office room, fire proof vault double water closet and for the repairing and plastering of the first story of the Court-house. The following bids having been filed, were opened and read. F. Lebold and Plon, for constructing additional office room, fire proof vault and making necessary repairs on court house according to plans and specifications on file in the Auditor's office, bid $976.52. Fred Kroos, plastering court house, bid 14 cents a yard; constructing vault, bid $75.00: The county to furnish all materials and scaffolding. John Odenbach, plastering court house bid 15 cents a yard, county to furnish all materials and scaffolding; and a bid of 35 cents a yard if he furnishes the material, and 45 cents a yard if his materials are used and he has to put on hard finish. After due consideration, the board on motion accepts the bid of F. Lebold and Plon, and the chairman of this board is instructed and hereby authorized to enter into contract with said firm. On motion the following Bills were allowed;

Philipp Weixel commissioner fee and mileage	$7 31
Jacob Kross, commissioner fee and mileage	5 5
Carl Schuchardt, commissioner fee and mileage	4 1
William Lebold, commissioner fee and mileage	4 1
Theo. J.P. Giedt, drawing jury	2 0
J.J. Hepperle, drawing jury	2 0

The board on motion adjourns to meet on Monday, July 1st 1901 at Ten o'clock A.M.

Attest: Theo J Giedt
County Auditor

Wm Lebold
Chairman

Commissioners Proceedings.

Leola S. D., July 1st 1901

Special meeting of the board of county commissioners of McPherson County, South Dakota, called to order at the office of the county Auditor on Monday, July 1st 1901 at 10 o'clock A. M.
Present; Widdiam Liebold, chairman and commissioners Jacob Gross, Carl Schuchardt and Philipp Weixel and Auditor Giedt. Official bond and oath of Christian Doering as county commissioner of the fifth commissioner district, presented and filed, and Mr. Doering takes his seat as a member of the board. Resignation of Christian Doering as county commissioner of the Fifth commissioner district presented and read. On motion the same is accepted and the said office is declared vacant. On motion bills were allowed as follows

Christian Doering attending Commissioners meeting and mileage,	$7	00
Jacob Muhlbeier sheriff's fees	54	85

The board on motion adjourned to meet a 1:30 o'clock P. M.

Board 1:30 o'clock P. M.

Board met as per adjournment. All members present.
The following wolf premiums are on motion allowed;

Henry Lang, three wolves	$6	00
George Haberman, four wolves	8	00
Ruth Bennett, one wolf.	2	00
John Lechner, eight wolves	16	00
O. M. Slocum nine wolves	18	00
Jacob Aman Jr. three wolves	6	00
Jacob Feickert eight wolves	16	00
John Feickert seven wolves	14	00
Bernhart Kranzler three wolves	6	00
Fred F. Hoff four wolves	8	00
Christian C. Bieber two wolves	4	00
Fred Ritter two wolves	4	00
Ira Mansfield two wolves	4	00
Fred Jakober Jr. one wolf	2	00

The following bills were on motion allowed:

Dr. O. H. Gerdes, money advanced for securing medical treatment for Mrs John Kercher	40	00
Asbury Methodist Hospital, balance due for treating Mrs. John Kercher	13	40
Dr. A. L. Lloyd, witness fees and mileage	1	10
R. J. Koch, medicine furnished poor and office supplies for the		

County superintendent of schools, bill $9.40 allowed at	$	4
Austin and Western Co., two wheeled and three drag scrapers	67	6
Leola Mercantile Co., freight and hauling scrapers	16	5
Philipp Weixel, witness fee and mileage	6	3
Christ Bieber witness fee and mileage	7	0
W. M. Morris, petit juror and mileage	13	5
Aberdeen News Co. blanks	1	5
Geo. D. Barnard and Co., blank books and office supplies	52	5
State Pub. Co., blank book	6	9
Brown and Saenger, blank books	44	1
J. F. Kelley and Co., blank books and blanks	12	0
S. D. Educator Supply Co. blanks and books for Supt.	36	6
C. B. Joncanon, postage and express	6	15
Dr. O. H. Gerdes examining insane persons	10	00
Home Exp. and Dupl. Co., duplicator	3	90
Aberdeen News Printing Co., blanks and supplies allowed at	10	45
Lewis P. Johnson, petit juror and mileage	14	00
John Goeschel, services as road supervisor, district No. 14--	10	50
Ludwig Dorr, services as road supervisor district No. 18	12	00

The following applications for loans of the permanent school fund were approved and allowed.

John Kallas	$	175 00
William Schubert		275 00

The County Auditor having called a special meeting of the remaining members of the county board, and the county judge and county Auditor, to be held July 1st 1901 at 3 o'clock P. M. at the office of the county auditor at Leola South Dakota, for the purpose of appointing a county commissioner for the 7ifth Commissioner district of said county: and the hour for holding said special meeting having now arrived, the said board was called to order by William Lebold chairman: Present: Wm. Lebold Jacob Gross, Carl Schuchardt, and Philipp Weixel, county Commissioners and auditor Giedt. Absent: James M. Brown county Judge, Moved by Giedt, seconded by Gross, that Mr. James Clayton of Eureka. S. D. be appointed country commissioner for the fifth Commissioner district in and for the county of McPherson for the unexpired term, to fill the vacancy now exisiting in said office caused by the resignation of Christian Doering. Motion unanimously carried and Mr. Clayton is declared duly appointed as county Commissioner. On motion board adjourned

Attest: Theo. Giedt, Auditor Wm Lebold Chairman

Proceedings of Board of Equalization

Leola S.D. July 2, 1901

Meting of the county board of Equalization of McPherson County, South Dakota called to order at the office of the county Auditor in the court house, at Leola, S.D., the county seat of said county, on Tuesday July 2nd, 1901 at 9 o'clock A.M.
Present: William Lebold, Philipp Weixel, Jacob Gross, James Clayton and Carl Schuchardt, county commissioners and County Auditor Theo. J.P. Siedt. County assessor J. Bauer is also in attendance. Commissioner Lebold acting as chairman and Auditor Siedt as clerk of this board. All the members of the board of equalization take and subscribe the following oath of office administered by Lyman T. Boucher, a notary public in and for the county of McPherson S.D. viz. State of South Dakota County of McPherson ss I, William Lebold, James S. Clayton Jacob. Gross, Philipp Weixel, and Carl Schuchardt county commissioners and Theo. J. P. Siedt, county auditor, of McPherson county, state of South Dakota, do solemnly swear, that I will perform the duties of member of the county board of Equalization of McPherson county, South Dakota, for the year 1901 according to law, fairly and impartially, to the best of my ability and judgment. The board of Equalization now proceeds to examine the assessment books for the year, 1901 returned to the County Auditor. At twelve o'clock M. the board adjourns to meet at 1:30 o'clock P.M.

1:30 o'clock P. M.
Board reassembled all members present. The work of examining and comparing the assessment for this year as returned by the assessors is resumed, and the overage values of the different classes of property ascertained. The assessment of Ernest Leberman is on motion lowered $30, 00.
At six o'clock the board adjourns to meet July 3, 1901, at 9 o'clock A. M. July 3, 1901 9 o'clock. A. M.
Board of Equalization met according to previous adjournment All members present. The board continues to equalize this year's assessment between the different townships and the towns of Leola, Eureka, and Hillsview and on motion Changes are made in the assessment as follows:

	Horses				Cattle					
	class a		class b		class a		class b		class c	
	per cent raised	per cent lowered	per cent raised	per cent lowered	per cent raised	per cent lowered	per cent raised	per cent lowered	per cent raised	per cent lowered
Lincoln		10		10	10		5		5	
Willow		5				10				
Carl						5				
Wachter	15					20				10
Washington	10				20					
Leola	5				5				5	
Koto	5		5						10	
Weber	5				5				5	
Howard		20		15			20			
Spring				15		15	5			10
Hoffman	5		5				10	25		
Wacker	10		20							
Dewey	20				10			25		
Arena		10		15	10					15
Highland	10		20			15	30	20		
Harrison	10		10		10					
Blaine	10		10		10			10		
Moscow		10	10		10			10		
Long Lake		10	5			10	10		5	
Bergdorf		5							5	
Cleveland	15		5		10				10	
Kassel	10		5		10					
Odessa						5				
Petersburg		10		5	5			5		
Hillsview	20		5							
Stickel		5			10			25		
Rosenthal		10			5					
Detmold		15	5	5						
Jackson	10		5		10			35		5
Bauer		5								
Glucksthal					5			5		
Spring Creek		15			10					
City of Eureka		10			10			25		

The following individual changes were made in the assessment E½ S.W¼ and N½ S E¼ Sec. 6, township 127 range 72 raised from $350 to $400. S E¼ Section 7, township 127 range 72 raised from $350 to $400
N½ N E¼ and N½ N W¼ Section 34 township 128 range 72 raised from $325 to $425 Assessment of the Hillsview Mercantile Co. reduced to $2000 On motion the board of equalization adjourned to meet Friday July 5th 1901 at 8 o'clock A. M.
July 5th 1901, 8 o'clock, A. M.
Board of Equalization met pursuant to adjournment
Present: Commissioners Wm. Lebold, chairman, James Clayton, Carl Schuchardt Jacob Gross and Philipp Weixel, and Auditor Giedt. There being no business to come before the said board an adjournment is taken until 1:30 o'clock P. M.
1:30 o'clock P. M. Board met pursuant to adjournment.

All members of the board present. There being no business to come before the board or complaints to be heard, and adjournment until 5:30 P.M. is taken

members being present 5:30 P.M. Board reassembles all members being present. No business coming up the board adjourns until 8 o'clock to morrow morning

July 6, 1901, 8 o'clock a.m. Board of Equalization met according to adjournment. All members present. No business coming up to be heard, the board adjourns until one oclock P.M. 1:0 clock P.M. Board reassembled, all members present. It is moved and seconded that all real estate in Township 126 Range 72, and Township 126 Range 73 be lowered five per cent Motion duly carried.

Moved and seconded that all real estate in township 127 Range 73 be raised five per cent Motion duly carried.

Board on motion adjourns to meet at 3: o'clock P.M.

3: o, clock P.M. Board met pursuant to adjournment All members present. On Motion the assessment of 400 sheep in Township 125 Range 68 belonging to George Kaisler, is stricken off the assessment books because said that are in Township 127 Range 69 and have been assessed in said township. The board now having concluded the equalization of all real estate and personal property in the county, and after signing the certificates in the books, on motion adjourns sine die.

Attest Thos. D. Gridley
County Auditor

Wm. Yaryan
Chairman.

Commissioner's Proceedings

Leola S.D. July 2nd 1901
9: A.M.

Regular meeting of the board of county commissioners of McPherson county, South Dakota, called to order at the office of County Auditor.

Present: William Lebold, chairman Jacob Gross, Carl Schuchardt and Philipp Weixel, Commissioners, Auditor Giedt.

Mr. James S. Clayton, the newly appointed county commissioner from the fifth commissioner district, presents his offical bond and oath, duly approved by the clerk of the circuit court and same is accepted and filed. Mr. Clayton takes his seat as a member of the county board. Minutes of the last regular and intervening meetings read, and on motion the same are approved as read. Report of Gottlieb W. Bertsch as road supervisor of district No 23 read and approved. Bill of Gottlieb W. Bertsch for services as road supervisor allowed at $9.75

On motion bills were are allowed as follows Northwest Blade

Official printing - -- ——— ——— ——— ——— ——— -	$80 75
Eureka Post official printing	165 70
McPherson Co. Herald official printing	24 25
Theo. J.P. Giedt, postage and express	3 19
Leola Mercantile Co. road plow etc	23 80

On motion board adjourns to meet on Friday, July 5, 1901 at 9 o'clock A.M., unless sooner convened upon call of the chairman of this board. July 5th 1901, 9 o'clock A.M.

Board convened according to adjournment. Present: William Lebold chairman, James Clayton, Jacob Gross, Phillip Weixel, and Carl Schuchardt commissioners, and Auditor Giedt

On motion the following bills were allowed:

Ludwig Schumacher, services as road supervisor of district 17	$7 50
Johannes Kranzler, services as road supervisor of district 12	4 50
Philipp Ehresmann, wheel for plow etc.	1 75
Jacob Wacker Jr., services as road supervisor of district 8	7 50
John Mehlhaff, road supervisor of District 27	14 25
John D Lammle, services as road supervisor of district No. 15	20 00
Christian Zimmermann, services road supervisor of district No. 24 and hauling lumber, bill $28.50, allowed	22 00
Christian Neumuller services as road supervisor of district No 20	$17 70
Jakob Kehlich, services as road supervisor of district No. 29 bill $13.50 allowed at	12 00

Wm. Rapp, services as road supervisor district No. 2 etc.	$	8 50
John C. Rapp, extra work on road		6 00
John Lechner, services as road supervisor district No. 13		9 00
John S. Neuharth, road supervisor of district No. 22 and nails for bridges bill $12.70, allowed at		10 40
Jacob D. Heyd, services as road supervisor district No. 16 bill $13.50 allowed at.		10 00
Adam Merkel, services as road supervisor of district No. 31, and hauling lumber, bill $21.50 allowed at		18 50
Jakob Permann hauling lumber bill $3.00 allowed at		2 00
Wilhelm Rossler, work on road		1 50
Jacob Fauth, services as road supervisor district No. 9		7 50
George Grosz, services as road supervisor district No. 28		12 00
Jakob Hoff Jr., services as road supervisor district No. 25		13 50

Report of John D. Lammle of extra work performed on the road in district No. 15 presented and examined. On motion said report is approved and the auditor instructed to issue warrants on the road and bridge fund to the following persons:

John Neher, work on road.	$	3 50
John Spitzer work on road		3 00
George Wolf, work on road		3 00
Philipp Ehresmann, work on road		4 50
George Rath, work on road		3 00
Adam J. Heyd, work on road		3 00
Christian Hoffman, work on road		4 50
Fred Merz Sr. work on road		3 00
Fred Merz Jr. work on road		1 50
John D. Opp, work on road		3 25
Christian Rath work on road		3 00
Jakob Ketterling, work on road		4 50
Ludwig Arthwein work on road		3 00
Christian Fischer, work on road		3 00
Fred Scheuffele, work on road		3 00
Fred Scheuffele Jr., work on road		3 00
Fred Harsch, work on road		6 00
Fred Lammle, work on road		3 00
Jakob Rath work on road		1 50
John Rath, work on road		3 00
Daniel Boger work on road		3 00
Gottlieb Scheid work on road		3 00

	$	
Daniel Rath, work on road	3	0
Gottfried Walth, work on road	3	0
Jakob Gruneich work on road	3	0
John Teske, work on road	3	0
Konrad Schresmann, work on road	3	0
Andreas Kramlich, work on road	3	0
Katharina Schock, work on road	1	50
Jakob Forsch, work on road	3	00
Wilhelm Ziegler work on road	3	00
Bills were on motion allowed as follows:	3	00
J. S. Hart Lumber Co., lumber for bridges	2	40
L. Lamb Lumber Co., lumber for bridges	3	40
St. Croix Lumber Co., lumber for bridges	1118	10
Eureka Bazaar, nails for bridges	1	50
C. W. Runge, lumber for bridges	18	68

Petition of tax-payers of townships 126 and 127, range 71 and 72, presented and read, asking the board to have the public road between sections 21 and 28, 20 and 29, 19 and 30. township 127, range 71, and sections 23 and 24, 25 and 26, 35 and 36 township 127 range 72. improved, graded and put into a passable condition. On motion said petition is refer-red to commissioners Weixel and Clayton for further investigation, and they are authorized to take such steps in this matter as they may deem advisable and necessary. The following bills were on motion allowed

	$	
Carl Hoffman, witness fee and mileage	4	20
Theo. J. P. Siedt stamps	1	05
Ulrich Renz, clerk of courts fees	89	00
Earl McCulloch, bounty on 9 wolves, bill $18, allowed at	16	00
John Pietz, supplies for poor	8	47
Fred Arndt, supplies for court house	4	30

The county auditor is on motion instructed to issue a refund order for the 1899 and 1900 taxes against the W½ of N. W. ¼ section 17 and E½ of N.E. ¼ section 18, township 125 range 73 also to issue a refund order for the 1899 taxes against the S.E. ¼ Sec. 35, township 125, range 73 all of which having been erroneously assessed against said real estate.

Quarterly report of the register of Deeds for the quarter ending June 30th 1901 showing $282,80 fees

Collected examined and on motion same is approved.

The board now adjourns to meet at 2 o'clock P. M.

2. o'clock P. M. Board reassembled. All membes present The examination of the county treasurer's books and accounts is commenced and continued until six o'clock P. M., at which time an adjournment is taken until 7 o'clock P. M.

7 oclock P. M.

Board reassembled, all members being present. The examination of the treasurers books is again taken up. At eleven o'clock an adjournment is taken until July 6, 1901, at 8 óclock A. M.

July 6, 1901, 8 o'clock A. M. Board met according to adjournment All members present. The examination of the treasurer's books is completed, the cash receipts and vouchers for funds disbursed compared, the cash counted and all is found entirely correct as shown by the books in the treasurer's office

On motion the following bonds for license to sell intoxicating liquors at retail in the city of Eureka, S.D. are examined and approved: George C. Knickerbocker, Eureka Drug Company, Fred C. Hinz, Friedericka Martel and John Smith.

The bond of Theo. Hamm Brewing Company for a license to sell malt and brewed liquors at wholesale at Eureka S. D. is ordered returned to said corporation for correction, and on motion the chairman and auditor of this board are authorized to approve of the same whenever said bond is returned properly executed.

Moved and seconded, that the sum of two hundred dollars be, and the same is hereby appropriated out of the county general fund for the South Dakota Children's Home society at Sioux Falls, said money to be used for the erection of a home for the orphan children of this state. Motion carried.

Bills were on motion allowed as follows:

Gottfried Mohr, services as road supervisor district No. 19	$ 12	00
C. W. Hawes, boarding prisoner	1	75
C. W. Hawes, telephone messages	2	00
B. F. Puckett, receiving and counting gopher tails	12	00
B. F. Puckett, looking after poor	6	00
Leola Exchange, supplies for court house	4	65
Jacob Feickert, four wolves	8	00
H. H. Yost furnishing water during court week	2	00

Petition of Walter C. McElhone, asking for a refund order of $1.00 for dog tax erroneously assessed against said petitioner, is on motion granted and the auditor is instructed to issue a refund order to him for $1.00. The treasurer is on motion instructed to

cancel the tax sale certificates against the lots 11 and 12 of block 6, of the original plat of the city of Eureka, S. D. for the years 1888 1891 and 1892 being the property of the German Evangelical Church Society of Eureka, and said lots ought not have been assessed, The board then adjourned to meet at two o'clock P. M.

2: o'clock P. M. Board met pursuant to previous adjournment. All members present. Quarterly statement of the county treasurer for the last quarter examined. Fees collected, $588.93 On motion same is approved. Report of Frank C. Junge, sheep inspector, showing seven inspections of sheep, read, and on motion said report is adopted and the sum of $6. 75 is allowed for inspector's services.

Bills were on motion allowed as follows:

J. J. Hepperle, postage and exchange	$22 75
John Bauer, express and postage	1 20

Assessors bills were on motion allowed as follows:

John J. Harr, deputy assessor	25 50
H. H. Yost, deputy assessor	66 00
Jacob Reiner, deputy assessor	100 00
J. Keim, deputy assessor	23 75
Fred Hilgemann deputy assessor	48 00
John D. Lammle, deputy assessor	60 00
Carl Wacker deputy assessor	50 00
David Rath, deputy assessor	31 50
Daniel Bpp Jr. deputy assessor	22 75
John Golz, deputy assessor	90 00
Frank Horning, assessor of Willow township	21 00
John Bauer assessing two townships and making assessment books bill allowed at	280 00

Moved by Clayton, seconded by Schuchardt, that the chairman appoint a committee of three commissioners (including the Chairman of the Board) to inspect, and either accept or reject the additional office building, vault water closet, etc. now under construction, and to settle with the contractors in accordance with the terms of the contract and the specifications on file in the auditor's office Motion carried.

The following bills were presented and read, and on motion the same are laid on the table: J. W. Lammle for making registration books and militia lists $8 00

Karl Wacker for making registration books and militia lists 8 00

John Golz for making registration books and militia lists 10 00

Now comes L. H. Moulton, agent for the Northwestern Improvement

The Chairman appointed Jacob Kraus and Conrad Keim Commissioners as Mem-bers of said Committee

and Construction Company, and requests the board to express an opinion at this time as to the probable action it would take if an offer by the above concern was made to compromise the delinquent taxes against the lots of said corporation within the limits of the town of Leola. Board declines to state what its future action in this matter will be, and no action whatever will be taken unless the offer is accompanied by the cash. On motion the following bills were allowed:

James Clayton, commissioner fee and mileage	$ 19 00
Carl Schuchardt commissioners fee and mileage	19 10
Philipp Weixel, commissioner fee and mileage	23 30
Jacob Gross, commissioner fee and mileage	23 00
William Liebold, commissioner fee and mileage and signing county warrants one day and mileage	$ 25 10

The board on motion adjourns to meet on Tuesday, September 3rd 1901, at 9 o'clock A. M., for the purpose of levying taxes and for the transaction of such county business as at that time may properly come before the board.

Attest: Theo J Gieck
County Auditor

Wm Chbop
Chairman

Auditor's and Treasurer's Detailed Exhibit

Of Receipts and Disbursements in the County of McPherson for the Quarter Ending June. 30th, 1901, Showing amount of Funds in the Treasury and where Deposited.

TREASURER'S EXHIBIT.

	Dr. balance (Account overdrawn previous quarter.)	CR. BAL. Previous Quarter	CASH Receipts this quarter.	DISB'MTS This Quarter.	Total Dr. balance (amt overdrawn at end of quarter.)	Total Cr. bal. (cash on hand.)
State Tax		708 98	885 35	1025 40		568 93
Bonds		153 30	145 55	219 94		88 91
Insane		1477 28	83 11	246 87		1313 52
County		9052 26	2351 58	6840 37		4763 42
County School		935 86	5587 41	554 02		5969 25
County Bridge & Road		1882 72	452 82	157 65		2177 89
County Sinking		77 24	3 30	16		80 38
County School Library			254 90			254 90
County Institute		13 41				13 41
District Schools		7219 77	3679 61	5991 80		4907 58
Townships General		193 27	23 96	71 79		145 44
City of Eureka		53 40	155 26	7 71		200 95
State 1895 Bond		31 25	43 32	46 42		28 15
State Special Sinking		28 84	44 80	54 75		28 89
State Deficiency		82 60	24 62	98 48		8 74
Poor		542 08	61 22	170 95		432 35
Road Poll		624 20	653 05	482 42		794 83
Hillsview School Bond		399 06	3 22	43		402 15
Willow Road Tax		44 13	19 34	77		62 70
Hillsview Nol Sinking	12 05				12 05	
Weber Fire Guard		67 14	5 65	4 72		68 07
Leola Fire Guard		109 58	8 62	34		117 86
Koto Fire Guard		20 82	10 21	41		30 62
Willow Fire Guard		7 12	7 26	29		14 09
Redemption		1639 23	2974 08	2704 43		1908 86
Salary		982 37	943 35	773 72		1151 98
Sale and Lease of Common School Lands		605 75	376 70	877 35		105 10
State of S. D., Permanent school fund		160 00	1500 00	1825 00	165 00	
Springfield Normal		6 35	60 65	6 35		60 65
University		87 95	105 10	168 85		24 20
Normal School		42 65	31 35	66 50		7 50
Agricultural College		241 50	172 01	209 05		104 46
Deaf and Dumb		11 90	17 05	28 95		
Public Buildings		115 75	21 45	122 10		15 10
School of Mines		23 00	30 15	40 85		12 30
Reform School			60 30	60 30		
N. H. for Insane		19 40	32 05	43 95		7 50
Ed. and charity		48 70	31 95	72 35		8 30
Aberdeen Normal		178 35	57 75	183 90		52 20
Eureka road tax			1 56			1 56
Stock Indemnity		18	20 00	38		
State School Bond and Interest		192 11	285 31	11 41		466 01
Totals	$ 12 05	$ 28099 48	$ 21405 10	$ 23270 83	$ 177 05	$ 26398 75
Less Account Overdrawn						177 05
Total Cash in hands of Treasurer						26221 70

FUNDS—WHERE DEPOSITED.

The German Bank	$ 13030 05	Currency and Coin	$ 612 40
Bank of Leola	2069 18	Amount in Banks	19730 80
Bank of Eureka	5505 26	Drafts and Checks	5878 50
State Bank of Hosmer	1126 31	Total	$ 26221 70

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON, }

J. J. Hepperle, treasurer, being duly sworn doth say that the above exhibit is a true and correct statement of the financial condition of McPherson county, as appears by his books.

J. J. HEPPERLE, Co. Treas., McPherson Co., S. D.

Subscribed and sworn to before me this 18th day of July, 1901.

[SEAL] CHAS. TURNER, Notary Public, S. D.

Auditor's Exhibit:

DETAILED LIST OF WARRANTS ISSUED DURING QUARTER

County Auditor and Clerks	$ 360 00	Brought forward	2520 36
County Treasurer	319 65	Physicians for poor	50 00
Deputy Treasurer	120 00	Poor relief	118 14
Register of Deeds	334 05	Books and stationery	175 90
County Judge	100 00	Printing and advertising	376 05
Sheriff, deputy and bailiffs	372 10	Elections	2 60
Superintendent of Schools	223 66	Lights, fuel and repairs of Co. bldgs	46 99
Commissioners of Insanity	7 25	Building and repairing Co. bridges	113 15
County Commissioner, 1st district	18 50	Postage, express and exchange	81 53
" " 2nd "	18 30	Wolf bounty	8 00
" " 3rd "	23 10	Gopher Bounty	5791 00
" " 4th "	27 90	Constable, fees	4 40
" " 5th "	18 00	Interpreter	23 00
State's Attorney	121 98	Assessors	30 00
Clerk of Circuit and County court	70 50	Abstract of proved up lands	125 00
Stenographer	86 10	Sheep Inspector	10 50
Petit Juror's fees	232 55	Court expenses, case of F. w. Schamba vs County commissioners and county officers	192 50
Witnesses fees, Circuit Court	1 10		20 00
Justice of the Peace	3 60		39 75
Witnesses fees, Justice Court	4 00	Indexing record	3 50
		Veterinary surgeon	4 75
Carried Forward	2520 36	Livery hire for Insane	
		Telephone Messages	
		Total	$ 7736 52

LIABILITIES OF COUNTY IN DETAIL

Total amount of school money received	23240 00		
" up to date			
Warrants issued and in hands of Auditor	23105 00		6 60
Total	23105 00		23240 00

ASSETS OF COUNTY IN DETAIL

Total amount of school money loaned	$ 23105 00
Secured by mortgages and bonds	
Total	

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON, }

Theo. J. P. Gieck, Auditor, being first duly sworn, doth say that the treasurers' exhibit is a true and correct statement of the financial condition of McPherson county as appears by the auditor's exhibit is a true and correct statement of all the books, and that the statement of assets and liabilities warrants drawn on the treasury during the quarter and that the statement of assets and liabilities is true and correct.

THEO. J. P. GIEDT.

Subscribed and sworn to before me this 18th day of July 1901,

CHAS. TURNER, Notary Public, S D

(SEAL)

Commissioner's Proceedings

Leola S. D. Sept. 3, 1901
9 o'clock A. M.

Special meeting of the board of county commissioners of Mc Pherson county, South Dakota, called to order in the auditors office.
Present: Commissioners Wm. Lebold, chairman Carl Schuchardt, James Clayton, Jacob Gross and Philipp Weixel, and Auditor Friedt
The board having met for the purpose of levying taxes for county and other purposes, the auditor makes the following report of the total expenditures during the fiscal year ending June 30, 1901.

Warrants drawn on County general fund.	$ 14542 46
Warrants drawn on poor fund.	691 55
Warrants drawn on Road and bridge fund.	1147 94
Warrants drawn on insane fund.	482 46
Warrants drawn on salary fund.	3304 94
Total expenditures for the year.	20,167 35

After due and thorough consideration the following tax levies for the county are, on motion, made for the year 1901 viz:
For county general fund 3 mills.
For road fund 3 mills
For bridge fund 2 mills
For poor fund 3 mills
Consolidated tax levy for county purposes 3. 8 mills
Consolidated tax levy for state purposes 3. 2 mills
Total consolidated tax levy 7 mills.
A levy of 5-10 mills is made upon the assessed valuation of all sheep in the county for the sheep inspectors fund.
Also that every male person above the age of 21 years, except such persons, as are by law exempt be charged on the tax lists with the sum of one dollar school poll and one dollar and fifty cents road poll; and every owner of a dog be assessed one dollar for every animal in his possession.
On motion board adjourned to meet at one o'clock P. M.
1: o'clock P. M.
Board re-assembled. All members present.
The board proceeds to transact business. Petition of tax payers of township 126 range 70, asking for the improvement of the section line between sections 26 and 35, in said township presented and read.
Moved and seconded that Commissioner Gross be appointed a committee of one to investigate the above matter and take such

action in the premises as may be deemed advisable and expedient. Motion carried and appointment is made. Moved and seconded that Commissioners Gross and Weixel be appointed as committee to investigate and report the condition of and the probable cost of putting the public road about four miles east of the city of Eureka in a passable condition. Motion carried and appointment is made.
On motion bills were allowed as follows:

Jacob Muhlbeier, car fare and other expenses incurred for John Schwandt	$37.00
F. J. Hepperle, for clerk hire	33 00
Asbury Meth Hospital care of Mrs L Scheffele	42 17
W. H. Loudis, coffin and burying John Schwandt	20 00
John Jesser, witness fee and mileage	5 80
Aberdeen News Printing Co. pencils, pens and holders	13 00
Eureka Bazaar, nails etc.	12 41
Ludwig Bauer, witness fee and mileage	6 00
Michael Krause, postage recording	9 03
State Pub. Co., blanks	20 05
Jacob Thurn, office table for treasurer	21 50
Rudolph Knopfle, witness fee and mileage	3 50
Elisabetha Heer, witness fee and mileage	8 00
Andreas Heer, witness fee and mileage	8 00
Philipp Pfeifle, witness fee and mileage	8 00
News Printing Co., blanks and etc.	4 55
News Printing Co., blanks and etc.	3 32
Jacob Glasser, work on court house	48 00

Moved and seconded that sum of $1.00 for school poll $1.50 for road poll and $1.00 for dog tax all of which was erroneously taxed against Fred G. Mehlhaff for the year 1900, be refunded to said Fred Mehlhaff. Motion carried.
Report of Fred Schott road supervisor of district No. 30, presented and examined, on motion the report is accepted and the sum of $8.25 is allowed for supervisor's services. Sheep inspectors report presented and read. The report is on motion adopted and the sum of $3.00 is allowed for inspector's services.
On Motion bills were allowed as follows:

Gubin Fuel Co., coal for poor.	$2 25
Perkins Mfg. Co., office railing	30 00
Hammond Bros., and Stephens, Library records etc	21 00
W. L. Little, judgment	61 55
Liebold and Plon, extra work on court house, bill $40.91 allowed at	32 51

Petition of tax payers of Leola township asking for levy of $50 for fire guard purpose presented and read. On motion the same is granted and the auditor is instructed to levy the tax.
On motion the board adjourned, to meet Sept. 4, 1901, at 9. o'clock A. M.

Sept. 4 1901, 9, O'clock A. M.

Board met as per. adjournment. All members present.
The following applications for loans of the permanent school fund are presented and read, and on motion same are allowed as follows

Jacob Adler	$200 00
Gottlieb Feiock	125 00
Christian Mutschler	200 00
Jerse Boschmann	200 00
John Mehlhaff	175 00
Katharina Hauck	360 00
Fred Jasmer	275 00
Christian Arlt	150 00
Matthews Schatz	250 00

Bills were allowed as follows:

J. F. Kelley and Co., blanks etc.	$ 27 00
Geo. D. Barnard and Co., cancellation stamp	6 55
U. Rice, clerk of courts fees allowed at	30 00
U. Rice fees in Little case	4 40
St. Croix Lumber Co., lumber for bridges	11 27
C. B. Foncannon, postage express etc	5 15
C B Foncannon, visiting securing dist. treasurers reports of Petersburg No. 2 Harrison and Highland	15 00
The amount of $5. 00 to be charged against each of said school districts. Fred Arndt, supplies for poor etc	5 69
Theo. J. P. Giedt, expenses attending auditor's meeting	5 00
J. J. Hepperle, freight advanced	5 65
Theo. J. P. Giedt, express and postage	15 05
Joe Hartmann, one wolf scalp	2 00
Simon Olson, one wolf scalp	2 00
Fred Schumack, six wolf scalps	12 00
Karl Kruszi, one wolf scalp	2 00

Petition of Mathias Hofer asking that the 1894 taxes assessed against him be stricken off the tax lists because he was not liable for assessment for that year, presented and read. On motion the petition is granted and the auditor is instructed to strike said taxes off the lists. On motion bills were allowed as follows:

State Publ. Co., office supplies $ 11 86
News Printing Co., blanks and office chairs bill $37.50 allowed at 21 25
D.R Jones, serving subpoena 85
Quarterly report of D.B. Strait, justice of the peace, for the quarter ending June 30, 1901, presented and examined. Same is on motion approved and the auditor is instructed to issue warrants to the following persons viz:
State of South Dakota vs. William Strutt:
D. B. Strait, justice of the peace $ 2 50
Jacob Muhlbeier, sheriffs fee 4 50
Turner and Lowry, official printing 126 15
O.J. Roe, official printing 93 90
C.W. Halves, telephone and telegram messages 6 00
Northwest-Blade official printing 82 20
Moved and seconded that the balance of the account of R. J. Koch not allowed at a previous meeting be allowed at $5.00.
Commissioner Liebold votes. No.
Commissioner Weixel moved that the following bills not allowed at a former meeting, be now allowed:
J. D. Lammle, making militia lists $ 8 00
Karl Wacker, making militia lists 8 00
John Golz making militia lists 10 00
The motion not receiving a second is declared lost.
On motion the board adjourned to meet at one o'clock P.M.
Board met 1 o'clock P.M.
Board met according to previous adjournment. All members present. On motion the chairman of this board is instructed to purchase a stove for the treasuer's office. On motion the following bills are allowed: William Liebold, 2 days service as member of Committee on repairing court house. Wm. Liebold, 1 day $ 6 00
Wm. Liebold, 1 day inspecting repairs on court house. 4 10
Wm. Liebold, commissioner fee and mileage 7 10
Philipp Weixel, commissioner fee and mileage 10 30
Philipp Weixel, inspecting repairs on court house 7 30
Philipp Weixel, inspecting roads 3 00
Carl Schuchardt, commissioner fee and mileage 7 10
Jacob Gross, commissioner fee and mileage 8 50
Jacob Gross, inspecting repairs on court house 5 50
James Clayton, commissioner fee and mileage 10 00
James Clayton, inspecting road 3 00

James Clayton, telegraphing $1.00
On motion board adjourned to meet on Tuesday, October 1st 1901, at 9. o'clock a.m.

Attest:
Theo J Guidt
County Auditor

Wm Yeboy
Chairman

Commissioners' Proceedings.

Leola, So. D., Oct. 1, 1901.

Regular meeting of the Board of county commissioners of McPherson county, South Dakota called to order at the office of the county auditor at Leola, S. D., October 1st 1901, at 9 o'clock a. m.

Present: Wm Liebold, chairman, Carl Schuckardt, Phillip Heinzel, James Clayton and Jacob Gross, commissioners and auditor Guidt.

Minutes of the last regular and intervening meetings are read, on motion same are approved as read.

The following applications for loans of the permanent school fund were allowed.

Phillip G Mueller	$180.00
Jacob Mayer	$250.00
Jacob G Gohl	$160.00

On motion the Board adjourned to meet at one oclock P. M.

1. Oclock P. M.

Board re-assembled all members present. The following applications for loans were allowed as follows:

Andreas A. Wolf	$200.00
George Feickert Sr.	$180.00
Daniel Boger	$140.00
Gottlieb Waldt	$200.00
Johann H Klein	$200.00
Wilhelm Roesler	$165.00
Simon Olson	$300.00
Ludwig Schuffels	$150.00
Peter Bauer	$200.00

The following applications for loans were not allowed

Chas G Goetting	$200.00
Stephan O. Ellis	$300.00

Moved and seconded that the offer of $25.00 by Wilhelm

Motion in favor payment of Taxes against the N. E. 1/4 Sec 35 Twp 125 Range 71 for the years 1894, 1895, 1896, and 1897 be accepted. Motion carried
Quarterly report of N. N. Yost Justice of the Peace, presented and read.
On motion the auditor is instructed to issue warrants to the following persons as follows.

N. N Yost Justice fees	$6.00
C. W. Hawes, Constable fees	$6.40

Quarterly report of J. H. Gulvin Justice of the Peace, presented and read and on motion same is adopted.
The following applications for Loans are allowed.

George Davis	$150.00
Daniel O. Off.	$200.00

Offer of Henry Metzler $12.98 as full payment of the 1892 tax against the N. W. 1/4 sec 20 twp. 128 R 73 is on motion accepted. Commissioners Lebold and Meisal Voting "no"
Report of Henry Breinick as road supervisor of Klote road district read and approved. On motion the sum of $9.50 is allowed for road supervisor services and hauling lumber.
Bills are on motion allowed as follows:

F. D. Lowrey, Curtains, bill $28.85 allowed	$27.35
N. N Yost, Painting Court House	$32.00
C. W. Hawes, Telegram and telephone	$2.12
Thos J. P. Geidt Postage and freight	$8.08
W. N. Koch, Smoke Stack	$4.65
Gulvin Fuel Co. coal for prior	$4.50
Mate Pub. Co. Blanks	$11.26
Gundert & Blocker, Lumber for Bridge	$4.35
Geo. D. Barnard & Co. Blank books bill $62.00 allowed at	$59.00
J. F. Kelly & Co. Books and Blanks	$4.60
Eureka Drug Co. Paints and Oils	$22.20
News Printing Co. Ballot chairs, bill laid over until next meeting	
C. W. Runge coal for Court House	$36.25
St. Croix Lumber Co., Lumber for Bridges	$4.32

Moved and seconded that the county treasurer be and he is hereby instructed to cancel the redemption receipts for the years 1896, 1897, 1898, 1899, and tax receipts for the 1900 tax upon the N. E. 1/4 section 13, Township 125 Range 66. and the county auditor is instructed to issue a refund order to Mrs D. A. Thur for $68.19 which had been erroneously paid.

by Ker. Motion carried. on motion the County Treasurer is instructed to cancel the Tax sale certificates for the year 1894 tax against the W½ N.W. and W½ S.W.¼ section 22, township 125 range 72 and the N.W. section 19, Twp. 126 Range 69 same having been erroneously assessed and subsequently sold to the county for Taxes.

Bill of John Bauer for making Militia and registration lists for $4.00 is not allowed. Bill of John Klein for $2.00 for making militia and registration lists is not allowed.

Quarterly statement of the register of deeds showing the amount of $215.95 fees collected, is read and on motion the same is approved. Report of Jacob Micklbeier sheriff showing tax collection fee amounting to $6.00 is read and on motion the auditor is instructed to issue to the sheriff a warrant for $6.00

Bill of Turner & Lowry for official printing allowed at $8.87

Will A. Beach, books and supplies $165.66

S. D. Education School Supply Co. records and blanks referred to Co Sup

North West-Blade, official printing 24.95

On motion Board adjourned to meet at 7 o'clock P.M.

7 o'clock P. M.

Board re-assembled as per adjournment all members present. The Board on motion appointed judges of election and polling places for the annual election to be held November 5, 1901, Viz.

Precinct No 1.- Weber & Wachter: polling place. Weber School House. Judges of Election: Geo Steckmann Superintendent. Frank Mitchell and John Kabrud.

Precinct No 2-. Soto & Earl polling place. Soto School House. Judges of Election: Chas Foster Superintendent. John Mack and R. F Sutherland.

Precinct No 3-. Willow: Polling place Foster School house. Judges of Election: Nels Johnson, Superintendent. F. M. Tompson and Reinhold Schubert.

Precinct No 4- Lincoln. Polling place Hernan School house: Judges of Election: J & A Bennett Superintendent Whitman Stone and Peter La Fountain.

Precinct No 5 Washington and Howard. Polling Place. Ebert School House Judges of Election: Geo W. Norton

superindent. Fred Nelson and Fred Gohl.
Precinct No. 6- Leola and Spring: polling places Court House.
Judges of election: Andrew Gauley Superindent. Col. J. Pierce
and G. B. Lindley.
Precinct No 7: Heyd polling place, Wm Zieglers residence
Judges of election Karl Wacker, Superindent. David Rath-
and Ludwig Orthwein.
Precinct No 8- Arena. polling place, Rub school house.
Judges of Election: Jacob Junge, Superindent. Nick Lechner and
Adam Hauck.
Precinct No 9- Kettering: polling place. John Schaffers
house Judges of Election: Joseph Stoller Superindent. Johann
Kreuzler and Carl Martel.
Precinct No 10- Hillsview polling place Hillsview School house
Judges of Election: Charles Goelting Superindent Fred Schmaidee
and William Geidt.
Precinct No 11.- Mehlhaff: polling place Louis H. Mehlhaff
house. Judges of Election. John J Starr. Superindent. Michael
Hoff Sr. and Philip Neumiller.
Precinct No 12. Lake: polling place, Philipp Schaffers
house Judges of Election John Ritter Superindent Jacob
Klein and Gottlieb Sekerkinski.
Precinct No. 13- Goebel: polling place at the house
formerly used by John Odenbach Jr. Judges of Election
Gottlieb Joachim, Superindent- John Klaut and Nicklaus
Kusler.
Precinct No 14:- Opp: polling place at Jakob N. Hoffs house
Judges of Election: Rudolf Dorr. Superindent. Fred G Hoff
and Andreas Bertsch
Precinct No 15- Long Lake— polling place Fred Maiers
house Judges of Election: Michael Henne Superindent
Gottlieb Feierk and A. J. Layton.
Precinct No 16— First Ward, City of Eureka polling place
City Hall. Judges of Election. W. H. Richards Superindent
Fred Meyer and Dan Nickisch Sr.
Precinct No 17 Second Ward- city of Eureka: polling
place, Liedleys Store Building. Judges of Election:
W. A. Frankhauser Superindent. N. Loper and David Isaak.
Precinct Third Ward, City of Eureka: Polling place, John
Smiths Hall Judges of election Christ Herring Superindent
Frank Bleasner and Fred G Mehlhaff.

Precinct No 19 - Weisser polling place Gottlieb Schmidts house Judges of Election: Konrad Wunck, Superintendent Fred Volkmer and Jacob Frey.
Precinct No 20 - Juman: Polling Place: Henry Amann's house, Judges of Election Andreas Kaltenberger Superintendent Christ K. Fischer and Andreas Oppelt.
Precinct No 21 - Hoffman: Polling place, John Jessers house; Judges of Election Karl Hoffman Superintendent John Goeckel and Philipp Jenker.
Moved and seconded that parties desiring to take up loans of the permanent School fund shall hereafter first present and file their application with the members of the County Board in whose district the applicant may reside and it is hereby made the duty of such commissioners to make a proper investigation of the facts contained in the application and at the next meeting of the Board to report in such application with such recommendations as in his judgement are to the best intrests of all parties concerned; and that any expense incurred in connection with loans must be borne by the Applicant. Motion Carried.
Bill of Sr. A L Lloyd for $23.00 for treating John Schwandt is on motion laid on the table.
On motion Bills were allowed as follows:

Fred Arndt Supplies for court house	$ 6.29
Wm Lebold, money advanced for stove and hauling	$ 2.00
Wm Lebold, Commissioners fees and mileage	$ 7.10
James Clayton Commissioners fees and mileage	$ 10.00
Carl Schuchardt commissioners fees and mileage	$ 7.10
Philipp Heisel Commissioners fees and Mileage	$ 10.30
Philipp Heisel Inspecting Roads	3.00
Jacob Gross. Commissioners fees and Mileage	$ 8.50
Jacob Gross Inspecting roads	6.00

Board adjourned to meet Saturday, Nov 9 th, 1901. at 10 o'clock a. m.

Attest
Theo Gieck
County Auditor

Wm Lebold
Chairman

Commissioners Proceedings.

Leola, S. D. Nov. 9. 1901.

1 Oclock P. M.

Special meeting of the board of county commissioners of Mc Pherson county, South Dakota called to order at the Auditors office.

Present: Wm Lebold, chairman, Jacob Groos James clay Esq Philipp Meixel and Carl Schuckandt, county commissioners and auditor Gieldt.

The board on motion allowed the following election expense accounts viz.

Ph. Martel, member board registration	2 00
Adolf Meidinger member board of Registration	2 00
John Schaffer, member board of registration	2 00
Fred Hoffman member board of registration	2 00
Jacob Goehring member board of registration	2 00
John Goehler member board of registration	2 00
Fred Hoffman Posting list	1 50
John Jesser, use of house	2 00
C. N. Adams member board of registration	2 00
John Adenbach member board of registration	2 00
N N West member board of registration	2 00
J D. Launde member board of registration	2 00
Fred Oelkauser member board of registration	2 00
John Spitzer member board of registration	2 00
John Launde posting list	1 50
A. Kallenberger member board of registration	2 00
J Hoff Jr. member board of registration	2 00
Christ H. Fischer member board of registration	2 00
Gottfried Mohr, member Board of Registration	2 00
Valentin Bender member board of registration	2 00
Gottlieb Schmidt member board of registration	2 00
Gottlieb Schmidt use of house	2 00
Jacob Klein member board of registration	2 00
Jacob Klein Posting list etc	2 00
A G. Clayton member board of registration	2 00
Johann Schmidt member board of registration	2 00
Jacob H. Heyd member board of registration	2 00
Wilhelm Joachim member board of registration	2 00
Adam Merkel member board of registration	2 00
Karl Klocke member board of registration	2 00
Wilhelm Joachim Posting list	1 00

Commissioners Proceedings.

Auditor's & Treasur's Detailed Exhibit

Of receipts and disbursements in the County of McPherson, State of South Dakota, for the Quarter ending September 30, 1901, showing amount of funds in the Treasury and where deposited.

TREASURER'S EXHIBIT.

	Dr. Balance (account overdrawn previous quarter)	Cr. Balance (Previous Quarter)	Cash receipts this quarter	Disbursements this quarter	Total Dr. balance. (Am't overdrawn at end of Qur.	Total Cr. balance. Cash on hand
State Tax		568 93	728 01	1013 85		283 09
State Bonds		88 91	91 16	143 36		36 71
Insane		1313 52	35 05	4107 20		1241 37
County		4763 42	3884 01	5756 14		3891 29
County School		5969 25	552 70	076 11		1445 84
County Bridge		2177 89	391 29	503 24		2065 94
County Sinking		80 38	7 75	31		87 82
County Institute		18 41	290 00	277 00		28 41
District Schools		4907 58	3037 09	8916 40		4028 27
Townships General		145 44	10 32	41		155 88
City of Eureka		200 95	295 74	209 18		197 51
State 1893 Bond		23 15	35 16	49 57		18 74
State Special Sinking		28 89	37 20	51 41		14 68
State Deficiency		8 74	19 75	18 35		10 13
Poor		432 35	48 72	295 29		185 78
Road Poll		794 83	579 65	488 20		886 28
Hillsview No. 1 sinking	12 05		4 85	18	7 88	
Hillsview School Bond		402 15	1 97	08		404 04
Willow Road Tax		62 70	9 41	38		71 73
Weber Fire Guard		68 07	1 95	2 08		67 94
Leola Fire Guard		117 86	13 75	10 06		121 55
Koto Fire Guard		30 62	39	02		30 99
Willow Fire Guard		14 09	5 12	21		19 00
Redemption		1908 86	2132 96	3327 67		714 15
Salary		1151 98	586 80	892 45		846 33
Sale and Lease of School Lands		105 10	99 40	178 60		25 90
State of South Dakota Permanent School Fund	165 00		4965 00	1717 75		3082 25
Springfield Normal		60 65		60 65		
University		24 20	40 05	64 25		
Normal School		7 50	44 45	40 00		11 95
Agricultural College		104 46	59 35	145 71		18 10
Deaf and Dumb			49 55	46 80		2 75
Public Buildings		15 10	43 85	27 05		31 90
School of Mines		12 30	22 56	34 80		
Reform School			60 30	60 30		
N. H. for Insane		7 50	35 20	41 90		80
Ed. and Clarity		8 30	2 75	11 05		
Aberdeen Normal		52 20	105 35	134 40		23 15
State School Bond and Interest		466 01	451 88	713 23		204 66
Eureka Road Tax		1 56	11 41	33		12 64
County School Library		254 90				254 90
TOTALS	177 05	26398 75	18701 34	24415 98	7 88	20514 94

Less Accounts Overdrawn	7 88
Total cash in hands of Treasurer	20507 06

FUNDS,—WHERE DEPOSITED,

The German Bank	12608 50	Currency and Coin	351 92
Bank of Leola	1993 84	Amount in Banks	19525 82
Bank of Eureka	3740 15	Checks and Drafts	629 32
Hosmer State Bank	1183 33	Total	20507 06

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON, }

J. J. Hepperle, treasurer, being duly sworn doth say that the above exhibit is a true and correct statement of the financial condition of McPherson county, as appears by his books.

J. J. HEPPERLE, Co. Treas., McPherson Co., S. D.

Subscribed and sworn to before me this 8th day of Oct., 1901.

[SEAL] ANDREW WILLIAMS, Notary Public, S. D.

AUDITOR'S EXHIBIT

Detailed List of Warrants Issued During Quarter

County Auditor and Clerks	344 80	Brought Forward	2205 55
County Treasurer	612 10	Physicians for Poor	150 00
Deputy Treasurer and Clerks	113 00	Poor Relief	189 34
Register of Deeds	200 35	Books and Stationery	324 74
County Judge	66 67	Printing and Advertising	572 95
Sheriff, Deputy and Bailiffs	82 20	Lights, Fuel & Repairs of Co. Bldgs	994 85
Superintendent of Schools	201 96	Building and Repairing Co. Bridges	529 21
Commissioners of Insanity	10 00	Gopher Bounty	14 85
County Commissioners, 1st District	26 20	Postage, Express and Freight	69 25
" " 2nd "	42 30	Wolf Bounty	190 00
" " 3rd "	37 00	Telephone Messages	8 00
" " 4th "	40 90	Sheep Inspector	9 75
" " 5th "	36 00	South Dakota Childrens Home	200 00
District Attorney	83 32	County Assessors	818 50
Clerk of Circuit and County Court	323 40	Miscellaneous	8 75
Stenographer	61 55		
Petit Jurors, Fees	38 30	Total	6285 74
Witness Fees, Circuit & County Court	83 00		
Justice of the Peace	2 50		
Carried Forward	2205 55		

Assets of County in Detail		Liabilities of County in Detail	
Total Amount of School Money Loaned, Secured by Mortgages	20690 00	Total Amount of School Money received to date	28205 00
Amount Secured by Bonds	4850 00	Warrants issued and in hands of Auditor	23 95
Total	25540 00	Total	28228 95

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON, }

Theo. J. P. Giedt, Auditor, being first duly sworn doth say that the treasurers' exhibit hereon is a true and correct statement of the financial condition of McPherson county as appears by his books, and that the auditor's exhibit is a true and correct statement of all warrants drawn on the treasury during the quarter and that the statement of assets and liabilities is true and correct.

THEO. J. P. GIEDT.

Subscribed and sworn to before me this 8th day of Oct., 1901.

SEAL] ANDREW WILLIAMS, Notary Public, S. D.

Leola, S. D. Nov. 9. 1901.

Special meeting of the board of county Commissioners of McPherson county, South Dakota called to order by the chairman, Jacob Gross James Hazel and Carl Schneckardt, county auditor Giedt,

allowed the following election expenses

board registration	2 00
member board of Registration	2 00
member board of registration	2 00
member board of registration	2 00
member board of registration	2 00
voting list	1 50
of house	2 00
ber board of registration	2 00
member board of registration	2 00
member board of registration	2 00
member board of registration	2 00
member board of registration	2 00
voting list	1 50
member board of registration	2 00
ber board of registration	2 00
member board of registration	2 00
member Board of Registration	2 00
member board of registration	2 00
use of house	2 00
member board of registration	2 00
voting list etc	2 00
member board of registration	2 00
member board of registration	2 00
member board of registration	2 00
Wilhelm Joachim member board of registration	2 00
Adam Merkel member board of registration	2 00
Karl Bloker member board of registration	2 00
Wilhelm Joachim Posting list	1 00

Andrew Zimmerman, use of house		2 00
C. F. Stargitt,	Posting Notice	1 50
C. F. Stargitt, member board of registration		2 00
John Habermann member board of registration		2 00
O. E. Sanderson member board of registration		2 00
Weber School Distr, use of school house		2 00
E. W. Craig member board of registration		2 00
Gottlieb Walth member board of registration		2 00
Jacob Steigel member board of registration		2 00
Gottlieb Bertsch member board of registration		2 00
Chas Foster member board of registration		2 00
R. F. Sutherland, member board of registration		2 00
S. Stuckman, member board of registration		2 00
Geo. Sparndli, member board of registration		2 00
Martin Gerke member board of registration		2 00
Chas. G. Goetting member board of registration		2 00
Geo. Sparndli Postage		04
John J. Starr, member board of registration		2 00
Jacob Stehlhaff member board of registration		2 00
Karl Kerner, member board of registration		2 00
Geo W. Norton member board of Registration		2 00
N. N. Pierce member board of registration		2 00
Geo W. Norton Posting notice		1 50
J. C. Bennett member board of registration		2 00
Geo Kirman member board of registration		2 00
John Kirman member board of registration		2 00
J Lebold member board of registration & posting Notice		2 00
Theo Abel member board of registration		2 00
Nelson Foster member board of registration		2 00
Nels Johnson member board of registration		2 00
Precinct No 1		
Frank Mitchell	Judge of Election	2 00
Geo L. Stickman	Judge of election	2 00
Geo Stickman	Judge of Election	2 00
Geo Stickman	Returning Ballott box &c	1 50
Precinct No 2.		
Chas. Foster	Judge of Election	2 00
R. F. Sutherland	Judge of Election	2 00
John Mack	Judge of Election	2 00
Ed Stickman	Clerk of Election	2 00

O.O. Schuchardt, Clerk of Election 2 00
Chas. Foster, returning Ballott Box & c 1 40

Precinct No 3.

N Johnson, Judge of Election 2 00
F.M. Tompson Judge of Election 2 00
R. Shubert, Judge of Election 2 00
Willow School Dist. use of school house 2 00
Thos Dell, clerk of election 2 00
J. Lebold, clerk of Election 2 00
R. Schubert, returning Ballott Box & c 90

Precinct. No. 4.

J.O. & Bennett. Judge of election 2 00
Peter Lafountain, Judge of election 2 00
Whitman Stone, Judge of election 2 00
John Kirnan, Clerk of election 2 00
John J. Kirnan, Clerk of election 2 00
See Page 55 for additional Commss. Accts
C Saberman, hauling coal for court house 12 68
Andrew Gepre, hauling coal for court house 9 72
News Printing Co. balance on Claims bill $16.25 allowed at 3 75
Jacob Huckbein, postage 3 75
H. Krause, postage 7 93
Henry Young, delivering Ballott Boxes 11 90
Henry Young postage 4 60
Thos. J. O. Gieddt. postage freight and express 8 70
Leola Mercantile Co., window lights 6 50
Moved and seconded that one months additional clerk hire at $40.00 be allowed the county auditor. motion carried.
On motion bills were allowed as follows.
News printing Co. Office supplys 8 40
Geo. D. Barnard Co., Office supplys. bill $52.40 allowed at 41 60
Geo. D. Barnard Co. blank books 41 25
Anna Nefferle acknowledging 793 Tax sale certificate 99 12
J. S. Hart Lumber Co. lumber for bridges 6 75
Eureka Drug Co., supplies for county superintendent 4 95
News Printing Co. blanks and books allowed at 19 53
Fred Arndt, supplies for Joe Raff 11 07
Fred Arndt, supplies for court house 4 78
C. B. Foucannon postage and telephone messages 11 15
St Croix Lbr Co., lumber 6 75
Perkins Mfg Co, supplies 27 31

Thos. Schumack, court certificate; Witness fees 4 00
P. N. George, road supervisor Distr No 1. 7 50
On motion the Board adjourned to meet at 7 o'clock P.M.

7. o'clock P. M.

Board met according to previous adjournment. All members present. Mr. Ludwig Schauffele tenders the sum of $42.17 which amount was advanced to the Asbury Meth. Hospital for treating Mrs Schauffele and the money is accepted and turned over to the County treasurer.

On motion the following bills were allowed

Wm H. Koch, for smoke Stack	3 98
A. W. Hunt, Insurance premiums	16 17
Maple River Lumber Co. Lumber for Bridges	4 75
Land Lumber Co. Lumber for Bridges	9 35
Samuel Krause, services as road supervisor hauling lumber and building railing	18 50
State Publishing Co., election supplies etc bill $5.50 allowed	63 50
Educator School Supply Co. supplies for Co. Supt	29 50
St. Croix Lumber Co. lumber for Bridges	8 35
H. Rens, Making Deliquent Tax list etc balance due	55 60
American Book Co., School Books	19 68
Wm. John Guthmueller, one wolf scalp	2 00
G. G. Were one wolf scalp	2 00

Report of Frank Junge Sheep Inspector, presented and read. on motion said report is approved and $7.50 is allowed for his services.

On motion the County Treasurer is instructed to cancel the tax sale certificate against the W½ N.W.¼ Sec. 18. Twp. 128 R 69 for the Year 1892 for the reason that said land was assessed twice that year and taxes have been paid once.

The following resolution was offered and on motion adopted.

Whereas. It appears that the taxes on land covered by Mortgages securing School funds, and the interest on several loans have not been paid as required by law and the provisions of the mortgages, therefore be it resolved, that the County Treasurer be and he is hereby instructed to proceed in the premises.

according to Law, and to notify the States Attorney to institute foreclosure proceedings in cases where such action is deemed advisable.

On motion the following Official printing bills were allowed as corrected:

Eureka Post.	171 05
W.c Pherson Co. Herald	71 72
North West Blade	104 80

Report of Jacob Stoff Jr. road supervisor of Distr No. 25 is presented and examined. and on motion the same is accepted and warrants ordered issued to the following persons for work preformed, viz.

Henry Kurle	2 50
John Pfeifer	2 50
John Goehring.	3 50
Christian Stein	1 00
A. Kallenberger	2 50
John Kallenberger	2 50
Dyrid Kurle,	1 50
John Annan	1 00
Jacob Noff Jr., road supervisor	9 00

On motion bills were allowed as follows.

James Clayton, Commissioners fees and mileage	10 00
Philip Weibel Commissioners fees and mileage	10 30
Jacob Gross, Commissioners fees and mileage	8 50
Carl Schuckardt Commissioners fees and mileage	7 10
Wm Lebold, Commissioners fees and mileage	7 10
Wm Lebold receiving Ballott Boxes	3 00

Moved and seconded to adjurn until the next regular meeting.

Wm Lebold
Chairman

Attest Thos J Gidd
Auditor

Leola. S. D. Nov. 9, 1901.

Meeting of the canvassing board of W.c Pherson Co. South Dakota called to order by the county Auditor who then calls to his assistance to canvass the returns of the Judicial Election held in this county

Nov. 5, 1901. the following county commissioners: Jacob Gross, Wm Lebold, James Clayton, Philipp Weikel and Carl Schuchardt.

On motion Jacob Gross was elected chairman of the canvassing board.

The board now proceeds to open and canvass the election returns as follows.

L E Goffy.

Number and Name Precinct.	No. of Votes.
1 Weber & Wachter	7
2 Soto & Carl	11
3 Willow	8
4 Lincoln	6
5 Washington & Howard	5
6 Leola & Spring	30
7 Hoyt	19
8 Anna	7
9 Setterling	9
10 Stillwell	18
11 Mehlhaff	13
12 Lake	13
13 Gobel	18
14 Off	23
15 Long Lake No Election Held	00
16 1st Ward Eureka	18
17 2nd Ward Eureka	26
18 3rd Ward Eureka	29
19 Weisser	11
20 Annan	10
21 Hoffman	10
Total No. Votes.	286

The members sign the required certificate as to the election returns, and on motion the Board adjourns to meet as a board of County commissioners.

Attest

Thos J Gross
Clerk

Jacob Gross
Chairman.

Commissioner's Proceedings Continued from Page 57.

Peter La Fountain, returning ballott box	1 40
Lincoln School Distr, use of School House	2 00
Precinct No 5.	
Geo. W. Norton, Judge of election	2 00
Fred Nelson, Judge of election	2 00
Fred Gohl, Judge of election	2 00
E. Laberman Clerk of Election	2 00
Geo. W. Norton, returning Ballot Box	75
Precinct No 6.	
Andrew Gauley, Judge of election	2 00
G. B. Lindley, Judge of election	2 00
C. H. Allmer. Judge of election	2 00
N. N Yost, clerk of election	2 00
C. W. Staves, clerk of election	2 00
Precinct No 7.	
Karl Wacker, Judge of election	2 00
David Rath Judge of election	2 00
Ludwig Arthuren Judge of election	2 00
Gottfried Wallh, clerk of election	2 00
Karl Wacker Returning ballot box etc	2 10
Precinct No. 8.	
Jacob Jungs, Judge of election	2 00
Nick Lechner, Judge of election	2 00
Adam Struck, Judge of election	2 00
John Lechner clerk of election	2 00
Fred Rub, Clerk of election	2 00
Jacob Jungs, returning ballot box etc	1 35
Precinct No. 9.	
Joseph Slabler, Judge of election	2 00
Carl Martel, Judge of election	2 00
John Kranzler, Judge of election	2 00
John M Schaffer use of House	2 00
Geo Neuf.d, Clerk of election	2 00
Aug. Schaffer clerk of election	2 00
Jos. Slabler, returning ballot box	2 20
Precinct No. 10.	
H. J. P. Gredt, Judge of election	2 00
Chas. G. Goetting Judge of election	2 00
Fred Schneider, Judge of election	2 00
Ben Williams, clerk of election	2 00

	B
Frank Gerke clerk of election	200
W. J. P. Gieedt, returning ballot box etc	400
Precinct No. 11.	
John J. Starr, Judge of election	200
Micheal Stoff, Judge of election	200
Christoph Mehlhaff Judge of election	200
Karl Koerner, clerk of election	200
Christoph Mehlhaff use of house	200
Precinct. No. 12.	
John Ritter Judge of election	200
Gottlieb Scheibenski, Judge of election	200
Jacob Stein Judge of election	200
Fred Schott, clerk of election	200
Philipp Schaffer use of house	200
John Ritter, returning ballot box	450
Precinct. No. 13.	
Gottlieb Joachim, Judge of election	200
John Staudt, Judge of election	200
Nick. Kusler, Judge of election	200
Aug. Zimmerman, use of house	200
Fred Hilgeman clerk of election	200
Wilhelm Mauch, clerk of election	200
Gottlieb Joachim returning ballot box etc	450
Precinct. No. 14.	
Rudolf Doerr. Judge of election	200
F. F. Stoff. Judge of election	200
Andreas Bertsch, Judge of election	200
Daniel D. Off. clerk of election.	200
Geo. Roesler, clerk of election	200
Rudolf Doerr returning ballot Box etc	300
Precinct No 16.	
M. N. Richards, Judge of election	200
Fred Metzger, Judge of election	200
Daniel Nuckisch Judge election	200
Chris Mentz clerk of election	200
Henry Mentz clerk of election	200
Precinct No. 17.	
David Frank, Judge of election	200
Micheal Serr Judge of election	200
Samuel Grantz Judge of election	200

Fred Were, clerk of election	2 00
C. H. Ahlborn, clerk of election	2 00
Precinct No. 18.	
Frank Bleasner, Judge of election	2 00
Fred G Mehlhoff. Judge of election	2 00
John Kliffel Judge of election	2 00
Land Lumber Co, use of Office	2 00
Fred mehlhoff, clerk of election	2 00
Joseph Schaltz clerk of election	2 00
Precinct. No. 19.	
C. Mruck, Judge of election	2 00
J. Frey Judge of election	2 00
Fred Kilhauer Judge of election	2 00
Jacob Gross, clerk of election	2 00
G. Schmidt clerk of election	2 00
G. Schmidt use of house	2 00
C. Mruck, returning ballot box etc	2 80
Precinct. No. 20.	
A Kallenberger, Judge of election	2 00
Christ H Fischer, Judge of election	2 00
Andrew Offerley Judge of election	2 00
N. Aman Jr. use of house	1 00
Chris H. Fischer, returning ballot Box	2 00
Precinct No 21	
Carl Hoffman Judge of election	2 00
Carl Zenker, Judge of election	2 00
John Geschel Judge of election	2 00
John Jesser use of house	2 00
John Jesser clerk of election	2 00
Christ Hoffman clerk of election	2 00
Carl Hoffman returing ballot box	1 40
W. H. Richards returing ballot boxes of precincts	
No. 11.-16-17-18	10 00
Wm Zigler. use of house	2 00
on motion the following bills were allowed.	
C. W. Staves telephone messages	1 75
Peter Gepe hauling coal	9 45
continued Fred Gohs. road supervisor of Dist No. 11	6 75
on page. T. H. Short coal for court house	50 70
51. J Muehlheier. delivering ballot boxes	21 45
W. Runge, coal for court house	42 47

County Commissioner's Proceedings.

Leola, S. D. January 7. 1902.

9 Oclock a. M.

Board of County Commissioners of McPherson county, South Dakota, met in regular session at the Office of the county Auditor.

Present Wm Lebold, chairman Jas. Clayton, Jacob Gross Philipp Weixel and Carl Schuckardt, county Commissioners and Auditor Giedt.

Minutes of last meeting read and on motion same are approved.

Wm Lebold is unanimously selected as Chairman of county board for the ensuring year

The following applications for loans of permanent School fund are on motion allowed.

Friedrich Maier.	$200.00
Adam Haag.	150.00
Christina Klein.	200.00
Christian G. Fischer.	150.00
Jakob Giesle.	200.00
Stephan D. Ellis	200.00
Leo E. Hall.	250.00
J.R. Clark	200.00
Fred Aman	325.00
Ferdinand Potratz	600.00
Karl Ritter	200.00
John Klundt	175.00
Ernest Schuckardt	225.00
David Rath	235.00
Christian Spitzer	200.00
Jakob Ketterling	100.00

On motion a Deputy for twelve months at $40.00 per month is allowed the county treasurer and a deputy for eight months is allowed the county Auditor at $40.00 per month

On motion the board adjourned to meet at one oclock P.M.

One oclock P. M. Board reassembled. all members present.

The following court certificates are on motion allowed

O.J Roe, deputy clerk of courts	15.00
Chas. E. Lebold petit Juror	1.50
W. L. Pettit Stenographer	7.00

John Liedle	deputy Sheriff.	16 00
Xaver Junge,	Petit Juror.	16 80
Geo. Gibson	petit Juror.	17 00
C. A. Tripp	Petit Juror.	15 10
Chas Mix	Petit Juror.	6 10
John Pfeufle	Petit Juror.	15 20
David Park-	Petit Juror.	7 00
Henry Young	Deputy Sheriff.	22 00
Henry Young	Petit Juror.	18 40
John Mohr	Petit Juror.	15 90
G. J. Meere	Petit Juror.	2 10
John Bartell	Interpreter	7 50
Jake Aldinger	Petit Juror.	6 10
Christ Doering	Petit Juror.	6 10
Christ Wentz	Petit Juror.	2 00
Geo. Barnes	Petit Juror.	18 40
John Asler	Petit Juror.	4 60
Amasa Hoffman	Petit Juror.	19 05
Jake Muhlbeier.	Sheriff.	40 00
Otto Stauffe	Petit Juror. cert for $21.40 allowed at	18 40
Wm J. Pleidt.	Petit Juror cert for $15.80 allowed at	14 80
Geo Rosie	Witness fees	4 50
Katharina Rosie	Witness fees	4 50
Christina Rosie	Witness fees	4 50
Elizabeth Bertsch	Witness fees	2 50
Katharina Bertsch	Witness fee	2 50
The following bills were on motion allowed.		
T. Franklin	assistant to deputy sheriff in caring for Sol. Ellis	10 50
Jacob Muhlbeier.	Sheriff fees	39 55
Sam Hickman.	Posting registration lists	1 50
Louis Lager,	Wood.	6 40
T. Franklin	taking naturalization records to Eureka bill for $10.00 not allowed.	
Robert Marlatt	hauling Wood	6 00
W. N. Raff.	work etc on bridges	3 25
State Pub. Co.	blanks, books and supplies bill $1,81.14 allowed at	1 59 00
Dr. N. S. Lloyd,	attending small pox patients as audited by board of Health.	30 05
A. O. Allen.	one year subscription to the official estray paper	1 50
Theo J. Pleidt	postage and express.	8 70
Dr. O. N. Gerdes,	examining insane patient	5 00

C. B. Foucannon, mileage attending Co. Supt. Meeting, Postage ect	28 15
A. Rene. Clerk of courts fees	84 90
Wm Ziegler use of house for election	2 00
John Odenbach hauling records to and from Eureka	30 00
J.T. Kelley & Co, Blank books and supplies	32 53
Hammond Bros & Stephan Blanks for county Supt	6 75
American Book Co. School Books	88 50
C. W. Runge Coal for Court House	10 83
C. W. Runge Lumber for Bridge	5 52
Eureka Bazar, Blankets for Jail	4 00
Educator School Supply Co. Blanks for County Superintendent	34 10
C. W. Staves road supervisor, repairing bridges railing ect	12 25
Leola Mercantile Co. Freight	50
Adolf Hauck hauling coal	2 60
Leobold & Roe Work on court house	21 31
W. P. Heninger Lumber for storm house for court house	15 99
Carl Schuckardt hauling lumber and furnishing office for Bridg	3 00
Carl Schuckardt investigating property	3 00
Henry Young summoning Jurors	1 70
Theo J. Gliedt drawing Juror	2 00
W. Krause postage and express	1 39
Fred Gohl Work in court house	4 40
Gukim Fuel Co. Coal for poor ~~ct~~ bill $29.85. allowed at	23 40
Adam Merkel Work on road.	6 00
Jacob Pernau Work on road.	2 00
Johan Schopp Work on road.	3 00
Wilhelm Mauch Work on road	3 00
John Odenbach Petit Juror.	2 00
Report of C. W. Staves, manager of the county scales presented and read, and on motion a Warrant for $6.70 is ordered drawn in his favor or as his pay. on motion the following bills were allowed.	
C. W. Staves. Telephone messages	4 10
Matthias Hofer one Wolf scalp	2 00
John J. Kirian one wolf scalp	2 00
Fred F. Hoff one wolf scalp	2 00
Eureka Post Official printing	88 25
North West Black Official Printing	42 00
Turner and Looney Official Printing	39 15
City of Eureka Office rent to Jan 1. 1902	123 00

Clerk of Courts annual report of fees received during the year ending Dec. 31, 1901 amounting to $666.53 presented and examined and on motion same is approved.
Report of D. B. Sloait, police justice presented and examiind and same is on motion approved.
Application of Henry Reuchlin for a loan of $250.00 is on motion allowed.
Quarterly report of J. W. Gerkin justice of the peace, presented and approved and the auditor is instructed and to issue warrants to the persons named therein as follows.

J. W. Gerkin Justice fees	3.50
Jacob Huckleberry sheriffs fees	10.25
Jacob Walth Witness fees	3.60
Konrad Wruck Witness fees	3.60
Edith J. Stowe Witness fees	3.60
Chas. Mitchrick interpiter	1.10

On motion the board adjourned to meet at seven o'clock P.M.

7. o'clock P. M.

Board reassembled, all members present
The board now proceeds to check up the cash receipts and disbursements in the county treasurers office.
At eleven o'clock P. M. the board adjourns to meet at nine o'clock a. m.

9. o'clock. a. m.

Board reassembled, all members present. The board continues with the checking up of the treasurer's office and finds all correct.
Application of Barbara Maidinger for a loan of $250 is approved. Quarterly report of register of deeds for the quarter ending Dec 31-1901 examined and approved
On motion the board adjourned to meet at one o'clock P.M.
One o'clock P. M.
Board reassembled, all members present. Petition of Fredericka Frauenhauser for a refund order for money paid by her for licence to sell liquors at retail is read, after due consideration the board does not think it advisable to grant the petitioners prayer and the same is laid on the table
On motion the following bills were allowed

Jacob N. Stoff use of house for election
Fred Arndt Sundries for court house
Peter Traup Petit Juror
Leola Exchange Sundries for Court house
N. N. Gast Work in Court house
J. B. Lebold hauling lumber
Wm Lebold Signing Warrants and mileage
J. J Hefferle postage and exchange
Report of Jacob M. Stoff road supervisor of district No 26 presented
On motion the same is approved and warrants ordered
issued to the following persons for work done viz.
Jacob M. Stoff Road supervisor
Henry Schuenke
Martin Schuenke.
Michael Stoff.
Fred Stein
E. Brodahl
Report of John Kirman road supervisor of district No 3
is approved and $9.00 allowed him for his services
Bill of C. W. Hawes for $36.90 services rendered in caring
for L. D. Ellis, is on motion allowed at $16.40
Petition of A. A. Wolf for a refund order of $3.25 for personal
property tax for 1899 erroneously assessed to and paid
by him, is read and the same is granted.
Quarterly report of N. N. Gast, justice of the peace, read
and approved.
On motion E. M. Van Meter of aberdeen S. D. was appointed
county Surveyor for the ensuing year.
On motion the county treasurer is instructed to cancel the tax
sale certificate for the 1893 taxes against the W½ N. W¼ sec 15
W½ S. W¼ sec 10 township 125 range 73 for the reason that said
land was assessed twice for that year and taxes have already been
paid once.
It appearing that the N. E¼ sec 30 twp 127 range 67 has been errone-
ously assessed for the year 1900 and taxes sold to Chas Turner
who now asks that a refund order be issued to him for the
amount paid for the said certificate the auditor is hereby
instructed to issue an order for $9.96 to said Chas Turner
upon his surrendering the certificate.

The following road supervisors were on motion appointed for the ensuing year.

District No 1. O. E Sanderson.
" " 2. Wads Skov.
" " 3. Whitman Stone.
" " 4. A. W. Chute.
" " 5 N. N. Yost.
" " 6 John Mack.
" " 7 M. A. Mulligan.
" " 8 Jakob G. Gohl.
" " 9 Philipp Zenker
" " 10 Fred Glassman.
" " 11 Geo Kaisler.
" " 12 No Appointment
" " 13 Jacob Junge
" " 14 Geo Schott.
" " 15 Ludwig Orthwein
" " 16 Johann Schmitt.
" " 17 Fred Schumacher.
" " 18 Geo Rosin.
" " 19 Fred Bauer.
" " 20 Frederick Hlatka.
" " 21 Carl Grozie.
" " 22 Andreas Koerner.
" " 23 J.F. Woff.
" " 24 Adam Obermeier.
" " 25 Andreas Pfeifle Jr.
" " 26 Franz Hannan.
" " 27 John Huber.
" " 28 Fred Reiner
" " 29 Johann Klundt.
" " 30 John Ritter
" " 31 Adam Merkel.

On motion the Bond of John Odenbach to sell liquor at retail at Leola, S.D. is approved.

moved and seconded that the county rent the lease of an office for the School Superintendent and Sheriff in the City Hall at Eureka at a rental of $6.00, per month the lease to terminate Jan. 1. 1903; Providing the said county Officers agree to furnish light and fuel at

their own expense, motion carried.
The following county papers are appointed Official News-Papers for the ensuing year.
The W.C. Pherson Co Herald, the Eureka Post and North West Blade.
The members of the Board look over the Books in Register & Deeds Office and find same correct.
On motion board adjourned to meet at 7 o'clock P. M.

7. O'clock P. M.

Board re-assembled, all members present.
The board now proceeds to apportion to the county at large, the city of Eureka and Willow civil township their proportion of the sixty-three names necessary to fill the jury lists as required by the clerk of the circuit court.
On motion the following apportionment is made; County at large 54 names, City of Eureka 8 Names Willow township one Name. The following names are selected from the residents of the county viz:

Jakob Adler.
Frank Briedenbach.
Fred Binder.
John B. Chute.
Karl Dohm,
John C. Dexter.
William Funk.
Chas. Foster.
John Goeckel.
John Gaab.
William Gradt.
Johannes Goltz.
Christ Gugel. Jr.
W. D. Craig.
Emory Hubbard.
Ludwig Hoff Jr.
Jakob Neufeld
Ed. Hickman.
Jakob Isaak.
Gottlieb Joachim.
Frank C. Junge
Philip J Jung.

John Tiffert.
Martin Muller Jr.
Chas Mix.
William N. Malstadt
Fred Nelson.
Daniel F. Off. Jr.
Daniel D. Off.
Col. J. Pierce.
Frank Riesdorph.
Peter J Seefeld.
John J Schatz
John Stock Jr.
Martin Stickel.
Mads Skov.
Jos. Stephan.
Ernest Towne.
John Teske
Emil Von Eschen.
Conrad Wruck.
Andrew A Wolf.
Ernest Witthoeft
Christian Walcker.

Joseph Jadin.
Jakob Kirschman.
John S. Kusler.
John Klundt.
Chas. Kruger.

A. J. Layton.
Joseph Weber.
Karl Koerner.
Bernard Kuen.
William Konard.

On motion the following bills were allowed.

Jacob Gross Commissioners fee and mileage	$14.50
Jas Clayton Commissioners fee and mileage	16.00
Philipp Weigel Commissioners fee and mileage	16.30
Wm Lebold Commissioners fee and mileage	13.10
Bart Schuchardt Commissioners fee and mileage	13.10
J. J. Nepperle, court interpreter	2.00
S. N. Craig, work on court house	2.00

On motion the treasurer is instructed to cancel the tax sale certificate against the N.½ N.W.¼ section 29 town. 125 R. 71 for the years 1896-1897-1898. for the reason that said land was government land and not subject to taxation.

On motion the county Auditor is instructed to strike off the tax lists any and all poll tax that may have been assessed against John Wachs-Jr as he was not liable for such tax in this county.

On motion the board adjourned.

Attest:
Leo. J. Gies
County Auditor

Wm Lebold
Chairman.

Auditor's & Treasurer's Detailed Exhibit

Of Receipts and Disbursements in the County of McPherson for Quarter Ending December 31, 1901, Showing Amount of Funds in the Treasury and Where Deposited.

TREASURER'S EXHIBIT

	Dr. Balance (account overdrawn previous quarter)	Cr. Balance (Previous Quarter)	Cash receipts this quarter	Disbursements this quarter	Total Dr. balance. (Am't overdrawn at end of Qur.	Total Cr. balance, Cash on hand
State Consolidated Tax 1901			222 27	8 89		213 38
State Tax		283 09	822 79	1076 58		29 30
State Bonds		36 71	108 08	136 53		8 24
Insane		1241 37	23 83	100 42		1164 68
County		3891 29	2791 39	9238 16		3424 57
County School		1445 84	242 56	845 47		842 93
County Bridge&road		2065 94	482 27	172 12		2376 09
County Sinking		87 82	7 14	29		94 67
County Institute		26 41		4 09		22 41
District Schools		4028 27	3542 01	4237 62		3332 66
Townships General		155 35	28 96	20 55		163 76
City of Eureka		197 51	104 52	201 69		100 34
State 1895 Bond		13 74	39 41	52 18		97
State Special Sinking		14 68	41 22	54 51		1 39
State Deficiency		10 13	25 09	29 31		5 91
Poor		185 78	100 48	213 21		73 05
Road Poll		886 28	188 15	189 03		885 38
Hillsview School Bond		404 04	66	03		404 67
Willow Road Tax		71 73	49 21	73 69		47 25
Hillsview No. 1 sinking	7 88				7 88	
Weber Fire Guard		67 94		60 00		7 94
Leola Fire Guard		121 55	21 69	42 87		100 37
Koto Fire Guard		30 99	52	20 02		1 49
Willow Fire Guard		19 00	12 36	19 50		11 86
Redemption		714 15	3553 73	3348 41		919 47
Salary		846 33	753 76	543 60		1056 49
Sale of School Lands			50 00			50 00
State of South Dakota Permanent School Fund		3082 25	2006 00	4783 25		299 00
County School Library		254 90		254 00		90
University			53 60			53 60
Normal School		11 95	7 60	11 95		7 60
Agricultural College		18 10	304 26	18 10		304 26
Deaf and Dumb		2 75	28 45	2 75		28 45
Public Buildings		31 90	40 00	31 90		40 00
N. H. for Insane		80	14 40	80		14 40
Ed. and Charity			2 40			2 40
Aberdeen Normal		23 15	271 20	23 15		271 20
Common Schools		25 90	551 45	25 90		551 45
Eureka Road Tax		12 64	3 68	12 78		3 54
Stock Indemnity			10	10		
State School Bond and Interest		204 66	436 20	17 44		623 42
Sheep Inspection			06			06
TOTALS	7 88	20514 94	16924 95	19900 70	7 88	17539 19
				Less Accounts Overdrawn		7 88
				Total cash in hands of Treasurer		17531 31

FUNDS—WHERE DEPOSITED

The German Bank	9181 72	Currency and Coin	496 01
Bank of Leola	2508 94	Amount in Banks	15592 35
Bank of Eureka	2606 43	Checks and Drafts	1442 95
Hosmer State Bank	1295 26		
		Total	17531 31

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON, }

J. J. Hopperle, treasurer, being duly sworn doth say that the above exhibit is a true and correct statement of the financial condition of McPherson county, as appears by his books.

J. J. HEPPERLE, Co. Treas., McPherson Co., S. D.

Subscribed and sworn to before me this 15th day of January, 1902.

[SEAL] ANDREW WILLIAMS, Notary Public, S. D.

AUDITOR'S EXHIBIT

Detailed List of Warrants Issued During Quarter

County Auditor and Clerks	327 95	Brought Forward	1785 85
County Treasurer		Physicians for Poor	200 00
Deputy Treasurer	160 00	Poor Relief	60 00
Register of Deeds	465 15	Books and Stationery	483 50
County Judge	166 63	Printing and Advertising	446 00
Sheriff, Deputy and Bailiffs	27 45	Elections	391 80
Superintendent of Schools	269 29	Lights, Fuel & Repairs of Co. Bldgs	395 55
Commissioners of Insanity		Building and Repairing Co. Bridges	130 00
County Commissioners, 1st District	14 20	Postage, and Express	61 10
" " 2nd "	17 20	Wolf Bounty	4 00
" " 3rd "	17 00	Acknowledging Tax Sale Certificates	59 20
" " 4th "	20 60	Premium on Insurance Policy	16 00
" " 5th "	20 00	Sheep Inspector	7 00
District Attorney	208 38	Telephone Messages	3 80
Clerk of Circuit and County Court	55 60	School Books	19 00
Stenographer		Total	4103 37
Constable	6 40		
Petit Jurors, Fees			
Witness Fees, Circuit & County Court	4 00		
Justice of the Peace	6 00		
Carried Forward	1785 85		

ASSETS OF COUNTY IN DETAIL

Total Amount of School Money Loaned, Secured by Mortgages	24459 00
Amount Secured by School Bonds	4650 00
Unpaid Tax, 1887	71 90
" " 1888	94 75
" " 1889	364 06
" " 1890	285 39
" " 1891	261 89
" " 1892	215 52
" " 1893	349 90
" " 1894	354 63
" " 1895	364 09
" " 1896	147 00
" " 1897	202 47
" " 1898	125 09
" " 1899	328 67
" " 1900	193 98
" " 1901	5878 06
Court house and fixtures	4000 00
Jail Fixtures	200 00
School Text Books	384 17
Bill Receivable	200 00
Total	43121 57

LIABILITIES OF COUNTY IN DETAIL

Total Amount of School Money received to date	29405 00
Warrants issued and in hands of Auditor	40 29
Total	29445 29

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON, }

Theo. J. P. Giedt, Auditor, being first duly sworn doth say that the treasurer's exhibit hereon is a true and correct statement of the financial condition of McPherson county as appears by his books, and that the auditor's exhibit is a true and correct statement of all warrants drawn on the treasury during the quarter and that the statement of assets and liabilities is true and correct.

THEO. J. P. GIEDT.

Subscribed and sworn to before me this 15th day of January, 1902.

SEAL] ANDREW WILLIAMS, Notary Public, S. D.

A. J. Layton.
Joseph Weber.
Karl Koerner.
Bernard Kuen.
William Konard.

llowing bills were allowed.

missioners fee and mileage	$ 14 50
issioners fee and mileage	16 00
issioners fee and mileage	16 30
missioners fee and mileage	13 10
mileage	13 10
interpreter	2 00
e court house	2 00

easurer is instructed to cancel
s against the N½ N.W. ¼ section
the years 1896-1897-1898. for the
es government land and not

uty Auditor is instructed to
any and all poll tax that
eased against John Wachs-Jr
k for such tax in this county.
ed adjourned.

Wm Yeboy
Chairman.

Giedt
Auditor

Leola, S. D. April 1st, 1902.

Regular meeting of the Board of County Commissioners of McPherson County, South Dakota called to order at the County Auditors Office at Leola, April 1st, 1902 at 9 oclock A.M.
Present: William Lebold, Chairman, Jacob Gross, Philipp Weixel, Carl Schuckardt and James Clayton commissioners and Auditor Seidt.
The minutes of the previous meeting read and on motion same were approved.
As provided by law the members of the board, the county Auditor, the assessor of the City of Eureka and the assessor of the township of Willow Lake convene for conference with reference to the performance of the assessors duties in the coming assessment.
At 12 oclock the meeting adjourned to meet at 1 oclock P.M.

One Oclock P.M.

Board met as per adjournment. Present: Wm Lebold Chairman, Jas. Clayton, Jacob Gross, Philipp Weixel and Carl Schuckardt, Commissioners, Auditor Seidt, Assessors Bauer, Pein and Nelson Johnson
The consideration of matters pertaining to the coming assessment is continued.
On motion the following valuations were placed upon the different classes of property, viz.

Horses, Class A.	$10 to $20
Horses, Class B.	$15 to $35
Cattle, Class A.	$5 to $15
Cattle, Class B.	$14 to $18
Cattle, Class C.	$15 to $20
Mules and Asses	$20 to $25
Sheep	$2
Hogs.	$3 Per cwt.

Lands are to be assessed from $250. to $700. per quarter Section.
The Board now proceeds to transact other Business
Moved and seconded that the sum of $250. be appropriated towards raising the necessary funds for a plait-exhibit at the St. Louis exposition in 1903 motion carried.
On Motion the Auditor is instructed to extend a mortgage given by Franz Grossman and wife for $2.50 to Oct 1, 1905.
The Heirs of Fred Ohlhauser of $4.02 in full payment

of this 1888 personal Tax is on motion accepted.
Files, records and returns of a school election held in township 128, range 68 for the purpose of dividing said school township into two seperate school districts having been filed with the county auditor, and it appearing that all acts and proceedings in said matter having been done in accordance with the law, the Board hereby confirms said election and said school township is divided into two school districts as follows: District No 1 to be comprised of the east One Half of said township and District No 2 is to be comprised of the west one Half of said township.
Petition of John Pahl Jr. asking for a refund order of $2.25 being taxes erroneously charged against him for the year 1901 on buildings is on motion granted and the auditor instructed to issue such refund order.
Petition of Christian Brodel asking for a refund order of $16.53 being the amount of tax erroneously levied against the N½ NW¼ and N½ NE¼ Sec 3. T. 126, R. 72 for the year 1892 and by him paid in order to clear his title to the land, is read and on motion the same is granted.
The auditor is instructed to cancel all taxes levied on the N½ NE¼ and N½ NW¼ Sec 3. T. 126, R. 72, Prior to 1896.
On motion, the Auditor is instructed to issue refund orders to the German Bank of Eureka for the 1895-1896-1897-1898 and 1899 taxes erroneously levied upon the NE¼ Sec 24 T. 127, R. 66. and which taxes have been sold from year to year to the County and later assigned to the German Bank which corporation has since taken tax deed on tax sale certificate for the year 1895. said orders to be delivered to said bank when it gives a quit-claim deed to the present owner of the said land, and upon surrendering the tax sale certificates above mentioned.
Petition of A. L Lloyd for a refund order of $2.20 for dog Tax and other taxes erroneously assessed to him for the year 1901 read and on motion same is granted.
Petition of Jacob Ehlsman asking that the sum of $1.00 be refunded to him for dog Tax erroneously assessed against him for the year 1901 is read and granted.
Petition of John Leitzer for a refund order of $1.00 for dog tax erroneously assessed against him for the year 1901 was read and granted.

on motion, the Auditor is instructed to issue refund orders to F.G. Wilmore for the 1898, 1899 and 1900 Taxes, amounting to $16.17 erroneously assessed against the S1/4 NE.1/4 Sec 23, T.126 R. 73.

Moved and seconded that refunding orders be issued to D.B. Strait for Tax sale certificate Nos. 1569, 1427, 1429-1440-1466-1475-1477-1479-1514-1349-1359-1417-1424 and 1441, sale of 1901 the total amount to be so refunded to be $111.26. Motion carried.

Report of the collection of taxes by the sheriff and his deputy is read and on motion approved, and the auditor instructed to issue Warrants as follows:

Henry Young, Collecting taxes	$ 9.10
Jacob Muhlbeier collecting taxes	$ 14.65

Petition of Fred Klooz asking that certain taxes wich he alleges to have erroneously paid on lot 26 block 101 Brauncie's addition to Eureka for the year 1898, is read and on motion laid on the table.

On motion the following Wolf bounties are allowed

F G Stoff, one Wolf.	$ 2.00
Johan Stein, one Wolf	$ 2.00
Fred Stein, two Wolfs.	$ 4.00
Val. Weisenburger, one Wolf	$ 2.00
Wm Farris, one wolf	$ 2.00
Valintin Bender, one Wolf	$ 2.00
Geo. Habermann, two Wolfs	$ 4.00

Treasurer's report for the quarter ending March 31, st 1902, is read and on motion same is approved.

On motion bills were allowed as follows.

C. B. Foncannon, postage, express, supplys and for conductors Teachers examinations	$ 57.65
Gottfred Mohr, Posting Registration lists	1.50
Jacob M. Stoff. Work on road and Nails	14.60
Fred Arndt Supplies for Court House	66
A. C. Witte. repairs for stove	80
Fred Gohl Standing bond	5.05
State Pub. Co., Blanks and supplies	22.14
Fred. Ch. Maier, use of house for Election purposes.	2.00
Gottlieb Fiock judge of Election	2.00
Michael Nemm judge of Election	2.00
A. J Layton judge of Election	2.00

Bishof & Thurw, book case for sheriff, bill referred to commissioner Clayton.
Earnest Schuchardt, transporting Hon. C M. Christianson to and from attending court, not allowed.

John Bauer, county assessor, attending Board meeting.	$ 9.00
August Reis, city assessor, attending Board meeting	9.00
Nels Johnson, Willow ~~Lake~~ Civil twp assessor attending Board meeting	4.00
Willow River Mercantile Co. Supplies for Poor	5.20
Lamb Lumber Co., coal for Poor.	4.80
Andrew Gefre, hauling coal	10.16
American Book Co. text Books	6.48

on motion board adjourned to meet at seven o'clock P. M.
Seven o'clock P. M.
Board met as per adjournment. All members present.
The following bills were allowed.

Ulrich Renz, Clerk of court fees.	$ 4.00
J. J. Nefferle drawing jurors	2.00
J. J. Nefferle Postage and exchange	40.27

Application of Elizabeth ~~Smith~~ Zaruk for a loan of $200. is on motion rejected.
Application for a loan of Andrias Kranlick is on motion allowed at $150.
Application of John J Starr for a loan of $450. is allowed.
Report of F. B. Junger, ~~chief~~ inspector, read and on motion same is approved and $9.00 is allowed for his services.
Report of M. A. Mulligan, road supervisor of District No. 7. presented and read. on motion the same is approved and $12. allowed for work and services as road supervisor.
Bill of D. D. Off for attending at board meeting as deputy assessor is on motion not allowed.
The following bills are on motion allowed.

Gukin Fuel Company, coal for poor	$ 25.20
J. F Kelly and company blank books and supplies	170.09
News Printing Company binding record	6.00

on motion board adjourned to meet at 9 o'clock a. m.

April 2, 1902. 9 o'clock a. m.

Board met as per adjournment. all members present.
Moved and seconded that a committee of two be appointed to make such improvements on the public highway between townships 126 and 127 range 17 w

as said committee may deem advisable and necessary and make report to this board. Motion carried.
The Chairman appoints commissioners Clayton and Weixel as such committee
Petition of residents of township 128 range 72 asking for the building of two bridges on the section line between sections 9 and 10 and sections 15 and 16 of said township is read and on motion laid on the table.
Petition of residents of township 128 range 73 asking that a bridge be built between sections 19 and 30 in said township is read and on motion same is laid on the table.
On motion the auditor is instructed to purchase 3 Wheeled scrapers, 3 drag scrapers and two road plows
Report of Adam Merkel, road supervisor of District No 31 examined and approved and following Warrants ordered drawn

Jacob Pirman, Work on road	$ 4.50
Johann Stierle, " " "	3.00
Adam Merkel. Road supervisor	2.00
Geo Wolff, Work on road	1.50

Quarterly report of N. N Yost justice of the peace, presented and read. On motion same is approved and Warrants ordered drawn as follows.
In case of State of South Dakota vs. John Odenbach, N. N. Yost, justice fees. $ 2.90
N. Young, Sheriffs fees $ 2.10
In case of State of South Dakota vs C. W Christianson. N. N. Yost, justice fees $ 4.70
Henry Young, Sheriffs fees $ 9.80
C. N. Carlsgaard, Witness fees 2.40
Leng Christianson " " 3.20
Mary Wiilgaard " " 2.20
Emil Kutschke " " 2.20
Ernest Schuchardt, " " 3.20
Fred Arndt, interpreter 1.00
Quarterly report of the Register of Deeds read and approved.
On motion the following bills were allowed:
C. W. Nauss telephone 1.00
Leola Exchange, supplies for court house 14.25
Geo C. Meadows, coal for court house 21.18
Henry Young, postage, bill for $2 referred to Sheriff

W. Krause, postage	8 12
Theo. J. O. Giedt, postage, express etc	12 45
C. W. Hawes, constable fees.	2 00

Board on motion adjourned to meet at one o'clock P. M.
One o'clock P. M. Board met pursuant to adjournment, all members present.
Sheriffs report of collections of delinquent personal property taxes up to April 1st 1902, is examined and on motion same is approved.
The following bills are on motion allowed:

Eureka Post, Official Printing	81 75
Turner and Lowry, " "	55 60
Northwest Blade, " "	64 85
James Clayton, Commissioners fees.	13 00
Philipp Weixel " " "	13 30
Jacob Gross " " "	11 50
Carl Schuckardt " " "	10 10
Wm Lebold " " "	10 10

On motion the Board adjourned to meet on the second Tuesday of June, 1902, at one o'clock P. M.

Attest:
Theo J Giedt
County Auditor

Wm Lebold
Chairman.

Leola, South Dakota, June 10th 1902.

One Oclock P.M. Special meeting of the Board of County Commissioners of McPherson County, South Dakota, called to order at the Office of the County Auditor. Present: Wm Lebold, Chairman, James Clayton, Carl Schuchardt and Jacob Gross, commissioners, and Auditor Giedt.

Petition of Residents and tax payers of Twp. 126 R 73 asking for the building of a bridge on the section line between sections 2 and 3, Twp 126 R 73 presented and read. On motion the Chairman is instructed to appoint a committee of two to make proper investigation and take such action in the premises as the said committee may deem advisable. The Chair appoints Commissioners Gross and Clayton

On motion the following Bills were allowed.

Fred Hilgeniann, attending meeting of County Board of Education	7 50
Leola Exchange, Supplies for Court House	3 37
Wm J.P. Giedt, attending meeting of deputy assessors and swearing them in	4 00
Geo. Spandly, Jurors fee and mileage	3 60
Jas, Clayton, inspecting roads and bridges	6 00
Clayton Bros., Blacksmithing for bridges etc,	7 25
C. H. Allen, Work on Court House	6 00
J. F Kelly & Co. Office supplies	30 30
Educator School Supply Co. Blanks	8 00
Aberdeen News Co., books and blanks	11 00
Rev. N. Reinhardt, attending meeting of County Board of Education	7 00
News Printing Co., Blanks	1 00
Austin & Western Co., Scrapers and plows	163 50
H. Krause, postage and recording	8 81
C. W. Runge, lumber for bridges	32 29

On motion board adjourned to meet at 7 o'clock P. M.

7 o'clock P. M. Board reassembled. Present: Wm Lebold, Chairman, James Clayton, Carl Schuchardt and Jacob Gross.

On motion the following bills were allowed.

Henry Young, Postage	2 40
James Greig, attending meeting of Board of Education	3 15
Wm. J.P. Giedt, Postage and express	2 95
Henry Breinich, road work allowed	10 00
Will. A. Beach, Office Supplies	2 80

C. B. Torcannon, attending meeting of County Board of Education bill $7.00 not allowed.

Bischoff & Thurn book case for Sheriff	8 00

Gehlin Fuel Co.,	coal for Poor.	1 15
F. C. Junge.	Sheep inspector's fee	9 00
John Ottmar,	Jurors fee	9 00
John Klein	Juror's fee	8 50
Jacob Sandmeier,	6 Wolves	12 00
Christian Frueh	4 "	8 00
Gottlieb Stocker	1 wolf	2 00
Fred Weber	5 Wolves	10 00
John Lilischewsky	6 "	12 00
Fred Klein	5 "	10 00
Geo. Habermann	3 "	6 00
Geo. Hickmann	7 "	14 00
Andrew Offley	3 "	6 00
Fred F Hoff	5 "	10 00

It appearing that the amount of $2.55 was erroneously paid by David Kurle for 1895 personal taxes the auditor is on motion instructed to issue a refund order to him for that amount.

Petition of Jacob Rau Sr. for a refund order of $2.50 for school and road poll tax alleged to have been erroneously paid by him is on motion laid on the table.

on motion the Board adjourned to meet at 9 o'clock a.m.

June 11, 1902, 9 a. m.

The Board convened as per adjournment.

Present: Wm Liebold, Chairman, Jas Clayton Carl Schuchardt and Jacob Gross.

On motion the county Treasurer is instructed and authorized to accept payment of a loan of $175.00 of Johann Mehlhoff and wife and the auditor is instructed to issue a satisfaction of mortgage.

On motion the county Auditor is instructed to issue refund order to the Bank of Leola for Tax sale certificate numbers 1285, 1255, 1384, and 1432 and tax receipt number 1796 for the reason that the taxes for which they were issued are erroneous. The total amount so to be refunded is $28.73.

On motion the Auditor is instructed to issue refunding order amounting to $102.82 to Frank Weller for tax sale Certificate numbered 192, 434, 55, 221 and subsequent tax receipts thereof attached

Bills were on motion Allowed.

Turner & Lowery,	Official Printing	46 95
Blade Pub. Company	Official Printing	52 15
Eureka Post	" "	64 37
C. W. Hawes.	Telephone messages	3 00
Turner & Lowery,	Court Calander	30 00

On motion board adjourned to meet at one o'clock P. M.

One O'clock P. M. Board re-assembled.

Present: Wm Lebold Chairman, Carl Schuckardt, James Clayton and Jacob Gross.

The Offer made by Sterrick & Williamson on the East of F. R. Rising of $100.00 in full Payment of all deliquent taxes against the unplatted portion of the east half of south West quarter section 17 township 126 range 67 is on motion laid on the table.

On motion bills were allowed as follows:

Jacob Kirschmann,	Petit Juror.	9 30
Henry Jahraus,	Posting registration lists	1 50
Eva Schumacher,	Witness fee	3 20
Jacob Schumacher	" "	3 20
Jacob Sandmeier	" "	3 20
Geo. Feickert.	Petit Juror	9 30
Fred Mehlhaff,	" "	12 00
Wm Lebold,	" "	9 10
James Grig	" "	8 15
Frank Mitchell.	" "	9 40
Otto Britag	" "	8 50
Henry Valentin	" "	8 70
Gottfred Were Jr.	" "	12 00
Daniel L. Off	" "	11 90
Gottfred Quast	" "	12 00
Henry Richt.	" "	11 80
F. M. Tompson	" "	8 90
John G. Neuhardt,	" "	11 60
J. B. Chute.	" "	8 90
Fred Hitzer	" "	10 10
John Kirman	" "	9 50
Martin Stickel	" "	12 00
Gottlieb Joachim.	" "	12 50
John Mulligan	" "	9 20

Henry Wachter	Petit Juror.	10 00
Franz Hauman	" "	12 00
Henry Young	Deputy Sheriff	8 00
Jacob Muehlbeier	Sheriff	20 00
John Liddle	Deputy Sheriff	8 00
E. Hendrickson	Bailiff	8 00
John Bartles,	Interpreter	16 00
W. S. Little,	Stenographer	65 00
Jacob Feuchert	Witness Fees	3 20
Carl Schuckardt,	Commissioners Fee and Mileage	10 10
Jacob Gross	" " " "	11 50
Wm Lebold	" " " "	10 10
James Claylon	" " " "	13 00
B. Kranzler	Jour Wolves	8 00

The following resolution was presented and on motion the same was adopted.

Whereas. The Co.-operative savings and Trust Company conveyed to Gotlieb Doering County treasurer of McPherson County South Dakota the SE¼ of Section 29 township 128 range 66 by quit claim deed dated December 28th 1894, which deed was recorded in book 7 of deeds at page 616, Therefore be it resolved. That the Chairman of this board and the county auditor are hereby authorized to execute and deliver a quit claim deed to George W Backalder of said land, he being the present owner. The intention being to quit claim any interest the said McPherson county may have acquired by the conveyance aforesaid.

On motion the board adjourned sine die.

Attest
Thos J Bindt
Co Auditor

Wm Lebold
Chairman

Leola, South Dakota, July 1. 1902
9 o'clock a m.

Meeting of the County Board of Equalization called to order at the Office of the County Auditor, at Leola South Dakota. Present James Clayton, Carl Schuchardt and Philipp Weixel, county commissioners, and Auditor Giedt. Commissioner Clayton is on motion elected Chairman Pro. tem.

The members present then take and subscribe the following oath of office administered by Chas. Turner, a notary Public. Viz.

State of South Dakota, } ss.
County of McPherson. }

I, do solemly swear that I will perform the duties of member of the County Board of Equalization of McPherson, South Dakota, for the year 1902, according to law, fairley and impartially to the best of my ability and judgement so help me God,

The board then adjourned to meet at one o'clock P. M.

One. Oclock P. M.

The Board met pursuant to last adjournment.

Present. Wm Lebold Chairman, James Clayton Philipp Weixel and Carl Schuchardt, county commissioners and auditor Giedt.

Commissioner Lebold takes the prescribed oath of office and assumes the Chair.

The board then proceeds to examine and compare the assessment of real and personal property as returned by the different assessors of this county.

At six oclock P. M. an adjournment is taken until July 2, 1902, at 9 o'clock a. m.

July 2. 1902, 9 oclock A. M.

The board assembles according to previous adjournment. Members present. Wm Lebold. Chairman Philipp Weixel. Carl Schuchardt. James Clayton and Jacob Gross, County commissioners and Auditor Giedt. Commissioner Gross takes the oath of Office as required by law.

The board continues with the examination and equalization of this years assessment until Twelve Oclock M. and then adjourns to meet at one Oclock P. M.

one óclock P. M. Board met as per adjournment. all members present. The members of the board continue with the equalization of the assessment until 3 oclock at wich time an adjournment is taken until 3.30 oclock. At 3.30 óclock. P M the board is again called to order and proceeds with the equalization until six oclock P. M., and on motion adjourns. to meet at 9 óclock a. m. on July 3, 1902.

July 3 1902, 9 oclock a. m. Board met according to previous adjournment. All members present. The board continues to equalize the assessment. The following changes in the assessment of Personal property are on motion made,

TOWNSHIP	HORSES				CATTLE					
	Class A		Class B		Class A		Class B		Class C	
	Lowered per cent	Raised percent	Lowered per cent	Raised percent	Lowered per cent	Raised percent	Lowered per cent	Raised percent	Lowered per cent	Rais per cent
Lincoln	5		5			5				20
Willow	10					10				
Carl			5			5				
Wachter						10				20
Washington		20	5		10	5				
Leola		15	5							
Weber	10					5		10	5	30
Howard			5		2				5	
Spring				20		10	5			
Hoffmann				5		10			10	
Wacker				20		5				
Dewey	10					10				
Arena				20		5	5			
Highland				5						
Harrison	5			10		15				
Blaine							5			
Moscow		5				10				10
Long Lake	5		20			5				
Bergdorf	15		5	5		20				
Cleveland						5		5		
Kassel	10	15				10				
Odessa						5				
Petersburg	10		5			10	5			
Hillsview						5			5	
Stickle	10		5			5				
Rosenthall	10					15				20
Detmold	10					15		15		
Jackson	10					15				
Bauer						5				
Lake	15					5	5	5		
Spring Creek	05									
City of Ereka	10		5							

The Board on motion adjourned to meet at 1:30 oclock P. M. 1:30 oclock P. M. Board met as per adjournment all members present. On motion the assessment of J. A Stubble is ordered stricken off the assessor's list.

The following changes in the assessment of lands in this county are on motion made viz.

Lincoln township 125 Range 66. lowered 20 per cent. Washington township 125, range 67 lowered 10 per cent, Howard township 125, range 68, lowered 10 per cent. Willow township 126, range 66. raised 10 per cent Leola township 126 range 67 raised 10 per cent Carl township 127, range 66 raised 5 per cent. Wachtownship 127, range 67, raised 5 per cent Weber township 128 range 67, raised 5 per cent. Nielsville township 125 range 73, raised 5 per cent, Jackson township 125, range 73 raised 5 per cent.

On motion the Board adjourned until July 5, 1902 at one oclock P. M. July 5. 1902 one óclock P. M. Board met pursuant to previous adjournment, all members present.

On motion the following changes in the assessment are made
Assessment J L. D Howell reduced from $ 11,785 to $11,575.
N.E. Sec 4 Twp 127 range 66 raised to $375. S.E. Sec 9 twp 127
Range 66, raised to $400. N.W. Sec 10 twp 127 range 66, raised
to $400. NE Sec 14 Twp. 127 range 66 raised to $400. N.W. Sec
14 Twp 127 Range 66, raised to $375. N.E. Sec 15, Twp. 127
Rang 66, raised to $400. S.W. S.W. Sec 33-128-72 and W½
N.E. & N.E. N.W. Sec. 4 Township 127 range 72, raised to $575.
E/2 NE Sec. 8 and N½ N.W Sec 9, township 127 range 72
raised to $350, N.E. Sec 28, Township 128 R. 72 raised to $350.
S.E. Sec. 28, Twp 128, R. 72, raised to $300. N.W. Sec 31-128-72
raised to $330.

There being no further business to come before the board, an adjournment is taken until five o'clock P. M. five o'clock P.M. Board met as per adjournment all members present There being no further business to come before the board, the members thereof sign the books and on motion adjourn sine die.

Attest,
Thos J Gaidt County Auditor

Wm Kabrich Chairman

Commissioners Proceedings.

Leola, South Dakota, July 1st 1907 10 o'clock A.M.
Regular meeting of the board of county commissioners of McPherson County, South Dakota, called to order at the Auditors office
Present: James Clayton, Philipp Weixel and Carl Schuchardt
Commissioners, and Auditor Gaidt.
On motion Commissioner Clayton is elected Chairman pro. tem.
The minutes of previous meetings are read and on motion same are approved.
Moved and seconded that refunding orders be issued to C.B. Foncannon for an amount equal to the difference between the amount sold for taxes and the amount of $75. offered in payment therefor, provided he first pays in full amount of the taxes due against the following described lots in Highland Park addition, to-wit.
Lots 1 to 11 inclusive, in Blk 1
" 1 " 10 " " " 2
" 1 " " " " " 3
" 1 " 11 " " " 4

Lots 1 to 6 inclusive in blk 5
" 1 " 4 " " - 6
" 4-5-6 in block 7 Lots 1-2-3 in block 8 Lots 1 to 6 inclusive in Block 9 Lots 7 to 11 inclusive in block 10
Motion duly carried, and the county auditor is instructed to issue warrants in accordance with this action of the board.
On motion the auditor is instructed to cancel the 1901 tax against the W½ Part SW¼ sec 17 township 126 range 67 as the same appears twice on the tax lists and has been Paid once.
On motion the Board adjourned to meet at 3. oclock P. M.
3 o'clock P. M. Board called to order. Present: William Lebold Chairman, James Clayton, Philipp Weixel and Carl Schuchardt commissioners and auditor Geidt.

On motion the board adjourned until July 3. 1902, at one oclock P. M. July 3rd 1902 one o'clock P. M. Board met as per adjournment. all members present

On motion an adjournment until four o'clock P. M. is taken. 4 P. M. Board convened as per adjournment, all members present. Resignation of C. B. Loucannon as county superindent of schools is read and on motion same is accepted to take effect July 3, 1902, at 4 o'clock P. M.
Application of Benj N. Williams for the position of Superindent of schools is read and on motion he is unanimously appointed to fill the unexpired term. Resignation of H. H. Yost as Justice of the peace read and on motion same is accepted On motion F. D. Lowery is appointed a justice of the Peace to fill the vacancy caused by the resignation of H. H. Yost.
On motion the office of county surveyor is declared vacant and Chas Pfeffer is appointed as county Surveyor to fill the vacancy.
On motion David Rath is appointed a constable within the county. The board now takes up the examination of the books, Vouchers and cash receipts and disbursements.

At six o'clock an adjournment is taken until 7:30 P. M. 7:30 oclock P. M. 7:30. o'clock P. M. Board met as per adjournment. Present: James Clayton, Jacob Gross. Philipp Weixel and Carl Schuchardt and auditor Geidt
On motion Commissioner Gross is Selected Chairman Pro tem
The following bills are allowed

News Printing Co, Blank book	14 50
Educational School Supply Company, blanks	5 00

Will A. Beach, Wolf Bunch	2 00
J. F. Kelly Company Office supplies allowed at	33 39
B. B. Foncannon, Postage and express	11 05
State Publishing company Office Supplies	16 79
Northwest Blade, Official Printing	19 70
Eureka Post, Official Printing	27 90
Fred Arndt, deputy clerk of courts	12 00
Chas Krueger Petit Juror	5 50
Peter Schuckardt " "	6 10
Thos J. O. Gedt drawing Juror	2 00
J. J. Hefferle, " "	2 00
Jacob Muhlbeier Sheriff fees	40 70
Eureka Bazaar. nails for bridges	3 93
Lamb Lumber Company Lumber for bridges	1 75 14
" " " " "	7 31
C. W. Runge Lumber for Bridges	44 17
St. Croix Lumber Company Lumber for Bridges	28 55
Dr. A. L. Lloyd attending small pox patients ect	23 90
Dr. O. H. Gerdes, medical attendence upon poor	52 00
Ulrich Renz Clerk of courts fees	76 15
Frank C. Junge, sheep inspectors fees	3 00
A. J. Layton one wolf	2 00
Report of Jacob Hoff Jr., acting road supervisor of district number 25 presented and read.	
On motion the report is adopted and warants ordered drawn to the following persons for special road work.	
John Gochring	6 00
Andreas Schauer	9 00
David Kurle	6 00
John Kaltenberger	6 00
Johann Auman	6 00
Philipp G. Muller	9 00
Christ Fischer	7 50
Andreas Kaltenberger	7 50
Christian Stein	4 50
Gottlieb Loebs	3 00
John Pfeifle Jr	7 50
Henry Kurle	7 50
Christ Kurle	6 00
John Pfeifle	3 00

Henry Human Jr.	6 00
Jacob Schnabel	3 00
Andreas Pfeifle	6 00
Friedrich Miller	6 00
Jacob Hoff Jr. work and road supervisor	27 00
Report of Franz Hauman road supervisor of district number 26 presented and examined. On motion same is accepted and warrants ordered drawn as follows:	
Franz Hauman, road supervisor	12 00
Eue Brodbek, road work	7 50
Peter Stickelmeier, road work	6 75
Christian Glaser, road work	6 30
John Lilischewski, " "	6 00
John Hoffmann " "	6 75
Jacob Bender, " "	7 50
Martin Stickel, " "	6 00
John Stoberr, " "	3 00
Franz Hauman, road work and supervisor	13 75
Report of Adam Obenauer, road supervisor of district number 24, presented and examined and on motion same is approved and warrants ordered drawn to the following persons for special road work.	
Adam Obenauer, work and road supervisor	41 00
Christ Wurr	8 00
Henry Ladner	3 00
Wilhelm Joachim	12 00
Jacob Pfeifle	8 00
Fred Hilgemann	3 00
Henry Bertsch	1 50
Frank Weissenburger	6 75
Jacob Seebel	1 50
Philipp Pfeifle	8 00
Michael Pfeifle	9 00
Philipp Weigel	8 00
Christian Funk	6 00
Jacob Human	4 50
Gottlieb Schrenk	1 50
George Dais	4 50
Gottlieb Sayler	3 00
Christ Zimmerman	3 00

John Goltz	3 00
Gottlieb Joachim	7 50
Jacob Hoffmann	9 00
Adam Bertsch	3 00
Gottlieb Aldinger	3 00
Conrad Pfeifle	3 00
Katharina Abenauer	9 00
Adam Abenauer	18 00

Official bond and oath of T. L. Lowery as Justice of the Peace is presented and on motion the same is accepted.

Official bond and oath of Benjamin A. Williams as county superintendent of schools is presented and approved. on motion the board adjourned to meet July 5, 1902. at 8. oclock a.m.

July 5, 1902 8 oclock A M.

Board convened as per adjournment. All members present. on motion the following road bills were allowed.

Jacob Junge,	Road Supervisor	9 00
George Schott,	" "	7 50
Fred Schumacher,	" "	6 00
Philipp Zenker	" "	6 00
George Rosin,	" "	10 50
Fred Glassmann,	" " and Special work	16 50
Jacob Becker	Work on road	1 50
M. Bonnet,	Work on road	1 50
B. Kallenberger	Work on road	1 50
Fred Martel,	road Supervisor	16 50
F. E. Reiner,	" "	14 25
Andreas Pfeifle	" "	10 50
Ludwig Ostheimer,	" "	12 00
Andreas Koerner,	" "	10 50
John Schmidt,	" "	12 00
Fred Bauer	" "	10 70
Franz Heintzmann	" "	9 75
Adolf Weidinger	" "	14 25
F. J. Hoff	" "	10 50
Wilhelm Hieb,	Road Work	1 50
Aug. Schopper	" "	1 50
Gottlieb F. Bertsch	" "	1 50
Ludwig Job	" "	1 50

Martin Job. Road Work	1 50
Fred Klein " "	1 50
Fred Job " "	1 50
Adolf Meidinger "	1 50
Philipp Marlet " "	1 50
Christ Spitz " "	1 50
Henry Stöbner " "	1 50
John Breszler " "	1 50
Michael Hoff " "	1 50
Christ Schaible " "	1 50
Johann Bertsch " "	1 50
John Kuhn " "	1 50
Jacob Benz " "	1 50
John Klundt, Road Supervisor	13 00
Clayton Bros., Plow work	1 00
James Clayton. inspecting roads	5 00
C. W. Hawes, telephone messages	1 50
Fred Arndt, Supplies for Poor	5 00
C. W. Runge lumber for Bridges	2 59
Fred Arndt. Supplies for Court House	4 47
Michael Krause. Postage	5 60
Henry Ruchler, Money advanced for Mrs Jacob Heib	27 50
Fred J.P. Gridt, Postage	2 25
Henry Young deputy Sheriff fees	14 04
Henry Young, cleaning court house furnishing Water &c	8 75

Application of Geo Neuhardt for a loan is allowed at 200.00

Quarterly report of the County treasurer examined and on motion same is approved.

Quarterly report of the register of Deeds examined and on motion same is approved.

On motion the board adjourned to meet at two oclock P.M.

2. oclock P.M. The board met subject to previous adjournment. All members Present.

On Motion bills were allowed as follows.

Jacob Schultz; boarding Mrs Jacob Heis bill $36.00 allowed	20 00
C. W. Hawes, taking care of Insane. bill referred to commissioner Clayton.	
J. J. Harr, Deputy-Assessor	42 00
John Klein " "	42 00
J. Götz " "	57 00

John Attmar,	Deputy Assessor	25 00
Daniel D. Off	" "	21 00
Jacob Reiner	" "	100 50
N. N. Gost	" "	45 00
Nels Johnson	" "	21 00
Fred Hilgemann	" "	20 00
David Rath	" "	30 00
Karl Wacker	" "	42 00
John D Lammle	" "	78 00
Geo Rath	" "	18 00
John P. Opitz	" "	18 00

Geo. Rath attending deputy assessors meeting, bill not allowed. David Rath attending deputy assessors meeting, bill not allowed. J.D. Lammle, attending meeting of deputy assessors, bill not allowed,

John Bauer, assessing two townships	36 00
John Bauer County assessor	200 00
Christina Bauer deputy assessor	71 00
John Bauer attending board of equalization meeting allowed at	12 00

On motion the following school text book depositories are appointed.

Eureka Drug Company, Nelsons Mercantile Company and Fred Arndt.

Report of W. A. Chute, road supervisor of District No. 4 presented and examined. On motion the same is adopted and $17.50 allowed for his services and for hauling lumber. On motion the Chairman is instructed to examine the public road between sections 15 and 16 twp 125 range 67 and to make such improvements thereon as he may think advisable. Petition of Christian Rath asking for a refund order of $1.00 for dog tax erroneously paid by him, presented and same is granted.

Communication and other papers from Chas. F. Ritz relative to the 1900 tax against the SE1/4 sec 32 twp - 126 range 72 asking that a receipt be issued to him, presented and read. On motion the same is laid on the table.

Petition of John J Harr for a refunding order for taxes paid by him on NE1/4 Sec 3 twp 126, range 73 and for

1890 Personal taxes of J. S. Beaver, amounting to $2.25 is read and on motion ~~Laid on~~ table.

On motion the auditor is instructed to issue a refunding order of $2.50 to Chas Wirf, and $1.00 to John Deering for road work and school poll erroneously assessed to and paid by them

Official bond and oath of David Rast as constable is examined and approved.

Petition of tax payers of township 127 and 128 range 69 asking that some improvements be made on section line between sections 5, 6, 7 & 8 and 17 & 18 and 19 & 20 in township 128 range 69 is read and on motion same is laid on the table.

Petition of L. B. Lauckton, agent asking this board that the taxes against the S. W 1/4 sec 32 twp 126 range 72 be cancelled for the years 1894, 1895, 1896, 1897, 1898, 1899, and 1900 is read and on motion same is granted except as to the 1894 taxes.

On motion Board adjourned to meet at 7 o'clock P. M.

7 o'clock P. M. Board assembled according to adjournment, Present Clayton, Schuckardt, Weigel and Gross and Auditor Geidt.

On motion Commissioner Clayton was elected Chairman Pro tem,

Moved and seconded that the School property of Wacker School township consisting of School House apparatus, furniture and cash on hand, and all back taxes due said Township shall be apportioned between Wacker District No 1. and Wacker District No 2 at the following ratio No 1 to receive 16 and 8 tenths per cent and No 2 83 and 2 tenths per cent and District No 2 to pay District No 1 its interest in the School House, Furniture, apparatus and cash.

motion Carried.

On motion the bonds and applications of Geo. C. Knickerbocker John Odenbach, Fred C. Hintz and John Smith to sell liquor at retail are examined and on motion approved.

On motion the auditor is instructed to issue a refunding order for the 1900 taxes on E½ NE¼ & E½ SE¼ Section 21, twp 126 range 70, having been erroneously paid.

Bills are on motion Allowed as follow:

J. S. Hart Lumber Company, lumber for bridges	22.32
Fred Martel, road Supervisor	6.50

Report of Adam Merkel, road supervisor of District No 31, is read and on motion same is approved and warrants ordered drawn as follows.

Adam Merkel, road supervisor and special road work		33 50
Wilhelm Roesler road Work		3 50
John Klundt	" "	3 75
Nick Kusler	" "	6 00
Andreas Heer	" "	1 50
Katherina Fischer	" "	3 00
Jacob Wolff	" "	4 50
John L. Kusler	" "	3 00
Fred Merkel	" "	3 00
Ludwig Heim	" "	1 50

Report of John Ritter, road Supervisor of District No 30 read and on motion same is approved and warrants ordered drawn to the following Persons for work on road:

John Ritter, road supervisor	15 00
John Ritter Jr.	11 25
Jacob Goebel	6 75
Fred Goebel	6 75
Conrad Geigle Jr	2 25
Conrad Geigle	4 50
Geo. Dias	4 50
John Kemmet	1 50
Carl Warner	1 50
Jacob Heim	3 00
Carl Hausauer	8 25
Christ Oster	1 50
Fred Schott	1 50
John Miller	1 50
Martin Miller	1 50
Fred Miller	1 50
Matth Hofer	1 50
Jacob Staab	1 50
Jacob Klein	1 50
Jacob Rieker	1 50
Jacob Hirsch	1 50

On motion the county treasurer is instructed to accept payment in full of the permanent school fund loans of Ludwig Scheuffele, Jacob Ketterling and Jacob

Hoffmann and to cancel the notes and Mortgages.
Bills were allowed as follows.

Wm. Lebold	Commissioner's Fees and Mileage	$13 10
Jas. Clayton	" " " "	22 00
Carl Schuckardt	" " " "	17 20
Philipp Weixel	" " " "	25 30
Jacob Gross	" " " "	17 50

On motion the sum of $5 68 is allowed the German Bank for balance of interest due on the tax sale certificate.
On motion the board adjourned to meet September 2, 1902

Attest.
Theo. D. Lee
County Auditor.

Wm Lebold Chairman.

County Commissioners Proceedings.

Leola, S. D. September 2, 1902

Special meeting of the Board of County Commissioners of McPherson County South Dakota, called to order in the office of the County Auditor.
Present Wm Lebold, Chairman, James Clayton, Jacob Gross Philipp Weixel and Carl Schuckardt, County Commissioners and C. H. Allen, Deputy Auditor.
This being the meeting appointed by law for the purpose of levying taxes for the county and other purposes, the auditor presented the following report, which is read and ordered spread upon the records of this board, viz.
To the Board of County Commissioners of McPherson County So Dakota.
Gentlemen:-

The following is a complete list of expenses estimated for the ensuing fiscal year, ending June 30, 1903 for McPherson County. My estimates are based on allowances made by your Board during the year just ended for deputy hire, poor relief, states attorney, county assessor and the salaries of the other county officers provided by law. The other items of expense are principally based on similar expenditures incurred during the past, and for the increase or reduction of which there seems to be no apparent cause. I believe these estimates figures will be ample to cover all expenditures.

that may be ordered during the coming year, viz:

County commissioners fees	$ 450.00
Auditor and Deputy	$ 1.500.00
County Treasurer and Deputy	1.900.00
County Superintendent	775.00
County Judge	400.00
States Attorney	500.00
Sheriff, deputy and bailiff	3250.00
All Court expenses	1200.00
Postage, exchange and express	275.00
Poor relief (Excluding Jos Rapp)	300.00
Election	400.00
Books, blanks and Office supplies	1200.00
Printing and publishing County papers	1600.00
Light, fuel and repairs	300.00
Roads and bridges	1500.00
Wolf bounty	300.00
Insane patients	425.00
Assessors	850.00
All other expences	500.00
Total estimated expenses	$ 14.700.00

The above expenses are divided among the following funds, viz

County General fund	$ 12.475.00
Road and bridge fund	1500.00
Insane fund	425.00
Poor fund	300.00
	$ 14.700.00

Respectfully submitted,

Thos J. P. Grieb

County Auditor.

After due and careful consideration the following levies are, on motion, made upon all property within the County viz:

For County General fund	3.9 Mills
For Poor fund	.1 Mill
For Consolidated State taxes	3.5 Mills
Total Levy	7.5 Mills

Moved and seconded that every male person of the age of 21 years residing within this county exept members of the National Gaurd, be assessed with one School poll of $1.00 Motion carried.

moved and seconded that every male person between the ages of 21 and fifty years residing within this county, except members of the National Gaurd, and firemen be assessed with a road poll of $1.50. motion carried.

Moved and seconded, that the owners of dogs within this county be assessed with the sum of $1.00 for every dog found in his possession. Carried.

Petition of tax-payers of Township 138, range 67, asking that a levy of $100.00 for Fire Gaurd purposes be made upon all property within said township is presented and read. On motion same is granted.

Petition of Tax payers of Township 126, Range 67, asking that a levy of $100.00 for Fire gaurd purposes be made upon all property within said Township is read. On motion same is granted.

Moved and sicond, that the Board adjourned until one oclock P.M.

Afternoon Session.

One oclock P.M. Board met as per adjournment, all members present. On motion the following bills were allowed and warrants ordered drawn therefor

C. W. Hawes, caring for L. D. Ellis	$16.00
Wm Heckmann, hauling lumber	3.00
J. J. Heffner Postage exchange and express	94.15
Stoller & Heffner, Nails for Bridges	.90
Valentin Bender, for wagon tongue bill laid on table.	
G. N. Williamson Member Board of Insanity	2.00
P. H Carlsgaard attending meeting Board of Education	3.00
Theo. Boemke. ice for court	1.00
L. Lamb Lumber Co. Lumber for Bridges	5.75
Fred Glassman work on Bridges bill laid on the table.	
J. A. Hart, Lumber Co., lumber for Bridges	3.58
Eureka Department Store nails etc	3.30
Dr. N. C. Clark treating Mrs Jacob Hick	38.00
J. F Kelly & Co. Books Blanks, etc	56.62
C. W. Hawes, telephone messages	2.07
C. H. Allen, Wood for court House	4.50
Wells A. Beach, stamps and stationery	24.80
Theo. J.P. Leidt Postage and express	7.50
John Mehlhoff 1 Wolf bounty	2.00
Arthur Heckmann 3 Wolf bounties	6.00

Leo. Krueger. 3 Wolf bounties 6.00
C. N. Carlsgaard 8 Wolf Bounties 16.00
Affidavid and statement with reference to assessment of certain
800 head of Cattle now owned by J. W. Fix Sec., is read on
motion same is laid on the table.
Moved and seconded that $1.00 be refunded to Gottlieb Raw
for tax on one dog erroneously assessed to him in 1901
Motion carried.
Moved and seconded that $1.00 be refunded to Christian Raw
for dog Tax erroneously assessed to him in 1901. motion Carried
On Motion the following bills were allowed.
Wm Lebold. Inspecting roads, signing Warrants etc 7.10
Clayton Bros., Work on bridges. 5.00
Jacob Gross Inspecting Roads 6.25
Wards Store. Road Supervisor. 13.00
John Mack, road Work. 5.25
Reports of the road supervisors districts Nos 2. and 6 are read
and on motion same are approved.
Contracts and bond of Fred Smith and the Skelly view
Mercantile Co. as depositories of School Text books are
examined and on motion same are approved.
The board now adjourns to meet at seven o'clock P. M.

Evening Session.

7. o'clock P. M. Board meets pursuant to prior adjournment
All members present.

It is moved and seconded that the
petition of Chas. L. Gottling for refunding of certain taxes
be rejected Motion Carried
On motion the following bill are allowed and
warrants are ordered drawn for same
The Blade Publishing Co., Stationery 9.00
The Eureka Court Official Printing 55.30
The Blade Pub. Co. Official Printing 46.50
Wm Lebold, Commissioners fees and mileage 47.10
Carl Schuckardt " " " " 7.10
Philipp Weixel " " " " 13.30
Jacob Gross " " " " 8.50
Jas Clayton " " " " + Inspecting roads 17.50
W Krause Postage 5.73

John Klundt, road supervisor and work on road	$24.75
Gottfried Heisz work on road	10.50
Jacob Bieber Jr. " " "	13.00
Philipp Kessler " " "	10.50
Fred Wanner " " "	12.00
Gottlieb Eisenmann " " "	7.50

Moved and seconded that the Board adjourn until next regular meeting

Wm Lebold Chairman

Attest:
Theo. A. Gidt, Auditor
By C. A. Allmer, Deputy.

Commissioners Proceedings.

Leola, S. D., October 7. 1902

9 o'clock A. M.

Regular meeting of the Board of County Commissioners of McPherson County, South Dakota, called to order at the Auditor Office. Present Wm Lebold, Chairman, Carl Schuchardt, Philipp Weixel, Jacob Gross, and James Playter, Commissioners and Auditor Gidt. Minutes of all previous meetings read and on motion same are approved, as read.

On motion the Board adjourned to meet at one o'clock P. M.

One Oclock P. M.

Board convened according to adjournment, All members present. On motion bills were allowed as follows:

News Printing Co., blanks and Redemible envelopes.	$26.65
Fred Glaeman, Work on bridges and dc	10.50
Valentin Bender, for damage to buggy Pole	2.00
W. Rene, Clerk of Courts fees	7.64
E. Nickmann, Supplies for Court House	4.11
B. A. Williams, Postage, express and c	18.40
S. D. Educator School Supply Co., blanks	6.00
St. Lukes Hospital, caring for Wm. Jr Neib	16.00
N. Schuttenberger, hauling Lumber for Bridges	1.50
State Pub. Co., blanks and Office Supplies	50.46

Bill of B. A. Williams, for securing Treasurers reports of

Auditor's & Treasurer' Detailed Exhibit

Of Receipts and Disbursements in the County of McPherson for Quarter ending September 30, 1902. Showing amount of Funds in the Treasury and where deposited.

	Dr. Balance (account overdrawn previous quarter)	Cr. Balance (Previous Quarter)	Cash receipts this quarter	Disbursements this Quarter	Total Dr. balance, (Am't overdrawn at end of Qur.	Total Cr. balance. Cash on hand
Consolidated State Tax	7 98	323 87	481 85	554 43		251 29
State Tax	1 92		24 85	974 00		7 13
State Bonds			6 89	3 46		1 51
Insane		942 85	3 76	114 85		831 76
County		2286 77	2541 95	2813 86		2014 86
County School		6103 88	115 57	4749 22		1478 13
County Bridge&Road		2544 38	87 18	1210 40		1421 16
County Sinking		93 86	1 39	28		96 97
County Institute		22 41	118 00	126 00		14 41
District Schools		5936 06	1441 16	1735 32		3641 90
Townships General		241 66	3 62	55		254 73
City of Eureka		187 26	67 00	205 84		48 32
State 1895 Bond	62		1 09	35		03
State Special Sinking	41		1 42	60		41
State Deficiency		72	1 72	2 44		
Poor		233 11	59 47	196 31		107 27
Road Poll		1061 65	123 24	109 92		1074 97
Hillsview No. 1 sinking	7 75				7 75	
Hillsview School Bond		404 70				404 70
Willow Road Tax		141 74	9 43	37		150 80
Leola Fire Guard		129 70	8 39	9 34		128 75
Roto Fire Guard		5 51				5 51
Weber Fire Guard		3 44				3 44
Willow Fire Guard		49 26	6 45	25		55 46
Redemption		1129 11	1146 43	1207 95		1037 58
Salary		1466 38	508 54	739 62		1235 30
Sale& Lease of Common School Lands		316 25	246 55	450 05		112 75
State of South Dakota Permanent School Fund		228 00	9439 00	9199 00		468 00
Eureka Road Tax		21	75	02		96
Sheep Inspection	7 86		1 52	3 07	9 41	
State School Bond and Interest		662 17	749 75	909 57		403 36
County School Library		90	252 20	248 91		4 19
Aberdeen Normal			20 30	3 55		16 75
Agricultural College		66 85	28 25	78 80		16 30
Deaf and Dumb		22 20	7 50	29 70		
N. H. for Insane		12 70	17 00	29 70		
Normal School		8 80	33 70	31 65		10 35
Public Buildings			24 55	24 55		
School of Mines		29 00	7 50	36 50		
Springfield Normal		3 55		3 55		
University		55 05	26 15	61 20		
Reform School						
Gary Blind Asylum						
Stock Indemnity						
TOTALS	26 51	22718 40	17606 07	24991 03	17 16	15324 09
				Less Accounts Overdrawn		17 16
				Total cash in hands of Treasurer		15306 90

Funds—Where deposited

The German Bank	10885 70	Currency and Coin	166 87
Bank of Leola	3089 43	Amount in Banks	14847 69
Homer State Bank	872 56	Checks and Drafts	292 34
		Total	15306 90

STATE OF SOUTH DAKOTA,)
COUNTY OF McPHERSON,)

J. J. Repperle, treasurer, being duly sworn doth say that the above exhibit is a true and correct statement of the financial condition of McPherson county, as appears by his books.

J. J. HEPPERLE. Co. Treas., McPherson Co., S. D.

Subscribed and sworn to before me this 6th day of Oct. 1902.

[SEAL] ULRICH REUE, Clerk of the Circuit Court.

Auditor's Exhibit

Detailed List of Warrants Issued During Quarter.

County Auditor and Clerks	440 59	Brought Forward	1893 54
County Treasurer	374 97	Physicians for Poor	75 00
Deputy Treasurer	80 00	Poor Relief	116 40
Register of Deeds	284 65	Books and Stationery	102 16
County Judge	133 82	Printing and Advertising	179 40
Sheriff, Deputy and Bailiffs	54 74	Elections	
Superintendent of Schools	124 64	Lights, Fuel & Repairs of Co. Bldgs	18 72
Commissioners of Insanity	18 40	Building and Repairing Co. Bridges	1198 59
County Commissioners, 1st District	24 80	County Board of Education	3 00
" " 2nd "	20 20	Postage and Express	68 27
" " 3rd "	28 00	Wolf Bounty	32 00
" " 4th "	28 60	Assessors	878 50
" " 5th "	39 50	Sheep Inspector	3 20
District Attorney	124 99	Telephone	3 57
Clerk of Circuit and County Court	88 15		
Stenographer			
Petit Jurors, Fees	13 60	Total	4805 32
Witness Fees, Circuit & County Court			
Justice of the Peace			
Jurors and Witnesses, Justice Court			
Carried Forward	1896 56		

Assets of County in Detail		Liabilities of County in Detail	
Total Amount of School Money Loaned, Secured by Mortgages	32935 00	Total Amount of School money Received to Date	$ 33103 00
		Warrants Issued and in hands of Auditor	16 15
Total	32935 00	Total	33119 15

STATE OF SOUTH DAKOTA,)
COUNTY OF McPHERSON,)

Theo. J. P. Giedt, Auditor, being first duly sworn doth say that the treasurers exhibit hereon is a true and correct statement of the financial condition of McPherson county as appears by his books, and that the auditor's exhibit is a true and correct statement of all warrants drawn on the treasury during the quarter and that the statement of assets and liabilities is true and correct.

THEO. J. P. GIEDT.

Subscribed and sworn to before me this 6th day of October, 1902.

[SEAL] ULRICH REUE, Clerk of the Circuit Court.

supervisor and work on road $24 75
" on road 10 50
" " 13 00
" " 10 50
" " 12 00
" " 7 50

that the Board adjourn until next

Herbold Chairman

Auditor

Deputy.

Proceedings.

D., October 7, 1902

A. M.

Board of County Commissioners of McPherson

called to order at the Auditors Office,

irman, Carl Schuchardt, Philipp Weixel,

e Clayton, Commissioners and Auditor

previous meetings read and on motion same

journed to meet at one o'clock P. M.

Oclock P. M.

ing to adjournment. All members present.

allowed as follows:

ks and Revisible envelopes. $ 26 65

s bridges and etc 10 50

mage to buggy Pole 2 00

Fees 7 64

for Court House 4 11

tage, express and C 18 40

upply Co., blanks 6 00

N. Lukes Hauling, hauling for Bros. Jr Veil 16 00

N. Schenkenberger, hauling Lumber for Bridges 1 50

Stat Pub. Co., blanks and Office Supplies 50 40

Bill of R. N. Williams, for securing Treasurers reports of

School District Wachter, Blaine No 2, Cleveland No. 3, and Kasel No. 4, of $5.00 for each report so procured, is on motion allowed and the auditor is instructed to issue warrants to him drawn up on the funds of said school districts.

J. F. Kelly & Co. File Cabinet and Blanks $20.80

F. C. Jorge. Sheep Inspection fees 16.50

The following Resolution was presented and read;

Resolution.

Whereas, The Northwestern Construction and Improvement Company a corporation organized under the Laws of the State of Minnesota, now own a large quantity of land contigous to and including most of the Village of Leola, on which lands and village lots there is a large amount of Taxes due to said County or delinquent and in default

Whereas, the county of Mc Pherson did on the 5th day of January 1887 convey to said Northwestern Construction and Improvement Company certain lots and blocks in Leola, by a deed specified in its terms, and,

Whereas, it is desired by all the parties in interest that a settlement shall be had of all the matters involved including the taxes aforesaid.

Resolved, that by virtue of the authority vested in this board and in consideration of one dollar and the further consideration that said company convey or cause to be conveyed to said Mc Pherson County by sufficient deed, a block of land Three Hundred (300) feet square located directy across the street and east of Block Six (6) of the original plat of Leola and pay into the treasury of said county the full sum of Eight Hundred (800) dollars and said county of Mc Pherson sell and convey to said Northwestern Construction and Improvement Company the following described parcels of land, to-Wit:

Block (1) except lots Fifteen (15) and Sixteen (16) and Block Three (3) Four (4) and fraction of block Five (5) and (6) in Mc Pherson County Addition to said town of Leola, and that the Chairman of this board be and he is hereby authorized and directed to execute and deliver to said Northwestern Construction and Improvement Company a sufficient deed of said parcels of land with full covenants of warranty and it is further resolved and hereby ordered that the contingent interest of Mc Pherson County in

The townsite of Leola of one eight to the amount of Two Thousand dollars surrendered and released to the grantors thereof and that the same be cancelled by the Register of deeds and further, Resolved, that the receipt by the Treasurer of this County of the sum of Eight Hundred (800) dollars provided for herein shall be deemed to be and shall be in full settlement of all taxes, tax liens, judgements and claims levied and assessed prior to the year 1902, and said Mc Pherson County shall hold the said Construction and Improvement Company its successors and assigns harmless therefrom on the following property to-Wit: The W½ of SE¼ and the S½ of SW¼ Sec 17 and the East ½ of N.W. except to blocks of land 300 x 300 feet not owned by said company, and W½ of N.E.¼ Sec. 20 both in Twp. 126 N. Range 67 W., including all platted lots and blocks now owned by said Company in the Village of Leola (excepting however Lot 9 block 5 and the East 100 feet of lots 19, 20, 21, 22, 23, 24, in block 5 Original plat of said town and the county treasurer is hereby authorized and directed to issue to said Company receipts in full for all such taxes levied and assessed prior to the year 1902.

Moved and seconded that same be adopted. Motion unanimously carried. Official bond and oath of Chas. Pfeffer as county Surveyor, presented, examined and on motion same is adopted.

Application of J. W. Mansfield for a loan of $250. is allowed.

Petition and offer of Wm. Rolf offering $25.00 in full satisfaction of the personal property taxes of one Charles Helwig for the years 1889, 1890, 1891, 1892 and 1893 is on motion accepted.

On motion Commissioner Lebold is elected to investigate the condition of the public highway between sections 15 and 16, 21 and 22, Township 125, R. 68 and make such improvement as he may think proper and necessary.

Report of Geo. Kaisler, as road supervisor of District No. 11 read and approved and $4.50 allowed for his services.

Offer of F. W. Schamber of $30 for all delinquent taxes against lot 18 block 4 original plat of Eureka, S. D. is on motion laid on the table.

The Treasurer is hereby authorized to accept the loan of $200. against the SE¼ Sec. 9, Twp. 126, Range 67, and the Auditor directed to issue a proper satisfaction.

Quarterly report of Register of Deed for quarter ending

Sept. 30, 1902, is examined and on motion same is approved.
Petition of F. W. Schaubel in a tax matter is laid on the table.
On motion the Auditor is instructed to issue refunding orders to Geo. W. Allen amounting to $29.69 being for void tax sale certificates and costs incurred against the lots 3 & 4 and S½ N W¼ Section 3, Township 128 Range 71, upon the surrender of said certificates.
On motion the board adjourned to meet at seven o'clock P. M.

7 O'clock P. M.

Board reassembled. All members present.
On motion bills were allowed as follows:

American Book Co., School Books	$ 357.18
Turner & Lowry, Official Printing	64.30
Blade Pub. Co. Official Printing	59.35
Eureka Post, Official Printing	17.85
W. Krause, postage	2.77
Theo. J. C. Fiedler, postage and express.	5.65
C. W. Reeves, Telephones	2.50

The Board now proceeds to appoint polling places and Judges of Election for the election to be held November 4, 1902

Precinct No. 1.

Weber and Wachter, comprised of Township 128, Ranges 66 and 67, polling place Weber School House.
Judges of election, John Habermann, Supt., Jos. Weber and P. S. Habrud.

Precinct No. 2.

Soto and Stark, comprised of Township 127, Ranges 66 and 67, polling place Soto School House.
Judges of Election, ~~W. H. Brooks~~ Supt., Chas. Foster and Wm. H. Papp.

Precinct No. 3.

Willow, Twp. 126 Range 66, polling place Foster School House. Judges of Election, Nels Johnson, Supt Robt. Valentine and David Fuller.

Precinct No. 4.

Lincoln township 125, Range 66, polling place, Stinson School House. Judges of Election, J. O. H. Bennett, Supt., Thos. McBride and Emil Von Eschen

Precinct No. 5.

Washington and Howard, townships 125 Ranges 67 and 68, polling Place Norton School House.
Judges of Election, Geo. W. Norton, Supt, Geo. Hace, Jr, and Joe Stephan.

Precinct No. 6.

Leola and Spring, townships 126 Ranges 67 and 68, polling Place Court House. Judges of Election, F. D. Lowry, Supt., Andrew Gauley and Carl Brietag.

Precinct No. 7.

Heyd. Township 128, Ranges 68 and 69, polling place Fred Marx residence. Judges of election, Jakob Forsch Supt., Christian Pabst and Fred Oldhauser.

Precinct No. 8.

Arena, Townships 125 and 126, Range 69, polling place Rud school house. Judges of election, Jacob Junge, Supt., Gottlieb Walth and Michael Binder Jr.,

Precinct No. 9.

Hetterling, Township 126 Ranges 70 and 71, Polling Place John Schaffer residence.
Judges of election, Gottlieb G. Bertsch, Supt, Jacob Jaeger and Peter N. Hauck.

Precinct No. 10.

Hillsview Township 125, Ranges 72 and 73, polling Place Hillsview school House.
Judges of election, Wm J. P. Guidt, Supt, Henry Grosz and Franz Grossmann.

Precinct No. 11.

Mehlhaff Township 126, Ranges 72 and 73, Polling place Christoff Mehlhaff residence.
Judges of election, John J. Bauer Supt., Christ. Mehlhaff and John Litschewski, Sr.

Precinct No. 12.

Lake Township 127 Ranges 73, polling place Philipp Schaffer residence. Judges of election, Jacob Nisch, Supt., Michael Kein and Philipp Schaffer.

Precinct No. 13.

Detmold Township 128, Range 72, polling place Wm Joachim residence. Judges of election, Fred Hilgemann, Supt.,
Philipp Gfeifle and Henry Ladner.

Precinct No 14.

Opp. Township 127 and 128, Range 71, Polling Place Jakob Hoff residence Judges of election, Jacob F. Hoff Supt, Geo Roesler and Rudolph Down.

Precinct No. 15.

Long Lake Township 127, Range 70, polling place Fred Meier residence

Judges of election, John Schmidt Supt., Jacob Heyd, Jr., and William Heib.

Precinct No 16

First Ward City of Eureka, Polling place Fire Hall.

Judges of election, John Liddle Supt., J. M. Diedrichs and Adolf Ehresmann.

Precinct No 17.

Second Ward City of Eureka Polling Place Office N.W. Insurance Co. Judges of Election, Wm Robb, Supt. Gottfried Wenz, Sr., and Jacob Schaal.

Precinct No. 18.

Third Ward City of Eureka, Polling Place office of L. Lamb Lumber Co. Judges of election, Daniel Mettler, Supt., John Klein Sr., and L. G. Marcks.

Precinct No. 19.

Weiser Township 125; Ranges 70 and 71 Polling Place Gottlieb Schmidt residence.

Judges of election, Wm Mohr, Supt., John Lemmle and Johann Job.

Precinct No 20.

Juan Township 127, Range 72 Polling place Henry Juan Jr., residence.

Judges of election, F. F. Hoff. Supt., Philipp G. Muller and Ludwig Hoff.

Precinct No 21.

Hoffman Township 127, Ranges 68 and 69, Polling Place John Jesser residence.

Judges of election, Fred Hoffman, Supt., John Goshel and Karl Schock.

Precinct No 22.

Spring Creek, Township 128 Range 73, Polling place Philipp Heiser residence,

Judges of election Henry Johnson, Supt., John Klandt and Wilhelm Roesler.

On motion Board adjourned to meet Oct. 8, 1902, at 8:30 o'clock, A M
Oct 8, 1902, 8:30 o'clock, A. M.
Board met according to previous adjournment. All members present. Requisition from the Clerk of Courts having been received asking for the names of forty three persons to be added to the regular Jury List, on motion the following apportionment is made, viz: Willow Creek Township to furnish three names, the City of Eureka to furnish seven names and the County at large to furnish thirty three names.
The following names are selected by the board from the County at large.

Lew. Walker.
Jos. Bolles.
Gottlieb Dade.
W. S. Disley.
H. Krause.
Henry Young.
Ludwig Hoff.
John P. Feifle.
Fred Kusler.
John G. Guthmiller.
Adam Obermeier.
C. W. Hawes.
Michael Rietz.
Chas. G. Goettling.
Gottfred Mohr.
Jacob Gross.
John Von Eschen.
Wm. Broadbent.
N. N. Archer.
Ferguin Franklin.
Andrew Williams.
Jacob Hirsch.
John L. Kusler.
Gottlieb Aldinger.
Adolph Hauck.
Herman Jasmer.
Fred Arndt.
C. N. Allmer.
Fred Martel.
John Mohr
John Lechner
Jacob Heupel
Franz Weisenburger.

Moved and seconded that the Auditor be instructed to issue and deliver a warrant for one dollar to the Northwestern Construction and Improvement Company as a consideration for the conveyance of a certain tract of land 300 x 300 feet, lying immediatly east of block 6 original plat of Leola, S. D. Motion Carried.
County Treasurer's quarterly statement for quarter ending Sept 30. 1902, read and approved.
Moved and seconded that the salary of the States attorney for the next term beginning Jan 1, 1903, be and the same is fixed at $600. per annum Motion Carried.
Application of Philipp Ehrmann for a loan is accepted at $350.

On motion the following bills were allowed

Carl Schuckardt,	Commissioners fee and Mileage	$ 10.10
Philip J. Meisel.	Commissioners fee and Mileage	13.30
Wm Lebold,	Commissioners fee and Mileage	10.10
Jas. Clayton,	Commissioners fee and Mileage	13.00
Jacob Gross	Commissioners fee and Mileage	11.50

Board adjourned to meet at one o'clock P. M.

One o'clock P. M.

Board met subject to adjournment all members present

The auditor is instructed to issue refunding Warrants to Geo. W. Allen for $10.10 for 1898 tax against the NE1/4 Sec 7 Twp 126, Range 73, and to cancel upon the tax records the 1896 tax against said land.

Also to issue to Geo W. Allen a refunding order for $8.52 for 1898 tax erroneously paid upon S.E. 1/4 Sec 4 Twp 128, Range 73; also to issue a refunding order for $9.31 for 1898 Tax erroneously paid upon the NW 28-127-70 also orders for $21.43 for 1898, and 1899 tax erroneously paid on the S.W. 1/4 Sec 32 Twp 125, Range 70; Also orders for $38.81 for 1897-1898, 1899 and 1900 taxes erroneously paid upon S.W 1/4 Sec 6, Twp 128, Range 70; Also to issue refunding order of $9.54 for 1898 tax and to cancel the 1895, 1896 and 1897 taxes against the S.E 1/4 Sec 24, Twp 128, Range 73; Also to issue refunding order of $10.10 for 1898 tax and to cancel the 1896 tax against the lots 3 and 4 and S 1/2 N.W 1/4 Sec 2. Twp 126, Range 73, also to issue a refunding order of $11.10 to Geo W Allen for 1898 Tax and orders to the amount of $27.82 for the 1899, 1900 and 1901 taxes against the S.W 1/4 Sec 31, Twp 125, Range 68, to D. B. Strait; Also to issue refunding orders amounting to $11.26 to D. B Strait for 1900 and 1901 taxes erroneously paid upon the S.E 1/4 N.W 1/4 N 1/2 S.W 1/4 S.E. 1/4 S.W 1/4 Sec 27 Twp 127, Range 70; Also orders amounting to $9.98 for 1900 and 1901 taxes against the N 1/2 S.E 1/4 S.E 1/4 S.E 1/4 N.W 1/4 N.E 1/4 Section 1, Twp 125, Range 71, same having been assessed twice Also to cancel the 1901 tax against the N 1/2 N.E 1/4 Sec 14 and W 1/2 N.W 1/4 sec 13 Twp 125, Range 71. same appearing twice on List.

The County Treasurer is instructed to accept payment of the loan upon S.W 1/4 Sec 29, Twp 125, Range 72, and the Auditor is directed to issue a proper satisfaction

of the mortgage.
On motion the Board adjourned to meet Friday, November 7, 1902, at ten oclock A. M,

Attest. Thos P Gieck
Wm Lebold
Chairman

Commissioners Proceedings.

Leola, S. D., Nov. 7, 1902 9 A. M.

Special meeting of the Board of the County Commissioners of Wm. Pheson County, S. D., called to order at the office of County Auditor.

Present. Wm Lebold, James Clayton, Jacob Gross, Philipp Meixal and Carl Schuchardt and Auditor Gieck.

On motion the Board adjourned to meet at 7 oclock P. M.

7. oclock P. M.

Board reconvened. All members present.

Moved and seconded that the Judges and clerks of election be allowed at $2 where up to 35 votes were cast, and $3 up to where 50 votes were cast and $4 where over 50 votes were cast. Motion carried.

On motion the following election expence bills were allowed.

Jas. Weber, Judge	2.00
N. L. Nuckman, Judge	2.00
John Habermann, Judge.	2.00
L. C. Howell, Clerk.	2.00
G. L. Nuckmann Clerk.	2.00
Weber Twp. use of School house.	2.00
W. N. Raff.. Judge.	2.00
Chas, Foster, Judge.	2.00
Frank Crowe. Judge.	2.00
John Dexter. Clerk.	2.00
Ed Olson, Clerk.	2.00
Soda Twp, use of School House	2.00
Nels Johnson, Judge	2.00
D. Fulker, Judge.	2.00
Robt. Valentin Judge.	2.00
Jos Wansfield Clerk	2.00
Jas Lebold Clerk	2.00
L. C. Howell Returning Ballot Boxes	3.50

Frank Rowe, returning ballot boxes.	2 60
Jos. Lebold, returning ballot boxes.	2 90
Willow Twp., use of School house.	2 00
J. C. A. Bennett, Judge.	2 00
Thos. W.m Bride, Judge.	2 00
E. Von Eschen, Judge.	2 00
S. Ellis, Clerk.	2 00
Geo. Kirman, Clerk.	2 00
J. C. A. Bennett, returning ballot boxes.	3 50
Lincoln Twp., use of School house	2 00
G. W. Norton, Judge,	2 00
Jos. Stephan, Judge.	2 00
Fred Gohl, Judge.	2 00
G. Pade, Clerk.	2 00
Wm. Norton, Clerk.	2 00
G. W. Norton, returning ballot boxes	3 00
F. D. Lowry, Judge.	3 00
Andrew Lawley, Judge.	3 00
Carl Breitag, Judge.	3 00
C. N. Allmer, Clerk.	3 00
F. Franklin, Clerk.	3 00
Jacob Forsch, Judge.	3 00
Albert Path, Judge.	3 00
Fred Pahlhauser, Judge.	3 00
Geo. Path, Clerk.	3 00
Fred Mertz, Clerk.	3 00
Fred Mertz, use of house.	2 00
Albert Path, returning ballot boxes.	3 70
Gottlieb Walth, Judge.	2 00
Fred Rub, Judge.	2 00
Jacob Junge, Judge.	2 00
Wm. Layton, Clerk.	2 00
Reuben Craig, Clerk.	2 00
Arena Twp., use of School house	2 00
Gottlieb Walth returning ballot boxes.	3 30
G. G. Bertsch, Judge.	3 00
Jacob Jacober, Judge.	3 00
Peter H. Hauck, Judge.	3 00
Henry Jandt, Clerk.	3 00
Henry Buggelin, Clerk.	3 00

John Schaffer, use of house.	2 00
G. G. Bertsch, returning ballot boxes.	4 20
Wm. J. P. Gieldt, Judge.	3 00
Henry Gross, Judge.	3 00
F. Grossmann Judge.	3 00
H. Gerke, clerk.	3 00
Fred Breidenbach, Clerk.	3 00
Wm J. P. Gieldt Returning Ballot boxes.	5 80
Hillsview Dist. No. 1, use of School House	2 00
John Lisichowski, Judge.	4 00
Christ. Mehlhaff, Judge.	4 00
Franz Hauman. Judge.	4 00
Jacob Mehlhaff Clerk	4 00
F. W. Schamber, Clerk.	4 00
Christ. Mehlhaff use of house	2 00
Jacob Hirsch, Judge.	2 00
Philipp Schaffer, Judge.	2 00
M. Keim, Judge.	3 00
Fred Schott, Clerk.	3 00
John Ritter, Clerk.	2 00
Philipp Schaffer, use of House.	2 00
Philipp Weigel, returning ballot boxes	4 00
F. Hilgemann, Judge.	3 00
Philipp Pfeifle, Judge,	3 00
Henry Ladner, Judge,	3 00
Philipp Weigel, Clerk,	3 00
Christ Funk Clerk	3 00
Wm. Joachim, use of house	2 00
Fred Hilgemann returning ballot boxes	6 50
Jacob H. Hoff, Judge,	3 00
Geo. Bossler, Judge,	3 00
Rudolf Doerr, Judge,	3 00
D. D. Off, Clerk.	3 00
John G. Neuhardt, Clerk.	3 00
Rudolf Doerr, returning ballot boxes.	5 40
Jacob H. Hoff, use of house.	2 00
Fred Mack, use of house.	2 00
Johann Schmidt, Judge.	2 00
Wm Neib, Judge,	2 00
Jacob Steyd, Judge,	2 00

Jacob D. Heyd. Clerk.	2 00
Ludwig Schmidt, Clerk.	2 00
John Schmidt, returning ballot boxes.	4 00
J. H. Diedricks, Judge.	3 00
Adolf Ehresman, Judge.	3 00
Peter Frank, Judge.	3 00
H. N. Richards, Clerk.	3 00
E. M. Winsdale, Clerk.	3 00
Gottfred Were. Judge.	2 00
Wm. Robb, Judge.	2 00
Jacob Schall, Judge.	2 00
N. Loper, Clerk.	2 00
J. P. Bartell, Clerk.	2 00
J. J. Starr. use of Office.	2 00
Michael Lerr. Judge.	4 00
Christ Becker, Judge.	4 00
Jacob Aldinger, Judge,	4 00
Henry G. Stuber, Clerk.	4 00
A. G. Playton, Clerk.	4 00
Lamb Lumber Co., use of Office	2 00
Wm. Mohr, Judge.	4 00
John Job, Judge.	4 00
John Laumle, Judge.	4 00
Val. Benders, Clerk.	4 00
John Mohr, Clerk.	4 00
G. Schmidt, use of house	2 00
John Job. returning ballot boxes.	4 70
Philip G. Mueller, Judge	2 00
Fred W. Hoff, Judge.	2 00
Jacob H. Hoff, Jr. Judge.	2 00
Christ K. Fischer. Clerk.	2 00
Henry Aman, Jr. Clerk	2 00
Henry Aman Jr. use of house	2 00
Fred W. Hoff. returning ballot boxes.	5 30
Fred W. Hoff, Judge.	2 00
John Gorshel Judge.	2 00
Karl Schock, Judge.	2 00
Jacob Goering, Clerk.	2 00
John Jesser, Clerk.	2 00
John Jesser, use of house,	2 00

Karl Schock, returning ballot boxes		3 50
John Klundt, Judge.		2 00
Henry Jahraus, Judge.		2 00
Wm. Bossler, Judge		2 00
J. L. Kusler. Clerk.		2 00
Philipp Heiser, clerk.		2 00
Philipp Heiser, use of house.		2 00
Henry Jahraus, returning boxes		4 80
Christ. Benner, returning ballot boxes.		1 40
Frank. Mitchell, member of Board of registration and posting List		3 50
Ed. Heckmann, " " " " " " "		3 50
Chas Foster, " " " " registration		2 00
R. Sutherland, " " " " "		2 00
Nels. Johnson, " " " " "		2 00
Thos. Dell, " " " " "		2 00
P. N. Schubert, " " " " "		2 00
Jos. Lebold, Clerk board of Registration and posting Lists		3 00
J. C. A. Bennett, Member " " " " " "		3 00
John J. Stinson, " " " Registration		2 00
Geo. W. Norton, " " " "		2 00
Fred Gohl, Posting lists.		1 50
F. D. Lowry, member board of registration		2 00
C. N. Allmer, " " " " and posting List		3 50
Karl Wacker " " " "		2 00
Ludwig Orthwein Member board of registration and posting list		3 50
Jacob Junge. Member board of registration		2 00
Fred Rub, " " " "		2 00
N. Leckner. " " " " and posting list		3 50
Karl Wartel " " " " " " "		3 50
Joseph Stabler " " " Registration		2 00
Aug. Schaffer " " "		2 00
Wm. J. P. Luedt " " " Registration and posting List		3 50
H. Gehrke Member board of registration		2 00
J. J. Starr, " " " "		2 00
Christ. Wehlkopf. " " " " and posting list		3 50
Michael Hoff, Sr. Member board of registration		2 00
John Ritter, " " " " and posting list		3 00
Gottlieb Joachim " " " " " " "		3 50
John Klundt, Member board of registration		2 00
Nick. Kusler. " " " "		2 00

A. Bertsch, member board of registration. 2 00
F. F. Hoff, member board of registration 2 00
Rudolf Dorr, member board of registration and posting lists 3 50
Jacob D. Heyd, member board of registration 2 00
Fred Maier, member board of registration 2 00
Johann Schmidt, member board of registration and posting lists 3 50
Fred Hefferle, member board of registration 2 00
Chas. Vorlander, " " " " 2 00
J. N. Brundage " " " " 2 00
Fred Vilkauer " " " " 2 00
Conrad Mruck " " " " and posting lists 3 50
Jacob Frey, member board of registration 2 00
Jacob Hoff, Jr., " " " " 2 00
Chas. F. Fischer " " " " and posting lists 3 50
Henry Auman Jr, member board of registration 2 00
John Goeckel, " " " " 2 00
John Jensen, " " " " 2 00
Karl Hoffmann, " " " " and posting lists 3 50

On motion the board adjourned to meet at 10 o'clock a. m. Nov 8, 1902

Nov. 8, 1902 10 o'clock a. m.

Board met pursuant to adjournment, all members present.

The following applications for loans are on motion allowed

Rudolf Dorr. $ 400.00
Mary Bolles, 200 00
Jacob Paw, 200 00
Wpt. Fischer 200 00
John Path. Jr., 100.00

The auditor is instructed to issue a refunding order to Geo. Fickert, Sr., for $1,00 for dog tax erroneously assessed to and paid by him.

On motion the following bills are allowed.

State Pub. Co, election supplies bill $ 45.15 allowed 40 15
Leola Exchange, Supplies for Court House 1 0 70
American Book Co., School Books 2 30 4
B. A. Williams, postage & C 1 24 5
Wm. Lebold, signing deed to N. W. Construction & Imp Co., 3 00
M. A. Bonayne, pens and pencils 2 00
Will A. Beach, Blank book and blanks 1 84 0
Wm. Lebold, receiving ballot boxes 6 00
Childrens Home, donation for support 50 00

Blade Pub. Co., Publishing delinquent tax list	9 60
Blade Pub. Co., Official and Sample Ballots.	50 00
J. F. Kelly & Co., Stamps and Blanks allowed at	3 90
C. W. Hawes, Telephone messages,	3 50
Theo. J. P. Seidt, Postage and express	6 00
Weingens Wolf, bounty on wolf.	2 00
Emory Greig, bounty on wolf.	2 00
Fred Hasemann, Work on bridge	4 50
Philipp Meisel Work on bridge.	1 50
W. Hawes. Postage and recording	6 80
Wm Lebold, inspecting road	5 00
Geo. D. Barnard & Co., Office Supplies.	1 10

On motion the board adjourned to meet at one oclock P.M.

One oclock P. M.

Board met according to previous adjournment, all members present.

On motion bill were allowed as follows.	
Henry Young, delivering ballot boxes	11 32
Jacob G. Gold, road supervisor.	6 00
N. G. Lieman, coal for County.	13 00
W. Conrad, hauling coal	3 96
Otto Hauffe, wood and hauling	14 00
John Klundt, road work allowed at.	4 50
Clayton Bros, blacksmithing for Bridges	2 50
Fred Moss, Messenger, care of insane	1 50
Blade Pub. Co., Official Printing allowed at.	80 00
Turner & Lowery, official printing	85 50

Moved and seconded that the County treasurer be instructed to accept full payment of the loans made by Frank Breidenbach, John Klundt, and Adolf Schmidt, provided interest is paid up to January 1, 1903; and the auditor is hereby authorized to issue proper satisfactions of the mortgages. motion carried

On motion the former action of the board relative to an appropriation for World Fair purposes is hereby rescinded

On motion the auditor is instructed to issue refunding orders for $46.15 to Frank Weller for the 1896, 1897 and 1898 taxes against the N½ NE¼ and N½ NW¼ Sec. 29, Twp. 105 Range 71.

The auditor is on motion instructed to issue a refunding order for $4.86 to A. F. Campbell for the 1900 taxes against the

N½ NE¼ Sec. 4, Twp. 128, Range 73.
On motion the following bills were allowed:
Jacob Gross, County Commissioners fee and Mileage $11.50
Wm. Lebold, County Commissioners fee and mileage 10.10
James Clayton, " " " " " 13.00
Paul Schuckardt " " " " " 10.10
Philipp Meixel " " " " " 13.30
On motion the Board adjourned sine die.

Wm. Lebold
Chairman

Attest:

Leola, S. D. Jan. 6. 1903.
9 Oclock A. M.

Regular meeting of the board of Commissioners of Mc Pherson County, South-Dakota, was called to order at the office of the County Auditor. Present: William Lebold, James Clayton, Philipp Meixel, and Jacob Gross. Minutes of the last regular & intervening meeting read and approved. There being no further business to come before the old board, it on motion adjourns sine die.

Wm Lebold
Chairman
Attest:
Theo J. Grieb
Auditor.

Leola S. D., Jan 6. 1903. 10. oclock A. M.

Regular meeting of the board of County Commissioners of Mc Pherson County, S. D. The following new members elect present their official bonds and oaths, duly approved by the Clerk of the Circuit court and take their seats Viz:
Jacob Gross. D B Foncannon. Philipp Meixel and Gottlob Fade
The auditor calls the meeting to order, and on motion Mr Jacob Gross is elected Chairman of this board for the ensuing year.
Moved and seconded that the amount of the County Treasurers Official bond be fixed at $65.000 and motion carried.
Moved and seconded that the following Official bonds be and the same are hereby duly approved and ordered placed on file.
John Peitz county treasurer. bond in the sum of $74.000.
John J Steffens, County Auditor; James Greig, register of deeds. Chas. Hein, county Sheriff; Ulrich Renz, Clerk of the

county and circuit Courts. George Heitman, county Supt. of Schools, Gottlieb Joachim. county constable, Jacob Reiner, Justice of the peace. L. T. Boucher, States attorney. Fred Helgeman, Justice of the peace, John D. Lamunk, Justice of the peace. Dr. A. L. Lloyd, county coroner, Henry Young, County constable.

On motion the board adjourned to meet at 1:30 oclock P. M.

1:30. oclock P. M. Board convened according to previous adjournment. All members present. On motion bills were allowed as follows

Wm Lebold Commissioner fee. attending meeting and signing warrants etc	$13.20
James Clayton. commissioners fee and mileage	7.00
James Clayton, bailiff	8.10
O. J. Roe, Official Printing allowed at	109.45
O. J. Roe, deputy clerk of Courts.	12.10
Turner & Lowry, Official printing	33.80
F. D. Lowry, Official printing	8.00
Blade Tub Co. Official printing	49.30

Resolved. that hereafter the board allow one dollar and fifty cents per page, including the title page, for all court calendars of sixteen pages or less, and one dollar per page for each necessary additional page.

The above resolution is on motion adopted. moved and seconded that the application and bond of Fred Gold and Fred Hoff, to sell liquor at retail at Leola, S. D. be approved. Motion Carried.

The Chairman appoints commissioners Fancamon, Weixel and Fade to count the cash and make settlement with J. J Hefferle, the outgoing county treasurer.

Said committee reports that it found cash and checks in the sum of $1260.87; all deposited, cash in German Bank, $10.501.17; in Bank of Leola, $4,636.24; State Bank of Bowdle, 1.297.80 making a total of $17,696,08 to be paid over to the incoming county treasurer. Report is on Motion adopted. On motion the county treasurer is authorized to accept the sum of $35. in full payment of the delinquent personal taxes of Daniel Schaffer.

On motion the following loans are allowed.

Andrew Gauley	$ 3.50
Frank Fritz	2.50
J. O. A. Bennett	3.50
Jakob Ketterling Jr.	2.00
Friedrich Ohlhauser.	3.00
Mads P. Mork.	1.50

Auditor's and Treasurer's Detailed Exhibit

Of Receipts and Disbursements in the County of McPherson for Quarter ending December 31. 1902. Showing amount of Funds in the Treasury and where deposited.

Treasurer's Exhibit

	Dr. Balance (account overdrawn previous quarter)	Cr. Balance (Previous Quarter)	Cash receipts this quarter	Disbursements this Quarter	Total Dr. balance. (Am't overdrawn at end of Qur.	Total Cr. balance. Cash on hand
Consolidated State Tax		251 29	1060 30	1020 74		290 85
State Tax		7 13	79 71	80 84		6 00
State Bonds		1 51	18 50	20 36	.35	
Insane		831 76	11 54	104 92		738 38
County		2014 86	1953 29	2830 82		1137 33
County School		1473 13	1679 81	1141 63		2011 31
County Bridge & road		1421 16	198 55	64 95		1554 76
County Sinking		96 97	9 55	41		106 11
County Institute		14 41				14 41
District Schools		3611 90	2909 71	2613 02		3908 59
Townships General		254 73	7 50	24		261 94
City of Eureka		48 32	156 17	6 27		198 23
State 1895 Bond		03	2 83	2 93	07	
State Special Sinking		41	3 83	4 04		20
State Deficiency			8 96	6 29		2 67
Stock Indemnity			09	09		
Poor		107 27	98 42	71 28		134 41
Hillsview No. 1 sinking	7 75				7 75	
Road Poll		1074 97	301 75	259 56		1117 16
Hillsview School Bond		404 70				404 70
Willow Road Tax		150 80	5 91	24		156 47
Leola Fire Guard		128 75	27 91	38 83		117 83
Koto Fire Guard		5 51				5 51
Weber Fire Guard		3 44		8 00	4 56	
Redemption		1067 59	3580 00	3307 11		1340 48
Salary		1235 30	751 85	675 03		1312 12
Lease of Common School Lands		112 75	423 55	137 30		404 00
State of South Dakota Permanent School Fund		468 00	2800 00	3069 10		198 90
Sheep Inspection	9 41		1 78	13 57	21 20	
Willow Fire Guard		55 46	2 17	09		57 54
Eureka Road Tax		96	74	03		1 67
State of S. D. Interest		403 36	432 07	17 29		818 14
County School Library		4 19		3 31		88
Aberdeen Normal		16 75	56 80	16 75		56 80
Agricultural College		16 30	175 53	16 30		175 53
Deaf and Dumb			4 80			4 80
Gary Blind Assylum			4 00			4 00
N. H. for Insane			42 80			42 80
Normal School		10 35	56 80	15 95		31 20
Public Buildings			58 80			58 80
Springfield Normal			11 20			11 20
School of Mines			4 00			4 00
Reform School			76 80			76 80
University			26 40			26 40
TOTALS	17 16	15806 90	17029 42	15577 34	33 94	16792 91

Less Accounts Overdrawn	33 93
Total cash in hands of Treasurer	16758 98

Funds—Where deposited

The German Bank	8571 36	Currency and Coin	306 83
Bank of Leola	3951 58	Amount in Banks	13874 89
Josmer State Bank	1351 95	Checks and Drafts	2577 26
		Total	16758 98

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON, }

J. J. Hepperle, treasurer, being duly sworn doth say that the above exhibit is true and correct statement of the financial condition of McPherson county, as appears by his books.

J. J. HEPPERLE, Co. Treas., McPherson Co., S. D.

Subscribed and sworn to before me this 13th day of January. 1903.

[SEAL] CHAS. TURNER, Notary Public, S. D.

Auditor's Exhibit

Detailed List of Warrants Issued During Quarter.

County Auditor and Clerks	420 00	Brought Forward	1870 32
County Treasurer and Deputy	301 86	Physicians for Poor	
Register of Deeds and Deputy	551 05	Poor Relief	16 00
County Judge	99 99	Books and Stationery	229 40
Sheriff, Deputy and Bailiffs	11 32	Printing and Advertising	455 80
Superintendent of Schools	201 96	Elections	544 20
Commissioners of Insanity	1 50	Lights, Fuel & Repairs of Co. Bldgs	73 25
County Commissioners, 1st District	20 20	Building and Repairing Co. Bridges	49 50
" " " 2nd "	20 20	Postage, and Express	62 11
" " " 3rd "	23 00	Childrens Home of Sioux Falls	50 00
" " " 4th "	26 60	Wulf Bounty	4 00
" " " 5th "	26 00	School Books	425 23
District Attorney	166 64	Sheep Inspector	13 50
Clerk of Circuit and County Court		Telephone	6 60
Stenographer		Miscelaneous	2 00
Petit Jurors, Fees			
Witness Fees, Circuit & County Court			
Justice of the Peace			
Jurors and Witnesses, Justice Court			
Carried Forward	1870 32	Total	3792 34

ASSETS OF COUNTY IN DETAIL		LIABILITIES OF COUNTY IN DETAIL	
Total Amount of School Money Loaned, Secured by Mortgages	33710 00	Total Amount of School money Received to Date	$ 33989 00
Paid County Tax 1887	71 83	Warrants Issued and in hands of Auditor	47 00
" " " 1888	92 10	Net Assets	21175 96
" " " 1889	359 12	Total	55211 96
" " " 1890	282 03		
" " " 1891	254 16		
" " " 1892	156 91		
" " " 1893	324 64		
" " " 1894	320 19		
" " " 1895	339 92		
" " " 1896	122 04		
" " " 1897	184 63		
" " " 1898	94 86		
" " " 1899	208 92		
" " " 1900	82 88		
" " " 1901	159 06		
" " " 1902	7271 49		
Court house and fixtures, jail etc	4000 00		
Town Lots	1000 00		
Cash in County fudds	5877 18		
Bills Receivable	300 00		
Total	55211 96		

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON, }

Theo. J. P. Giedt, Auditor, being first duly sworn doth say that the treasurer's exhibit hereon is a true and correct statement of the financial condition of McPherson county as appears by his books, and that the auditor's exhibit is a true and correct statement of warrants drawn on the treasury during the quarter and that the statement of assets and liabilities is true and correct.

THEO. J. P. GIEDT.

Subscribed and sworn to before me this 13th day of January, 1903.

[SEAL] CHAS. TURNER, Notary Public, S. D.

---

to. George Heckman, county supt.
him. county constable, Jacob Reiner,
T. Boucher, State attorney. Fred Helgeman,
D. Lamunk, Justice of the peace.
coroner; Henry Young, County constable.
rned to meet at 1:30 o'clock p. M.
convened according to previous adjournment
motion bills were allowed as follows

er fee. Attending meeting and signing	$13.20
ors fee and mileage	7.00
	8.10
ting allowed at	109.45
Courts.	12.10
ial printing	33.80
nuting	8.00
l printing	49.30

the board allow None dollar and fifty
ising the title page, for all count
pages or less, and one dollar per page
additional page.
ow motion adopted. moved and seconded
d bond of Fred Gehl and Fred Hoff to
at Leola, S. D. be approved. Motion Carried.
commissioners Fuhrmann, Weixel and
ech and make settlement with J. J
g County treasurer.
to that it found cash and checks in
deposited, cash in German Bank, 10.501.17;
. 24; State Bank of Josmer, 1.297.80 making
paid over to the incoming county treasurer.
On motion the county treasurer is authorized
35. in full payment of all delinquent personal
al,
ring loans are allowed.

	3.50
	2.50
	3.50
	2.00
	3.04
	1.50

Mack Nelz
J. A. A. Bennett
Jakob Kettering Jr.
Friedrich Ohlhauser.
Wads P. Hoel.

On motion the annual report of the Clerk of Courts is examined and on motion approved.

On motion the following court expenses are allowed:

Peter Lafountain, petit Juror.	14 80
Nels Johnson, petit Juror.	14 90
Ernest Habermann, petit Juror.	13 00
F. D. Lowry, Petit Juror.	12 20
Ignas Lapka. " "	15 10
Jacob Tenier " "	11 50
Jacob Kirschman " "	11 50
Karl Sorenes " "	4 10
Nick Smolnisky " "	5 60
Conrad Wruck " "	9 00
Frank Breidenbach " "	7 00
Frank S. Price " "	10 60
Joseph Jadin " "	7 60
Fred Jahraus Jr. " "	7 60
Wm. Schuckardt. " "	12 70
Sam Harlow. " "	13 10
Frank P Junge " "	10 50
Fred Lahman " "	10 50
George Raible " "	13 20
Geo. Kaisler " "	14 50
Henry Jaenes " "	13 70
Ernest Lawley " "	15 40
Wm Becker " "	13 30
Edward Olson " "	16 70
Shiliff Jung. " "	11 40
R. B. Sutherland " "	15 00
John P. Bartel Court Interpreter	10 00
B. A. Walton, stenographer.	57 80
John Liedle, deputy Sheriff	10 00
Jacob Stuckbeyer, Sheriff	32 00
John Diedricks, bailiff	12 00

On motion this board adjourned to meet at 9 o'clock a. m. on Jan. 7, 1903.

Jan. 7, 1903. 9 o'clock a. m.

Board re. convened. all members present:

It appearing to the satisfaction of this board that the 1888 personal taxes against Jacob Liedle and the 1891 personal taxes against Frank R Eell

cannot be collected, it is on motion ordered that said taxes be stricken off and cancelled upon the tax records of this County Moved and seconded that the county treasurer give due and proper notice and issue a tax deed to Mc. Pherson county on one of the tax certificates held by it upon the John Brand residence property on west part of lot 1, Block 5 original plat of Eureka. S.D. Motion Carried. On motion the following bills were allowed.

Otto Hauffer, road supervisor	3.00
J. J. Hefferle, postage and Exchange	36.00
C. W. Hawes, telephone,	2.00
Henry Young, collecting taxes allowed at	6.20
M. Krause, Postage.	5.27
B. A. Williams, postage, telephones and express.	15.33
B. A. Williams, mileage attending meeting of the State Educ. Ass.	19.60
J. J. Hefferle, balance on salary due	298.69
Gukin Fuel Co., coal for poor and Jail.	13.70

Quarterly report of county treasurer for quarter ending Dec. 31, 1902 presented and examined. On motion same is adopted.

Bills are on motion allowed as follows.

C. M. Runge, lumber for bridge	4.01
News printing Co., Office supplies	3.00
Theo. J. F. Gidel, postage, express etc	7.95
Geo. D. Barnard & Co., Jur book, allowed at.	15.00
Eureka Bazaar, nail for bridges, etc.	9.65

On motion board adjourned to meet at 1:30 oclock P. M.

1:30 oclock P. M.

Board re-assembled as per adjournment. All members present Report of Adam Merkel, road supervisor of district No 31, is examined. On motion the following persons were allowed for work on road and bridges, Viz:

Philipp Heiser.	3.00
John Wagner.	3.00
William Hauch.	2.25
John Klandt.	2.25
Andreas Herr.	3.00
Fred Stiebel.	3.00
Fred Merkel.	4.50
Fred Klein.	5.25
Geo Wolff.	6.00
Jacob Wolff	6.00

John L. Kusler.	5 00
Peter Ackermann.	2 00
Ludwig Ulmer.	1 50
John Stäckle.	3 00
Christ Diede.	3 00
Nick Kusler.	6 00
Jacob Diede.	4 50
John Brenisa.	3 00
Jacob Ulmer.	4 50
Ludwig Stäckle.	6 00
Johann Ottmar.	8 00
Jacob Cerman.	12 50
Henry Jahraus.	5 00
Adam Merkel.	3 150

Bills were on motion, allowed as follows.

Karl Dohm. one Wolf bounty	2 00
Emory Grig. " " "	2 00
Ulrich Fenn. Clerk of Courts fees	84 81
G. N. Williamson, attorneys fees for defending Lee Sanders	25 00
Hillsdale Mercantile Co., goods for poor.	7 81
Fred Arndt. supplies for poor and court House	35 38
Dr. A. N. Gerdes, attending Mrs. Johnson.	2 50
Eureka. Drug. Co. Supplies for Co. Supt. and Sheriff.	6 00
Educator School Supply Co., School supplies.	58 00
Mich Pub. Co. Offic supplies, allowed at.	7 50
A. C. Allen, subscription to Volga Tribune Official extra paper	1 50
Dr. A. N. Gerdes, examining insane persons.	15 00
Fred F Fischer, Handling Court records	20 00
Henry Young. Sheriff fees.	11 00
Dr. A L. Lloyd, attending poor, etc.	3 35
C. L. Parkhurst, meals for Jurors.	6 05
L. Lamb. Lumber Co. Lumber for bridges	27 96

Report of Johann Pitter, road supervisor of District No. 30, read and on motion the following accounts are allowed to the several persons for work on road and bridges,

John Pitter Jr.	5 25
Jacob Bieber.	1 50
Fred Bieber.	2 50
Conrad Pfeifle.	1 50
Johann Strobel.	75

Jacob Hirsch	2 25-
Jacob Strobel	1 50
John Ritter. Supervisor.	3 75-

Report of O. E. Sanderson. road supervisor of District #1 read and approved, and $8.25 is on motion allowed him for hauling lumber, fixing up bridges and for his services as road supervisor.

Quarterly report of J. W. Gukin. Justice of the peace. is examined and on motion same is approved and warrants ordered drawn to the following persons:

In the State of South Dakota vs. Lee Sanders.

J. W. Gukin. Justice fees	7 35-
B. F. Bonayne, extradition officer	16 30
Adam Schenkenberger, police officer	2 00

Quarterly report of F. D. Lowery. Justice of the peace. examined and same is approved and warrants ordered drawn as follows

In re State of South Dakota vs. Daniel Boger.

F. D. Lowry Justice fees.	3 75-
David Rath constable fees.	6 25-
Geo. Rath; Witness fee	1 00
Louis Rath, Witness fee	1 00
David Rath, Witness fee.	1 00
Mrs. John Rath; Witness fee.	1 00

Quarterly report of the Register of Deeds for the quarter ending Dec. 31, 1902 is examined and on motion same is approved.

On motion the following road supervisor are appointed for the ensuing year;

District No.	1,	O. E. Sanderson.
"	" 2	Wade Stor.
"	" 3	Chas Krueger.
"	" 4	Wm Conrad.
"	" 5	John Odenbach.
"	" 6	John Dexter
"	" 7	M. A. Mulligan.
"	" 8	Jacob Pan.
"	" 9	Christoph Hoffmann.
"	" 10	Carl Breitag
"	" 11	Geo. E. Hall. Jr.
"	" 12	No. Appointment.

District. No 13. Adam Hauck
" " 14, Chas. Gugel Jr.
" " 15, John Teske.
" " 16, Daniel F. Off Jr.
" " 17, Gottlieb Feirch.
" " 18, Friederich Jakober.
" " 19, Wm Klein.
" " 20, John Mohr.
" " 21 Gottlieb F. Bertsch.
" " 22, Jacob Hempel.
" " 23, Daniel D. Off.
" " 24, Philipp Steffle.
" " 25, Jacob Schnabel.
" " 26, Franz Hauman.
" " 27, J. Breidenbach.
" " 28, Henry Gross.
" " 29, Fred Ziegler.
" " 30, J. Stangenbach.
" " 31, John Ottman.

On motion the board adjourned to meet Jan. 8, 1903, at 9 o'clock A. M. Jan. 8, 1903, 9 o'clock A. M.
Board reconvened subject to previous agreement, all members present.
Bills are on motion allowed as follows.

Will A. Beach. tax receipts.	40.00
Henry Young, cartage.	75
Leola Exchange, court house supplies.	4 27
David Greig, hauling coal.	1.200
J. S. Hart. Lumber Co. Coal for Court House	4335
J. S. Hart. Lumber Co. Lumber for Bridges.	2093
Brown and Langer, cash books allowed at	2600
L. T. Boucher. certificate fee in requisition case	200
James Greig, collecting and removing wheat Nos.	2400
Jacob Muehlbeier. Sheriff fees	18537
American Book Co. School Books.	1128
Henry Young, deputy Sheriff. Postage	350
Geo. L. Medves. coal for court House	713
Fred Potratz, Hauling Coal	145
C. W. Havens Weighmaster	300

On motion J. E. Reagan is appointed as deligate to the meeting of the National live stock association at Kansas City, Mo.
Moved and seconded that the loan of Jacob Schultz and wife be extended for six months and that the loan of Johann Jundt and wife be extended for a period of twelve months, additional coupons to be attached to the principal notes. motion Carried.
upon the recommendation of the meeting of sheep growers of this County, Mr. Frank Mitchell is appointed sheep inspector for the ensuing year. on motion the board adjourned to meet at one o'clock P.M.

1. o'clock P. M.

Board met pursuant to adjournment. All members present.
Official bond and oath of F. D. Lowry as justice of the peace, and the official bond and oath of Jos Stick Jr. as county assessor are both examined and approved.

It appearing that a vacancy exists in the office of constable in the first commissioners district.
On motion David Rath is appointed constable to fill said vacancy.
Official bond and oath of David Rath as constable is examined and on motion same is approved.
Karl Wacker, bill for returning registration lists allowed at 2.20
Moved and seconded that the auditor be authorized and instructed to renew the lease with the city of Eureka for the room so for occupied by officials of this county at $36.00 per year if the officials will furnish their own fuel and oil free of charge. Motion Carried.
The McPherson County Herald, The North West Blade and The Eureka Post are on motion appointed the official county papers for the ensuing year.
On motion the County treasurer is allowed a deputy for twelve months and the county auditor is allowed a deputy for six months for the ensuing year at $40.00 per month.
The board now proceeds to check up the books of the County treasurer
At six oclock the board adjourned to meet at 7:30 oclock P. M.

7:30 oclock P. M.

Board met pursuant to adjournment. All members present.
The board continues to check up the treasurers office.
The cash recipts and disbursments agree with the books and vouchers. and all is found correct.
On motion R. W. Hawes is appointed weighmaster for the ensuing year. he to receive 50 per cent of the receipts for weighing.

Moved and seconded that the Auditor be instructed to issue refunding orders to the German Bank for $18.90 being for tax sale certificate for the years 1899 and 1900 erroneously assessed against the S.W. Sec 2, township 126, range 73,
On motion bills were allowed as follows.

S. J. Sherman, Petit Juror.	12 40
Jacob Gross. Commissioners fee and mileage	15 50
Philipp Weixel " " " "	16 30
Gottlob Pade " " " "	12 60
A. B. Foucannon " " " "	16 00
Carl Schuckardt " " " "	13 10

Attest: Thos. L. Linds
County Auditor

Jacob Gross
Chairman.

Commissioners Proceedings

Leola S. D., April 7, 1903.

Regular meeting of the board of County Commissioners of McPherson County, South Dakota, called to order at the County Auditors office at Leola, April 7th 1903, at 9 O'clock A.M. Members present; Jacob Gross Chairman, Philipp Heipel, Carl Schuchardt, Gottlob Pade, and C. B. Foncannon Commissioners and Auditor Hefferle.

The minutes of the previous meeting were read and on motion same were approved.

As provided by law the members of the board, the County Auditor, County Assessor, and the Assessor of the Township of Willow now convene; for conference in reference to the preformance of the assessor's duties in the coming assessment.

On motion the following valuations were placed on the different classes of personal property, viz;

Horses, class A.	$10. to $20.
Horses class B.	$15. to $35.
Cattle class A.	$5. to $15.
Cattle class B.	$14. to $18.
Cattle class C.	$15. to $20.
Mules & Asses	$20. to $25.
Sheep	$2.
Hogs	$3. per cwt.

Real estate is to be assessed from $350.00 to $600.00 per quarter section.

On motion the county treasurer is instructed to accept the money for the loan made by Chas. Fosler of $200.00 with interest up to date; and the Auditor is hereby instructed to issue proper satisfaction of the mortgage.

At 12 O'clock the board adjourned to meet at 1 o'clock P.M.

1 O'clock P.M.

Board met pursuant to adjournment.

Present, Jacob Gross Chairman, Philipp Heipel, Carl Schuchardt, Gottlob Pade and C. B. Foncannon. Commissioners.

Board now proceeds to do other business.

School Dist. Division

Moved and seconded that the petition of Harrison school district asking for subdividing said district be rejected on the grounds that the returns presented to this board are illegal and improper and for the further reason that a petition against division is on file in the Auditor's office. Motion carried.

Do.

On motion the petition for Arena school district for the purpose of subdividing said school district is rejected on the grounds

Auditor's and Treasurer's Detailed Exhibit

Of Receipts and Disbursements in the County of McPherson for Quarter ending March 31. 1903. Showing amount of Funds in the Treasury and where deposited.

TREASURER'S EXHIBIT.

	Dr. Balance (account overdrawn previous quarter)	Cr. Balance (Previous Quarter)	Cash receipts this quarter	Disbursements this Quarter	Total Dr. balance. (Am't overdrawn at end of Qur.	Total Cr. balance. Cash on hand
State Tax General		6 00	18 85	21 82		3 03
State Bonds	35		5 55	3 96		1 24
Insane		738 38	3 15	122 71		618 82
County General		1137 33	1862 57	3169 49		2830 41
County School		2011 31	965 07	2530 31		446 07
County Bridge&road		1554 76	14 92	485 33		1084 35
County Sinking		106 11	3 22	20		109 13
County Institute		14 41	96 00	3 84		106 57
District Schools		3908 59	7870 42	6745 00		5034 01
Townships General		261 94	70 19	128 79		203 34
City of Eureka		193 22	887 38	979 85		105 75
State 1895 Bond	07		57	40		10
State Special Sinking	3	20	88	90		18
State Deficiency		2 63	2 64	4 58		73
State Consolidated		290 85	4194 26	4022 60		462 51
Poor		134 41	126 45	57 30		203 56
Reform School		76 80	260 97	179 60		158 17
Road Poll		1117 16	710 49	611 92		1215 73
Hillsview School Bond		404 70	46	404 72		44
Leola Fire Guard		117 83	63 40	3 21		178 02
Koto Fire Guard		5 51				5 51
Hillsview No. 1 sinking	7 75				7 75	
University		26 40	192 40	152 00		66 80
Redemption		1340 48	924 87	1012 17		1253 18
Salary Special		1312 12	1328 95	1374 13		1266 94
Lease of Common School Lands		404 00	2249 80	1619 26		1034 60
State of South Dakota Permanent School Fund		198 90	8405 00	8222 57		381 33
Weber Fire Guard	4 56		47 88	7 91		35 41
Willow Fire Guard		57 54	13	57 55		12
Eureka Road Tax		1 67				1 67
Sheep Inspection	21 20		44	02	20 75	
State of S. D. Interest		818 14	781 73	1147 85		452 02
County School Library		88				88
Aberdeen Normal		56 80	1039 87	760 00		336 67
Agricultural College		175 53	1211 42	706 62		680 33
Deaf and Dumb		4 80	85 45	79 15		11 10
N. H. for Insane		42 80	80 50	70 80		52 50
Normal School		31 20	214 30	186 00		59 50
Public Buildings		58 80	235 20	127 60		166 40
School of Mines		4 00	154 30	147 20		11 10
TOTALS	33 93	16621 24	37109 68	35147 30	28 53	18578 22
			Less Accounts Overdrawn			
			Total cash in hands of Treasurer			18204 35

Funds—Where deposited

The German Bank	12801 95	Currency and Coin	1817 31
Bank of Leola	1860 26	Amount in Banks	16387 04
Hosmer State Bank	1724 83	Checks and Drafts	
		Total	18204 35

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON, }

John Pietz, treasurer, being duly sworn doth say that the above exhibit is a true and correct statement of the financial condition of McPherson county, as appears by his books.

JOHN PIETZ, Co. Treas., McPherson Co., S. D.
By Fred J. Pietz, Deputy.

Subscribed and sworn to before me this 14th day of April 1903.

[SEAL] CHAS. TURNER, Notary Public, S. D.

AUDITOR'S EXHIBIT

Detailed List of Warrants Issued During Quarter.

County Auditor and Clerks	280 00	Brought Forward	3139 62
County Treasurer	1040 69	Physicians for Poor	91
Deputy Treasurer and Clerk	130 00	Poor Relief	75 00
Register of Deeds	324 25	Books and Stationery	155 53
County Judge	100 00	Printing and Advertising	203 55
Sheriff, Deputy and Bailiffs	248 17	Elections	28 13
Superintendent of Schools	303 94	Lights, Fuel & Repairs on Co. Bldgs	85 77
Commissioners of Insanity	10 30	Building and Repairing Co. Bridges	477 50
County Commissioners, 1st District	13 10	Constable	2 00
" " 2nd "	25 80	Postage, and Express	71 82
" " 3rd "	15 50	Wolf Bounty	4 00
" " 4th "	16 30	Deputy Clerk of Courts	12 10
" " 5th "	23 00	Miscelaneous	261 28
District Attorney	141 66	Court Interpreter	10 00
Clerk of Circuit and County Court	84 81	Total	4527 26
Stenographer	51 80		
Petit Jurors, Fees	322 95		
Witness Fees, Circuit & County Court			
Justice of the Peace	7 35		
Jurors and Witnesses, Justice Court			
Carried Forward	3139 62		

ASSETS OF COUNTY IN DETAIL

Total Amount of School Money Loaned, Secured by Mortgages	36355 00
Unpaid County Tax 1887	201 71
" " " 1888	328 17
" " " 1889	1049 80
" " " 1890	493 09
" " " 1891	630 41
" " " 1892	592 51
" " " 1893	1574 63
" " " 1894	1443 03
" " " 1895	1155 72
" " " 1896	559 42
" " " 1897	806 53
" " " 1898	850 28
" " " 1899	938 40
" " " 1900	712 55
" " " 1901	1216 03
" " " 1902	10784 49
Court house and fixtures, jail etc	4000 00
Town Lots	1000 00
Cash in County fudds	9643 32
Bills Receivable	300 00
Total	74635 09

LIABILITIES OF COUNTY IN DETAIL

Total Amount of School money Received to Date	$ 36736 33
Warrants Issued and in hands of Auditor	12 10
Net Assets	37886 66
Total	74635 09

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON, }

John J. Hepperle, Auditor, being first duly sworn doth say that the treasurers exhibit hereon is a true and correct statement of the financial condition of McPherson county as appears by his books, and that the auditor's exhibit is a true and correct statement of all warrants drawn on the treasury during the quarter and that the statement of assets and liabilities is true and correct.

JOHN J. HEPPERLE.

Subscribed and sworn to before me this 14th day of April, 1903.

SEAL] CHAS. TURNER, Notary Public, S. D.

Proceedings

ola S. D., April 7, 1903.

rd of County Commissioners of McPherson County

at the County Auditors office at Leola, April 7th

acob Gross Chairman, Philipp Heipel, Carl Schuchardt,

non Commissioners and Auditor Hepperle.

meeting were read and on motion same

embers of the board, the County Auditor, County

of the Township of Willow now convened, for

the preformance of the Assessor's duties in

valuations were placed on the different classes

. to $20.

to $35.

to $15.

to $18.

to $20.

to $25.

$ 2.

er cwt.

ssed from $350.00 to $600.00 per quarter section.

treasurer is instructed to accept the money

has. Fosler of $200.00 with interest up to date;

instructed to issue proper satisfaction

adjourned to meet at 1 o'clock P. M.

1 O'clock P. M.

adjournment.

irman, Philipp Heipel, Carl Schuchardt,

ncmon Commissioners.

o other business.

t the petition of Harrison school district

School Dist. Divisio

d district be rejected on the grounds that the

board are illegal and improper and for

a petition against division is on file in

ion carried.

for Arena school district for the purpose Do.

hool district is rejected on the grounds

that it is not for the best interest of said school district, and for the reason that the returns presented to this board are incomplete.

On motion the bond of Nels Johnson, assessor of Willow Township is approved.

On motion the following bills were allowed:

John Stock Jr. County assessor attending board meeting	$ 6 00
Wm. Layton, bounty for two wolves	$ 4 00
John Guthmuller bounty for one wolf	$ 2 00
Herman Jasmer bounty for two wolves	$ 4 00

On motion the auditor is instructed to issue the following Refund Orders;

Fred Goebel, road poll erroneously charged	$ 1 50
Geo. Guthmuller, road poll erroneously charged	$ 1 50
Daniel Boger, road poll erroneously charged	$ 1 50

On motion the following bills were allowed:

J. S. Hart Lumber Co. coal for court house	$ 114 73
John Odenbach, hauling coal and wood	$ 14 25
Fred F. Fischer, hauling coal	12 00
Fred Kusler, hauling coal	8 80
John Guthmuller, hauling coal	8 00
John Glaser, hauling coal	4 50
F. H. Allen, cord wood	6 00
John Glaser, cleaning clerk's office	2 00
Thos. J. P. Giedt, postage and express	8 40
C. H. Allmer, repairs on court house	3 00
L. Hartmann road work	1 50
Nels Johnson, assessor for Willow civil attending commissioner's meeting	3 90
John J. Hepperle, postage and express	4 23
M. A. Mulligan, Salary road supervisor and hauling lumber	7 50

On motion John Mack was appointed road supervisor for road district No. 7.

On motion Robert Gauley was appointed road supervisor for road district No. 6.

On motion the following loans on the permanent school fund were allowed;

Michael Henne,	$ 200.00
Gottfried Mohr	$ 600.00
Friedrich Harsch	$ 200.00
Peter Gabriel	$ 700.00

On motion the following bills were allowed;

Dakota Central Telephone Co., telephoning	1 25

Fred Hoffmann, returning registration lists 2.00 not allowed.

On motion the loan of Jonathan Whisler is extended for one year, and the auditor instructed to attach new coupons.

On motion the following bills were allowed:

Geo. A. Greig, fixing ballot boxes	1 50
Stoller and Hepperle, supplies for poor	5 40
Stoller and Hepperle supplies for bridges	4 04
Jacob Echall, bill referred to Commissioner Foncannon.	
John Pietz, postage and exchange	45 35
Hillsview Mercantile Co., supplies for poor	9 55
John Pietz county treasurer, premium of insurance of court house	118 75
Geo. Hickman, County Superintendent, postage and express	5 60
James Greig, postage and cartage	9 70

On motion Board adjourned to meet at 8 o'clock P. M.

8 O'clock P. M.

Board met pursuant to adjournment;

All members present.

Moved and seconded that the Auditor draw a warrant for $50.00 in favor of Fred Retzer as payment for a proper deed to a strip of two acres of land along the West line of the South East quarter of section No. two in township one hundred twenty six, North of range seventy three, West of the 5th P. M., the same to be used as a public highway.

Motion carried.

On motion the following bills were allowed;

Michael Hoff, one wolf	2 00
Jacob Gross, one wolf	2 00
Chas. Mix sheriff, postage and telephoning and collecting delinquent personal taxes	32 48
Guhin Fuel Co., Coal for poor	29 10
F. D. Lowry, official printing	91 10
O. J. Rose, official printing	72 90
North West Blade official printing	79 10
Redfield Press, subscription to Estray Paper	1 50

Quarterly report of J. W. Guhin, justice of the peace is examined and on motion same is approved and warrants ordered drawn to the following persons:

J. W. Guhin, justice fees	1 95
Chas. Mix, Sheriff's fees	11 75

On motion board adjourned to meet April 8th, at 9 o'clock A. M.

April 8, 9 o'clock A.M. Board reconvened per adjournment.

All members present.

On motion the following bills were allowed.

Wm A. Beach, record and office supplies	$ 21 00
Perkins Bros, & Co. office supplies	33 70
The Educator Supply Co, office supplies for Co. Supt	18 00
State Pub. Co, session laws	3 10
Brown & Saenger, office supplies and records	86 80
News printing Co. office supplies	2 55
J. F. Kelley & Co, office supplies allowed at	24 40
Wm Krueger, M.D, medicine and examination of Mrs. Hieb	7 75
A. G. Stone, road supervisor salary allowed at	4 50
Henry Renschler, money advanced for Mrs. Hieb for transportation etc to Alexandria and return	38 00

On motion the Auditor is instructed to issue the following refunding orders;

John Klundt, dog tax erroneously assessed,	$ 1 00
John Pietz, Co. treas. erroneous charge upon the records of his office	8 82

On motion the following bills were allowed:

U. Rene, postage and clerk's fees,	$ 16 65
Fred Gohl, cleaning court house,	3 00

On motion Wm Matatall was appointed road supervisor of road district No. 8.

On motion bills were allowed as follows:

Chas. Turner, expense procuring tax deed on N½ blk 1 Lot 5, Orig. Plat City of Eureka	$ 7 00
C. N. Hawes, telephoning,	4 15
Leola Exchange, supplies for court house	15 48

Moved and seconded; that the Auditor is hereby instructed to issue refunding orders for taxes erroneously assessed as follows:

O. D. Kierbow, school poll	$ 1 00
Chas Turner taxes against NE¼ 22-126-67, for the years 1900 and 1901,	13 53

Application of John P. Bartel for a rebate of his taxes was, on motion rejected.

The petition of Emil Dierenfelt praying for a rebate of the 1902 taxes on lot 11, block 1, original plat of Eureka was on motion rejected.

At 12 o'clock the board adjourned to meet at 1 o'clock P. M.

1 o'clock P. M. Board met pursuant to adjournment, All members present.

On motion of Com. Foncannon, seconded by Com. Dade, the auditor is instructed to issue a refunding order for $ 18.91 to D. B. Strait for the taxes of 1901 and 1902, on N½ SW¼ 16 and N½ NW¼ 21-127-66, the same having been assessed twice and paid once.

On motion the following refunding orders for taxes erroneously assessed were ordered to be issued;

Chas. Riegler, taxes on N½ SW¼ - 12 - 128 - 73,	$ 2 00
C. H. Allmer, road poll,	1 50

On motion the following bills were allowed.

James Greig, Reg. of Deeds, recording officers bonds, $7.50
J. F. Kelley, blank and stationery, allowed at 9.60
The quarterly report of the register of deeds for the quarter ending March 31st, 1903, was examined and on motion approved.
The quarterly report of the county treasurer for the quarter ending March 31st, 1903 was examined and on motion approved.
On motion the auditor is hereby instructed to return the petition of Sherman Bros. with instructions to furnish more substantial proof of the illegal assessment of their property in this county.
The board now proceeds to apportion to the county at large, the City of Eureka and Willow civil township their proportion of the names necessary to fill the jury list, as required by the clerk of the circuit court. Jury List
On motion the following apportionment was made: The county at large 34 names, City of Eureka 10 names, Willow civil township 5 names.
The following names are selected from the residents of the county:

Amasa Hoffman,	M. Hinstman,	A. H. Christie,	Geo. Cline,
Jacob Muhlbeier,	Wm Norton,	John Mack,	Gottlieb Joachim,
John Mulligan,	Don Quigley,	Chas. Krueger,	Will Wachter,
Adam Dietz Jr.,	Martin Stickel,	Erastus Hawes,	Fred Spitzer 127-70,
Robert Gauley,	Thos. J. B. Gledt,	Sam Huntly,	A. N. Cline,
Geo. Jadin,	Fred Schott,	John Ehresmann,	Jacob Oberlander Jr.,
R. F. Sutherland,	Geo. Haberman,	Christian Rath,	Joe Weber,
Jacob Hoff, Jr.,	Jacob Strobel,	A. H. Chute,	Geo. Barnes,
Geo. Hall Jr.,	Chas. F. Hickman,		

On motion the county treasurer is hereby instructed to immediately start proceedings to take tax deed on the following property:
Lot 18 blk 5, lot 4 blk 2, N½ Lot 3 blk 3. Lot 1 blk 1 Lot 3 blk 2, N½ lot 1 blk 5, all in the original plat of Eureka, also on lots 7 and 8 blk 3, Milwaukee Land Co's. 2nd add to Eureka and N½ of lot 12 blk 14, lot 4 blk 14, Mil. Land Co's. 3d add. to Eureka, and lot 20 blk 3 Boettcher's add. to Eureka.
Moved and seconded that the county treasurer start proceedings to take tax deed on lot 8 blk 4 Mil. Land Co's. 2nd Add. to Eureka.
On motion the county treasurer is hereby authorized to accept $10.00 in full payment of all taxes against Lots 17, 18, 19, 20, 21, 22, 23, and 24 blk. 2, Boettcher's Add. to Eureka.
Moved and seconded that the county treasurer accept $50. in full payment of all taxes against Lot 18, blk 4, orig. plat of Eureka, Commissioners Foncannon, Pade and Schuchardt voting yes and Commissioner Heisel no: Motion carried.
Resolved that the county auditor notify each of the road supervisors

of the county that they must notify the Commissioner of their district on or before the 1st day of May, 1903, of the tools needed, if any, in their respective road district, in order that the supplies may be ordered in time; and that the auditor be further instructed to secure and purchase all supplies as ordered by the respective commissioners.

On motion the following bills were allowed:

Gottlieb Dade, com. fees and mileage	$ 9 60
Carl Schuchardt, com. fees and mileage,	11 20
C. B. Foncannon, com. fees and mileage	13 00
Jacob Gross, com. fees and mileage	11 50
Philipp Weixel, com. fees and mileage	13 30

On motion the county auditor is instructed to issue a refunding order to Henry Jasmer for $ 1.50, the same being for road poll tax erroneously charged against him.

On motion board adjourned...

attest:

John J. Hepperle
County Auditor

Jacob Gross,
Chairman.

Jacob Gross

Commissioner's Proceedings.

Special Meeting of the Board of County Commissioners of McPherson County South Dakota.

Leola, May 16, 1903.

Special meeting of the county commissioners called together in the county auditor's office.

Present, Jacob Gross chairman, Philipp Weixel, Gottlob Pade, Carl Schuchardt and C. B. Foncannon commissioners and Auditor Hepperle.

On motion the following resolution was adopted;

Resolved, that the county auditor be authorized and is hereby instructed to secure from the county assessors as soon as possible, a complete list of the personal property, assessment of each person in the county for the year 1903, and cause the same to be published for one issue in the official papers of the county.

On motion the following bills were allowed:

F. D. Lowry, for publishing tax-deeds notices and official printing	84.25
C. H. Hawes, telephoning	3.00
C. H. Hawes for use of room during school officers meeting bill of $1.00 not allowed.	
Chas. Mix, sheriff mileage, express telephoning and postage	19.35
C. B. Foncannon, looking over the road on the section line in 128-69 and telephone message	5.30
Chas. Mix, sheriff 4 per cent commission for collecting delinquent personal property taxes	3.67
Johnnie Hickman, six wolf scalps	12.00
Michael Gohring four wolf scalps	8.00
Don Quigley, seven wolf scalps	14.00
Northwest Blade official printing and supplies	41.00
Philipp Weixel, telephoning	2.25

On motion board adjourned to meet at 1 O'clock P. M.

One O'clock P. M.

Board reassembled pursuent to adjournment.

All members present.

Moved and seconded that the auditor is instructed to issue a satisfaction for the right of way of the Minneapolis, St. Paul & Sault St Marie Railroad Company, passing through North East quarter of Section Six, twp. 128, range 73. consideration $1.00

On motion bills were allowed as follows:

Geo. Feickert Wolf scalps	4.00
Chas. Heagley Wolf scalps	18.00

Andreas Hoff wolf scalps	10.00
S. M. Salisbury & Co. blanks for Sheriff	1.06
Dakota Central Telephone Co. telephoning	1.00

On motion the county sheriff is hereby instructed to collect rent on the house known as the Braud property and apply the rent on the taxes due the county.

On motion the following bills were allowed and warrants ordered to be drawn for the same;

Carl Schuchardt commissioners fees and mileage	4.10
Philipp Heipel commissioners fees and mileage	10.30
C. B. Foncannon commissioners fees and mileage	10.00
Jacob Gross, commissioners fees and mileage	7.00
Gottlob Dade commissioners fees and mileage	3.60

On motion board adjourned

Attest: John J. Hoffer
Auditor

Jacob Gross
Chairman

County Commissioner's Proceedings of McPherson County.

Leola S. D., July 7, 1903.

The regular meeting of the board of county commissioners of McPherson County, South Dakota was called together in the auditor's office at Leola S.D., at 9 O'clock A. M. Present: Jacob Gross, chairman, Gottlob Pade, Carl Schuchardt, Philipp Weisel, commissioners and Auditor Hefferle.

The minutes of the previous meetings were read and on motion approved as read.

On motion the following bills were allowed:

Wm. D. Greig, hauling coal	$ 2.40
Gottlob Pade, hauling timber & brick for court house repairing	11.50
Gottlob Pade, inspecting bridges in 126-68	4.00
Chas. Mix, Sheriff collecting personal taxes, telephoning, Inspection of horses shipped out of county and office supplies	19.95

On motion the petition of O. J. Roe, praying that his personal taxes for the year 1887 be cancelled, was granted, for the reason that the taxes were paid, but were not marked as such on the tax list

On motion the county treasurer is instructed to accept the original amount of Gottlieb Bertsch's personal tax for the year 1892

On motion the following court certificates were allowed and the auditor instructed to issue warrants for same:

Jakob Feickert witness fees	$ 1.60
Fred Kusler, petit juror and mileage	5.90
H. S. Archer, petit juror and mileage	6.30
Henry Briening, petit juror and mileage	7.10
Dr. A. L. Lloyd, witness fees	5.10
Wm. E. Howell, petit juror	7.40
Samuel Barnes, petit juror	6.10
H. S. Little, stenographic work and mileage	65.00
The German Bank, court certificates	67.20

On motion the court certificate of Gottlob Pade was allowed as corrected, $2.00

At 12 O'clock M. the board adjourned to meet at 9 O'clock A. M. July 8, 1903.

9 O'clock A. M., July 8, 1903.

Board met as per adjournment.

On motion the following bills were allowed:

Chas. Mix, sheriff, summoning jury & fees for collecting personal taxes	$ 96.06
Eureka Post, printing court calender and office supplies	17.84

Moved and seconded that the Board takes an adjournment until 7:30 P. M. Motion carried.

7:30 P. M., July 8, 1903.

On motion the following bills were allowed:

C. W. Hawes, telephone messages	$ 5 00
C. W. Hawes, hauling and repairing county scales	14 40
F. D. Lowry, office supplies and publishing personal tax list	46 25
C. W. Runge, for lumber furnished for county bridges	33 12
U. Rene, clerk of courts, for fees during quarter ending June 30, 1903.	76 40
State Publishing Co, bill of $8.45 for books allowed at	6 45
Will A. Beach, office supplies	14 25
John Pietz, county treasurer, drawing jury	2 00
John J. Hepperle, Auditor, drawing jury	2 00

On motion board adjourned to meet at 9 O'clock A. M. July 9, 1903.

9 O'clock A. M., July 9, 1903.

On motion the following bills were allowed:

News Printing Co, bill of $173.35 for tax lists & Assessors supplies, allowed at	$ 148 35

On motion the following court certificates were allowed:

M. O. Ronayne, per diem as bailiff	$ 6 10
Theo. J. P. Giedt, deputy clerks salary	9 00
T. Franklin, deputy sheriff's salary	6 10
Martin Harth, petit juror	10 50
Chas. Turner, court certificates	91 80
Tarquin Franklin, summoning witnesses and mileage	11 35

On motion the following bills were allowed.

John Pietz, Co. Treasurer for postage and exchange	$ 10 32
Lamb Lumber Co, for lumber	77 92
Fred Arndt, for supplies for court house	22 20
J. F. Kelley, for office supplies	5 12
John Schmidt, building court house chimneys and whitewashing offices	50 00
Fred Fischer, for cleaning court house and assisting in building chimney	26 75
Elizabeth Rene, cleaning clerks office	2 50
Tarquin Franklin, laying floor in court room	20 00

On motion the Board adjourned to meet at 1 o'clock P. M. July 10, 1903.

1 O'clock P. M. July 10, 1903.

Board reconvened as per adjournment. All members present.

On motion the following refund orders were allowed for taxes erroneously assessed.

Barbara Meidinger, road poll	$ 1 50

Moved and seconded that the county treasurer is instructed to cancel the personal taxes for 1902 of John G. Krangler in 126-71 for the reason that the same was erroneously assessed.

On motion the County treasurer is authorized to accept the original amount of Chris. Becker's personal taxes.

On motion the auditor is instructed to refund $9.24 to C. A. Cooper, taxes erroneously assessed.

Moved and seconded that county treasurer is hereby instructed to accept the bond of John Rhodes for redemption money claimed by him for lost certificate. Motion carried.

On motion the following bills were allowed.

Fred G. Mehlhaff, for supplies to poor	$ 12.39
Lamb Lumber Co. for lumber	82.21
Leola Exchange, supplies for court house	8.02
Geo. Schott, refund order for dog tax erroneously assessed	1.00
F. Y. Whitmore, refund order for taxes erroneously assessed against the S½ NE¼, S½ NE¼, SE¼ NW¼ Section 25, Township 128, Range 69 for the years 1900	10.28
Pioneer Furniture Co. chairs for court room	18.00

The board now proceeds to check up the books of the county treasurer. The cash receipts and disbursements agree with the books and vouchers and the sum of $ 18,561.79 is found to be on hand in the county treasury.

On motion the board adjourned to meet at 8:30 o'clock A. M. July 11, 1903.

8:30 A. M. July 11, 1903.

On motion the following applications and bonds to sell intoxicating liquors were examined and approved:

D. O. Kierbow, John R. Edick, John Smith, Hoff & Hoff and F. C. King.

On motion the county auditor is instructed to approve the bond of John Smith to sell intoxicating liquors at Hillsview, provided the same is first passed upon by the state's attorney.

On motion the following wolf bounties were allowed:

Oscar Mansfield	$ 10.00
Emil Dierenfeldt	12.00
Jacob Gross	2.00
C. B. Foncannon	2.00
Ferd Weber	14.00
M. O. Romayne	6.00
Philipp Ehresmann	12.00
Chas. Heagley	6.00
Jacob Kirschemann	8.00
John Kirman	14.00
Geo. Barnes	8.00
H. O Millspaugh	6.00
Henry Long	8.00

On motion the following bills were allowed:

Perkins Bros. office supplies	$ 8 35
Geo. A. Greig, repairs etc.	7 00
Geo. A. Greig, refund order for road poll	1 50
Hill Beach, office supplies	14 75

On motion the county treasurer is instructed to accept $10 in full payment of Christian Kirschemann's 1899 personal tax.

On motion the county auditor is instructed to issue refunding orders as follows:

D. Pressler for taxes erroneously assessed	$ 2 15
Fred Spitzer Sr., road poll	5 25

Moved and seconded that the county treasurer is hereby instructed to cancel the personal taxes of Ed C. Brown, for the year 1901, in township 125, range 68, for the reason that the same taxes appear in township 125, range 69, and have been paid. Motion carried.

On motion the auditor is instructed to extend the following loans from the permanent school fund.

John Scheuffele, 3½ years extension
Carl Schuchardt 3 years extension
F. Potratz, 6 months extension.

The petition of Sherman Bros., praying that their taxes for 1902 in McPherson County be cancelled for the reason that said taxes were assessed and levied upon in Brown county and were paid.

On motion the petition was granted.

The petition of Wachter township for organization into a civil township was on motion rejected for the reason that the necessary number of residents and tax payers, for organization, do not reside in said township.

On motion the petition of H. C. Baird, praying for refund order for taxes claimed to be excessively assessed and collected, was rejected.

On motion the following bills were allowed and the auditor instructed to draw warrants for same:

The report of Fred Pressler, road supervisor of road district number 29, was presented and read.

On motion the report is adopted and warrants ordered to be drawn to the following persons:

Fred Pressler, four days work with team	$ 12 00
Fred Pressler four days work	6 00
Jacob Stehlich, ten days work with team	30 00
John Harr, two days work with team	6 00
John Harr, two and one half days work	2 25
George Adam two days work with team	6 00

George Adam, two days work	3 00
Jacob Adam, three and one-half days work with team and two days by hand	12 75
Andreas Kramlich, two days work with team and two days by hand	9 00
Philipp Himmerich, one day with team and two days by hand	6 00
Jacob Martin, two days with team and one days by hand	7 50
Christian Kiebler, 4 days work with team	12 00
Gottlieb Eisemann, three days work with team and two days by hand	12 00
Adam Keller, one days work with team	3 00
Fred Karner, three days work by hand	4 50

On motion the following bills were allowed:

Frank L. Mease, office supplies	$ 8 25
Ges. Hickman, postage and express	5 76
Franz Haman, road supervisor	12 00
Northwest-Blade, publishing assessment list and office supplies	45 68
Eureka Drug Co, for drugs 1.65 not allowed.	
O. H. Gerdes attending small pox cases	19 30
M. O. Ronayne refund order for taxes erroneously assessed,	2 00

On motion the board adjourned to meet at 3 o'clock P.M. July 11, 1903.

Board met as per adjournment. All members present.

The quarterly report of the register of deeds for the quarter ending June 30th was read and examined, and on motion same was approved.

The quarterly report of the county treasurer for the quarter ending June 30, 1903. was read and examined and on motion approved.

The petition of Jacob Heyd, praying for a refund order for taxes claimed to be erroneously assessed, was on motion ordered to be laid on the table.

On motion the following bills were allowed:

D. L. Faulker fixing county scale	$ 8 75
Philipp Guthmuller cleaning court house	4 00
Wm D. Greig hauling sand and stones	4 00
Leola Mercantile Co, for road plows and scrapers	145 00
Miss. Emma Hickman, wall paper, etc.	7 70
Philipp Weisel inspecting road	2 00
C. B. Foncannon viewing road, freight on scrapers, surveying road and paying for deed	7 20
D. D. Opp assessing three townships and Salary as road supervisor	82 00
Wm Keim assessing two townships	27 00
Ludwig Hoff assessing two townships	36 00
John Guthmuller assessing two townships, bill of $42 allowed at	36 00
Nels Johnson assessing Willow civil and making out assessors books	24 00

John G. Neuharth, assessing two townships	40 00
Jacob Becker, assessing one township	16 00
Ludwig Schumacher, assessing one township bill allowed at	18 00
John Henne, assessing one township, bill allowed at	13 00
Ges. Rath, assessing part of a township, bill allowed at	5 00
John D. Lammle, assessing two townships	36 00
Daniel F. Opp Jr., assessing two townships	30 00
Fred Hilgemann, assessing 128-72 and 126-67	55 00
Fred Spitzer, assessing 127-67	18 00
George Rath, assessing 127-66	18 00
Ges. Heupel, assessing 127-69	18 00
Jacob Muhlbeier assessing 126-70 and 4 per cent commission on personal taxes collected.	44 05
Wm Joachim, assessing three townships	69 00
John Stock Jr., assessing and making out assessor books	325 00
John Klundt, assessing 126-73	21 00
James Greig, postage and cartage	5 38
John Mohr, for road supervisor's salary	15 00
John H. Matatall, extra road work	3 00
E. Leberman, hauling lumber	2 00
Wm Conrad, for road supervisor's salary	19 50
Daniel F. Opp Jr., for road supervisor's salary	10 50
John Teske, road supervisor's salary	14 55
Fred Jacober, for road supervisor's salary	15 00
Mads Skov, for road supervisor's salary	12 00
Wm Heins, for road supervisor's salary	12 30
Philipp Pfeifle, for road supervisor's salary	19 75
John Schanzenbach, for road supervisor's salary, bill allowed at	22 10
John Ottmar, road supervisor's salary, bill allowed at	15 00

The report of John Schanzenbach for extra road work was on motion laid on the table.

At 6 O'clock P.M. board adjourned to meet at 7:30 O'clock P. M. July 11, 1903.

July 11, 1903, 7:30 P. M.

Board met pursuant to adjournment.

On motion the following bills were allowed:

H. H. B. Matatall, road supervisor's salary	$22 50
John Ottmer, road supervisor's salary, bill allowed at	15 00
Henry Gross, road supervisor's salary	17 25
J. B. Briedenbach, road supervisor's salary	9 00
Jacob Henpel, road supervisor's salary	10 50

Chas. Krueger, road supervisor's salary	10 50
Ben Ostendahl, extra road work	1 50
O. E. Sanderson, road supervisor's salary	17 85
Jacob Schnabel, road supervisor's salary	9 00
Carl Breitag, road supervisor's salary & for extra road work	33 00

The report of Carl Breitag, road supervisor, for extra work was read and examined and on motion adopted and warrants ordered drawn to the following persons:

Fred Glaseman, one day with team	$ 3 00
Adolf Hauck, one and one-half day with team	4 50
M. Bonnet; four days work with team	11 50
Fred Fischer, four days work with team	12 00
Gottfried Stöcker, one half days work with team	1 50
Otto Breitag, 4 days work with team	12 00
Jacob Becker, one days work with team	3 00
Jacob Rau, road supervisor's salary	9 00
Adam Hauck, road supervisor's salary	7 50
Christoph Hoffman road supervisor's salary	9 00

On motion the bill of Fred Pressler for road supervisor's salary was laid on the table.

On motion the bill of G. F. Bertsch for salary as road supervisor was allowed at $24.

The report of G. F. Bertsch for extra road work was examined and on motion the report is adopted and warrants ordered drawn to the following persons:

Wm. Hieb	$ 4 50
E. Hubbard	4 50
John Aman	7 50
Jacob Berg	6 00
Ch. Spitzer	4 50
Christ Wolff	3 00
Philipp Martel	6 00
Adolf Meidinger	10 50
Gottlieb F. Bertsch	6 00
Michael Hoff	6 00
Henry Staebner	4 50
John Pressler	4 50
John Bertsch	3 00
Fred Kloos	3 00

On motion the following applications for loans from the permanent school

fund were allowed:

M. O. Ronayne	$ 200 00
D. Dalager	300 00
D. Borger	250 00
Adam Weller	300 00
Daniel Sippert	800 00

On motion the following bills were allowed:

Wm. Krueger medicine for the poor	$ 3 00
John J. Hepperle postage and express	20 77
Jacob Gross express	1 00
F. C. Benjamin for lumber for bridge	13 77
Jacob Sandmeier court certificate	1 75

On motion Jacob Gross, Chairman and Commissioners Foncannon and Heisel are instructed to view the public road in 127-72 128-73 and report at the next meeting.

On motion Commissioner Bade and Schuchardt are instructed to inspect the public road in 128-69 and report at next meeting.

On motion the county treasurer is authorized to accept the bond of S. J. Wright for lost tax certificate on NE¼ 10-125-66.

On motion the county auditor is hereby instructed to advertise for bids, three weeks prior to the September meeting, for a janitor for the court house.

On motion bills were allowed as follows:

Geo. Nickman, court interpreter	3 50
Jacob Gross, commissioner's fees and mileage	42 50
C. B. Foncannon commissioners fees and mileage	28 30
Gottlob Bade commissioners fees and mileage	36 60
Philipp Heisel commissioners fees and mileage	40 30
Carl Schuchardt commissioners fees and mileage	37 10

On motion board adjourned.

Attest-
John J. Hepperle
Auditor

Jacob Gross
Chairman

AUDITOR'S AND TREASURER'S DETAILED EXHIBIT

—OF—

Receipts and Disbursements in the County of McPherson for Quarter Ending June 30, 1903, showing Amount of Funds in the Treasury and where deposited.

TREASURER'S EXHIBIT.

	Dr. Balance. (Acct. overdrawn Previous Quarter)	Cr. Balance. (Previous Quarter)	Cash Receipts (This Quarter)	Disbursements. (This Quarter)	Total Dr. Balance. Amount overdrawn at end of Quarter)	Total Cr. Balance. CASH ON HAND.
	$	$	$	$	$	$
Consolidated State Tax						
State Tax General		3 03	23 79	23 92		2 90
State Bonds and Interest		1 24	4 29	4 97		56
Insane		618 82	3 10	96 13		525 79
County General		2830 41	946 43	2056 25		1720 59
County School		446 07	5360 25	265 39		5540 93
County Bridge and Road		1084 35	10 37	13 81		1080 91
County Sinking		109 13	1 13	04		110 22
County Institute		106 57				106 57
District Schools		5034 01	1413 50	2681 90		3765 61
Township—General		203 34	16 19	65		218 88
City of Eureka		105 75	104 51	156 64		53 62
State 1895 bond		10	1 06	1 03		13
State Special Sinking		18	1 16	1 21		13
State Deficiency		73	2 31	3 04		
Poor		203 56	26 06	06 65		122 97
Road Poll		1215 73	195 04	157 79		1252 98
Hillsview Sinking No. 1	7 75				7 75	
Hillsview School Bond		44	40	02		82
Willow Road Tax						
Leola Fire Guard		178 02	10 12	1 42		186 72
Koto Fire Guard		5 51				5 51
Weber Fire Guard		35 41	6 04	34 74		6 71
Willow Fire Guard		12				12
Redemption		1253 18	1160 56	1039 69		1374 05
Salary Special		1266 94	629 39	447 96		1448 37
Sale and lease of com'n sch'l lands		1034 60	253 50	1199 50		88 60
State of S. D. permanent school		381 33	1701 00	2430 00	347 67	
Eureka road tax		1 67	2 02	08		3 61
Sheep Inspection	20 78		1 75	07	19 10	
State of S. D. Interest		452 02	432 78	17 31		867 49
County School Library			88			88
Aberdeen Normal		336 67	39 00	363 07		12 60
Agricultural College		680 33	208 30	768 93		119 70
Deaf and Dumb		11 10	25 00	36 10		
Northern Hospital for Insane		52 50	62 90	94 90		20 50
Normal School		59 50	57 20	102 20		14 50
Public Buildings		166 40	41 60	208 00		
School of Mines		11 10	39 80	39 80		11 10
Springfield Normal			14 30			14 30
University		66 80	43 40	105 50		4 70
Gary Blind			7 90	7 90		
State Consolidated		462 51	744 87	954 14		253 24
Reform School		158 17	4 70	162 87		
TOTALS	28 53	1857822	1359572	1358362	374 52	1893631

Less accounts overdrawn ..... $ 374 52

Total cash in hands of treasurer..... 18561 79

FUNDS—WHERE DEPOSITED.

German Bank, Eureka, S. D.	$14114 99	
State Bank of Leola, Leola, S. D	1967 44	
State Bank of Hosmer	1848 42	
Currency and Coin		$ 37664
Amount in Banks		17930 85
Cash Items		254 30
TOTAL		18561 79

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON. }

John Pietz Treasurer, being duly sworn, doth say that the above exhibit is a true and correct statement of the financial condition of McPherson county as appears by his books. JOHN PIETZ per FRED PIETZ, Deputy

Subscribed and sworn to before me this 16th day of July, 1903.

CHAS TURNER, Notary Public, S. D.

AUDITOR'S EXHIBIT.

DETAILED LIST OF WARRANTS ISSUED DURING QUARTER.

	Amounts.		Amounts.
County Auditor and Clerk	$ 280 00	Brought Forward	$1369 74
County Treasurer	70 61	Poor relief	104 80
Deputy Treasurer and clerks	120 00	Books and stationery	202 07
Register of Deeds	257 35	Printing and advertising	368 35
County Judge	108 33	Elections	
Sheriff, Deputy and Bailiffs	67 25	Lights, fuel and repairs of Co bldgs	171 03
Superintendent of Schools	204 00	Building and repairing Co bridges	17 54
Commissioners of Insanity		Postage, Express and Exchange	73 28
County Commissioner, 1st District	15 30	Wolf bounty	80 00
County Commissioner, 2nd District	13 20	Children's Home of Sioux Falls	
County Commissioner, 3rd District	18 50	School Books	
County Commissioner, 4th District	23 60	Sheep Inspector	
County Commissioner, 5th District	23 00	Telephone	
District Attorney	150 00	Miscellaneous	230 08
Clerk of Circuit and County Court	16 65	Deputy Clerk of Courts	
Stenographer		Court Interpreter,	
Petit jurors fees		Constable,	
Justice of the Peace	1 95		
Carried Forward	$1369 74	Total	$2616 89

ASSETS OF COUNTY IN DETAIL.		LIABILITIES OF COUNTY IN DETAIL.	
Total Amount of School Money loaned, secured by mortgages and bonds	$38385 00	Total amount of school money received to date	$38037 33
Unpaid County Tax 1887	201 71	Warrants issued and in hands of Auditor	28 10
Unpaid County Tax 1888	328 17	Net Assets	34244 41
Unpaid County Tax 1889	1049 80		
Unpaid County Tax 1890	486 52		
Unpaid County Tax 1891	618 89		
Unpaid County Tax 1892	591 55		
Unpaid County Tax 1893	1566 40		
Unpaid County Tax 1894	1440 20		
Unpaid County Tax 1895	1145 85		
Unpaid County Tax 1896	557 80		
Unpaid County Tax 1897	794 96		
Unpaid County Tax 1898	818 04		
Unpaid County Tax 1899	896 73		
Unpaid County Tax 1900	666 89		
Unpaid County Tax 1901	1044 08		
Unpaid County Tax 1902	7714 22		
Court house, fixtures and jail	4000 00		
Town Lots	1000 00		
Cash in county funds	8793 03		
Bills Receivable	800 00		
Total	72309 84	Total	$72309 84

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON. }

John J Hepperle Auditor, being first duly sworn doth say that the Treasurer's exhibit hereon is a true and correct statement of the financial condition of McPherson county as appears by his books, and that the Auditor's exhibit is a true and correct statement of all warrants drawn on the treasury during the quarter, and that the statement of assets and liabilities is true and correct.

JOHN J. HEPPERLE

Subscribed and sworn to before me this 16th day of July, 1903

CHAS. TURNER, Notary Public, S. D.

$ 200 00
300 00
250 00
300 00
800 00

...rers allowed:
...or $ 3 00
...xpress 20 77
100
...bridge 13 77
...ficate 1 75

...irmans and Commissioners Foncannon 127-72
...view the public road in 128-73 and

...de and Schuchardt are instructed
...r 128-69 and report at next meeting.
...er is authorized to accept the bond
...ficate on NE¼ 10-125-66.
...is hereby instructed to advertise for
...ember meeting, for a janitor for the

...as follows;

... and mileage 3 50
... and mileage 42 50
... and mileage 28 00
... and mileage 36 60
... and mileage 40 30
... and mileage 37 10

Jacob Gross
Chairman

Proceedings of the county Board of Equalization of McPherson county.

Leola S. D., July 7th 1903, 1 P. M.

Meeting of the county Board of Equalization called to order in the county auditor's office at Leola, S. D. Present: Jacob Gross, chairman, Gottlob Jade, Carl Schuchardt, Philipp Weixel, county commissioners and Auditor Hefferle. The members present take and subscribe the following oath of office administered by Chas. Turner, a notary public, viz:

State of South Dakota, } ss.
County of McPherson. } I do solemnly swear that I will perform the duties of members of the county Board of Equalization of McPherson County, South Dakota, for the year 1903, according to law, fairly and impartially to the best of my ability and judgment, so help me God.

On motion Jacob Gross is elected chairman of the board.

The board then proceeded to examine and compare the assessment of real and personal property as returned by the different assessors of the county.

On motion the county assessor is instructed to strike off, on the assessment roll, the personal property tax amounting to $3,580.00 for the reason that the same has been erroneously assessed against Chas. Mix. At 6 o'clock the board adjourned to meet at 9:30 o'clock a.m. July 8, 1903.

Leola S. D., July 8, 1903, 9:30 a.m.

Board met as per adjournment. Present:
Jacob Gross, chairman, Philipp Weixel, Carl Schuchardt, Gottlob Pade, commissioners and Auditor Hefferle.

The board continues with the examination and equaligation of the years assessment until 6 o'clock P. M., July 8, 1903.

Board adjourned to meet at 1 o'clock P. M. July 9, 1903.

1 O'clock P. M., July 9, 1903.

Board met as per adjournment.

Commissioner Foncannon took the prescribed oath of office as required by law. The board continued with the equalization of the years assessment, until 6 o'clock P. M. at which time an adjournment was taken until 7:30 o'clock, P. M., July 9, 1903.

7:30 O'clock P. M., July 9, 1903.

Board met pursuant to adjournment. Members all present.

Board continued to equalize the assessment.

The following changes in the personal property were on motion made.

TOWNSHIP	HORSES				CATTLE					
	Class A		Class B		Class A		Class B		Class C	
	Lowered Per Cent	Raised Per Cent	Lowered Per Cent	Raised Per Cent	Lowered Per Cent	Raised Per Cent	Lowered Per Cent	Raised Per Cent	Lowered Per Cent	Raised Per Cent
City of Eureka										
Lincoln		25		33⅓		10		5		
Willow	10									20
Carl		5		5						
Wachter		15	10			5		5	20	
Washington		15		25				5		
Leola	5		5				10			
Koto				25		30		5		10
Weber		30			10				20	
Howard					10			15		
Spring		20		10		10		15		
Hoffman						10	10			
Wacker	10					10		5		
Dewey									20	
Arena		5	5						10	
Highland		33⅓		10		10				15
Harrison		5				10				6
Blaine				20		10		5	10	
Moscow		20				75				10
Long Lake		5				10		5		
Bergdorf										
Cleveland				10		20		5		10
Kassel						10		5		5
Odessa						10	5			
Petersburg						10	10			10
Hillsview	5		5							
Stickel		75		10		10				10
Rosenthal		10	5			20				40
Detmold	10		5							
Jackson	5							10		
Bauer						10				
Gluckstahl		5				10		20	10	
Spring Creek	10		10			10				5

On motion the following changes in the assessment were made.
The assessment of A. Hoffman raised from $1230 to $1250, personal property.
Ernest Lebeman's personal property raised from $357. to $407.
John Kabrud assessed with personal property in 127-66, $250.00.
E. Lapka's personal property raised from $397. to $497.
F. M. Kendall's personal property raised from $784. to $1000.
Julius Kallas personal property raised from $407. to $500.
Frank Boyle assessed with $75. personal property.
Christ Olsen's personal property taxes raised from $640 to $700.
Fred Arndt personal property lowered $500.
Leola Exchange lowered $300.
Hillsview Mercantile Co., lowered $300.
Mehlhaff & Co. personal property raised $150.
Geo. Bagley & Co., personal property raised $100.
Crown Elevator Co. personal property raised $100.
E½ of section 32, T. 128, R. 72, raised from $750 to $950.
SW¼ - 32 - 128 - 72 raised from $400. to $475.
SW¼ - 32 - 127 - 66 raised from $350. to $400.
Lots 1 and 2 in section 7 - 128 - 66 lowered $150.
John H. Matatall personal property lowered $100.
There being no further business to come before the board an adjournment was taken until 3 o'clock P. M. July 11, 1903.

3 O'clock P. M., July 11, 1903.

Board met per adjournment; all members present.
There being no further business to come before the board, the members thereof signed the assessor's books, and on motion adjourn sine die
Attest:

John Hefferly
Auditor

Jacob Gross
Chairman

Leola S. D. September 1, 1903.

Special meeting of the Board of County Commissioners of McPherson County, South Dakota, called to order in the office of the county auditor.

Present: Jacob Gross, chairman, Philipp Weisel, Carl Schuchardt, C. B. Foncannon and Gottlob Pade commissioners and auditor Hepperle.

The minutes of the previous meeting were read and on motion the same were approved as read.

This being the meeting appointed by law, for the purpose of levying taxes for county and other purposes,

The Auditor presented the following report, which was on motion read and ordered spread upon the records of this board viz:

To the Hon. Board of County Commissioners of McPherson County S. D.

Gentlemen: The following is a complete statement of the expenses estimated for the fiscal year ending June 30th 1904, for McPherson County. The estimates are based on the allowances made by your board during the year just ended, for deputy hire, poor relief, States attorney, County assessors and the legally provided salaries of the different county officers, The other items of expense are based on similar expenditures incured by the County during the past year, and for the increase or reduction of which there seems to be no apparent cause or reason.

I believe the following estimates to be amply sufficiant to cover all expenditures that may be ordered during the coming year.

County Commissioners' fees,	$ 500.
Auditor and deputy,	1600.
County Treasurer and deputy,	1980.
County Superintendent,	816.
County Judge,	500.
States Attorney,	600.
Sheriff, deputy and bailiffs,	325.
Court expenses,	1000.
Postage and express,	300.
Books and Stationery,	750.
Light, fuel and repairs,	350.
Printing and advertising	1200.
Road and Bridge	1800.
Poor relief	450.
~~Wolf~~ bounty	200.

Election,	575.
Insane patients,	400.
Assessors,	875.
Miscellaneous items	1000.
Total	$15,221.

The above expenses are divided in the following funds:

County general	$ 14,571.
Road and Bridge	1,800.
Poor relief	450.
Insane fund	400.
Total	$17,221

Levies necessary for 1903.

County General	4. mills
Poor fund	.2 mills
Road fund	.2 mills
Bridge fund	.5 mills
Insane fund	.1 mill
State	4.5 mills
Total levy	9.5 mills.

Respectfully submitted,
John J. Hepperle,
Auditor.

After due and careful consideration the levies as set forth in the county auditor's report were on motion made upon all property within the county.

Moved and seconded that every male person of the age of 21 years residing within this county, except members of the National Guard, be assessed with one school poll of $1. Motion carried.

Moved and seconded that every male person of the age of 21 years and not over 50 years, residing within this county, except members of the National Guard and Firemen, be assessed with a road poll of $1.50. Motion carried.

Moved and seconded the owners of dogs within this county be assessed with the sum of $1. for every dog found in his possession. Motion carried.

On motion board adjourned until 1 o'clock P. M.

Afternoon Session. One o'clock P. M.

Board met as per adjournment, all members present.

On motion the following bills were allowed, and warrants ordered drawn therefor:

Ulrich Renz, Clerk's fees $ 3 50

Chas. Mix, sheriff, collecting taxes, inspecting horses, sheriff fees, etc., allowed at 164,97

Frang Hamann filling in wells 3,00

Fred Pressler, Road Supervisor 15,00

On motion the petition of Mrs. Ira D. Clark praying for the cancellation of certain personal taxes was rejected.

On motion the report of John Schangenbach, road supervisor, was approved and warrants ordered drawn to the following persons;

John Ritter	$ 1,50
Christ Bieber	1,50
Fred Bieber	1,50
Karl Hausauer	1,50
Jacob Hirsch	4,50
Jacob Strobel	4,50
Jacob Keim	2,25
John Strobel	1,50
John Schangenbach	5,25
Michael Keim	2,25
Fred Keim	1,50
Karl Schutz	1,50
Philipp Kieg	1,50
John Ladner	3,75
John Hemmett	2,25
Karl Harner	1,50
Mathias Hoffer	1,50
John Miller	1,50
Fred Miller	3,00
Christian Oster	1,50
Fred Schott	1,50
Isaak Jacob	1,50
Mathias Kopp	1,50
John Schangenbach	3,00

The report of J. N. Guhin, Justice of the peace, in the case of the State of South Dakota vs. John and Adam Obenauer was on motion approved and warrants ordered drawn to the following persons:

J. N. Guhin, Justice fees	$ 9,85
G. Aldinger witness fees	2,10
Sarah Funk witness fees	2,00
Christina Golz witness fees	2,00
Andreas Pfeifle witness fees	2,10
John Golz witness fees	2,00

John Liedle Interpreter's fees	1 50
John N. Brundage Stenographer and making out papers	11 25
H. G. Siemann, coal	37 56
A. Schenkenburger offices fees	10 40
Adam Schenkenberger, killing and burying a horse	3 00
Fred G. Mehlhaff supplies to poor	4 55
Geo. Hickman, postage	3 03
J. J. Hepperle postage, express and paying for recording of deed	8 12
John Pietz supplies to poor	11 95
Wm Kroeger, medicine for Mrs. Hieb	8 00
Robert Gauley road supervisor	12 00

On motion the county auditor is instructed to issue a warrant in favor of the German Bank for $50. for money advanced by said bank for Mrs. Carl Fischer for medical aid.

On motion the following bills were allowed:

J. S. Hart Lumber Co. coal	$164 23
State Publishing Co. for balance due on jury book not allowed	
Adolf Hauck, hauling coal	21 37
O. J. Roe, printing and advertising	63 35
Fred Kusler, hauling coal	6 30
F. F. Fischer, hauling coal	11 37
Wm Hurst, hauling coal	10 25
Fred Fischer Sr., hauling coal	5 75
John Pietz county treasurer postage etc.	8 79
John Mack, road supervisor	4 50
Simon Gohring, wolf bounty	2 00
John Kabrud, extra road work	7 50
James Greig, recording tax deeds etc.	9 10

On motion Michael Reiser was appointed janitor for court house at a salary of $125 per year.

Moved and seconded that Board adjourn to 7:30 O'clock P. M.

7:30 O'clock P. M.

Board met as per adjournment, members all present.

On motion the following bills were allowed:

Geo. Hall Jr., road supervisor	8 25
C. H. Runge, lumber for bridges	6 05
Will A. Beach & Co., ink	7 50
C. H. Runge, lumber	8 35
Mads Skov, court certificate	3 50

The committee appointed to inspect the road between

sections 4 and 5 in township 127, range 72, reported favorably and on motion the road supervisor of said road district is instructed to have said road repaired and present his bill to this board.

The committee appointed to review the road in township 128, range 69, reported unfavorably.

On motion the county auditor is hereby instructed to issue a warrant for $35, to Fred Priesler for a two acre tract of land. the same to be used for a public highway

On motion the following bills were allowed.

Carl Schuchardt, commissioners fees and viewing road	19.50
Gottlob Pade, commissioner's fees and viewing road	16.20
Philipp Heisel, commissioner fees and viewing road	16.30
C. B. Foncannon, commissioner fees and viewing road	19.50
Jacob Gross, commissioner fees and viewing road	15.05

On motion board adjourned to meet at its regular meeting in October.

Attest John J. Hedges
Auditor

Jacob Gross
Chairman

Commissioner's Proceedings.

Leola S. D., Oct. 6, 1903. 9 O'clock A. M.

Regular meeting of the Board of County Commissioners of McPherson County, S. D., was called to order in the county auditor's office.

Present: Jacob Gross, chairman, Philipp Heixel, Carl Schuchardt, Gottlob Pade, commissioners and Auditor Hepperle.

The minutes of the previous meetings were read and on motion the same were approved as read.

On motion the following bills were allowed:

F. D. Lowry, printing and advertising	67.50
John Pietz, postage, express and telephones	7.32
John J. Hepperle, express and postage	7.42
Northwest Blade, advertising and office supplies	68.95

On motion board adjourned to meet at 1 O'clock p. m.

1 O'clock p. m.

Board met as per adjournment.

Present: Jacob Gross, chairman, Carl Schuchardt, Gottlob Pade, and Philipp Heixel, commissioners.

Moved and seconded that the following bills be allowed and warrants drawn therefor: Motion carried.

Lamb Lumber Co., lumber	5.76
Isaak & Keim Bros., flour to poor	5.10
E. Dienenfeld, meat to poor	12.70
Jacob Schall, coal	8.10
O. J. Roe, printing and advertising	22.85

Chas. Mix, Sheriff, horse inspecting bill laid on the table until next regular meeting.

J. F. Kelley & Co., blanks and books	60.95
Lamb Lumber Co., lumber	3.46
Henry Young, cartage	4.05
James Greig, recording deed	1.05
Perkins Bros., office supplies and books	51.95
News Printing Co., balance due on assessors supplies and blanks	28.00
State Publishing Co., codes and express	51.25
Brown & Saenger, delinquent tax lists	17.00
State of South Dakota, 10 copies revised codes	50.00
Educator School Supply Co., office supplies	4.00

On motion the loan of Christoph Hoffmann from the permanent school fund is extended for one year from the time of its maturity and the auditor is instructed to attach new coupons to the note.

On motion the following bills were allowed:

Ulrich Rene, requisition for Jurors and postage 640

Kuen & Gehrki, coal for Anaschewski, bill laid on the table. —

Ges. Hickman, telephone, postage and express 2.35

Will A. Beach, office supplies and naturaligation record 8.965

On motion the board adjourned to meet at 7 O'clock p. m.

Evening session, 7 O'clock p. m.

Board met as per adjournment.

The quarterly report of the county treasurer for the quarter ending September 30, 1903, of taxes and fees collected was read and on motion same is approved.

The quarterly report of the registar of deeds ending Sept. 30th of fees collected was read and on motion approved.

On motion the following bills were allowed:

Chas. Turner, preparing tax deed notices and money advanced for serving said notices, bill allowed at 33.00

Gottlieb Feiock, road supervisor, bill of $10. allowed at 7.50

Fred Arndt, supplies for court house 7.22

On motion the auditor is instructed to extend the loan of Franz Grossmann from the permanent school fund for two years.

On motion the county auditor is instructed to issue refund orders in favor of the following persons, for erroneous tax sale certificates:

Joseph Hicks, SW¼ - 4 - 127 - 66 35.68

SW¼ Sec. 31 - 125 - 68 60.91

Lots 1 & 2, E½ NW¼ - 20 - 126 - 69 9.78

SE¼ NW¼, E½ SW¼, SW¼ SW¼ Sec. 20 - 125 - 70 10.06

NE¼ Sec. 20 - 125 - 66 16.34

NE¼ Sec. 22 - 126 - 67 18.24

SE¼ Sec. 9 - 128 - 68 8.97

NW¼ Sec. 4 - 127 - 66 13.37

NW¼ Sec. 1 - 125 - 71 11.68

NE¼ Sec. 34 - 125 - 71 8.62

S½ SW¼, S½ SE¼ Sec 27 - 125 - 71 8.62

S½ NW¼ W½ SW¼ Sec. 4 - 128 - 70 9.83

Geo. H. Allen, SE¼ - 5 - 128 - 72 13.27

SW¼ NE¼ S½ NW¼ NW¼ SW¼ Sec. 4 - 128 - 72 17.15

Jacob Hueginnaul, N½ SW¼ 4, N½ NW¼ 9 - 126 - 71 3.33

H. R. Thomas NW¼ NW¼ 18 - 126 - 67 5.50

Requisition of the Clerk of the circuit court for 49 names to complete the Jury list having been received the board proceeds to apportion to

AUDITOR'S AND TREASURER'S DETAILED EXHIBIT

—OF—

Receipts and Disbursements in the County of McPherson for Quarter Ending Sept. 30, 1903, showing Amount of Funds in the Treasury and where deposited:

TREASURER'S EXHIBIT.

	Dr. Balance. (Acct. overdrawn Previous Quarter)	Cr. Balance. (Previous Quarter)	Cash Receipts (This Quarter)	Disbursements. (This Quarter)	Total Dr. Balance. Amount overdrawn at end of Quarter)	Total Cr. Balance. Cash on Hand.
	$	$	$	$	$	$
Consolidated State Tax						
State Tax General		2 96	29 59	17 82		14 67
State Bonds and Interest		56	4 07	3 81		82
Insane		525 79	2 84	96 11		432 52
County General		1720 59	3313 89	4651 04		383 44
County School		5540 93	161 78	1320 83		4381 88
County Bridge and road		1080 91	11 28	818 60		273 59
County Sinking		110 22	1 08	04		111 26
County Institute		106 57	106 00	145 00		67 57
District Schools		3765 61	1437 05	2122 64		3080 02
Township—General		218 88	11 86	47		230 27
City of Eureka		53 62	153 49	6 12		200 99
State 1895 bond		13	76	70		19
State Special Sinking		13	92	82		23
State Deficiency			1 74	76		98
Poor		122 97	21 78	131 69		13 06
Road-Poll		1252 98	161 94	121 24		1293 68
Hillsview Sinking No. 1	7 75				7 75	
Hillsview School Bond		82				82
Willow Road Tax						
Leola Fire Guard		186 72	14 60	9 58		191 74
Koto Fire Guard		5 51				5 51
Weber Fire Guard		6 71	28 32	1 13		33 90
Willow Fire Guard		13	16			28
Redemption		1374 05	377 92	524 84		1227 13
Salary Special		1448 37	468 14	730 54		1185 97
Sale and lease of com'n sch'l lands		88 60	87 50	176 10		
State of S. D. permanent school f'd	347 67		500 00			152 33
Eureka road tax		3 61	1 50	06		5 05
Sheep Inspection	19 10				19 10	
State of S. D. Interest		867 49	788 77	1156 56		494 70
County School Library		88	237 60	28 30		210 18
Aberdeen Normal		12 60	26 90	39 50		
Agricultural College		119 70	77 05	196 75		
Deaf and Dumb			4 70	4 70		
Northern Hospital for Insane		20 50	23 70	44 20		
Normal School		14 50	32 60	27 10		
Public Buildings			19 00	19 00		
School of Mines		11 10	4 70	15 80		
Springfield Normal		14 30		14 30		
University		4 70	4 70	9 40		
Gary Blind			9 40	9 40		
State Consolidated		253 24	617 99	529 17		342 06
Education and Charity			14 10	14 10		
Totals	374 52	1893631	873442	1298822	26 85	1483484

Less accounts overdrawn ..... $ 26 85

Total cash in hands of treasurer 14307 99

FUNDS—WHERE DEPOSITED.

German Bank, Eureka, S. D.	$9468 54	
State Bank of Leola, Leola, S. D.	2264 23	
State Bank of Hosmer	2232 76	
Total	13965 53	
Currency and Coin		$ 72 29
Amount in Banks		13965 53
Cash Items		270 17
Total		14307 99

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON. }

John Pietz Treasurer, being duly sworn, doth say that the above exhibit is a true and correct statement of the financial condition of McPherson county as appears by his books. JOHN PIETZ per FRED PIETZ, Deputy

Subscribed and sworn to before me this 10th day of Oct., 1903.

CHAS TURNER, Notary Public, S. D.

AUDITOR'S EXHIBIT.

DETAILED LIST OF WARRANTS ISSUED DURING QUARTER.

	Amounts.		Amounts.
County Auditor and Clerk	$ 500 00	Brought Forward	$2670 06
County Treasurer	382 07	Poor relief	130 49
Deputy Treasurer and clerks	86 97	Books and stationery	198 27
Register of Deeds	261 50	Printing and advertising	284 45
County Judge	108 34	Elections	
Sheriff, Deputy and Bailiffs	334 83	Lights, fuel and repairs of Co bids	344 59
Superintendent of Schools	204 00	Building and repairing Co bridges	885 72
County Commissioner, 1st District	56 60	Postage, and Express	62 17
County Commissioner, 2nd District	52 80	Wolf bounty	128 00
County Commissioner, 3rd District	58 55	Children's Home of Sioux Falls	
County Commissioner, 4th District	56 60	School Books	
County Commissioner, 5th District	47 50	Sheep Inspectors	
District Attorney	150 00	Telephone	
Clerk of Circuit and County Court	88 90	Miscellaneous	1368 64
Stenographer	65 00	Deputy Clerk of Courts	
Witness Fees Circuit & County Court	23 95	Court Interpreter	
Petit jurors fees	182 60	Constable	
Justice of the Peace	9 85		
Carried Forward	$2670 06	Total	$6072 39

ASSETS OF COUNTY IN DETAIL.

Total Amount of School Money loaned, secured by mortgages and bonds	$37885 00
Unpaid County Tax 1887	173 95
Unpaid County Tax 1888	293 48
Unpaid County Tax 1889	879 96
Unpaid County Tax 1890	393 91
Unpaid County Tax 1891	569 58
Unpaid County Tax 1892	522 65
Unpaid County Tax 1893	1358 52
Unpaid County Tax 1894	1348 02
Unpaid County Tax 1895	1018 09
Unpaid County Tax 1896	486 29
Unpaid County Tax 1897	696 54
Unpaid County Tax 1898	775 36
Unpaid County Tax 1899	802 31
Unpaid County Tax 1900	597 21
Unpaid County Tax 1901	820 25
Unpaid County Tax 1902	3970 04
Court house fixtures and jail	4000 00
Town Lots	1000 00
Cash in county funds	9302 53
Bills Receivable	350 00
Total	67243 69

LIABILITIES OF COUNTY IN DETAIL.

Total amount of school money received to date	$38037 33
Warrants issued and in hands of Auditor	85 40
Net Assets	29120 96
Total	$67243 69

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON. }

John J. Hepperle Auditor, being first duly sworn doth say that the Treasurer's exhibit herein is a true and correct statement of the financial condition of McPherson county as appears by his books, and that the Auditor's exhibit is a true and correct statement of all warrants drawn on the treasury during the quarter, and that the statement of assets and liabilities is true and correct.

JOHN J. HEPPERLE

Subscribed and sworn to before me this 10th day of Oct., 1903.

CHAS. TURNER, Notary Public, S. D.

ing bills were allowed:

on for Jurors and postage 6.40

'or Anaschewski, bill laid on the table.

ne, postage and express 2.35

upplies and naturaligation record 89.65

adjourned to meet at 7 O'clock p. m.

on, 7 O'clock p. m.

ournment.

the county treasurer for the quarter ending

axes and fees collected was read and on

roved.

the register of deeds ending Sept. 30th of fees

d on motion approved.

ing bills were allowed:

g tax deed notices and money advanced for

ill allowed at 33.00

upervisor, bill of $10. allowed at 7.50

court house 7.22

tor is instructed to extend the loan of

n the permanent school fund for two years.

auditor is instructed to issue refund orders

g persons, for erroneous tax sale certificates:

- 127 - 66 35.68

60.91

126 - 69 9.78

¼ Sec. 20 - 125 - 70 10.06

16.34

18.24

8.97

13.37

11.68

8.62

5 - 71 8.62

70 9.83

72 13.27

ec. 4 - 128 - 72 17.15

W½ 4, W½ NW¼ 9 - 126 - 71 3.33

W. R. Thomas NW¼ NW¼ 18 - 126 - 67 5.50

Requisition of the clerk of the circuit court for 49 names to complete the Jury list having been received the board proceeds to apportion to

the county at large; Willow civil township and the city of Eureka, their proportion of the names as follows:
Willow civil township, 5 names, city of Eureka 20 and the county at large 24 names.

The board selects the following names for the county at large:

Geo. Martel Jr.
Jacob Reiner
Conrad Struck
M. Hamminschmit
Gottlob Pade
Wm Schuchardt
Wm Broadbent
H. J. P. Giedt
John Mack
Wm Valentine
F. D. Lowry
Claus Hiorup
Jacob F. Walth
Jacob Hirschman
Hans Furast
Fred Jahraus Jr.
Peter Schuchardt
Ernst Liebermann
Wm F. Becker
Geo. Reibley
Otto Hauffe
Geo. Kaisler
H. H. Yost
M. A. Mulligan
Chas. Lebold

The Board selects for Willow civil township the following names: Chas. Valentine, Reinhold Schubert, D. Faulker, Robert Valentine, Thos. Dell.

The following names were selected for the city of Eureka:
Jacob Schall, Casper Vetter, John Reagan, Gottlieb Stattel, Henry Straub, John Stoller, Jos. Worthy, Frank Blessner, G. G. Herre, Joseph Stemper, John Stickel, Karl Koerner, John A. Brundage, Christ. Heng, Gottlieb Klein, Gottlieb Doering, David Isaak, Henry G. Kusler, Henry Kusler Sr., Emil Schamber.

On motion the following bills were allowed:

Jacob Gross, commissioner's fees and mileage	10.50
Jacob Gross, express	.70
Gottlob Pade, commissioner's fees, mileage and viewing road	11.40
Carl Schuchardt, commissioner's fees and mileage	9.10
Philipp Heipel, commissioner's fees and mileage	14.30

On motion the board adjourned.

Attest:
John [illegible]
Auditor

Jacob Gross
Chairman

Commissioner's Proceedings.

Leola S. D., Jan. 5, 1904. 9 o'clock a.m.

Regular meeting of the board of County Commissioners of Mc Pherson County, South Dakota, was called to order at the Auditor's office.

Present: Jacob Gross, chairman, Carl Schuchardt, Philipp Heisel C. B. Foncannon and Gottlob Pade commissioners and Auditor Hepperle.

On motion Jacob Gross was elected chairman of the board for the ensuing year.

The minutes of the last regular meeting were read and on motion the same were approved as read.

On motion board adjourned to 1 o'clock p. m.

1 O'clock p.m.

The board met as per adjournment. All members present.

On motion the following bills were allowed, and the auditor instructed to issue warrants therefor.

John Pietz, postage, express etc.	23 29
John Pietz, acknowledging 85 tax sale certificates	25 00
Leola Exchange, Supplies for court house	4 72
Jacob Gross, cash advanced for medicine and express	1 95
Carl Schuchardt, viewing road in 127-66	4 00
Stoller and Hepperle, material for bridges	3 05
Eureka Past, official printing	38 90
Geo. Hickman, postage	4 90
Christian Fischer, extra road work	1 50
The Guhin Fuel Co., coal for poor	11 25
Jaquin Franklin, work on court house and attending court	11 00
Fred Arndt, Supplies for court house and to poor	14 42
News-Printing Co., office supplies	8 15
M. S. Little, stenographer and mileage	45 75
Chas. Mix, attending court and mileage	8 00
C. J. Roe, deputy clerk	6 10
F. D. Lowry, official printing	98 30
Perkins Bros., records and blanks	41 00
J. F. Kelley & Co., office supplies	1 60
J. S. Hart Lumber Co., material for bridges	3 75
James Greig, postage	13 78
Hillsview Mercantile Co., supplies to poor	12 05
John Glaser, cleaning court house	3 00
Kuen & Gehrki, coal to poor	10 90

Wm H. Mahtall, extra road work	12 00
Carl Breitag, extra work on road	1 50
H. G. Sieman, coal for court house	65 15
John Mack, extra road work	3 00
The German Bank, court certificates	33 10
Chas. Mix, postage, express, mileage, office supplies, etc.	66 60
Chas. Mix, inspecting horses shipped out of the County	30 00
Commissioner Pade voting no.	
Chas Mix, fees for collecting taxes	46 85
Brown, Treacy, & Sperry & Co. blank case	22 40

On motion the report of Christian Gugel Jr. road supervisor was approved and the Auditor instructed to issue warrant to said road supervisor of $10.50 for his services.

On motion the following bills were allowed:

J. S. Hart Lumber Co., material for bridges	2 00
C. B. Foncannon, wolf bounty	2 00
N. W. Blade, official printing	43 50
Chas. Mix, Sheriff's fees, bill allowed at	4 00
E. Dierenfeldt, meat furnished to poor	12 10
Dr. O. H. Gerdes, medical services to poor	16 50

On motion board adjourned till 9 o'clock a. m. Jan. 6th 1904.

Board met as per adjournment. All members present.

Moved and seconded that the Auditor issue warrants for the following bills, motion carried.

John Pietz, issuing tax sale certificates and tax deeds	155 00
The Gubin Fuel Co., coal for poor	17 10
Fred G. Mehlhaff, supplies for poor	35 65
Cutas Bazaar supplies to poor	1 80
John Pietz, assessing cattle	8 00
Brown & Saenger, office supplies	27 10
L. Lamb Lumber Co., material for bridges	15 15
L. Lamb Lumber Co., material for bridges	28 68
Gottlieb Walth, wolf bounty	4 00
Christ Diede, wolf bounty	2 00
John Laumb, wolf bounty	2 00
James Greig, wolf bounty	2 00
Dr. A. L. Lloyd, wolf bounty	2 00
Ulrich Rene, clerk fees and attending court	37 80
Ulrich Rene, Postage	3 40
C. H. Hawes, county scale, express and lumber	7 90

L. Lamb Lumber Co., lumber for bridges 27 82
Otto Hauffe, cash advanced for cord wood and hauling 5 50
General Hardware Co., chimney top 2 50
On motion board adjourned to meet at 1 O'clock p.m.

1 O'clock p.m.

Board met pursuant to adjournment; All members present.
On motion the following bills were allowed:
Geo. D. Barnard + Co., mortgage index 23 75
On motion the report of John Ottmar supervisor of road district No. 31, for extra road work done, was approved and the auditor instructed to issue warrants to the following persons:
Adam Merkel 4 50
Fred Klein 4 50
Andreas Heer 3 00
John S. Kusler 3 00
John Stuckle 4 50
Jacob Diede 3 00
Ludwig Ulmer 1 50
Jacob Perman 4 50
Ludwig Stuckle 4 50
Johannes Brenneise 4 50
Christian Diede 4 50
Wm Roesler 3 00
Peter Ackermann 3 00
John Ottmar 25 50
Nickolaus Kusler 3 00
John Klandt 3 00
Philipp Heiser 3 00
Henry Jahraus 3 00
Jacob Grubele 3 00
Jacob Ulmer 3 00
The bill of John Ottmar and Jacob Ulmer for extra work done during the month of July 1903 was on motion disallowed.
The report of Jacob Hoff Jr. for extra road work was on motion approved and the auditor instructed to issue warrants to the following persons:
John Pfeiffer 4 50
Michael Pfeifle 3 00
Fred Muller 3 00
Henry Aman Jr. 4 50

Jacob Hoff Jr.	20 00
Christ. K. Fischer	3 00
Konrad Pfeifle	3 00
John Kurle	3 00
Philipp Aman	3 00
Jacob Pfeifle	3 00
Gottlieb Aldinger	3 00
Philipp Keisel	3 00
Jacob Schnabel	3 00
Johan Muller	3 00
Fred Goebel	3 00
Christian Kurle	3 00
Dr. A. L. Lloyd, for medical services rendered to Jacob Stocker	75 00

On motion the county treasurer is instructed to accept $225.00 as partial payment on the Nels Jooker loan and indorse the amount on the back of the note.

Moved and seconded that the auditor be instructed to satisfy the judgment of Mc Pherson county vs. John Bokart upon payment of $5.00 motion carried.

On motion the petition of N. F. Daulton praying that certain taxes claimed to have been erroneously assessed against said Daulton be cancelled, was rejected for lack of evidense.

On motion the bill of Brown and Saenger for $375. for an adding machine was disallowed.

Bill of Chas. Pfeffer, for flour for poor was referred to commissioner Foncannon for investigation.

On motion the county treasurer is instructed to accept $250.00 in payment of all taxes both real and personal, held by Mc Pherson county against lot 4 block 2 of the original plat of Eureka.

On motion the auditor is instructed to issue a refund order to Christian Neumuller for taxes erroneously assessed against w½ SW¼ of Section 28-125-71.

The report of J. N. Guhin, justice of the peace, was on motion approved, with the exception of the reduction in the sheriff's fees from $8.00 to $4.00.

On motion the county treasurer is instructed to cancel the taxes for 1896 against the unplatted portion of the NE¼ of Sec. 2-126-73. for the reason that the same was assessed twice

and paid once.

The Treasurer is further instructed to accept $90 in payment of all taxes, both real and personal, held by McPherson county against Lot 18 block 5 of the Original plat of Eureka and $35. for all taxes, real and personal, owned by McPherson county against Lot 20 block 3 Boettcher's addition to Eureka.

On motion the auditor is ordered to satisfy the mortgage of the State of South Dakota against Robert Brompton so far as it affects the real estate owned by said R. Brompton.

Moved and seconded that the loan of E. Leberman from the permanent school fund be extended for two years and the loan of A. Hoffman for one year and the auditor is instructed to attach new coupons to said loans. Motion carried.

On motion the loan of Jacob B. Meyer is extended for three years and the auditor instructed to attach new interest coupons thereto.

On motion the auditor is instructed to extend the loan of W. G. Schuchardt from the permanent school fund for two years and the auditor to attach new interest coupons thereto.

On motion the report of T. D. Lowry, justice of the peace of estray horses sold by him was approved.

Moved and seconded that the quarterly report of James Greig, register of deeds, for fees collected during the quarter ending Dec. 31, 1903, be approved. Motion carried.

On motion the report of the county treasurer of fees collected during the quarter ending Dec. 31, 1903 was approved.

On Motion the board adjourned to meet at 7:30 p. m. Jan. 6, 1904.

Jan. 6. 7.30 p. m.

Board reassembled as per adjournment all members present.

On motion the following refund orders were allowed with interest at the rate of 12 per cent for taxes erroneously assessed.

Daniel Nickisch, road poll	$1.50
D. B. Strait, SW NW, W½ SW, SE SW of Section 15-127-71, 1902 tax	$5.45
W. B. Foster, E½ NW, SW NW, NW SW, of section 12-128-71, 1902 tax	$5.88
D. B. Strait, SW¼ of Section 22-125-73 1902 tax	$5.88
Joseph Hicks SW NE, S½ NW, NW SW, of Section 4-128-70, 1899 tax,	$8.17
Chas. Turner, W½ NW & NW SW Sec 8, SW SW Sec 5-128-68, 1901 & 1902 taxes	$8.59
W½ NE. 28 S½ SE Sec. 21-128-70, 1901 and 1902 taxes	$11.63
E½ NE and E½ SE of Sec 10-127-71, 1902 tax	$4.75
McPherson county treasurer, personal taxes for 1893 of J. D. Smith,	$6.60

AUDITOR'S & TREASURER'S DETAILED EXHIBIT

Of Receipts and Disbursements in the County of McPherson for Quarter ending Dec. 31. 1903. Showing amount of Funds in the Treasury and where deposited.

Treasurer's Exhibit.

	Dr. Balance (account overdrawn previous quarter).	Cr. Balance (Previous Quarter)	Cash receipts this quarter	Disbursements this Quarter	Total Dr. balance. (Am't overdrawn at end of Qur.	Total Cr. balance. Cash on hand
State Tax General		14 67	7 28	33 23	11 28	
State Bonds & Int.		82	1 75	5 39	2 82	
Insane		432 52	6 31	101 82		337 01
County General		383 44	1760 04	1740 56		342 92
County School		4881 88	1877 17	4062 34		2196 71
County Bridge&road		273 59	46 79	60 50		259 88
County Sinking		111 26	1 63	55		112 54
County Institute		67 57				67 57
District Schools		3080 02	1918 54	2063 81		2934 75
Townships General		230 27	12 57	97 77		145 07
City of Eureka		200 99	50 97	2 02		249 94
State 1893 Bond		19	11	79	49	
State Special Sinking		23	28	1 33	82	
State Deficiency		98	3 70	4 96	28	
State Consolidated		342 06	1120 04	1168 18		293 92
Poor		13 06	41 93	31 87		23 12
Teachers' Certificate			10 00			10 00
Road Poll		1293 68	270 69	165 86		1388 51
Hillsview School Bond		82				82
Hillsview No. 1 sinking	7 75				7 75	
Leola Fire Guard		191 74	7 64	41 25		158 13
Koto Fire Guard		5 51				5 51
University			2 40			2 40
Redemption of Tax Sale Certificate		1227 13	1000 94	1142 90		1085 17
Salary Special		1185 97	440 22	451 84		1174 71
Lease of Common School Lands			225 60			225 60
State of South Dakota Permanent School Fund		152 33	2927 67	1200 00		1880 00
School of Mines			20 00			20 00
Weber Fire Guard		33 90	16 00	17 66		32 24
Willow Fire Guard		28	12			40
Eureka Road Tax		5 05	11			5 16
Sheep Inspection	19 04				19 04	
State of S. D. Interest		494 70	429 04	58 83		864 91
County School Library		210 18		187 64		22 54
Aberdeen Normal			18 40			18 40
Agricultural College			160 00			160 00
Gary Blind			7 20			7 20
N. H. for Insane			38 80			38 80
Normal School			56 80			56 80
Public Buildings			30 40			30 40
TOTALS	$ 26 79	$ 11334 84	$12451 74	$ 12650 54	$ 42 48	$ 14151 73
				Less Accounts Overdrawn		42 48
				Total cash in hands of Treasurer		14109 25

Funds—Where deposited

The German Bank	$ 9978 03	Currency and Coin	$ 400 91
Bank of Leola	2019 18	Amount in Banks	13516 0
Hosmer State Bank	1523 87	Checks and Drafts	192 2
		Total	14109 2

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON, }

John Pietz, treasurer, being duly sworn doth say that the above exhibit i a true and correct statement of the financial condition of McPherson county, as appears by hi books.

JOHN PIETZ, Co. Treas., McPherson Co., S. D.
By Fred J. Pietz, Deputy.

Subscribed and sworn to before me this 14th day of Jan. 1904.

[SEAL] CHAS. TURNER, Notary Public, S. D.

AUDITOR'S EXHIBIT.

Detailed List of Warrants Issued During Quarter.

ounty Auditor and Clerks	$ 420 00	Brought Forward	1496 49
ounty Treasurer	191 49	Physicians for Poor	
eputy Treasurer and Clerk	120 00	Poor Relief	30 0
egister of Deeds	360 00	Books and Stationery	302 8
County Judge	125 01	Printing and Advertising	159 2
Sheriff, Deputy and Bailiffs		Elections	
uperintendent of Schools	204 00	Lights, Fuel & Repairs of Co. Bldgs	12 3
Commissioners of Insanity		Building and Repairing Co. Bridges	19 2
County Commissioners, 1st District	9 10	Constable	
" " 2nd "	11 40	Postage, and Express	27 5
" " 3rd "	11 29	Wolf Bounty	
" " 4th "	14 50	Deputy Clerk of Courts	
" " 5th "		Miscelaneous	84 0
District Attorney	150 00	Court Interpreter	
Carried Forward	1496 49	Total	$2131 7

ASSETS OF COUNTY IN DETAIL

otal Amount of School Money Loaned, Secured by Mortgages	26425 00
Unpaid Tax 1903	10318 98
" 1902	294 02
" 1901	170 44
" 1900	96 59
" 1899	238 78
" 1898	237 90
" 1897	355 83
" 1896	293 99
" 1895	512 45
" 1894	442 56
" 1893	668 01
" 1892	188 19
" 1891	246 07
" 1890	277 28
" 1889	354 62
" 1888	92 10
" 1887	71 89
Cash in county fund	4704 82
Court house, fixtures, Jail, etc	3000 00
Town lots	
Bills Receivable	250 00
Total	61789 73

LIABILITIES OF COUNTY IN DETAIL

Total Amount of School money Received to Date	$ 38305 0
Warrants Issued and in hands of Auditor	127 4
Net Assets	23357 2
Total	61789 7

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON, }

John J. Hepperle, Auditor, being first duly sworn doth say that the treasurers exhibit hereon is a true and correct statement of the financial condition of McPherson county a appears by his books, and that the auditor's exhibit is a true and correct statement of al warrants drawn on the treasury during the quarter and that the statement of assets and liabilitie s true and correct.

JOHN J. HEPPERLE.

Subscribed and sworn to before me this 14th day of Jan. 1904.

SEAL] CHAS. TURNER, Notary Public, S. D.

---

ei instructed to accept $90 in payment
d personal, held by Mc Pherson county
f the Original plat of Eureka and $35.
personal, owned by Mc Pherson county
Boettcher's addition to Eureka.
r is ordered to satisfy the mortgage of the
against Robert Brompton so far as it
owned by said R. Brompton.
that the loan of E. Leberman from the
und be extended for two years and the
for one year and the auditor is instructed
ns to said loans. Motion carried.
n of Jacob B. Meyer is extended for
auditor instructed to attach new interest
tor is instructed to extend the loan of
the permanent school fund for two years
tach new interest coupons thereto.
t of T. D. Lowry, justice of the peace of
him was approved.
that the quarterly report of James Greig,
s collected during the quarter ending Dec. 31,
n carried.
t of the county treasurer of fees collected
ng Dec. 31, 1903 was approved.
adjourned to meet at 7:30 p. m. Jan. 6, 1904

Jan. 6. 7:30 p. m.

per adjournment all members present.
ing refund orders were allowed with
f 12 per cent for taxes erroneously assessed.
ad poll $1.50
2 SW, SE SW of Section 15-127-71, 1902 tax $5.45
NW, NW SW, of section 12-128-71, 1902 tax $5.88
ction 22-125-73 1902 tax $5.88
S½ NW, NW SW, of Section 4-128-70, 1899 tax, $8.17
NW SW Sec 8, SW SW Sec 5-128-68. 1901 & 1902 taxes $8.59
-128-70, 1901 and 1902 taxes $11.63
ec 10-127-71, 1902 tax $4.75
urer, personal taxes for 1893 of J. D. Smith, $6.60

The following applications for loans from the permanent school fund were on motion allowed.

John E. Reagan	$ 250.00
N. Kusler	600.00
John Guthmiller	225.00

moved and seconded that the auditor is instructed to issue a warrant for $200. in favor of Dr. O. H. Gerdes for money advanced to Dr. Dunsmoor for treating Mrs. Carl Fischer, motion carried.

On motion the bond of the McPherson County Abstract Co. in the sum of $5000.00 was approved and ordered to be filed.

On motion the following road supervisors were appointed for the ensuing year:

Road Dist. No. 1,	P. S. Kabrud
" " " 2,	W. C. Schuchardt
" " " 3,	Chas. Kruger
" " " 4,	A. Hoffman
" " " 5,	Emil Valentine
" " " 6,	Ransom Collins
" " " 7,	Wm Hickman
" " " 8,	Jacob Ohlhauser
" " " 9,	Fred Hoffmann
" " " 10,	Fred. J. Fischer
" " " 11,	Julius Haeft
" " " 12,	no appointment
" " " 13,	Philipp Reiling
" " " 14,	Georg Schott
" " " 15,	Fred Lammle
" " " 16,	John Scheuffele
" " " 17,	John G. Feiock
" " " 18,	Joseph Stoebler
" " " 19,	Fred Stoecker
" " " 20,	John Ehresmann
" " " 21,	Jacob Berg
" " " 22,	Philipp Mueller
" " " 23,	Fred Neuhardt
" " " 24,	Wm Joachim
" " " 25,	Christ. Fischer
" " " 26,	Franz Hamann
" " " 27,	Franz Hintzmann

. . . 28, Henry Gross
. . . 29, Daniel Bitz
. . . 30, Jacob Isaak.
. . . 31, Wm Roesler

Moved and seconded to adjourn till 9 O'clock a.m. Jan. 7, 1904.

9 O'clock A. M. Jan. 7, 1904.

Board reconvened pursuant to adjournment. All members present.
On motion the county treasurer is instructed to accept $200 in full payment of all taxes, both real and personal, owned by Mc Pherson county against the N½ of lot 1 block 5 of the Original Plat of Eureka, and $60. in full payment of all taxes, both real and personal owned by Mc Pherson county against Lot 8 block 4 Milwaukee Land Co's. second addition to Eureka.
On motion the loan of Jacob Gross, from the permanent school fund was extended for two years, and the auditor instructed to attach new interest coupons thereto.
On motion the annual report of the clerk of courts was read and examined and on motion approved.
On motion the board proceeds to check up the county treasurer's books and compare the receipts with the vouchers in the hands of the county auditor.
At 12 O'clock the board concludes the checking up of the county treasurer's books and finds that the balance of cash on hand in the county treasury is correct according to the county treasurers books.
Board adjourned to meet at 1 O'clock p. m.

1 O'clock p. m.

Board met as per adjournment. All members present.
On motion the county treasurer is allowed a deputy for ten months at $40.00 per month for the ensuing year, and the County auditor is allowed a deputy for eight months at $40. per month in addition to the two months not used by the auditor during his time in office in the year 1903.
On motion the loan of John Voegele is extended for three years and the auditor instructed to attach new interest coupons thereto.
On motion chairman Gross and commissioners Schuchardt and Pade are named as a committee to confer with the people of Leola regarding an artesian well to be placed on the court house square.
On motion the bill of the State Publishing Co., for tax receipts

furnished the county treasurer was laid on the table.

On motion the following bills were allowed:

J. W. Sulin, justice fees	2.75
Otto Hauffe, hauling coal	20.50
George Hackman, office supplies and telephoning	2.85
Michael Krause, lumber	2.25
John J. Hepperle, postage and express	8.15
Jacob Gross, commissioner fee and mileage and signing warrants	25.60
Carl Schuchardt, commissioner fees and mileage	21.10
Gottlob Pade, commissioner fees and mileage and viewing road	22.60
Philipp Heisel, commissioner fees and mileage	24.80
C. B. Foncannon, commissioner fees and mileage	25.00

On motion board adjourned.

John J. Hepperle
Auditor

Jacob Gross
Chairman

respondent of the
Battle May
Tokio, April 23—
have occurred on th
Russians, disguise
deavoring to recon
positions. Russia
have been posted a
A battle is hourly
Ultimatum
Shanghai, April
ieff has demande
within three week
troops twenty miles
has asked for a rep
Advance
St. Petersburg,
ropatkin is said t
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Commissioner's Proceedings of Mc Pherson County S. D.

Leola S. D. April 5th 1904, 9 O'clock A. M.

Regular meeting of the board of county commissioners of Mc Pherson County South Dakota, called to order at the county auditors office at Leola S. D., April 5th 1904. Members present: Gottlob Pade, Carl Schuchardt commissioners and auditor Hepperle. There being no quorum present, board adjourned to meet at 9 o'clock A.M. April 6th 1904.

9 O'clock A.M. April 6th 1904.

Board met as per adjournment.

Present: Jacob Gross chairman, Gottlob Pade, Carl Schuchardt C. B. Foncannon, Philipp Weisel commissioners and Auditor Hepperle.

The minutes of the previous meting were read, and on motion the same were approved as read.

As provided by law the members of the board, the county auditor, county assessor, and the assessor of the Willow Civil township now convene for conference in reference to the performance of the assessor's duties in the coming assessment.

After comparing the assessment of last year as returned by the state board of equalization and in conformity with the suggestions of the state auditor the following table for the guidance of the assessor in making the assessment, was on motion adopted:

Horses class A. from $10.00 to $25.00

Horses class B. from $15.00 to $50.00

Cattle class A. from $5.00 to $15.00

Cattle class B. from $14.00 to $18.00

Cattle class C. from $15.00 to $25.00

Mules and asses $20.00 to $25.00.

Sheep $2.00 per head.

Hogs $2.00 per cwt.

Real estate is to be assessed from $350.00 to $600.00 per quarter section.

On motion board adjourned to meet at 1 O'clock P. M.

1 O'clock P. M.

Board reassembled as per adjournment, all members present.

Moved and seconded that the Leola Depository of school and text books be discontinued and the auditor be instructed to check up with Fred Arndt the books now in his possession and have the same removed to the court house.

On motion the following bills were allowed:

News Printing Company, Tax Receipts and office supplies 63.55

Commissioner's Proceedings.

AUDITOR'S AND TREASURER'S DETAILED EXHIBIT

—OF—

Receipts and Disbursements in the County of McPherson for Quarter Ending March 31, 1904, showing Amount of Funds in the Treasury and where deposited.

TREASURER'S EXHIBIT.

	Dr. Balance. (Acct. overdrawn Previous Quarter)	Cr. Balance. (Previous Quarter)	Cash Receipts (This Quarter)	Disbursements. (This Quarter)	Total Dr. Balance. Amount overdrawn at end of Quarter)	Total Cr. Balance. Cash on Hand.
State Tax General	$ 11 28	$	$ 21 76	$ 2 09	$	$ 8 39
State Bonds and Interest	2 82		7 81	32		4 67
Insane		337 01	128 86	101 48		364 39
County General		342 92	5275 80	2209 45		3408 77
County School		2196 71	586 81	2391 25		392 27
County Bridge and road		259 88	873 29	316 56		816 61
County Sinking		112 54	4 11	04		113 61
County Institute		67 57				67 57
District Schools		2934 75	8833 02	6114 31		5653 46
Township—General		145 07	15	9 26		135 96
City of Eureka		249 94	539 01	322 81		466 14
State 1895 bond	49		75	08		18
State Special Sinking	82		1 23	10		31
State Deficiency	28		3 99	16		3 55
Poor		23 12	461 25	431 11		53 26
Teachers State Certificate		10 00	10 00	10 00		10 00
Road Poll		1388 51	616 28	538 54		1466 25
Hillsview Sinking No. 1	7 75				7 75	
Hillsview School Bond		82		50		32
Farm School			330 97	330 97		
Cecia Fire Guard		158 13				158 13
Kovo Fire Guard		5 51				5 51
Weber Fire Guard		32 84	18	4 50		28 52
Willow Fire Guard		40				40
Redemption		1085 17	1339 56	1475 07		949 66
Salary Special		1174 71	1371 25	1361 05		1184 91
State of S. D. permanent school f'd		1880 00	1000 00	2705 00		175 00
Eureka road tax		5 16	5 24	21		10 19
Sheep Inspection	19 04				19 04	
State of S. D. Interest		864 91	809 01	1163 88		510 04
County School Library		22 54				22 54
Aberdeen Normal		18 40	837 00	544 80		310 60
Agricultural College		160 00	937 62	916 94		180 68
Deaf and Dumb			88 36	79 95		8 40
Northern Hospital for Insane		38 80	122 00	134 80		26 00
Springfield Normal			15 20	15 20		
Public Buildings			30 40			30 40
School of Mines		20 00	178 00	186 40		11 60
State Com School leasings		225 60	2242 40	2270 00		198 00
University		2 40	280 10	194 10		88 40
Gary Blind		7 20	67 60	60 00		14 80
State Consolidated		293 92	5696 82	5411 29		579 45
Education and Charity			60 00	60 00		
Normal School		56 80	219 80	206 40		70 20
Stock Indemnity			16			16
Totals	42 18	1415173	3320608	2968782	26 79	1765430

Less accounts overdrawn ..... $ 26 79

Total cash in hands of treasurer 17627 51

FUNDS—WHERE DEPOSITED.

German Bank, Eureka, S. D.	$11833 34	
State Bank of Leola, Leola, S. D	2421 94	
State Bank of Hosmer	2993 61	
Total	17249 19	
Currency and Coin		$ 294 25
Amount in Banks		17249 19
Cash Items		84 07
Total		17627 51

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON. }

Jonn Pietz Treasurer, being duly sworn, doth say that the above exhibit is a true and correct statement of the financial condition of McPherson county as appears by his books. JOHN PIETZ per FRED PIETZ, Deputy

Subscribed and sworn to before me this 11th April day of 1904.

CHAS TURNER, Notary Public, S. D.

AUDITOR'S EXHIBIT.

DETAILED LIST OF WARRANTS ISSUED DURING QUARTER.

	Amounts.		Amounts.
County Auditor and Clerk	$ 400 00	Brought Forward	$2623 42
County Treasurer	996 05	Poor relief	419 85
Deputy Treasurer and clerks	120 00	Books and stationery	126 85
Register of Deeds	300 00	Printing and advertising	180 70
County Judge	125 02	Deputy Clerk of Circuit Court	6 10
Sheriff, Deputy and Bailiffs	118 85	Lights, fuel and repairs of Co bldgs	100 99
Superintendent of Schools	204 00	Building and repairing Co bridges	272 45
County Commissioner, 1st District	21 10	Postage, and Express	56 42
County Commissioner, 2nd District	22 60	Supplies for Court House	8 59
County Commissioner, 3rd District	25 60	County Treas acknowledging 85 tax sale certificates and telephoning	25 00
County Commissioner, 4th District	24 80	Cleaning Court house	3 00
County Commissioner, 5th District	25 00	County Treas assessing cattle	8 00
District Attorney	150 00	Sheriff mileage and office supplies	63 70
Clerk of Circuit and County Court	37 80	C W Hawes, lumber, express and county scales	7 90
Stenographer	45 75	Misclaneous	
Witness Fees Circuit & County Court	4 10	Court Interpretre	5 00
Petit jurors fees		Total	$3921 97
Justice of the Peace	2 75		
Carried Forward	$2623 42		

ASSETS OF COUNTY IN DETAIL.		LIABILITIES OF COUNTY IN DETAIL.	
Total Amount of School Money loaned, secured by mortgages and bonds	$38136 00	Total amount of school money received to date	$38305 00
Unpaid County Tax 1887	71 83	Warrants issued and in hands of Auditor	15 00
Unpaid County Tax 1888	92 10	Net Assets	21917 05
Unpaid County Tax 1889	352 63		
Unpaid County Tax 1890	273 53		
Unpaid County Tax 1891	245 87		
Unpaid County Tax 1892	135 60		
Unpaid County Tax 1893	662 27		
Unpaid County Tax 1894	430 51		
Unpaid County Tax 1895	497 60		
Unpaid County Tax 1896	280 44		
Unpaid County Tax 1897	349 57		
Unpaid County Tax 1898	234 11		
Unpaid County Tax 1899	232 26		
Unpaid County Tax 1900	90 43		
Unpaid County Tax 1901	162 25		
Unpaid County Tax 1902	217 88		
Unpaid County Tax 1903	3099 64		
Court house, fixtures and jail	4000 00		
Town Lots	1000 00		
Cash in county funds	8428 53		
Bills Receivable	350 00		
Total	60237 05	Total	$60237 05

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON. }

John J. Hepperle Auditor, being first duly sworn doth say that the Treasurer's exhibit herein is a true and correct statement of the financial condition of McPherson county as appears by his books, and that the Auditor's exhibit is a true and correct statement of all warrants drawn on the treasury during the quarter, and that the statement of assets and liabilities is true and correct.

JOHN J. HEPPERLE

Subscribed and sworn to before me this 11th day of April 1904.

CHAS. TURNER, Notary Public, S. D.

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ng of McPherson County S. D.
1904, 9 O'clock A. M.
board of county commissioners of McPherson
called to order at the county auditors office,
1904. Members present:
chardt commissioners and auditor Hepperle
present, board adjourned to meet at
1904.
9 O'clock A.M. April 6th 1904.
journment.
chairman, Gottlob Pade, Bard Schuchardt,
Weisel commissioners and Auditor Hepperle.
vious meeting were read, and on motion
d as read.
e members of the board, the county auditor,
e assessor of the Willow Civil township
erence in reference to the performance
in the coming assessment.
assessment of last year as returned by the
ation and in conformity with the
auditor the following table for the guidance
king the assessment, was on motion adopted:

10.00 to $25.00

15.00 to $50.00

$5.00 to $15.00

$14.00 to $18.00

$15.00 to $25.00

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ssessed from $350.00 to $600.00 per quarter section.
journed to meet at 1 O'clock P.M.
1 O'clock P.M.
per adjournment, all members present.
at the Leola Depository of school and
med and the auditor be instructed to
ndt the books now in his possession
removed to the court house.
ing bills were allowed:
y, Tax Receipts and office supplies 63.55.

Hillsview Mercantile Co., groceries & flour for Mrs. Anscherski 8.60

D. T. Fulker, attending Commissioner's meeting as assessor of Willow 3.70

John Stock, attending Commissioner's meeting & mileage 6.00

John Pietz, flour, groceries etc. to Mrs Ole Thorsrud for the months of January, Feb. Mar. & April 47.34

Guhin Fuel Co, coal furnished to Mrs. Thorsrud, Anscherski and Christoph Fauth for months of Jan., Feb., Mar. and Apr. 97.80

Chas. Mix, Sheriff, collecting personal taxes 25.52

Chas. Mix, Sheriff, Postage, telephone messages, office supplies, express levying on personal property for taxes 34.15

The matter of the tax payers of Jackson school district for division of said school district was on motion of Superintendent Hickman seconded by commissioner Pade, rejected for the reason that the said tax payers did not proceed according to law in bringing the matter before the board.

On motion the following bills were allowed:

O. J. Ross, official printing and blanks 61.95

N. N. Blade, official printing & road receipts, bill allowed at 45.00

T. D. Lowry, official printing and stationary 46.50

Dr. A. L. Lloyd, services as Superintendent of Board of health & mileage 6.00

A. L. Lloyd, supplies for court house .50

Educator School Supply Co., shool laws and report blanks 11.65

Ulrich Rose, postage and recording 4.60

D. B. Strait, fixing hand cuffs 1.00

Geo. D. Bernard and Co., clerk fee book 14.00

On motion the board adjourned to meet at 7:30 P.M.

7:30 P.M.

Board reconvened as per adjournment, all members present.

On motion the following bills were allowed.:

Geo. A. Greig, repairs on court house 7.15

On motion the county treasurer is instructed to assign all tax certificates held by McPherson county and pay all subsequent taxes including 1903 against lots 1, 2 and 3, Block 1 Reagans Add. to Eureka for the sum of $10.00

On motion the following bills were allowed and the county auditor instructed to issue warrants therefore

John Pietz, postage and telephone messages. 35.32

Ferdinand Poltratz, money advanced for freight & cartage 3.65

Frank Mitchell, inspecting scaby sheep 9.00

John J. Hepperle, postage, express and telephone messages 15.35

Geo. Hickman, postage and cartage 3.65

#3.

on Board adjourned until One O'clock P. M.

One O'Clock P. M.

rd met as per adjournment all members present.

After due and careful consideration, the following levies were

adefor the year on all property in McPherson County, S. D:

Consolidated STate tax 4.mills, County General 5. mills,

Poor fund ¼ mill, Bridge fund ¼ mill,

Road fund 1. mill, Insane fund ¼ mill.

Moved and carried that 6. mills be levied on all property in Jackson School District for the purpose of paying its School Bonds.

Moved and carried that every male person of the age of 21 years and not over 50 years, residing within this County, except Firemen, be ASsessed with Road Poll $1.50.

Moved and carried that every male person of the age of 21 years old, be assessed with $1.00 School Poll.

Moved and carried that the owners of dogs within this County be assessed withthe sum of $1.00 for every dog found in his possession.

On motion the following bills were allowed:

FRed Hoffmann, Commissioner's fees and mileage $8.50

Gottlob Pade, Commissioner's fees and mileage $8.00

Jacob Gross, Commissioner's fees and mileage $10.50

Philipp Weixel, Commissioner's fees and mileage $10.50

C. B. Foncanon, Commissioner's and mileage $12.00

On motion Board adjourned to meet at its regular meeting in october.

Jacob Gross
Chairman.

John J. Hepperle
Auditor.

#I.

Leola S. D.# Sept. 5, I905,9 A. M.

Special meeting of the Board of County Commissioners of McPherson County; South Dakota, called to order in the office of the County Auditor.,

Present: Jacob Gross Chairman, Phillip Weixel, Gottlob Pade, Fred Hoffman and C. B. Foncanon Commissioners and Auditor Hepperle.

This being the meeting appointed by law, for the purpose of leying taxes for County and other purposes, for the current year,

The Auditor presents the follow ing report, which was on motion read and ordered ##### spread upon the records# of this Board/viz:

Honorable Board of County Commissioners of McPherson County,S.

Gentlemen: I have the honor to transmit herewith the annual financial statement of McPherson County for the fiscal year end June 30th I905.Also a complete list of expenses estimated for the current year ending June 30,I906.I have based my estimates on allowances made by the Board during the year just ended for Deputy hire,Poor relief ,States Attorney,County Assessors ,Deputy Assessors and the legally provided salaries for the different county officers.The other items of expense are based on similar expenditures incured during the last year.I believe these estimated amounts will be amply sufficient to cover the now apparent expenditures which may be ordered during the year:Viz,

County Commissioners	$600.00
Auditor and Deputy	$I600.00
Treasurer and Deputy	$I900.00
County Sup't	$786.00
County Judge	$500.00
States Attorney	$750.00
Sheriff, Deputiesand Bailiffs	$500.00
Postage ,Express and Exchange	$200.00
Poor relief	$500.00
Books ,blanks and office supplies	$400.00
Printing and Publishing	$I000.00
Light, fuel and repairs	$400.00
Road and Bridges	$I500.00
Wolf bounty	$300.00
Insane patients	$400.00
Assessors	$950.00
All other expenses	$I000.00
Total estimated expenses	$I3286.00

The above expenses are divided in the following funds:

County Gen'l	$8986.00
Poor fund	$500.00
Road and Bridge	$I500.00
Insane fund	$400.00
Special salary	$I900.00
Total	$I3286.00

Will A. Beach, Assessor's supplies 2nd supplies for court house 116.25
Fred Arndt, supplies for court house 3.95
Fred Arndt supplies for Jos Rapp 3.65
Leola Exchange, supplies for court house 7.65
Educator school supply Co., supplies for county superintendent 10.00
Joaquin Franklin, collecting delinquent personal taxes 1.70
The German Bank, court certificate 2.10

On motion the board adjourned to 9 O'clock A.M. April 7. 1904.

9 O'clock A.M. April 7 1904.

Board met as per adjournment, all members present.

On motion the following bills were allowed and the auditor ordered to issue warrants for the same.

Jacob Gross, money advanced for express on medicine for Mrs Hieb .90
Geo. Adam, wolf bounty 2.00
Jacob Adam, wolf bounty 2.00
Christian Fischer wolf bounty 2.00
Ed. Hickman, wolf bounty 4.00

On motion the treasurer is instructed to accept the amount of sale for the 1894, taxes against E½ of SW¼, SW¼ SE¼ + SE¼ NE¼ of Section 23 Township 127 Range 71.

Eureka Bazaar, groceries for Mrs. Christoph Fauth during the months of Jan. Feb. Mar. and April. 27.75

On motion the following refunding orders for taxes erroneously assessed were allowed:

Mrs. Christian Auman, road poll 1.50
Emanuel Reiner, two road polls 3.00
Geo. Hall, road and school polls 2.50
F. G. Whitmore, 1900 tax against the NE¼ of 7-128-68 8.00
Henry Lang Sr., road poll $1.50
Darwin Brooke, road and school polls 2.50
Jacob Schumacher, for buildings erroneously assessed 1.45

On motion the county treasurer is instructed to cancel the taxes for the years of 1895, 1896 and 1897 erroneously assessed against the SE¼ of 24-128-73.

On motion the petition of Jos. Brown asking that certain personal taxes assessed against him in 128-70 be canceled; was rejected.

Moved and seconded that the following bills be allowed;

Motion carried.

James Greig, postage 4.64
A. Schenkenberger, janitor work during school officers meeting at Eureka 1.00

Jacob Ulmer, extra road work 1 50
John Ottmer, extra road work 2 25

The quarterly report of the county treasurer of fees collected during the quarter ending March 31st was read and examined and on motion the same was approved.

The quarterly report of the register of deeds for fees collected by him during the quarter ending March 31st was read and examined and on motion the same was approved.

On motion the following loans from the Permanent School fund were extended and the auditor instructed to attach new interest coupons thereto.

Georg Rath loan extended for 3 years from its maturity.
Geo. W. Norton, loan extended for 2 years from its maturity.
Ch. R. Olson, loan extended for 9 months from its maturity.
Jonathan Whistler, loan extended for 2 years from its maturity.
Philipp Muller, loan extended for 1 year from its maturity.
William Mohr, loan extended for 6 months from its maturity.

On motion the county treasurer is instructed to accept the money for the loan of Albert Antone, provided Antone pays the 1 per cent interest due the state from now until the maturity of the loan.

On motion the McPherson County Herald, Die Eureka Post and the Northwest Blade are designated the official papers of the county of McPherson, S. D. for the ensuing year.

On motion Peter La Fontaine is appointed road supervisor of road district No. 3.

On motion all applications for loans from the permanent school fund were laid on the table for the reason that there is at present no money in said fund.

On motion the county treasurer is instructed to accept the original amount of all personal taxes against John Becker Sr. and issue receipts for same.

Resolved, that a bounty of one cent each be paid for gopher tails by this county from date until June 4th, 1904., on gophers killed during that time in McPherson County;

And that the county commissioners of each district shall give notice in the papers of the time and place when and where each will receive the tails from their district and issue receipts for the same.

On motion made and seconded it is deemed to the best

interest of the county to offer for sale the real estate hereinafter described which has been obtained by tax deeds, and the county superintendent of schools, the county auditor and county treasurer are directed to appraise said property, and the county auditor is directed to do the necessary act to perfect a sale thereof according to law.

Lot 8 Block 4, Milwaukee land co's. third addition to Eureka.
W½ Lot 3 Bl. 3 of the orig Plat of Eureka
Lot 20 of block 3 Boettcher's addition.

Lot 3 block 2 Original plat of Eureka.

Lot 4 block 2 original plat of Eureka.

Lot 1 of block 1 of the original plat of Eureka.

Lot 18 block 5 of the original plat of Eureka.

W½ of 1 block 5 of the original plat of Eureka.

Moved and seconded that the county auditor be instructed to issue a refunding warrant to W. B. Foster for taxes erroneously assessed against the East½ of S.W.¼ and W.½ of S.E.¼ of Section 29-128-70 and the S.E.¼ of Section 28-127-72 for the taxes of 1901 and 1902. Motion carried.

On motion the following bills were allowed.

B. W. Hawes, refund order for taxes assessed against him by mistake.

On motion board adjourned to meet at 1 O'clock P.M.

1 O'clock P.M.

Board reconvened as per adjournment, all members present.

On motion the following bills were allowed and the county auditor instructed to issue warrants therefor:

William Krueger, medicine for Mrs. Hieb	3.00
Jakob Gross, commissioner's fees and mileage	16.50
G. Pade, commissioner's fees and mileage	16.60
Carl Schuchardt, commissioner's fees and mileage	17.10
B. B. Foncannon, commissioners fees and mileage	16.00
Philipp Weisel, commissioner's fees and mileage and telephone message,	18.55

On motion board adjourned.

Attest: John J. Kepperle
County Auditor

Jacob Gross
chairman

Commissioners Proceedings.

Leola, S. D., July 5, 1904 9. A.M.

The regular meeting of the board of county commissioners of Mc Pherson county, South Dakota, was called to order in the county Auditor's office, at Leola, S. D., at 9, o'clock a.m. Present Jacob Gross, chairman, Gottlob Pade, Philipp Neisel, Carl Schuchardt Commissioners, Auditor Hepperle.

The minutes of the previous meeting were read and on motion the same were approved as read.

On motion the board adjourned to 9 O'clock A.M., July 6, 1904

9 O'clock, A. M., July 6, 1904.

Board met as per adjournment, present, Jacob Gross, chairman, C. B. Doncanon, Gottlob Pade, Carl Schuchardt, Philipp Neisel Commissioners and Auditor Hepperle.

On motion the following bills were allowed:

Chas. Mix, Sheriff, drawing and summoning Jurors, office supplies, postage, inspecting two cars of horses shiped out of the county $13 8.00

Adam Hauck, money advanced for fare of Mrs. Teuhrer from Ipswich to Minneapolis. 9 76

On motion the county treasurer is instructed to accept $30.00 in full payment of all taxes, both real and personal, against Lot 4, Block 18, Milwaukee Land Co's. 4th addition to Eureka and #120 for the real estate taxes for the years 91 to 1903, inclusive, against E/2 Lot 1 Block 5, Original Plat of Eureka.

Moved and seconded that the county auditor be instructed to issue a warrant for #15.00 for the return of Mrs. Teuhrer from Minneapolis to Ipswich. Motion carried.

On motion board adjourned to meet at 1 O'clock p. m.,

1 O'clock P. M.

Board reconvened as per adjournment, all members present. Application of F. C. Hing for a refunding order of # 16 6.65 for unused portion of liquor license was read and on motion the same was granted.

On motion the bill of Ulrich Renz for postage, clerk's fees and mileage was allowed at # 29.35.

On motion the county treasurer is instructed to cancel the personal taxes of Joseph Brown for the year 1890, for the reason that the same were erroneously assessed..

On motion board adjourned to meet at 9 O'clock A. M., July 7, 1904.

9 O'clock A. M., July 7, 1904.

Commissioners Proceedings.

AUDITOR'S & TREASURER'S DETAILED EXHIBIT

Of Receipts and Disbursements in the County of McPherson for Quarter ending June 30. 1904. Showing amount of Funds in the Treasury and where deposited.

Treasurer's Exhibit.

	Dr. balance (account overdrawn previous quarter)	Cr. Balance (Previous Quarter)	Cash receipts this quarter	Disbursements this Quarter	Total Dr. balance. (Am't overdrawn at end of Qur.	Total Cr. balance. Cash on hand
						12
State Tax General		8 39	3 87	12 12		05
State Bonds & Int.		4 67	1 37	5 99		287 96
Insane		384 39	20 35	96 81		1442 92
County General		3408 77	880 70	2846 55		5488 07
County School		392 27	5357 70	261 90		943 18
County Bridge&road		816 61	126 92	10 35		113 86
County Sinking		113 61	25			67 57
County Institute		67 57				3471 02
District Schools		5653 46	1538 34	3720 78		135 96
Townships General		135 96				27 48
City of Eureka		466 14	137 61	576 27		
State 1895 Bond		18	05	23		
State Special Sinking		31	29	60		
State Dadciency		3 55	1 36	4 91		
Stock Indemnity		16		16		347 82
State Consolidated		579 45	913 06	1144 69		
Teachers St. Certificate		10 00		10 00		
Poor		53 26	41 87	213 10	115 97	
Road Toll		1466 25	159 42	147 39		1478 28
Hillsview School						22
Road		32				
Hillsview No. 1 sinking	7 75				7 75	
Leola Fire Guard		158 13	2 54	10		160 57
Kato Fire Guard		5 51				5 51
Redemption of Tax Sale Certificate		949 86	589 41	555 09		933 98
Salary Special		1184 91	621 24	512 45		1293 70
Lease of Common School Lands		198 09	185 60	328 00		55 69
State of South Dakota Eora Permanent		175 00	380 00	300 00		755 00
School Fund		70 20	16 80	78 60		8 40
Normal School		28 52		15 00		13 52
Weber Fire Guard		40				40
Willow Fire Guard		10 19	59	02		10 76
Eureka Road Tax					19 04	
Sheep Inspection	19 04	510 04	359 64	14 38		855 30
State of S. D. Interest						
County School Library		22 54	8 40			22 54
Aberdeen Normal		310 60		319 00		
Public Buildings		155 40	27 71	177 91		5 20
Agricultural College		189 68	134 00	272 68		22 00
School of Mines		11 60	24 10	27 00		8 70
Deaf and Dumb		8 40		8 40		
Springfield Normal			13 31	13 31		14 81
Rd. and Charity			14 80			28 60
University		88 40	50 60	110 40		8 40
Gary Blind		14 80	8 40	14 80		23 80
N. H. for Insane		26 00	49 00	51 20		
TOTALS	$ 26 79	$ 17654 30	$ 12111 31	$ 11848 19	$ 142 76	$ 18031 39
			Less Accounts Over drawn			142 76
			Total cash in hands of Treasurer			17888 63

Funds—Where deposited

The German Bank	$ 12688 51	Currency and Coin	$ 268 42
Bank of Leola	2340 95	Amount in Banks	17279 70
Hosmer State Bank	2250 24	Checks and Drafts	340 51
		Total	17888 63

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON, }

John Pietz, treasurer, being duly sworn doth say that the above exhibit is a true and correct statement of the financial condition of McPherson county, as appears by his books.

JOHN PIETZ, Co. Treas., McPherson Co., S. D.
By Fred J. Pietz, Deputy.

Subscribed and sworn to before me this 12th day of July 1904.

[SEAL] CHAS. TURNER, Notary Public, S. D.

AUDITOR'S EXHIBIT.

Detailed List of Warrants Issued During Quarter.

County Auditor and Clerk	$ 389 00	Brought Forward	1332 63
County Treasurer	125 75	Physicians for Poor	222 34
Deputy Treasurer	87 70	Poor Relief	267 90
Register of Deeds	300 00	Books and Stationery	106 95
County Judge	125 01	Printing and Advertising	
Sheriff, Deputy and Bailiffs	37 72	Elections	
Superintendent of Schools	136 00	Lights, Fuel & Repairs of Co. Bldgs	20 15
Commissioners of Insanity		Building and Repairing Co. Bridges	3 75
County Commissioners, 1st District	71 10	Constable	
" " 2nd "	16 60	Postage, and Express	67 20
" " 3rd "	16 50	Assessors attending county meeting	9 70
" " 4th "	18 55	Telephone Messages	12 15
" " 5th "	16 00	Janitor work in city hall	1 90
District Attorney	50 00	Funeral expenses of C. Fauth	25 00
Clerk of Circuit and County Courts	4 60	Gopher Bounty	1460 00
Stenographer		Wolf Bounty	10 00
Witness Fees Circuit & County Court	2 10	Supt. of Board of Health.	6 00
Justice of the Peace		Total	$3531 55
Carried Forward	1332 63		

ASSETS OF COUNTY IN DETAIL

Total Amount of School Money Loaned. Secured by Mortgages	38180 00
Unpaid Tax 1903	2933 30
" 1902	175 77
" 1901	154 64
" 1900	88 76
" 1899	227 30
" 1898	280 72
" 1897	315 14
" 1896	280 30
" 1895	497 42
" 1894	426 45
" 1893	660 54
" 1892	135 49
" 1891	245 37
" 1890	273 53
" 1889	352 63
" 1888	92 10
" 1887	71 83
Cash in county fund	6445 48
Court house, and grounds	5000 00
Safes, fixtures and jail	
Bills Receiveable	300 00
Total	57166 77

LIABILITIES OF COUNTY IN DETAIL

Total Amount of School money Received to Date	$ 28935 00
Warrants Issued and in hands of Auditor	22 95
Warrants outstanding	2 00
Net Assests	18206 82
Total	57166 77

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON, }

John J. Hepperle, Auditor, being first duly sworn doth say that the treasurers exhibit hereon is a true and correct statement of the financial condition of McPherson county as appears by his books, and that the auditor's exhibit is a true and correct statement of all warrants drawn on the treasury during the quarter and that the statement of assets and liabilities is true and correct.

JOHN J. HEPPER.

Subscribed and sworn to before me this 12th day of July 1904.

[SEAL] CHAS. TURNER, Notary Public, S. D.

July 5, 1904 9. A. M.

the board of county commissioners of Dakota, was called to order in the County S. D., at 9, o'clock a. m. Present-Jacob Gross, Philipp Reisel, Carl Schuchardt-Commissioners

ious meeting were read and on motion as read.

djourned to 9 o'clock A. M., July 6, 1904

9 o'Clock, A. M., July 6, 1904.

urrment, present, Jacob Gross, chairman,

Pa ipal Commissioners

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TREATED AND UNTREATED BRIDGE LUMBER
TIMBERS
PILING
POLES
THINK OF LUMBER THINK OF GAYNOR
NAILS—SPIKES
BRIDGE HARDWARE
PILE SHOES
GUIDE POSTS
SNOW FENCE
HIGHWAY PAINTS
ENGINEERING SERVICE
PHONE 6700 BOX 1434 HURON, SOUTH DAKOTA
C. O. "CHUB" BOWEN
SALES MANAGER

g for an expending order of $166.65 for quor license was read and on motion

f Ulrich Rene for postage, clerk's fees wed at $29.35.

treasurer is instructed to cancel the ph Brown for the year 1890, for the were erroneously assessed..

djourned to meet at 9 O'clock A. M.,

9 O'clock A. M., July 7, 1904.

Board met as per adjournment. Present, Jacob Gross chairman, Gottlob Pade, Carl Schuchardt, and Philipp Neisel, commissioners, and Auditor Hepperle.

On motion the following bills were allowed:

Chas. Mix, collecting personal taxes	3.69
Dr. O.H. Gerdes, inspecting Cooper's ranch and attending Christoph Jauth	12.50
Basford Bros. + Basford, subscription to estray paper	1.50
Perkins Bros. blanks etc.	11.85
H. Hart Lumber Co. lumber for bridges	112.33
L. Lamb Lumber Co, lumber for bridges	45.65
The German Bank, gopher checks,	1355.62
Fred Arndt, gopher checks	104.07
Hosmer State Bank, gopher checks	249.48
County Treasurer, gopher checks	370.32
John Pietz; flour furnished Mrs. Thorsrud & Mrs. Jauth	11.60
John Pietz, appraising county property, at Eureka	3.00
John Pietz, county treasurer, postage, express & cartage	6.14
John Pietz, groceries for Mrs. Thorsrud	18.61
John Pietz, County Treasurer, drawing Jurors	2.00
J.N. Guhin, coal for city hall during school officers meeting	.65
J. Franklin, cleaning and repairing court house.	7.50
Fred Pressler, road supervisor, salary for the year 1903	10.50
Fred Arndt, supplies for court house	2.54
Fred Arndt, supplies for Jos Rapp	2.65
A. Hoffman, road supervisor, extra road work, and money advanced for nails	27.12
Leola Exchange, Gopher checks	26.30

The report of C.W. Schuchardt for extra road work was read and examined and on motion same was approved and the Auditor instructed to issue warrants to the following persons:

Andreas Gefre, extra road work	$4.50
John Kallas, extra road work,	3.00
John Rapp, extra road work	9.00
Jacob Gefre extra road work	3.00
Frank Grabowski, extra road work	2.25

On motion the Auditor is instructed to issue a warrant for $7.23 to the county treasurer for 1903 tax against SE¼-35-125-71, the same having been erroneously assessed.

On motion Board adjourned to meet at One O'clock P.M.

1 O'clock P.M.

Board reconvened as per adjournment. Present, Jacob Gross, chairman, Gottlob Pade, Carl Schuchardt, and Philipp Reisel, commissioners and Auditor Hepperle.

On motion the following bills were allowed.

Gottlob Pade, hauling lumber and extra road work	$7.50
J. J. Hepperle, auditor, express, postage, cartage, telephones and drawing jurors	23.98
Thomas Brompton, extra road work	15.00
J. Nickish, wolf bounty	2.00
Jacob Gohl " "	20.00
Lee Gefre " "	4.00
N. B. Noyes " "	18.00
Sam Barnes " "	12.00
Chas. Heagley " "	58.00
Otto Breitag " "	12.00
F. F. Hoff " "	12.00
Geo. Hickman " "	8.00
Jacob Schumacher, Wolf bounty	10.00
David Hottman wolf bounty	16.00
Franz Hamann " "	12.00
Fred Lechner " "	2.00
Adam Hauck " "	12.00
Wm Hieb " "	16.00
O. J. Roe, printing and office supplies	61.20
Geo. R. Brown, refund order for dog tax erroneously assessed	1.00
Fred Stocker, road supervisor salary	9.00
J. Franklin, telephones	.50
Casper Holz, refunding order for two road poll erroneously assessed against him,	3.00
C. N. Foster, refunding order for taxes erroneously assessed against the SW¼-28-127-72 for the year 1902	48.00
Will A. Beach, office supplies, etc.	18.00
News Printing Co., tax sale record	1.32
J. F. Kelley & Co., blanks	4.00
Wm. Kroeger, medicine for Mrs. Hieb	5.71
Geo. Hickman, postage, cartage and express,	9.75
Geo. Hickman, appraising county real estate and mileage,	5.00
Dr. A. L. Lloyd, examining Mrs. Fenner	
Chas Agor, refunding order for school and road polls	

and dog tax erroneously assessed against him during the year 1903 3.50
The petition of the tax payers of 126-71 for extra road work was on motion laid over for next meeting.
The quarterly report of the register of deeds of fees collected during the quarter ending June 30th, 1904, was read and examined and on motion approved.
The quarterly report of the county Treasurer of fees collected during the quarter ending June 30th, 1904, was read and examined and on motion approved.
The bond of the South Dakota Abstract Co., in the sum of $5,000. was examined and on motion approved and ordered filed.
On motion the following bills were allowed:

Jacob Gross, express, telephones and receiving gopher tails	10.95
The German Bank, gopher checks	7.25
Gottlob Pade, viewing road and mileage	2.60
Carl Schuchardt, viewing road and mileage.	2.60
Philipp Weisel, viewing road, mileage and receiving gopher tails,	19.00

On motion board adjourned to meet at 7.30 O'clock P.M.

7.30 P.M. July 7, 1904.

Board met as per adjournment. Present, Jacob Gross, chairman, Gottlob Pade, Carl Schuchardt, Philipp Weisel, commissioners and Auditor Hepperle.
On motion bills were allowed as follows:

John Schuffele, salary as road supervisor	$ 12.00
Geo. Schott, salary as road supervisor allowed at	15.00
Philipp Mueller, salary as road supervisor	9.00
Daniel Bitz, salary as road supervisor and extra road work	33.25

On motion the report of Daniel Bitz, road supervisor for extra road work was examined and on motion the same was approved and the auditor instructed to issue warrants to the following persons:

Gottlieb Eisemann, extra road work,	$ 9.75
Philipp Kessler, extra road work	12.00
Fred Kramer, extra road work	6.00
Gottfried Heiss, extra road work	9.00
Jacob Bieber, extra road work	4.50
Christian Knebler, extra road work	5.25
John G. Zeiock, salary as road supervisor	6.75
Franz Hamann, salary as road supervisor	15.00
Pete Kabrud, salary as road supervisor and extra road work	21.00
Matt Field, extra road work	3.00

Ben Ofstedahl, extra road work,	1.50
Fred Lammle, salary as road supervisor	16.00
Christ. K. Fischer, salary as road supervisor,	9.75
Frank Heintzman, salary as road supervisor	10.70
Jacob Isaak, salary as road supervisor	15.00
Wm Joachim, salary as road supervisor	21.00
J. J. Fischer, salary as road supervisor,	9.00
Otto Breitag, extra road work	3.00
Fred Glasemann, extra road work	1.50
Fred J. Fischer, extra road work,	3.00
Fred Hoffmann, salary as road supervisor,	7.50
Wm Roesler, salary as road supervisor,	15.00
Jacob Berg, salary as road supervisor,	9.00
Joseph Staebler, salary as road supervisor,	10.50
Henry Gross, salary as road supervisor,	15.00
John Ehresmann, salary as road supervisor,	21.00
Fred Neuharth, salary as road supervisor,	7.50

On motion Board adjourned to 1 O'clock p.m., July 8th 1904.

1 O'clock p.m., July 8, 1904.

Board met as per adjournment, all members present.

The board now proceeds to check up the county treasurer's books and vouchers.

The cash receipts and disbursements agree with the books and vouchers and the sum of $17,888.63 in the various funds, is found to be on hand in the county treasury.

Board adjourned to meet at 7:30 p.m.

7:30 O'clock p.m.

Board reconvened as per adjournment, all members present.

On motion bills were allowed as follows:

E. Dierenfeldt, meat to Mrs. Fauth and Mrs. Thorsrud,	32.05
The Gubin Fuel Co., coal to Mrs. Fauth and Mrs. Thorsrud	17.05
J. M. Giblin wolf bounty	8.00
F. D. Lowry, telephones,	.50
F. D. Lowry, official printing and office supplies	9.25
E. Dierenfeldt, refund for excessive tax, allowed at	7.00
Gottlieb Schrenk, refund order for taxes erroneously assessed against Lot 3, S½ NW¼ and S½ SW¼ Sec. 6 and Lots- 4-5-6 and 7, Sec 6,- 128-72	3.50

The petition of the electors of Mehlhaff precinct praying for a division of said precinct into two separate and distinct

precinct was on motion granted and Township 126, Range 73 designated as Mehlhaff precinct and the polling place shall be at the house of Fred Aman; and Township 126, Range 72, is designated as Sticket precinct, and the polling place thereof, shall be at the house of John Stock, Sr.

On motion the following applications and bonds to sell intoxicating liquors were examined and on motion the same were approved:

John Smith, John R. Edick and D. O. Kierbow.

On motion the auditor is instructed to examine the bond to sell intoxicating liquors of F. J. Hoff, and if found correct; approve the same.

On motion the following bills were allowed:

D. F. Fulker, assessor of Willow Civil Township	$ 27.00
John Guthmuller, deputy assessor,	75.00
M. Krause, deputy assessor,	36.00
Wm Joachim, deputy assessor,	65.00
Fred Adam, deputy assessor,	16.00
Ludwig Hoff, deputy assessor,	25.00
Jacob Muhlbeier, deputy assessor,	21.00
Joseph Stabler, deputy assessor	18.00
John Ottmer, deputy assessor	22.00
Wm Kein, deputy assessor	27.00
John Neuharth, deputy assessor,	38.00
Daniel D. Opp, deputy assessor	80.00
Jacob P. Becker, deputy assessor,	52.00
Geo. Heupel, deputy assessor,	18.00
Ludwig Schumacher, deputy assessor	18.00
Fred Hilgeman, deputy assessor	22.00
Eureka Bazaar, groceries to Mrs. Fauth.	2.25
Dakota Central Telephone Co. telephones	1.00
Emil Sierenfeldt, wolf bounty	2.00

The petition of the taxpayers of 128-73 praying for the construction of a bridge between sections 30 and 31 in said Township was on motion rejected.

On motion board adjourned to meet at 9 O'clock a.m., July 9, 1904

9 O'clock A.M., July 9 1904.

Board met as per adjournment; all members present.

On motion bills were allowed as follows:

C. B. Joncamon, receiving gopher tails, and viewing road	28.00
Emma Hickman, supplies for Court house	1.00
C. N. Runge, lumber for bridges	65.74

Leola Mercantile Co., pipe, 3.00

James Greig, postage, 4.19

On motion the offer of Fred Arndt of $35.00 for the county scales was accepted.

On motion the offer of John Klundt of $1.25 for an old scraper was accepted.

On motion board adjourned to meet at 2 O'clock p.m.

2 O'clock P.M,

Board met pursuant to adjournment, all members present.

On motion the following bills were allowed:

John D. Lammle, deputy assessor, $36.00

John Stock, assessing two townships, 39.00

John Stock, making out assessors books, 210.00

John Stock, deputy in making out assessor books, 65.00

John Stock, mileage and attending board meeting 18.00

John Stock, postage, 1.20

R. O. Collins, road supervisor, 8.25

On motion the Auditor is instructed to issue a warrant for $25. to defray the funeral expenses of Christoph Jauth.

On motion C. N. Hawes is appointed of the Leola school and text book depository.

On motion bills were allowed as follows:

Gottlob Pade commissioner fees and mileage 32.60

Philipp Neipel commissioner fees and mileage 36.35

Carl Schuchardt, commissioner fees and mileage 33.10

Jacob Gross, commissioner fees, mileage and signing warrants 36.50

C. B. Joncanon, commissioner fees and mileage 28.00

On motion the following resolution was adopted.

Resolved that States Attorney Boucher be hereby requested to furnish the Board at its next regular meeting, a written opinion concerning the legality of the collection of the nonresident tax fee, and what disposition should be made of the fund so collected, and a copy of this resolution be mailed to Mr. Boucher.

On motion the board adjourned.

Jacob Gross
Chairman

Attest: John F. Dolezal

County Auditor

Proceedings of the County Board of Equalization of McPherson County, South Dakota.

Leola S. D. July 5, 1904, 11 O'clock A.M.

Meeting of the County Board of Equalization called to order in the county auditor's office at Leola, S. D.

Present: Jacob Gross, Gottlob Pade, Carl Schuchardt, Philipp Neisel, commissioners and Auditor Hepperle.

The members present take and subscribe the following oath of office administered by Ulrich Renz, Clerk of Courts:

State of South Dakota } ss.
County of McPherson } I do solemnly swear that I will perform the duties of member of the County Board of Equalization of McPherson County, South Dakota, for the year 1904, according to law, fairly and impartially to the best of my ability and judgement so help me God.

On motion Jacob Gross is elected chairman of the board.

On motion board adjourned to meet at 1 O'clock P.M.

1 O'clock P.M.

Board reassembled, present: Jacob Gross chairman, Gottlob Pade, Carl Schuchardt, C. B. Joncamon, Philipp Neisel, and auditor Hepperle.

C. B. Joncamon takes and subscribes the oath of office, required by law.

The board then proceeds to examine and compare the assessment of real and personal property as returned by the different assessors of the County.

At 6 O'clock board adjourned to meet at 9.30 A.M. July 6th 1904

9.30 O'clock A.M., July 6th 1904.

Board reconvened as per adjournment, all members present. The board continues with the equalization of the years assessment until 12 O'clock M., when an adjournment is taken till 2 O'clock P.M., July 7, 1904.

2 O'clock P.M., July 7, 1904.

Board met as per adjournment, Present: Jacob Gross chairman, Carl Schuchardt, Gottlob Pade, Philipp Neisel, commissioners and Auditor Hepperle.

The board continues with the equalization of the years assessment, and on motion the following changes are made:

Andreas Pfeifle, personal property raised from $54.00 to $354.00

~~Theodore Hoffmann personal property raised from $150 to $500.~~

Michael Nenzel, personal property raised from $550. to $850.

Emil Dierenfeldt $75. personal property transfered from

Eureka to Twp. 127, Range 73.

On motion board adjourned to meet at 9 O'clock A.M., July 8th 1904.

9 O'clock A.M., July 8, 1904.

Board reassembled as per adjournment, all members present:
On motion the following changes in the different Twps. are made

TOWNSHIP	HORSES				CATTLE					
	Class A		Class B		Class A		Class B		Class C	
	Lowered per cent	Raised per cent	Lowered per cent	Raised per cent	Lowered per cent	Raised per cent	Lowered per cent	Raised per cent	Lowered per cent	Raised per cent
City of Eureka						10				
Lincoln	5		5							
Willow						5				
Carl	5			15	10					5
Wachter										
Washington	10					5			5	
Leola	10			10						
Koto			5		10		10		10	
Weber			10		5			10		10
Howard				10	15					5
Spring				10						
Hoffmann	10				10					45
Wacker	10		5						10	
Dewey			5							25
Arena		20		10	10					5
Highland										
Harrison		20		5		10				25
Platda		10	5							
Moscow						10				10
Long Lake				5		5				20
Bergdorf		5		5		5				25
Cleveland		10		15		5				15
Kassel						5				10
Odessa		10		10						10
Petersburg	25			5						15
Hillsview	10					5				20
Stickel	5					10				25
Wesenthal		5	5							15
Delmoe		5								15
Jessica		5		5						5
Custer	10			5		15				15
Glucksthal										
Spring Creek										

Moved and seconded that the Board take an adjournment till 1 O'clock p.m., July 9th 1904.

1 O'clock P.M., July 9th 1904.

Board met as per adjournment, all members present.
There being no further business to come before the Board, the members thereof sign the assessors books and on motion adjourned sine die.

Jacob Graf
Chairman

attest:

John J. Hennessy
County Auditor

Commissioner Proceedings.

Leola S. D., Sept. 6, 1904., 9 o'clock A.M.

Special meeting of the board of county commissioners of McPherson county, South Dakota, called to order in the office of the county auditor.

Present: Jacob Gross, chairman, Gottlob Pade, Carl Schuhardt, commissioners and Auditor Hepperle.

This being the meeting appointed by law for the purpose of levying taxes for the County and other purposes.

The Auditor presented the following report which was on motion read and ordered spread upon the record of this board, except the financial statement, which has already been published at the end of each quarter, viz:

To the Honorable Board of county commissioners of McPherson county, South Dakota.

Gentlemen: I have the honor to transmit herewith the annual financial statement of McPherson county, for the fiscal year ending June 30th, 1904. Also a complete list of expenses estimated for the current year ending June 30th, 1905.

I have made my estimates on allowances made by the board during the year just ended, for deputy hire, poor relief, states attorney, county assessors, deputy assessors, and the legally provided salaries for the different county officers.

The other items of expense are based on similar expenditures incurred during the last year.

I believe these estimated amounts will be amply sufficient to cover the now apparent expenditures which may be ordered during the year, viz:

County commissioners fees	$ 550.00
Auditor and Deputy	1600.00
Treasurer and Deputy	1900.00
County Superintendent	816.00
County Judge	500.00
States Attorney	600.00
Sheriff, Deputies and Bailiffs	325.00
Postage, exchange and express	275.00
Poor relief	800.00
Election	400.00
Light, fuel and repairs	400.00
Books, blanks and office supplies	900.00
Printing and publishing	800.00

Roads and Bridges	1500.00
Wolf bounty	200.00
Insane patients	400.00
Assessors	950.00
All other expenses	1000.00
Total	$13916.00

After due and careful consideration the following levies were made for the year on all property in McPherson County S. D.:

County General fund	3.9 mills
Poor fund	.4 mills
Bridge fund	.5 mills
Road fund	1.0 mills
Insane fund	.2 mills
Total	6.0 mills

* The above expenses are divided in the following funds:

County General fund	$ 1176.00
Poor fund	80.00
Road and Bridge fund	13740.00
Insane fund	40.00
Total	13916.00

On motion board adjourned to meet at 1 O'clock p.m..

1 O'clock P.M.

Board reassembled present: Jacob Gross, chairman, Gottlob Pade, Carl Schuchardt, commissioners and Auditor Hepperle.

Moved and seconded that every male person of the age of 21 years and not over 50 years, residing within this county, except members of the National Guard and Firemen, be assessed with a road poll of $1.50. Motion carried.

Moved and seconded that every male person of the age of 21 years old, except members of the National Guard, be assessed with $1.00 school poll. Motion carried.

Moved and seconded the owners of dogs within this county be assessed with the sum of $1.00 for every dog found in his possession. Motion carried.

The petition of the taxpayers of Weber Township praying the Board of County Commissioners to levy a tax for Weber Township of $100. for fire guard purposes, was on motion granted.

On motion the County Treasurer is instructed to accept $250. as part payment of the Nels Jooker loan from the Permanent School fund, provided the interest on the whole amount is paid up to Jan. 1, 1905.

On motion the Auditor is hereby instructed and authorized to strike out that part in the minutes of the board of Equalization which relates to the raising of Christian Hoffman's personal property assessment from $1067. to $1500., for the reason that the raise was made on the misrepresentation of certain taxpayers from 1928-69.

On motion the County Treasurer is instructed to accept the original amount of Ole Sanderson's personal tax for 1891.

On motion the following bills were allowed:

News Printing Co., blanks	$ .75
Jacob Isaak, extra road work	3.00
John Pietz, County Treasurer, gopher checks	249.62
Fred Arndt, supplies for court house	1.10
John Kabrud, extra road work in 128-66	15.00
John Walth, repairs on plow used on public highway	2.50
J. D. Lowry, printing and advertising	55.85

On motion board adjourned to meet at 7 O'clock p. m.

Evening Session, 7 O'clock P. M.

Board met pursuant to adjournment, present: Jacob Gross, chairman, Gottlob Pade, Carl Schuchardt commissioners and Auditor Hefferle.

On motion the following bills were allowed and the County auditor instructed to issue warrants therefore:

Perkins Bros., handcuffs	$ 4.91
C. H. Ainsworth, printing and office supplies	86.90
Hugh A. Roberts, window panes	6.20
Christian G. Wolff, wolf bounties	4.00
S. McCulloch, wolf bounty	4.00

The bond of the Steele Depository of text books was on motion approved and the auditor instructed to turn over the books now in possession of the county to said depository.

Moved and seconded that the following application for loans from the Permanent School fund be allowed. Motion carried:

Philipp Jenker	$350.00
Jacob Sandmeier	200.00
J. M. Mansfield	600.00

On motion the auditor is instructed to issue refunding orders to the following persons for taxes erroneously assessed and the treasurer is hereby instructed to cancel the tax certificates for said erroneous taxes upon his books:

Henry Valentine, school poll for the year 1903	$ 1.00
Michael Krause, dog tax for the year 1903	1.00

J. Y. Whitmore, taxes of 1900, 1901 and 1902 on E½ NE¼, NW¼ NE¼ Sec. 11 and SW¼ NW¼ Sec. 12 - 128 - 69.

Fred P. Muller, taxes for 1901 on SW¼ of Sec. 28 - 127 - 72

The German Bank, for taxes of 1900 on Lots 3 and 4 Sec 3

128-71, S½ SE¼ Sec. 3, N½ NE¼ 31-126-72, S½ NE¼ 8-127-72, SW¼ 6-128-70 E½ NW¼, SW¼ NE¼, NW¼ SE¼ 29,-127-72, S½ SW¼, S½ SE¼-13-126-73. SW¼ NW¼-30-126-73, E½ SE¼ of 23 and N½ SW¼-33-128-73, SW¼ of 15-128-73.

On motion board takes an adjournment till 8 O'clock A.M.

8 O'clock A.M., Sept. 7, 1904

Board met as per adjournment present: Jacob Gross, chairman, Gottlob Pade, Carl Schuchardt Commissioners & Auditor Hepperle.

On motion bills were allowed as follows:

Asbury Methodist Hospital, performing operation on Mrs. Zuther	$42.00
John J. Hepperle, postage, telephoning, express etc.	8.05

On motion the County Treasurer is instructed to make the following transfers:

From the Road Poll fund to County General fund	1400.00
From the County Sinking fund to County General fund	113.86
From the Special Salary fund to County General fund	1000.00
From the State of South Dakota Interest fund, the 1 per cent,	500.00

After careful examination and consideration of the defects in the Clerk of Courts office, the board on motion decided to raise the annex to the court house as high as the main building and to construct an additional fire proof vault and instructed the Auditor to advertise for bids, which bids, will be received and opened by the board at their regular meeting in October. The board reserves the right to reject any and all bids as received.

On motion bills were allowed as follows:

Julius Hoeft, road supervisor and hauling lumber	$15.12
Jacob Gross, commissioner's fees and mileage	14.50
Carl Schuchardt, commissioner's fees and mileage	13.10
Gottlob Pade, commissioner's fees and mileage	12.60

On motion board adjourned.

Jacob Gross
Chairman

Attest:
John J. Hepperle
Auditor

Commissioner Proceedings.

Leola S. D., October 4, 1904.

Regular meeting of the Board of County Commissioners of McPherson County, S. D., was called to order in the county auditors office at Leola S. D. October 4th, 1904. Present: Jacob Gross, chairman, Carl Schuchardt, Philipp Weisel, Gottlob Pade, commissioners, and Auditor Hepperle.

The minutes of all previous meetings were read and on motion the same were approved as read.

Moved by Schuchardt and seconded by Weisel that the following resolution be adopted. Motion carried.

Resolved: That the salary of the County Attorney be fixed at $ 750.00 per year. Provided, however, that for any absence from the regular session of the Board he shall be deducted $25.00.

On motion the County Treasurer is instructed to cancel the personal tax of C. J. Pierce for the year 1892, for the reason that the same had been erroneously assessed against him.

Application of Theo. Hamm Brewing Co, for transferance of license of Hoff & Hoff to J. O. Seidel was presented and on motion transfer was allowed, on the transferee furnishing the statutory bond, and upon the release being filed of all claims on the part of Hoff and Hoff.

The bid of Fred Liebold for the construction of the addition to the court house having been found too high the same was on motion rejected.

On motion the County Treasurer is instructed to accept from Moulton & Howell taxes on 70 head of cattle instead of 220 as returned by the assessor for the year 1902.

On motion Board adjourned to meet at 1. O'clock p. m.

One O'clock P. M.,

Board reassembled, present Jacob Gross, chairman, Gottlob Pade, Carl Schuchardt, Philipp Weisel, commissioners & Auditor Hepperle.

On motion the following bills were allowed:

Fred Nelson, building bridge	$ 15.50
O. J. Roe, printing and office supplies	96.35
News Printing Co., publishing and blanks	7.70
C. H. Allen, cordwood	3.50

The bill of Christian Hoffmann for $10.00 for mileage incurred through the erroneous raising of his personal property by the Board of Equalization was on motion not allowed.

On motion Board adjourned to meet at 9 O'clock A. M. October 5, 1904.

9 O'clock A. M. October 5, 1904.

Board met per adjournment, present, Jacob Gross, chairman, Carl Schuchardt, Gottlob Pade, Philipp Weisel, commissioners & Auditor Hepperle.

On motion the following bills were allowed and the auditor instructed to issue warrants therefore:

Ulrich Rene, clerk of court fees	$ 57.90
J. Franklin, serving commitment on J. Ischumack and taking him to Eureka as prisoner	12.50
John Pietz, gopher checks	5.40
James Greig, Postage	3.55
H. Hart Lumber Co., lumber for bridges	13.00
Wm A. Beach, tax sale certificates	10.00
James M. Brown, services as chairman of Board of Insanity, etc.	24.30
Henry Wachter, wolf bounty	4.00

On motion the offer of John Harr for a quit claim deed and the assignment of all tax certificates held by the County against Lot 8, Block 4, Milwaukee Land Co's. 2nd Addition to the city of Eureka, was accepted.

On motion the offer of Christian Mutschler of $150.00 for a quit-claim deed and the assignment of all tax sale certificates held by the county against Lot 1 Block 1 of the original plat of Eureka, was accepted.

On motion the Board adjourned to meet at 1 o'clock p.m.

One O'clock p.m.

Board met per adjournment, present, Jacob Gross, chairman, Carl Schuchardt, Gottlob Pade, Philipp Weisel, Commissioners and Auditor Hepperle.

On motion the following loans from the Permanent School fund were extended.

Gottfried Walth, extended for three years.

Christ. Olsen, extended for one year.

Franz Hintzman, extended for one year.

Frank Junge, extended for one year.

On motion bills were allowed as follows:

H. Hart Lumber Co., lumber for bridges	$ 7.20
S. Dierenfeldt, meat furnished Mrs. Thorsrud for 3 months	11.95
John Pietz, county treasurer, postage, telephones & express	5.52
J. J. Kelley & Co., blanks and books	25.20

The quarterly report of the Register of Deeds for fees collected by him during the quarter ending September 30th, 1904 was read and examined and on motion approved.

The quarterly report of the County Treasurer for fees collected by him during the quarter ending September 30th 1904,

AUDITOR'S & TREASURER'S DETAILED EXHIBIT

Of Receipts and Disbursements in the County of McPherson for Quarter ending Sept. 30. 1904. Showing amount of Funds in the Treasury and where deposited.

Treasurer's Exhibit.

	Dr. balance (account overdrawn previous quarter)	Cr. Balance (Previous Quarter)	Cash receipts this quarter	Disbursements this Quarter	Total Dr. balance. (Am't overdrawn at end of Qu.	Total Cr. balance. Cash on hand
State Tax General		12	22 99	25 53		2 42
State Bonds & Int.		05	4 38	4 62		19
Insane		287 95	19 27	96 78		210 44
County General		1442 92	5883 04	4156 10		2856 66
County School		5488 07	153 24	1380 51		4260 80
County Bridge&road		943 18	127 40	675 74		395 84
County Sinking		113 88	45	113 87		46
County Institute		67 57	133 00	157 00		43 57
District Schools		3471 02	1381 89	2019 15		2853 76
Townships General		135 96	03			135 99
City of Eureka		27 48	85 85	4 63		108 70
State 1895 Bond			98	1 09		11
State Special Sinking			1 01	1 12		
Int.			48	43		475 50
State Deficiency		347 82	498 72	651 18		16 50
2 1/2 Consolidated			16 50			16 50
County Estray			15 00			15 00
Teachers' Certificate	115 97		47 18	184 45	253 23	95 50
Poor		1478 28	114 82	1487 60		
Road Poll						82
Hillsview School Bond		29				
Hillsview No. 1 sinking	7 73				7 73	151 18
Leola Fire Guard		160 56	12	9 51		5 51
Keco Fire Guard		5 51				891 73
Redemption of Tax Sale Certificate		993 98	835 68	874 93		93 45
Salary Special		1293 70	438 60	1553 55		
Lease of Common School Lands		175 50	56 40	231 90		
State of South Dakota Permanent School Fund		755 60	2425 00	1150 90		2030 00
Weber Fire Guard		13 52				18 54
Willow Fire Guard		40				40
Eureka Road Tax		10 76	63	06		11 36
Sheep Inspection	19 04				19 04	
State&S. D.Interest		855 30	905 03	1684 99		75 34
County School Library		22 54	239 10			261 64
Normal School						
Stock Indemnity						
Aberdeen Normal						
Public Buildings						
Agricultural College						
School of Mines						
Deaf and Dumb						
Springfield Normal						
Ed. and Charity						
University						
Gary Blind						
N. H. for Insane						
TOTALS	$ 142 76	$ 18031 39	$ 13398 74	$ 16874 01	$ 288 85	$ 14923 35
				Less' Accounts Over drawn		288 85
				Total cash in hands of Treasurer		14634 50

Funds—Where deposited

The German Bank	$ 8819 38	Currency and Coin	$ 539 50
Bank of Leola	2637 79	Amount in Banks	13617 26
Horner State Bank	2177 09	Checks and Drafts	477 54
		Total	14641 50

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON, }

John Pietz, treasurer, being duly sworn doth say that the above exhibit is a true and correct statement of the financial condition of McPherson county, as appears by his books.

JOHN PIETZ, Co. Treas., McPherson Co., S. D.
By Fred J. Pietz, Deputy.

Subscribed and sworn to before me this 17th day of Oct. 1904.

[SEAL] CHAS. TURNER, Notary Public, S. D.

AUDITOR'S EXHIBIT.

Detailed List of Warrants Issued During Quarter.

County Auditor and Clerk	$ 380 00	Brought Forward	2113 03
County Treasurer	373 44	Physicians for Poor	68 50
Deputy Treasurer	65 41	Poor Relief	113 97
Register of Deeds	300 00	Books and Stationery	83 42
County Judge	166 69	Printing and Advertising	294 20
Sheriff, Deputy and Bailiffs	140 19	Elections	
Superintendent of Schools	204 60	Lights, Fuel & Repairs of Co. Bldgs	24 97
Commissioners of Insanity		Building and Repairing Co. Bridges	712 67
County Commissioners, 1st District	46 20	Constable	
" " 2nd "	45 20	Postage, and Express	45 22
" " 3rd "	51 00	Wolf Bounty	234 00
" " 4th "	36 55	Sheep Inspection	9 00
" " 5th "	28 00	Money returned for unused liquor licenses	185 65
District Attorney	250 00		892 58
Clerk of Circuit and County Courts	26 35	Gopher Bounty	333 20
Stenographer		Assessors salary	506 00
Witness Fees Circuit & County Court		Deputy Assessors Salaries	
Justice of the Peace		Miscellaneous Expenses	35 55
Carried Forward	2113 03	Total	$5779 05

ASSETS OF COUNTY IN DETAIL

Total Amount of School Money Loaned, Secured by Mortgages	38085 00
Unpaid Tax 1903	2030 58
" 1902	160 63
" 1901	141 59
" 1900	75 50
" 1899	219 12
" 1898	219 82
" 1897	344 55
" 1896	276 30
" 18[illegible]	497 42
" 18[illegible]	426 45
" 18[illegible]	658 49
" 1892	135 49
" 1891	242 64
" 1890	271 12
" 1889	351 10
" 1888	92 10
" 1887	71 85
Cash in county fund	3844 30
Court house, and grounds	5000 00
Safes, fixtures and jail	
Bills Receivable	300 00
Total	52944 03

LIABILITIES OF COUNTY IN DETAIL

Total Amount of School money Received to Date	$ 49115 00
Warrants issued and in hands of Auditor	40 97
Warrants outstanding	113 20
Net Assests	12674 86
Total	52944 03

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON, }

John J. Hepperle, Auditor, being first duly sworn doth say that the treasurers exhibit hereon is a true and correct statement of the financial condition of McPherson county as appears by his books, and that the auditor's exhibit is a true and correct statement of all warrants drawn on the treasury during the quarter and that the statement of assets and liabilities is true and correct.

JOHN J. HEPPER.

Subscribed and sworn to before me this 17th day of Oct. 1904,

SEAL] CHAS. TURNER, Notary Public, S. D.

[illegible]mment, present, Jacob Gross, chairman,

Pade, Philipp Neisel, commissioners & Auditor Hepperle.

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ore:

t fees $ 57.90

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12.50

5.40

3.55

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Christian Mutschler of $150.00 for a quit

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One O'clock p.m.

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ob Pade, Philipp Neisel, Commissioners

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the Register of Deeds for fees collected

arter ending September 30th, 1904 was

d on motion approved.

f the County Treasurer for fees collected

arter ending September 30th 1904,

was read and examined and on motion approved.

On motion the following bills were allowed:

Mrs. Olena McBride, refund order for school poll and two road polls erroneously assessed against her,	$ 4.00
N. H. Hurst hauling	4.50
Emil Valentine, road supervisor's salary	15.00
Peter Pfeifle, refund for school and road polls erroneously assessed against him for the year 1902	2.50

The petition of Fred Hieb for the cancelation of certain personal property tax was on motion rejected, for the reason of insufficient proof.

On motion the following court certificates were allowed:

Jacob Schumacher, witness fees and mileage,	$ 3.20
Eva Schumacher, witness fee, and mileage	3.20
Wm Sorenson, witness fee and mileage,	3.20
Jacob Feickert, witness fees and mileage	3.10
Jacob Sandmeier, witness fee and mileage,	3.50
H. H. Yost, petit juror and mileage,	5.40
Theo. J. P. Giedt, deputy clerk of courts,	7.50
Geo. A. Greig, petit juror and mileage,	2.10
D. B. Strait, petit juror and mileage,	9.00
James A. Gauley, petit juror and mileage	2.80
W. S. Little, court stenographer and mileage,	55.00
Robert Gauley, petit juror, and mileage,	5.20
John Lechner, petit juror and mileage,	2.90
John Lechner, petit juror and mileage	5.90
Wm Conrad, petit juror and mileage	5.70
Adolf Hauck, petit juror and mileage	5.70
George Martel, petit juror and mileage	4.70
John Lapka, Jr. petit juror and mileage	2.90
John Lapka, petit juror and mileage	5.90
Geo. Martel Jr., petit juror, and mileage,	7.70
Christian Funk, petit juror and mileage	9.20
Jacob Kirschmann petit juror and mileage,	13.90
Jacob Hirsch, petit juror and mileage,	9.50
Jacob Strobel, petit juror and mileage,	9.50
James Gauley, petit juror and mileage,	5.80
Eugene Libis, petit juror and mileage,	9.40
Mat. Hammerschmitt, petit juror and mileage,	9.00
John Kallenberger, petit juror and mileage.	9.00

Gottlieb Klein, petit juror and mileage	9.00
Solomon Isaak, petit juror and mileage,	9.00
John Stoller, petit juror and mileage,	9.00
Fred Martel, petit juror and mileage,	9.00
John G. Guthmiller, petit juror and mileage,	10.20
Wm Rapp, petit juror and mileage,	6.40
Jacob Hoffmann, petit juror and mileage,	4.40
George Wolf, petit juror and mileage	7.50
J. Franklin, sheriff fees,	10.00
James Clayton, petit juror and mileage,	8.00
Fred J. Hoff, petit juror and mileage,	5.10
Anthony Denton, petit juror and mileage,	5.10
Dr. A. L. Lloyd, witness fee and mileage,	2.10
John J. Hepperle Interpreter in court,	4.10
Ernest Schuchardt petit juror and mileage,	3.20

On motion board adjourned to meet at 8 O'clock P.M.

8 O'clock P.M.

Board met as per adjournment, present. Jacob Gross, chairman, Gottlob Pade, Philipp Weisel, Carl Schuchardt, Commissioners and Auditor Hepperle.

The board now proceeds to appoint polling places and judges of election, for the election to be held November 8, 1904.

Precinct No. 1.

Weber and Wachter, Township 128, Ranges 66 and 67, polling place Weber school house, judges of election; John Haberman, Supt., M. A. Mulligan and Frank Mitchell.

Precinct No. 2.

Kotz and Carl, Township 127, Ranges 66 and 67 polling place, Kotz school house, judges of election; Chas. Foster, Supt, John Mack and Frank Crowe.

Precinct No. 3.

Willow, Township 126, Range 66, polling place Booker school house, judges of election; D. F. Fulker, Supt., Wm Siebold and Thos. Dell.

Precinct No. 4.

Lincoln, Township 125, Range 66, polling place, Kirman school house, judges of election; Emil Van Eschen, Supt., Chas. Krueger and John Kirman.

Precinct No. 5.

Washington and Howard, Township 125, Ranges 67 and 68, polling place Chute school house, judges of election;

Ernest Leberman, Supt., Wm Conrad and Geo. Barnes.

Precinct No. 6.

Leola and Spring, Township 126, Ranges 67 and 68, polling place Court House, judges of election; C. N. Hawes, Supt., Emil Valentine and Fred Glasemann.

Precinct No. 7.

Heyd, Township 128, Ranges 68 and 69, polling place, Fred Marz's residence, judges of election; Christian Hoffmann, Supt., Gottlieb Scheid and Conrad Ehresmann.

Precinct No. 8.

Arena, Townships 125 and 126 Range 69, polling place, Rib school house, judges of election, Jacob Junge, Supt., John J. Voegele and Robert Arndt.

Precinct No. 9.

Ketterling, Township 126, Ranges 70 and 71, polling place, Jacob Bentz's residence, judges of election; Jacob Muhlbeier, Supt., Michael Pietz and Ludwig Job.

Precinct No. 10.

Hillsview; Township 125, Ranges 72 and 73, polling place Hillsview school house, Judges of election John Mehlhaff Superintendent; John Nill and Frank Breidenbach.

Precinct No. 11.

Mehlhaff, Township 126, Range 73, polling place Fred Aman's residence, Judges of election Fred Nanner, Supt; Jacob Mehlich and Jacob Oberlander.

Precinct No. 12.

Lake, Township 127, Range 73, polling place John Schangenbach's residence. Judges of election, Jacob Hirsch Supt., Christian Mutschler and Karl Hausauer.

Precinct No. 13.

Detmold, Township 128, Range 72, polling place, Wm. Joachim's residence, Judges of election Karl Dohn Supt., Henry Ladner and Christian Arlt.

Precinct No. 14.

Opp, Townships 127 and 128, Range 71, polling place Jakob H. Hoff's residence. Judges of election, Rudolf Doerr. Supt., Jacob Opp and Peter Wittmayer.

Precinct No 15.

Long Lake, Township 127, Range 70, polling place John Schmitt residence, Judges of election, John Schmitt Supt., Jacob Heyd

and Fred. Schumacher.

Precinct No. 16.

First Ward to city of Eureka, polling place Fire Hall, Judges of election, John Stoller, Supt., Emil Schamber, and O. O. Gibson.

Precinct No. 17.

Second Ward City of Eureka polling place office of N. N. G. Insurance Co. Judges of election, Gottfried G. Nerre Supt., Jacob Schall and Christoph Becker.

Precinct No. 18.

Third Ward City Eureka, polling place, office of H. Hart Lumber Co. Judges of election, Jacob Schock Supt., John Stickel and Fred G. Mahlhoff.

Precinct No. 19.

Kaiser, Township 125, Ranges 70 and 71, polling place, Gottlieb Schmitt's residence, Judges of election, John Kalth Supt., Jacob Maier and George Guthmüller.

Precinct No. 20.

Aman, Township 127, Range 72, polling place Henry Aman Jr. residence, Judges of election, Gottlieb Pfeiffer Supt., Philipp G. Mueller and Henry Aman Jr.

Precinct No. 21.

Hoffmann, Township 127, Range 68 and 69, polling place John Jessie's residence. Judges of election, Fred Lahman Supt., Jacob Goehring and John Goedchell.

Precinct No. 22.

Spring Creek, Township 128, Range 73, polling place Philipp Heiser's residence, Judges of election, Henry Jahrans Supt., John S. Kusler and Jakob Permann.

Precinct No. 23.

Sticket, Township 126, Range 72, polling place, John Stock Sr. residence. Judges of election, Jacob Bender Supt., Franz Hamann and Fred Krein.

On motion bills were allowed as follows:

Jacob Gross, Commissioners fees and mileage and signing Warrants	$ 16.50
Philipp Weisel, Commissioner fees and mileage,	16.30
Carl Schuchardt, Commissioner fees and mileage,	13.10
Gottlob Pade, Commissioners fees and mileage,	12.60

On motion board adjourned to meet on Friday Nov. 11, 1904 at 10 o'clock A. M.

attest: John J. Hoffpauir
Auditor

Jacob Gross
Chairman

Leola, S. D. Nov. 11, 1904, 9 O'clock A.m.

A special meeting of the Board of county commissioners of Mc Pherson County S. D. called to order at the office of the county Auditor.

Present. Jacob Gross, Philipp Neisel, Gottlob Pade, Carl Schuchardt commissioners, and Auditor Hepperle.

On motion Board adjourned to meet at 7 O'clock P. M.

7 O'clock P. M.

Board reconvened as per adjournment. Present, Jacob Gross, Philipp Neisel, Carl Schuchardt, Gottlob Pade commissioners and Auditor Hepperle.

On motion the following bills were allowed:

O. J. Roe, printing ballots, quarterly statements, publishing delinquent tax list, and office supplies	$ 307.65
Ulrich Renz, Clerk of Courts fees	$ 4.15
R. A. Collins, extra road work in Twp. 127, R. 66	$ 16.50
J. Franklin, delivering ballot boxes and notifying Judges of election	$ 30.50
Geo. Kaiser, court certificate	$ 5.10
Fred Potratz, hauling coal	$ 8.78
Jacob Ohlhauser, Road Supervisor's salary	$ 4.50
Peter La Fontaine, Road supervisor's salary & extra road work	$ 16.25
Julius Hoeft, fixing bridge	$ 5.00
Carl Schuchardt, inspecting road & hauling lumber for bridge	$ 5.50

On motion the report of C. N. Schuchardt, road supervisor of Carl Twp. for extra road work was on motion approved and the Auditor instructed to draw warrants to the following persons:

C. N. Schuchardt	$ 36.75
N. B. Noyes	$ 12.00
N. H. Rapp and Edward Rapp	$ 18.00
Carl Schuchardt	$ 26.25
F. J. Crowe	$ 18.00

On motion Board adjourned to meet at 3 O' clock P. M. Nov. 12th 1904.

3 O'clock P. M. Nov. 12th 1904.

Board reassembled as per adjournment, present Jacob Gross, Gottlob Pade, Philipp Neisel, Carl Schuchardt commissioners and auditor Hepperle.

On motion the following loans from the Permanent School fund were extended and the auditor instructed to attach new coupon notes thereto:

Henry Renschler, loan extended for three years

Wm Steinwandt, loan extended for two years

John Rath Sr., loan extended for three years
Adam Hauck, loan extended for three years
On motion the county treasurer is instructed to accept $150.00 on Adam Heyd's loan from the Permanent School fund and the auditor is hereby instructed to extend the balance of said loan of $100.00 for one year.
On motion the county Treasurer is instructed to accept the full amount of Gottlieb Schmitts' loan from the Permanent-School fund, provided the int. on the full amount is paid up to Jan. 1st 1905 and the 1% interest up to the maturity of the loan.
On motion the folloing applications for loans from the Permanent School fund were allowed:
Nathan L. Johnson, loan of $300.00,
August Pischke, loan of $600.00,
Joseph Stephan, loan of $500,00,
On motion the County Treasurer is instructed to accept the loan of Friedrich J. Fischer from the Permanent School fund, provided the interest of 1% is paid on the loan up to time of maturity of the loan.
On motion the application of Fred J. Fischer for a loan of $360.00 from the Permanent School fund was granted.
Requisition of the clerk of the circuit court for 47 names to complete the jury list having been presented to the Board, the Board proceeds to apportion to the county at large, Willow Civil and the city of Eureka their proportion of the names a follows:
Willow Civil 5 names, City of Eureka 10 names and the county at-large 18 names.
The Board selects the following names for the county at large:
John Klundt, Wm H. Matatall, Philipp Neisel, N.W. Christie, D. Quigley, Gottlieb Joachim, Fred Kusler, Joe Weber, John S. Kusler, Jakob Faickert, L. Walker, Mads Skov, Wm E. Howell, Martin Harth, Sam Barnes, Wm Gruett, H.N. Archer and N.B. Noyes.
On motion the following bills were allowed:

Jacob Gross, receiving ballot boxes and commissioners fees	$18.50
Gottlob Pade, commissioner's fees and mileage	$12.60
Carl Schuchardt, commissioners fees and mileage	$13.10
Philipp Neisel, telephone, commr. fees and mileage	$16.55

On motion the board agreed to leave all bills & communications now on file with the Auditor to be acted on at the regular meeting in January

On motion Board adjournment.

attest: John J Heffernan
County Audition.

Jacob Lowry
Chairman.

Leola, S.D., Jan., 3, 1905. 10 O'clock A.M.

Regular meeting of the board of county commissioners of McPherson county, South Dakota, called to order in the county Auditor's office, present; Jacob Gross, chairman, Philipp Meisel, Carl Schuchardt, Gottlob Pade, C. B. Joncamon commissioners and Auditor Hepperle.

The minutes of the previous meetings were read and on motion were approved as corrected. There being no further business to come before the old board, the board adjourned sine die.

11 O'clock A.M. Jan. 3, 1905

Regular board of county commissioners of McPherson county S. D., was called to order by the county auditor, at the auditor's office. Commissioner Fred Hoffmann presents his bond of office, duly approved by the Clerk of Courts, and takes his seat.

On motion Jacob Gross was elected Chairman of the board for the ensuing year.

On motion board adjourned until 1:30 O'clock P.M.

1:30 O'clock P.M.

Board reassembled as per adjournment; All members present.

On motion the bond of Fred Pielz, County Treasurer, was fixed at $77,000.00.

Moved and carried that the following official bonds be and are hereby approved and ordered to be placed on record and thereafter filed according to law. Fred Pielz, County Treasurer; John J. Hepperle, County Auditor; Andrew Williams, County Judge; Fred Hilgemann, County Superintendent; James Greig, Register of Deeds; Ulrich Renz, Clerk of Courts; James M. Brown, States Attorney; Henry Young, Sheriff; Christian Hoffmann, constable; Daniel D. Opp, Assessor; John D. Saunds, Justice of the Peace.

On Motion the Northwest-Blade, Die Eureka Post and the McPherson County Herald are designated as the official papers of McPherson County for the ensuing year.

On motion bills were allowed as follows:

O. J. Roe, printing and office supplies	$68.75
Carl Schuchardt, viewing road in 128-67	2.50

Moved and carried that the bill of Chas Mix, sheriff for care and custody of Mrs. John D. Saunds, Insane, of $64.00 be allowed, and that the County Auditor be instructed to

render a bill for said amount to John D. Lammle.

Chas. Mix sheriff, summoning jurors, delivering ballot boxes and, mileage $ 35.00

The bills of Fred G. Mehlhaff for $ 5.00 and Fred Duffloth for $ 6.00 for caring for Mrs. J. D. Lammle be rejected for the reason that said bills are included in the sheriff's bill and allowed.

The bill of John Nies for caring for Mrs. J. D. Lammle was on motion allowed at $8.00 and the Auditor is instructed to render a bill for same to John D. Lammle.

The bill of Katharina Wolff for $16.00 for attending & boarding Mrs. Lammle was on motion allowed, and the Auditor instructed to render bill for said amount to John D. Lammle.

The bill of Adam Schenkenberger for caring for and attending the Thorsrud children was on motion allowed at $1.00 for the Reason that the balance of the bill has already been allowed to the Sheriff.

On motion the County Treasurer is instructed to accept part payment on Sam Hickman's loan and the Auditor is authorized to satisfy the mortgage as far as it relates to the N.W¼ of 25-127-66, and take in lieu thereof a mortgage on the S.W¼ of 24-127-66 to secure the loan.

On motion board adjourned to meet at 7:15 P.M.

7:15 P.M.

Board met as per adjournment, all members present.

On motion bills were allowed as follows:

Chas. Mix, Sheriff, keeping prisoner etc.	$ 34.50
John Glaser, hauling coal	12.00
John P. Guthmuller, hauling Clerk of Courts' records to and from Eureka and cartage.	22.50
Eureka Bazaar, stove and sundries	50.31
Christoph Becker, repairs for jail	3.40
C. Dierenfeldt, meat, etc. for Mrs. Thorsrud	3.10
The Gubin Fuel Co, coal for Court [illegible]	14.55
Jacob Schall, coal for jail	2.35
Stoller & Hepperle, nails, chimney top, clothing for Thorsrud children etc.	19.89
O. H. Gerdes, examining Mrs. J. D. Lammle and attending John Brandner and smallpox cases	53.50
J. R. Edick, boarding Thorsrud children	17.25

County Treasurer reports $25.00 for fine from Isodor Ischumack.

On motion board adjourned to meet at 9 O'clock A. M. Jan. 4th 1905.

9 O'clock A. M. January 4, 1905.

Board met as per adjournment, all members present.

Moved and Carried That $1.50 be allowed to the following persons for posting notices of registration:
F. D. Lowry, Joseph Liebold, John Schmitt, Rudolf Doerr, Fred Hoffmann, Fred Hilgemann, Wm. Mohr, Emil Van Eschen, Jos Stephan, and Christian Rath.

Christian Rath, member of Board of Registration	2.00
D. B. Strait, refund on SE¼ of 34-126-71, tax of 1903	6.50

Application of D. B. Strait for refund for tax against SW¼ of 15-126-68, tax of 1900, was on motion denied.

Application of Jos Hicks for refund for taxes erroneously assessed for the year 1899 against NE¼ of 3-127-73, N½ NE¼ of 4-128-73 and E½ SE¼ of 32 and N½ SW¼ of 33-128-73 was on motion granted.

On motion the County Treasurer is instructed to accept the loans of Christian Wolff and Carl Breitag, from the Permanent School fund, provided the difference in the rate of interest is payed on the said loans, until maturity of the loans.

On motion the following Court Certificates were allowed:

Mads Skov,	$ 14.40
Robert Valentine	15.60
M. Houstman	3.00
Ernest Leberman	13.00
Sam Barnes	8.10
Henry Young	4.60
John Mack	10.00
Jacob J. Wolth	4.20
County Treasurer	18.60
German Bank	168.90
J. Franklin, work on Court House	5.00
John Pietz, postage and gopher checks	18.79

On motion the following applications for loans from the Permanent School fund were granted;

Andreas Koerner	$ 500.00
Francis J. Crowe	500.00
Fred Bauer	350.00
Barbara M. Grimes	400.00
Johann Schmitt	800.00
Karl K. Wacker	250.00

Karl Maier 300.00

Application of S. R. Jaubert for a loan from the Permanent school fund was on motion denied for the reason that Patent for the land is not issued.

On motion the County Auditor is instructed to issue a refund order to Chas. Turner for taxes erroneously assessed against Lots 3 and 4 and S½ NW¼ of 2-126-73.

On motion the loan of Fred Lammle for $200.00 from the Permanent School fund was extended three years and the Auditor is instructed to attach new coupons to said loan.

On motion bills were allowed as follows:

Central Lumber Co. lumber for bridges	$31.18
F. C. Benjamin, lumber for bridges	47.19
Aberdeen News, blanks for Clerk of Courts	.60
Chas. Foster, member of Registration Board	2.00
C. N. Runge, lumber for bridges	25.17
Theo. J. P. Giedt, refund for dog tax for the year 1903	1.00
Wm Hickman, supervising road work and hauling	15.00
Northwest Blade, printing and office supplies	133.40
F. D. Lowry, printing and office supplies	148.76

Julius Hoeft's bill for extra road work was laid on the table.

The quarterly report of J. N. Gubin, Justice of the peace, was on motion approved, and the Auditor instructed to issue warrants to the following persons:

J. N. Gubin, Justice fees	$4.15
Henry Gross, witness fees	2.50
Christian J. Gross, witness fees	2.50
Cristoph Perman witness fees	2.50
John Liedle, witness fees	2.50
Chas. Mix, Sheriff fees	13.70

On motion bills were allowed as follows:

Geo. Hickman, mileage to Deadwood and return, attending County Superintendents meeting	85.00
Geo. Hickman Postage	5.93
Joseph Stabler, refund order for excessive taxes	.75
Geo. Hickman, postage and cartage on Library books	5.00
Brown & Saenger, office supplies	31.05
Jos. M. Schatz, coal for Mrs. Anuschewski	8.50
Will A. Beach, Jan Calculator, etc.	46.50
C. E. Leibold, supplies for court house	1.77
Fred Arndt, supplies for court house & Goods furnished poor	17.45

Ulrich Renz, Clerk of Courts fees	3.00
Will Valentine, extra road work	52.50
Emil Valentine, extra road work	55.50

On motion the loan of P. H. Barlsgaard of $300.00 from the Permanent School fund was extended one year.

Board on motion adjourned to meet at 1:30 P. M.

1:30 P. M.

Board met as per adjournment, all members present.

On motion bills were allowed as follows:

N. S. Little, Court Stenographer	$65.00
Joseph Stember, petit juror	2.00
O. J. Roe, deputy clerk of courts, salary	12.00
Adolf Hauck, hauling and express	3.75
Henry Straub, window lights	1.25

On motion the County Treasurer is instructed to cancel the personal tax of Simon Nittmayer for the year 1901, for the reason that the same was erroneously assessed.

On motion bills were allowed as follows:

Chas Mix, Sheriff, arresting Thorsund children and attending Probate Court	68.60
Chas Mix, Sheriff, serving notices on Judges of election, Commissioner Foncannon noting no.	46.00
Chas. Mix, service and return, and drawing Jury	18.00
Chas. Mix, delivering Ballot boxes for the east part of the County	10.00
Chas Mix, Postage, office supplies, inspecting horses and collecting taxes	18.30

On motion the following places were designated to sell chattel mortgaged property; At the front door of the court house at Scola, at the front door of the City Hall at Eureka, and in front of the Hillsview Mercantile Company's store at Hillsview.

On motion the Bond of O. J. Seidel in the sum of $2,000. to sell intoxicating liquor at retail was approved.

Fred Neuhardth refund order for taxes erroneously assessed	3.00
Kotz School Dist., use of school house on election day	2.00
Frang Hamann, bringing ballot boxes in from five precints	20.00
Ed. Gibson, bringing ballot boxes from 1st Ward of Eureka	4.00
Henry Jahrans, bringing ballot boxes in	5.00
Henry Jahrans, posting notices of Registration	1.50
Jacob Muhlbeier, bringing in ballot boxes	2.40
Chas. Mix, legal advice from Geo. N. Williamson	5.00

On motion the following bills were allowed:

Eugene Libis, wolf bounty	$2.00
Jacob Meidinger, hauling coal for County	13.53

D. O. Kierbow, wolf bounty 2.00

On motion the official bond of Dr. A. L. Lloyd, coroner, was approved and ordered placed on file.

The bill of John Schatz was denied for the reason that the same was allowed to the sheriff.

Resolved, that the Auditor is instructed to refuse as good title any land upon which applications are made for loans and Patents are not issued.

On motion bills were allowed as follows:

A. Hoffman, road supervison's salary	14.00
John J. Hefferle, postage telephones, express and cartage	24.50
Jacob Weisz, wolf bounty	2.00
John J. Hefferle, drawing jury	2.00
Joaquin Franklin, deputy sheriff's fees	24.50
State Publishing Co, tax receipts	60.00
J. T. Kelley & Co, election supplies	157.10
T. T. Hoff, wolf bounty	2.00
C. Dierenfeldt, refund for taxes assessed twice	5.50

On motion the offer of $40.00 of Gottlieb Manwaldt, for all taxes held by the county and against lot 2 block 3 in the Village of Hillsview was accepted.

On motion the following bills were allowed;

T. D. Lowry, printing and supplies	$ 21.25

Board proceeds to check up the county Treasurer's books. at 6 o'clock board completes the checking up the Treasurer's books and finds that the receipts and disbursements agree with the books in the office and the amount of $13,323.15 is found to be on hand.

On motion the following persons were appointed as road supervisors for the ensuing year:

District No.	1	Matt Field
" "	2	Mads Skov
" "	3	Emil Van Eschen
" "	4	Ernest Liebermann
" "	5	Emil Valentine
" "	6	H. H. Yost
" "	7	Jacob Feickert
" "	8	Jacob Ohlhauser
" "	9	Philipp Hoffmann
" "	10	Fred Glasemann
" "	11	John P. Guthmüller

District No. 12 no appointment
" " 13 Robert Arndt
" " 14 Jacob Sandmeier
" " 15 John Schumacher
" " 16 John Retzer
" " 17 Fred Spitzer Jr.
" " 18 Jacob Fuchs
" " 19 Conrad Krueck
" " 20 Daniel Krein
" " 21 Michael Hoff
" " 22 John Knapp
" " 23 Fred Neuhardt
" " 24 Adam Obenauer
" " 25 Mathias Gehring
" " 26 Emanuel Brodahl
" " 27 Franz Grossmann
" " 28 Frank Johnson
" " 29 Gottlieb Eiseman
" " 30 Karl Hausauer
" " 31 Henry Jahraus

The Educator School Supply Co., Supplies for County Superintendent 9.42
John Pietz, drawing jury 2.00
On motion board adjourned to meet at 9 O'clock A. M., Jan. 5, 1905.

9 O'clock A. M., Jan. 5, 1905.

Board met as per adjournment all members present.
On motion the County Treasurer is instructed to accept $2.59 as full payment for Geo. Dais personal tax for 1890.
Moved and carried that the Chairman appoint a committee of three of which he is chairman, to investigate the Clerk of Courts office and the said committee is empowered & authorized to employ an expert if necessary.
On motion the bill of the Scoda Exchange of $4.00 for supplies for court house was allowed:
On motion the loan of Henry Ramschler from the Permanent School Fund was accepted, provided the interest on the loan is paid upto April 1, 1905, and from thereon the 1 per cent interest, upto maturity.
On motion the County Treasurer is instructed to accept the loan of David Rath, provided that Rath pays the difference in the interest.

On motion Board adjourned to meet at 1 O'clock P.M.

1 Oclock P.M.

Board met as per adjournment; all members present.

On Motion the following Resolution was adopted:

Resolved that hereafter the Board accept no loans from the Permanent School fund not due, unless the Mortgagor pays three months interest in advance, and also the difference in the rate of interest.

On motion the quarterly report of the Register of Deeds for fees collected during the quarter ending December 31, 1904 was approved.

Moved and seconded that the sheriff have charge of the court-room and is hereby instructed not to allow anyone to use the same except County officers.

A vacancy appearing in the Justice of the Peace office, the Board on motion appoints Michael Krause to fill said vacancy.

On motion the Board reconsiders their action on the bond of Court's Bond on account of one of the bondsmen having withdrawn from the said bond.

On motion the County Auditor and the County Treasurer are each allowed a deputy for ten months at $40.00 per month.

On motion Board adjourned to meet at 7 O'clock P.M., January 5, 1905.

7 O'clock P. M., Jan 5, 1905.

Board reconvened as per adjournment; all members present.

On motion the following bills were allowed:

John Piltz, express on sheriff's book	$ 1.00
Central Lumber Co., coal for county	190.55

On motion the quarterly report of the County Treasurer for taxes collected during the quarter ending December 31, 1904. was approved.

On motion the County Treasurer is instructed to accept the tax for the years 1895-1896-1897-1898, against Lot 3, NE¼ SW¼ and N½ of SE¼ of Sec. 19-128-69 at 12 per cent interest

On motion the bond of O. W. Howes, Constable, was approved.

On motion the report of the Clerk of Courts was approved and the sum of $65.40 allowed him for court fees.

On motion the County Auditor is instructed to issue a refund order to J. L. Mendenhall for road poll erroneously assessed against him.

On motion the bond of Michael Krause, Justice of the Peace,

was approved.

On motion the bill of James Greig for deputy hire was allowed at $130.00

Moved and carried that the following Judges of Election be allowed $3.00 each.

Joseph Stephan, Ernest Lebermann, Jacob Oberlander, Frank Mitchell, Wm Conrad, Jacob Nehlich, Fred Kramer, C.N. Hawes, Fred Glasemann, C. Valentine, M.A. Mulligan, Joseph Weber, Fred Lahmann, Jacob Gehring, John Gerhel, John Stoller, O. C. Gibson, Emil Schamber, Jacob Heyd, John Schmitt, Fred Schumacher, Christ. Hoffmann, Karl Hausauer, Jacob Hirsch, Christian Mutschler, Gottlieb Schaid, Conrad Thiemann, Jacob Bender, Franz Hamann, Fred Kreim., Henry Jahraus, F.J. Jahraus, Jacob Permann, Chas. Foster, F.J. Crowe, John Mack.

Moved and carried that the following Judges of Election be allowed $4.00:

Christoph Becker, Fred G. Mehlhaff, John M. Stickel, John Mehlhaff, John Will, Frank Breidenbach, Rudolf Doerr, Peter Wittmayer, Jacob D. Opp, Johann Walth, Jacob Maier, Georg Guthmiller, Jacob Muhlbeier, Michael Pietz, Ludwig Job.

On motion the following Judges of election were allowed $2.00 each: Jacob Junge, Robert Arndt, John Vogele, Jacob Schall, Wm Engi, Fred Werre, D. F. Fulker, Wm Liebold, John Geffre, Christ Ault, A. Obermaier, H. Lodner, John Kinnan, Emil Van Eshen, Chas. Krueger, Gottlieb Pfeiffer, Henry Aman Jr., Philipp G. Miller

Moved and carried that the following Clerks of Election be allowed $3.00 each:

Geo. Barnes, Henry Jasmer, Fred Aman, John Klundt, W.N. Archer, Chas. C. Liebold, Geo. Hickman, Arthur Hickman, Johann Jesser, John Maier, A. Penski, John R. Edick, Ludwig Schumacher, Jacob D. Heyd, Fred Marz, J. D. Lammle, John Stock, Emanuel Brodohl, John Schanzenbach, Jacob Strobel, Philipp Heiser, John Ottmar, John Dexter, Ed. Hickman.

Moved and carried, that the following Clerks of Election be allowed $4.00 each.

John Klipfel, James Clayton, W.J.P. Giedt, Ed.C. Riner, John G. Neuharth, Fred Neuharth, John Mohr, Valentine Bender, Geo. Hempel, Henry Martel.

Moved and carried that the following Clerks of Election

AUDITOR'S & TREASURER'S DETAILED EXHIBIT

Of Receipts and Disbursements in the County of McPherson for Quarter ending Dec.. 31. 1904. Showing amount of Funds in the Treasury and where deposited.

Treasurer's Exhibit.

	Dr. Balance (account overdrawn previous quarter)	Cr. Balance (Previous Quarter)	Cash receipts this quarter	Disbursements this Quarter	Total Dr. balances (Am't overdrawn at end of Qar.	Total Cr. balance. Cash on hand
State Tax General	2 42		12 34	7 64		2 28
State Bonds & Int.	19		2 10	1 64		27
Insane		210 44	50 69	122 32		138 81
County General		2809 86	2030 82	1705 99		3133 69
County School		4260 80	1804 96	4065 23		2000 53
County Bridge&road		393 34	362 50	251 82		504 52
County Sinking		44	48	02		90
County Institute		43 57	20 00			63 57
District Schools		2833 76	2686 53	2880 13		2640 16
Township General		135 99	3 06	12		138 93
City of Eureka		108 70	99 82	3 99		204 53
State 1895 Bond			51	31		09
State Special Sinking	11		55	25		19
State Deficiency	11		24	84		
State Consolidated		473 50	1677 26	1788 75		362 01
County Estray		16 50				16 50
TeachersSt.Certificate		13 00	20 00			33 00
Poor	259 23		103 76	31 10	186 57	
Road Poll		95 50	298 91	244		151 47
Hillsview School Bond		32				82
Hillsview No. 1 sinking	7 75				7 75	
Leola Fire Guard		151 18	20	78 00		73 38
Koto Fire Guard		5 51				5 51
Redemption of Tax Sale Certificate		894 73	1868 70	1732 94		1030 49
Salary Special		93 45	500 13	527 60		65 98
Lease of Common School Lands			849 45	396 25		453 20
State of South Dakota Permanent School Fund		203 0 00	3906 30	5206 30		670 00
Weber Fire Guard		13 52		36 00	22 48	
Willow Fire Guard		40				40
Eureka Road Tax		11 36	80	04		12 12
Sheep Inspection	19 04				19 04	
StateofS. D.Interest		75 34	530 42	20 42		585 34
County School Library		261 64		261 43		21
TOTALS	$ 285 85	$ 14933 35	$ 16888 23	$ 19423 17	$ 235 84	$ 12288 40
				Less Accounts Over drawn		235 84
				Total Cash in Hands of Treasurer		$ 12052 56

Funds—Where deposited

The German Bank	$ 7008 66	Currency and Coin	$ 411 83
Bank of Leola	2270 93	Amount in Banks	11389 88
Hosmer State Bank	2101 29	Checks and Drafts	259 85
		Total	12052 56

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON, }

Fred J. Pietz, treasurer, being duly sworn doth say that the above exhibit is a true and correct statement of the financial condition of McPherson county, as appears by his books.

FRED J. PIEZ, Co. Treas., McPherson Co., S. D.

Subscribed and sworn to before me this 10th day of Jan. 1905.

[SEAL] CHAS. TURNER, Notary Public, S. D.

AUDITOR'S EXHIBIT.

Detailed List of Warrants Issued During Quarter.

County Auditor and Clerk	$ 220 00	Brought Forward	1574 35
County Treasurer	208 60	Physicians for Poor	
Deputy Treasurer	119 00	Poor Relief	26 95
Register of Deeds	109 00	Books and Stationery	42 90
County Judge	82 95	Printing and Advertising	404 09
Sheriff, Deputy and Bailiffs	58 10	Elections	
Superintendent of Schools	204 00	Lights, Fuel & Repairs of Co. Bldgs	16 78
Commissioners of Insanity		Building and Repairing Co. Bridges	209 45
County Commissioners, 1st District	26 20	Deputy Clerks of Courts	7 50
" " 2nd "	25 20	Postage, and Express	9 07
" " 3rd "	35 00	Wolf Bounty	4 00
" " 4th "	32 85	Interpreter's fees	4 10
" " 5th "		Chairman of Board of Insanity	24 30
District Attorney	100 00	Gopher Bounty	5 40
Clerk of Circuit and County Courts	62 05		
Stenographer	55 00		
Witness Fees Circuit & County Court	18 30		
Petit Jurors' fees	227 10	otal	$2328 80
Carried Forward	1574 35		

ASSETS OF COUNTY IN DETAIL

Total Amount of School Money Loaned, Secured by Mortgages	39445 00
Unpaid Tax1904	12849 03
" 1903	427 68
" 1902	131 62
" 1901	128 33
" 1900	74 00
" 1899	205 34
" 1898	215 79
" 1897	339 83
" 1896	276 30
" 1895	497 42
" 1894	423 67
" 1893	653 64
" 1892	132 04
" 1891	242 64
" 1890	271 12
" 1889	351 10
" 1888	92 10
" 1887	71 68
Cash in county fund	4012 87
Court house, and grounds, Safes, fixtures and jail	5000 00
Bills Receiveable.	300 00
Total	66140 85

LIABILITIES OF COUNTYINDELAIL

Total Amount of School money Received to Date	$ 40115 00
Warrants issued and in hands of Auditor	20 85
Warrants outstanding	15 50
Net Assests	25989 50
Total	66140 85

STATE OF SOUTH DAKOTA
COUNTY OF McPHERSON

John J. Hepperle, Auditor, being first duly sworn doth say that the treasurers exhibit hereon is a true and correct statement of the financial condition of McPherson county as appears by his books, and that the auditor's exhibit is a true and correct statement of all warrants drawn on the treasury during the quarter and that the statement of assets and liabilities is true and correct.

JOHN J. HEPPER.

Subscribed and sworn to before me this 10th day of Jan. 1905.

CHAS. TURNER, Notary Public, S. D.

James Greig for deputy hire was allowed

= the following Judges of Election be allowed

t- Lebermann, Jacob Oberlander, Frank

acob Nehlich, Fred Hamer, B. W. Hawes,

lentine, M. A. Mulligan, Joseph Weber,

Gehring, John Goebel, John Stoller,

amber, Jacob Heyd, John Schmitt,

rt. Hoffmann, Karl Hausauer, Jacob Hirsch,

ottlieb Schaid, Conrad Thiermann, Jacob Bender,

Krein., Henry Jahraus, J. J. Jahraus,

. Foster, J. J. Brown, John Mack.

t the following Judges of Election be

S. Mehlhoff, John M. Stickel, John

Frank Breidenbach, Rudolf Doerr,

D. Opp, Johann Wolth, Jacob Maier,

ob Muhlbeier, Michael Pietz, Ludwig Job.

ing Judges of election were allowed $2.00 each:

ndt, John Vogele, Jacob Schall,

D. F. Fulker, Wm Liebold, John Geffre,

er, H. Lodner, John Kinnan,

Krueger, Gottlieb Pfeiffer, Henry Aman Jr.,

at the following Clerks of Election be

mer, Fred Aman, John Klundt, W. N. Archer,

kman, Arthur Hickman, Johann Jesser,

John R. Edick, Ludwig Schumacher,

nary, J. D. Lamme, John Stock,

n Schanzenbach, Jacob Strobel, Philipp

John Dexter, Ed. Hickman.

at the following Clerks of Election

e.

John Klipfel, James Clayton, N. J. P. Giedt, Ed. E. Reiner,

John G. Neuharth, Fred Neuharth, John Mohr, Valentine Bender,

Geo. Hempel, Henry Martel.

Moved and carried that the following Clerks of Election

be allowed $2.00 each:
Wm Layton, Fred Lochner, John Kusler, John Haefel,
Nels Johnson, Joseph Lebold, W. Joachim, Philipp Pfeifle,
Geo. Kirman, Stephen Ellis, Henry Aman 2d, Mathias Gehring.
On motion Board adjourned to meet at 9 O'clock A. M.,
January 6, 1905.

9 O'clock A. M., Jan. 6, 1905.

Board met as per adjournment, all members present.
Moved and carried that the following members of the
Registration Boards be allowed $2.00 each:
F. D. Lowry, Joseph Weber, R. Schubert, Nels Johnson, Joseph
Lebold, John Schmitt, William H. Rapp, Carl Breitag,
Philipp Schaffer, Carl Schock, Michael Kiem, John Gockel,
Fred Hoffman, Fred Hilgemann, Philipp Miller, Henry Ladner,
William Mohr, William J. P. Giedt, Franz Grossmann,
Christ. Mehlhaff, Emil Van Eschen, Rudolf Doerr, Geo. Roesler,
Gottlieb G. Bertsch, Joseph Stephan, Jakob D. Heyd,
Henry Gross, John Haberman, John Klandt, Philipp Pfeifle,
Philipp Heiser, Henry Jahraus, Carl Martel, Johann Bertsch,
John J. Harr, P. S. Kabrud.
Moved and carried that $2.00 be allowed for use of election
places to the following persons and school Districts:
Washington School District, Fred Aman, Arena School District,
Weber School District, Johann Jesser, John J. Harr, Hillsview
School District No. 1., W. Joachim, John Schmitt, Jacob H. Hoff,
Lincoln School District, Henry Aman Jr. Gottlieb Schmitt, Fred Marz,
John Stock Sr., John Schanzenbach, Philipp Heiser, Jacob Berg.
On motion the following bills were allowed for bringing in
ballot boxes:

Ernest Lebermann	$ 1.60
John Vogele	1.20
Frank Mitchell	3.00
Fred Lohmann	1.50
Johann Mehlhaff	5.85
Wm Lebold	2.90
P. Weisel	2.10
John Schmitt	2.20
Rudolf Doerr	3.75
Emil Vanbschen	3.40
Jacob Gross	2.50

Fred Marz	3.00
F. J. Browe	2.80

On motion the Board adjourned to meet at 1:30 P. M.

1:30 P. M.

Board met as per adjournment, all members present.

*The Chairman appoints Commissioners Foncannon and Pade to assist him in examining Clerk of Courts records as per resolution of Board.

On motion bills were allowed as follows:

Gottlieb Pfeiffer, returning ballot boxes	$ 3.00
Gottlob Pade, Commissioner's fees and mileage,	28.60
Philipp Neisel, Commissioner's fees and mileage	32.30
Jacob Gross, Commissioner's fees and mileage	34.50
Fred Hoffmann, Commissioner's fees and mileage	29.30
B. B. Foncannon, Commissioner's fees and mileage	33.75

On motion Board adjourned.

attest: John J. Hepfurd

County Auditor

Jacob Gross

Chairman

* On Motion the Chairman of the Board and the County Auditor are hereby instructed To appear at the Clerk of Courts, provided the said Bond is presented within three days from date.

Commissioner's Proceedings.

Leola, So. Dak., April 4th, 1905. 10 O'clock A.M.

Regular meeting of the Board of County Commissioners of McPherson County, South Dakota, called together at the Auditor's office at Leola, S. D.

Members present: Jacob Gross, Gottlob Pade, Philipp Neipel and Fred Hoffman Commissioners and Auditor Hepperle.

On motion the minutes of the previous meeting were read and approved.

On motion the County Treasurer is instructed to accept $1.00 in full payment for the personal taxes of 1889. of Fred Ph. Merkel and $2.02 of personal tax for the year 1891 against Fred Merkel.

On motion the petition of the patrons of Jackson School District for the subdivision of the said School District into four equal parts was on motion granted and the counter petition of the patrons of said School was denied. *

On motion the County Treasurer is instructed to refund to D. O. Kierbow $166.60 for the unused portion of license money and is hereby instructed to cancel said license.

The application of August Martel to sell intoxicating liquor at retail was on motion granted and his bond of $2000. approved.

On motion the Board adjourned to meet at 1:30 P.M.,

1:30 O'clock P.M.,

Board met as per adjournment, present, Gross, Pade, Neipel, Hoffman commissioners and Auditor Hepperle.

The petition of the patrons of Highland School District for subdivision of said school district was on motion denied for the reason that the election for subdivision of said shool district was illegal, and for the further reason that the County Superintendent does not think it for the best interest of said school district.

On motion the following bills were allowed:

American Arithmometer Co., Arithmometer	$ 375.00
Dr. Lloyd, quarantining diphtheria cases and medicine furnished to patients allowed at	35.75
Hillsview Mercantile Co., supplies to Mrs. Anschewski	6.35
Joseph M. Schatz, coal furnished " " "	9.60
Henry Young, telephones and postage	4.50

The offer of Mrs. Anna Thorsrud of $10.00 for all personal taxes

* Dist. #1, comprising Sections 1-2, 3, 10, 11, 12, 13, 14, & 15.
" #2, " 4, 5, 6, 7, 8, 9, 16, 17 & 18
" #3, " 19, 20, 21, 28, 29, 30, 31, 32 & 33.
" #4, " 22, 23, 24, 25, 26, 27, 34, 35, & 36

assessed against her was on motion rejected.

On motion bills were allowed as follows:

J. J. Hoff, cleaning clerk of courts office	1.00
The Guhin fuel Co., coal furnished Mrs. Thorsund	20.05
O. J. Roos, printing and office supplies	109.50
John Pietz. flour furnished Mrs. Thorsund	3.05
Brown and Saenger, County warrants	30.00
Perkins Bros. & Co., office supplies and blank books	47.25
Will A. Beach, blanks	.50
Fred J. Pietz, County Treasurer, stamps, Telephones & express	33.83
F. J. Pietz, County Treasurer, acknowledging tax sale Certificates	1.75
Fred Wilgemann, stamps, office supplies and express, etc.	8.72
The Educator School supply Co., office supplies for County Superintendent	9.55
News Printing Co., office supplies	2.98
Geo. D. Bernard & Co., Deed Record	18.00
Jacob Laumle, member of board of Registration	2.00
Wm Hurst, hauling coal	11.70

On motion board adjourned to meet at 7:30 Oclock P. M.

7:30 Oclock P. M.,

Board met as per adjournment, present: Jacob Gross, Philipp Neisel, Gottlob Pade, and Fred Hoffmann, Commissioners and Auditor Hefferle.

On motion the following bills were allowed:

The News Printing Co., Dipping laws	4.35.
Stoller & Hefferle, supplies to Mrs. Thorsund	3.00
N. H. B. Matatall, hauling stones for bridge	12.00
Jacob Walker, member of board of registration	2.00
American Book Co., text books	8.58
James Greig, recording official bonds	8.85
John Kirman, member of board of registration	2.00
Geo. Kirman, member of board of registration	2.00
F. J. Crowe, member of board of registration	2.00
C. Lebermann, member of board of registration	2.00
Central Lumber Co., coal for court house	22.03
C. C. Grimes, hauling coal for court house	6.00
Fred Ohlhauser, member of board of registration	2.00
The Guhin Fuel Co., coal for County jail	4.60
Dr. A. L. Lloyd, wolf bounty	4.00
Christian Diede, wolf bounty	2.00

AUDITOR'S & TREASURER'S DETAILED EXHIBIT.

Of Receipts and Disbursements in the County of McPherson for Quarter ending Dec. 31. 1905 Showing amount of Funds in the Treasury and where deposited.

Treasurer's Exhibit.

	Dr. Balance (account overdrawn previous quarter)	Cr. Balance (Previous Quarter)	Cash receipts this quarter	Disbursements this Quarter	Total Dr. balance. (Am't overdrawn at end of Qur.	Total Cr. balance. Cash on hand
State Tax General		2 28	29 90	29 33		2 85
State Bonds & Int.		27	12 89	12 02		1 14
Insane		138 81	296 07	201 83		233 05
County General		3133 69	6165 04	3866 73		5432 00
County School		2000 53	729 44	2080 51		649 46
County Bridge&road		504 52	2102 18	333 99		2272 71
County Sinking		90	1 13	05		1 98
County Institute		63 57	57 06			120 57
District Schools		2640 10	9903 65	7454 94		5088 87
Township General		138 93	65 05	65 12		138 86
City of Eureka		204 53	331 04	495 29		40 28
State 1895 Bond		09	1 31	1 28		12
State Special Sinking		19	1 58	1 65		12
State Deficiency			4 32	4 08		24
State Consolidated		362 01	4409 49	4409 57		361 93
County Estray		16 50	29 65	16 50		29 65
Poor	186 57		588 48	219 42		182 49
Teachers St. Certificate		33 00	57 00	90 00		
Road Poll		151 47	773 28	698 43		226 32
Hillsview School Bond		32	43	02		73
Hillsview No. 1 sinking	7 75		17	01	7 59	
Leola Fire Guard		78 38				73 45
Koto Fire Guard		5 51	07			5 51
Redemption of Tax Sale Certificate		1030 49	1106 94	1351 65		845 78
Salary Special		65 98	1586 03	1475 52		176 49
Lease of Common School Lands		453 20	5228 79	2678 65		3003 94
State of South Dakota Permanent School Fund		670 05	2745 00	3425 00	10 00	
Weber Fire Guard	22 48		59 66	50 38	13 20	
Willow Fire Guard		40				40
Eureka Road Tax		12 12	1 63	06		13 69
Sheep Inspection	19 04				19 04	
State of S. D. Interest		583 34	761 11	1183 51		162 94
County School Library		21				21
TOTALS	$ 235 84	$ 12238 40	$ 37108 83	$ 30144 94	$ 49 83	$ 19065 78
				Less Accounts Over drawn		49 83
				Total Cash in Hands of Treasurer		$ 19015 95

Funds—Where deposited

The German Bank	$ 14985 58	Currency and Coin	$ 138 32
Bank of Leola	2402 39	Amount in Banks	18703 30
Hosmer State Bank	1315 33	Checks and Drafts	174 33
		Total	19015 95

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON, }

Fred J. Piez, treasurer, being duly sworn doth say that the above exhibit is a true and correct statement of the financial condition of McPherson county, as appears by his books.

FRED J. PIEZ, Co. Treas., McPherson Co., S. D.

Subscribed and sworn to before me this 12th day of April. 1905.

[SEAL] ULRICH REUE, Clerk of Circuit Court.

AUDITOR'S EXHIBIT.

Detailed List of Warrants Issued During Quarter.

County Auditor and Clerk	$ 580 00	Brought Forward	3502 26
County Treasurer	925 52	Physicians for Poor	48 50
Deputy Treasurer	120 00	Poor Relief	146 25
Register of Deeds	500 00	Books and Stationery	151 32
Deputy Register of Deeds	130 00	Printing and Advertising	419 35
County Judge	125 34	Elections	596 70
Sheriff, Deputy and Bailiffs	186 20	Lights, Fuel & Repairs of Co. Bldgs	303 25
Superintendent of Schools	199 00	Building and Repairing Co. Bridges	195 85
Commissioners of Insanity	5 00	Deputy Clerk of Courts	12 00
County Commissioners, 1st District	29 30	Postage, and Express & telephoning	58 05
" " 2nd "	28 60	Wolf Bounty	8 00
" " 3rd "	34 50	Interpreter's fees	14 10
" " 4th "	32 30	Chairman of Board of Insanity	88 00
" " 5th "	33 75	Gopher Bounty	2 32
District Attorney	225 00	Hauling Clerk's Records to Eureka and back	22 50
Clerk of Circuit and County Courts	68 40	Drawing Jury	4 00
Stenographer	65 00	Election Supplies	157 10
Witness Fees Circuit & County Court	10 00	Hauling for County	3 75
Petit Jurors' fees	200 20	County Superintendent's expenses to Deadwood	85 00
Justice of the Peace	4 15	Miscellaneous Expenses	1 80
Carried Forward	3502 26	Total	$5820 10

ASSETS OF COUNTY IN DETAIL		LIABILITIES OF COUNTY IN DETAIL	
Total Amount of School Money Loaned, Secured by Mortgages	41125 00	Total Amount of School money Received to Date	$ 41115 00
Unpaid Tax 1904	3626 26	Warrants Issued and in hands of Auditor	26 60
" 1903	305 36	Warrants outstanding	223 50
" 1902	115 90	Net Assests	21524 66
" 1901	117 85	Total	62889 76
" 1900	72 50		
" 1899	187 64		
" 1898	207 33		
" 1897	328 02		
" 1896	261 84		
" 1895	439 48		
" 1894	419 73		
" 1893	650 98		
" 1892	131 07		
" 1891	241 14		
" 1890	269 79		
" 1889	351 10		
" 1888	92 10		
" 1887	71 85		
Cash in county fund	8525 04		
Court house, and grounds, Safes, fixtures and jail	5000 00		
Bills Receiveable	300 00		
Total	62889 76		

STATE OF SOUTH DAKOTA
COUNTY OF McPHERSON

John J. Hepperle, Auditor, being first duly sworn doth say that the treasurers exhibit hereon is a true and correct statement of the financial condition of McPherson county as appears by his books, and that the auditor's exhibit is a true and correct statement of all warrants drawn on the treasury during the quarter and that the statement of assets and liabilities is true and correct.

JOHN J. HEPPER.

Subscribed and sworn to before me this 12th day of April 1905.

SEAL] ULRICH REUE.
Clerk of Circuit Court

s on motion rejected.

lowed as follows:

of Courts office	1,00
furnished Mrs. Thorsrud	20,05
ffice supplies	109,50
ed Mrs. Thorsrud	3,05
nty warrants	30,00
upplies and blank books	47,25
	,50
urer, Stamps, Telephones & express	33,83
r, acknowledging tax sale Certificates	1975
s, office supplies and express, Etc.	8,72
ly Co., office supplies for County Superintendent	9,55
pplies	2,98.
Record	18,00
board of Registration	2,00
	11,70

ned to meet at 7:30 O clock P. M.

7:30 O clock P. M.,

rnment, present: Jacob Gross,

Pade, and Fred Hoffmann, Commissioners

ing bills were allowed:

Dipping laws	4,35.
lies to Mrs. Thorsrud	3,00
ng stones for bridge	12,00
of board of registration	2,00
t books	8,58
official bonds	8,85
r of board of registration	2,00
of board of registration	2,00
board of registration	2,00
of board of registration	2,00
oal for court house	22,03
oal for court house	6,00
ber of board of registration	2,00
l for County jail	4,60
Dr. A. L. Lloyd, wolf bounty	4,00
Christian Dieder, wolf bounty	2,00

Jacob Muhlbeier, for wolf bounty 2.00
J.J. Hoff, for wolf bounty 2.00
Jacob Gross, for wolf bounty 2.00
John Borsch, wolf bounty 2.00
Fred Weisz, wolf bounty 4.00
On motion the following refund orders were allowed for taxes erroneously assessed:
Mathias Hafer, dog tax for 1904 1.00
D. B. Strait, W½ NE¼, NE¼ 16-4-9 & SE¼ SE¼ 4-128-72 tax for 1903 and SW¼-15-126-68 for taxes of 1900, 1901, and 1902.
Chris. Bieber, dog tax 1.00
Christ Diede, school poll 1.00
On motion board adjourned to meet at 9 o'clock a.m., April 5, 1905.

9 O'lock A.M., April 5, 1905.

Board reassembled as per adjournment.
Present: Jacob Gross, Gottlob Pade, Fred Hoffmann and Philipp Weisel, commissioners, and Auditor Hepperle.
The quarterly report of the County Treasurer for fees and taxes collected during the quarter ending March 31st, 1905, was examined and on motion same was approved.
The quarterly report of the Register of Deeds for fees collected during the quarter ending March 31st 1905, was examined and on motion same was approved.
On motion the County Auditor is instructed to issue the following refund orders for taxes erroneously assessed:
Christ Vorlander S½ 5-127-73 for taxes of 1904.
The quarterly report of the Clerk of Courts was examined and on motion same was approved and the sum of $26.85 for fees allowed.
On motion the following bills were allowed:
J. D. Lowry, printing and office supplies 74.20
N. M. Sherman, refund for SW¼ 23-128-66 & SW¼ 7-127-66 for taxes of 1904.
On motion the following resolution was adopted:
Resolved that the County Superintendent of schools be made custodian of the school text-books belonging to the County in the hands of depositories, and that the depositories be required to account to him for the same.
Moved and seconded that the bill for $10.75 of James M. Brown for postage be allowed. Motion carried.

On motion the following loans from the Permanent School fund were extended:
Gottlieb Scheid, extention five years.
John Schmitt, extention until Nov 1st 1905.
Ferdinand Potratz, until Nov. 1st 1905.
On motion the following applications for loans from the permanent school fund were granted:
O. B. and John B. Gibson $1,000. for five years.
Ephraim Heyne $400.00 for five years.
G. G. Bertsch, $500.00 for five years.
On motion the following bills were allowed:

Ph. Weisel, balance for returning ballot box	$2.20
Carl Schuchardt, Commissioner fees and mileage at January meeting, 1905,	4.60
John J. Hepperle, express, telephones, and postage,	19.50

The quarterly report of M. Krause justice of the peace, of estray sales and in the case of the State of South Dakota Vs. James Gourley was examined and on motion the same was approved and the Auditor is hereby instructed to issue warrants to the following persons:

M. Krause, justice fees,	$11.20
H. Young, Sheriff fees	20.00
W. B. Turner witness fees,	2.00
J. Feickert, witness fees,	2.00
M. Krause, fees in estray sale	6.15

On motion Board adjourned to meet at 1 O'clock p.m.
1 O'clock p.m.
Board met as per adjournment. Present, Gross, Pade, Hoffmann, and Weisel, commissioners, and Auditor Hepperle.
Vacancies appearing in road supervisors offices for road district No. 6 and 19 the board on motion appoints the following persons to fill said vacancies:
Road District number 6 William Hurst, and Road District number 19, Fred Bauer.
A vacancy appearing in the office of Justice of the Peace, for Commissioner District number 1, the Board on motion, appoints John Goeshel to fill said vacancy.
On motion the County Treasurer is instructed to cancel the 1902 personal tax appearing on his books against D. O. Kierbow.
On motion bills were allowed as follows:

Fred Arndt, supplies for poor and courthouse, $ 5.90
Christian Funk, making bills for lumber for the construction of the addition to the courthouse 10.00
Northwest-Blade, printing and office supplies, 86.30
Frank Browe, court certificate, 4.70
Geo. Reible, court certificate, 5.20

The petition of Chas. Mix and other residents of McPherson County, praying for the establishing of a public dipping tank at Eureka, was on motion laid on the table.

On motion the following official bonds were approved:
F. Jacober, constable; Nels Johnson assessor of Willow and Christian Jacober, justice of the peace.

On motion board adjourned to meet at 7:30 Oclock p.m.

7:30 Oclock p.m.

Requisition of the clerk of courts for 59 names to fill the jury list having been filed the board on motion proceeds to apportion the names to the County at large 44 names, Willow Civil 5 names and the City of Eureka 10 names.

On motion the Board selects the following names for the County at large:

Christian Wolff, Carl Hoffmann, John Goeshel, J. C. Junge, Frank Schlenker, Chas. Bolton, Christ Bieber, John Kiesz, Fred Roesler, Philipp Jung., John Haustmann, Jacob Hirsch, Jacob D. Heyd, Fred L. Hoff, Paul Sherman, Geo. Hall Jr., Wm Conrad, A. L. Kindrid, A. L. Walker, John Engel, W. J. P. Gindt, Geo. Feickert, Fred Lahmann, Xavier Junge, Fred Feickert, Jacob Schlenker, N. McFarland, John M. Guthmiller, John L. Guthmiller, Christ Zimmermann, John Hoffmann, E. Fitzpatrick, Christ Funk, Karl Berreth, D. D. Opp, Ed. Pade, Geo. Barnes, S. J. Sherman, Chas. Kroeger, Aug. Enselein, John Hirb, Andrew Wolff Jacob Meile.

Moved and carried that a bounty of one cent each be paid for gopher tails by this County, from date until May 13, 1905, on all gophers killed in McPherson county during said time, and that the tails be received by the respective commissioners & Auditor at the following places:

Hosmer, Eureka, Orthwein's store and at Leola on May 12 and 13 only.

On motion Board takes adjournment until 2 O'clock p. m. April 6 1905, for the purpose of viewing the road along the

stage line in township 126, Range 66.

April 6, 1905, 2 O'clock p.m.

Board meets as per adjournment. Present; Gross, Pade, Hoffmann, Weixel, Commissioners and Auditor Hepperle.

On motion the County Auditor is instructed to advertise for bids for the construction of bridge on the stage line in Township 126, Range 66. Plans and specifications of the bridge to be furnished by the Board of Supervisors of Willow Township. After due and careful consideration the board concludes to build an Addition on the front side of the courthouse and the County Auditor is hereby instructed to advertise for bids upon receiving the plan and specifications for the same. The said bids will be received and opened by the board May 6, 1905. The board reserves the right to reject any and all bids received.

On motion the following bills were allowed:

Julius Haeft, extra road work	$ 5.00
D. D. Opp, assessor, attending board meeting,	7.00
Fred Hoffmann, livery hire and viewing road,	2.00
Fred Hoffmann, Commissioner fees and mileage,	21.30
Gottlob Pade, Commissioner fees and mileage,	20.60
Jacob Gross, Commissioner fees and mileage and signing Warrants.	30.50
Philipp Weixel, Commissioner fees and Mileage,	28.30

On motion board adjourned to meet May. 6, 1905.

Jacob Gross Chairman

Attest: John J. Hepperle Auditor

Leola, S. D. May 6th 1905 1 O'clock P. M.

Special meeting of the Board of County Commissioners of Mc Pherson County, S. D. called to order in the office of the County Auditor for the purpose of opening bids for the construction of an addition to the court house and a bridge across Willow Creek, in Township 126 Range 66. Present, Jacob Gross, chairman, Gottlob Pade, Fred Hoffmann, Philipp Weisel Commissioners & Auditor Hepperle.

On motion Board proceeds to open bids for the erection of a bridge across Willow Creek in Township 126 Range 66. The following bids having been filed, were opened and read: Wm Lebold bid for the erection of the bridge according to specifications and plan on file $232.00, Mr. Mitchell bid for the erection of the bridge according to his specifications and plan $247.00,

After due and careful consideration the Board accepts the bid of Wm. Lebold.

Board now proceeds to open bids for the construction of an addition, to the court house, measuring 20x40x26 and according to the specifications and plan on file in the Auditors office. The following bids having been filed: Lebold and Goetz, bid $2380.00 and Christian Funk, bid $2350.00. After having duly considered the said bids the Board on motion accepts the bid of $2350.00 of Christian Funk.

On motion the Board requires Christian Funk to give a good and sufficiant bond in the sum of $2350.00 for the proper and perfect erection of said Addition to the court house and fire proof vault etc., according to the plan and specifications on file, and said bond to be approved by the States Attorney of this county.

Moved and carried that the bond of Wm. Lebold for the construction of the bridge across Willow Creek be and the same is hereby approved.

On motion the County Auditor is hereby instructed to issue a warrant for $150.00 to Chas. Lebold for the Artesian well put down on the court house grounds.

On motion the county Treasurer is instructed to call in all seed grain notes now in the hands of the collectors and make a list of same and present said list and notes to the Board at their next regular meeting

in July.
On motion the following bills were allowed and the Auditor is instructed to issue warrants therefor:

John Glaser, wolf bounty on 6 wolves	$12.00
Fred J. Hoff, wolf bounty on 4 wolves	8.00
Jacob Gross, freight advanced on County plows and Scrapers	6.76
Philipp Reisel freight advanced on County plows and scrapers, telephones, cartage and viewing road	11.75

On motion the County Auditor is instructed to issue a refund warrant to J. Nickisch for road poll for the year 1904 erroneously assessed against him.
On motion Board adjourned.

attest: John J. Hepperle
County Auditor

Jacob Gross
Chairman

Commissioner's Proceedings

Leola S. D., July 5, 1905. 1 O'clock P.

Regular meeting of the Board of County Commissioners of McPherson County, South Dakota, called to order at the Auditor's office. Present: Jacob Gross, Chairman, Philipp Meisel, Gottlob Pade, C. B. Joncason, Fred Hoffmann, Commissioners, and Auditor Hepperle.

The minutes of the previous meetings were read, and on motion, the same were approved as read.

On motion Board adjourned to meet at 1 O'clock p. m. July 6th 1905.

Board met as per adjournment all members present.

On motion the County Treasurer is hereby instructed to cancel the taxes upon the Records of his office for the years 1892 and 1893 against SW¼-18-128-70 for the reason that the same were erroneously assessed.

Resolved, that the personal taxes assessed against Friedrich Mayer for the years 1889 and 1895 in Townships 127-69 and 127-71, are not a lien on the SW¼-18-128-70.

On motion the petitions for dipping tanks, to be erected by the County, were ordered laid on the table.

Moved and carried that the reports of the road supervisors are hereby approved and the following bills were allowed for road Supervisor's Salaries:

Fred Neuharth	$9.00
John Schumacher	14.50
John Retzer	13.50
Karl Hausauer, Jr.	10.50
Gottlieb Eisemann	10.50
Christian K. Fischer	13.50
Daniel Krein	23.25
Matt Field	15.00
Jacob Ohlhauser	7.50
John Knapp	10.90
Fred Bauer	12.50
Henry Jahraus	13.50
Em. Brodahl	12.00
Franz Grossmann	14.00
Jacob Fuchs	13.50
Jacob Sandmeier	9.00
Fred Spitzer	10.50
Michael Hoff	9.00

John Guthmüller	12.75
Robert Arndt	7.50
Fred Glassmann	20.50
Philipp Hoffmann	9.00
Mads Skov	15.50
Adam Obenauer	22.00
Jacob Feickert	16.75

Moved and carried that the following bills for extra road work be allowed:

Ben Henry	$ 9.00
Ed. Hickman	4.50
Geo. Reible	1.50
Herman Jasmer	3.00
Henry Jasmer	1.50
F. F. Fischer	2.25
Gottfried Stocker	3.00
Reinhardt Potratz	4.50

On motion the Auditor is instructed to issue refunds to the following persons for taxes erroneously assessed:

Gottlieb Frieh, road and School poll & int. thereon $ 2.74

Jacob Stegmeier, E½ SE¼ and NE¼ SE¼ 4-126-72, 1904 Tax 7.96

On motion the County Treasurer is instructed to accept $3.00 in full payment of the 1903 Tax on Lot 5 Block 15, M.L. Co's. 3rd Addition to Eureka and $10.00 in full payment for all taxes, held by the County, against Lot 14, Block 103, Brameier's Addition to Eureka.

On motion the offer of Chas. Mix of $10.00 for all taxes against Lot 14 Block 10 Mil. L. Co's. 3rd Addition to Eureka, was rejected.

On motion the County Auditor is instructed to issue a warrant for $25.00 in favor of the City of Eureka upon receipt of a good and sufficient Warranty Deed to a strip of land 4 rods wide on the South side of the NW¼ - 35 - 127 - 73.

On motion the Quarterly report of J. W. Guhin Justice of Peace, was allowed, except as to witness fees, and the Auditor is instructed to issue Warrants to the following persons:

J. W. Guhin, Justice fees	$ 6.55
E. Schamber, Deputy Sheriff's fees, and board	14.00

AUDITOR'S AND TREASURER'S DETAILED EXHIBIT

—OF—

Receipts and Disbursements in the County of McPherson for Quarter Ending June 30, 1905, showing Amount of Funds in the Treasury and where deposited.

TREASURER'S EXHIBIT.

	Dr. Balance. (Acct. overdrawn Previous Quarter)	Cr. Balance. (Previous Quarter)	Cash Receipts (This Quarter)	Disbursements. (This Quarter)	Total Dr. Balance. Amount overdrawn at end of Quarter)	Total Cr. Balance. Cash on Hand.
State Tax General	$	$ 2 85	$ 5 59	$ 4 22	$	$ 4 22
State Bonds and Interest		1 14	1 58	1 50		1 22
Insane		233 05	26 10	97 32		161 83
County General		5432 00	607 91	2611 83		3428 08
County School		649 46	5503 16	552 47		5600 15
County Bridge and road		2272 71	175 39	29 31		2418 79
County Sinking		1 98	78	03		2 73
County Institute		120 57	126 00	176 50		70 07
District Schools		5088 87	1077 76	2482 80		3683 83
Township—General		138 86	7 59	30		146 15
City of Eureka		40 28	63 72	2 54		101 46
State 1895 bond		12	19	12		19
State Special Sinking		12	18	12		19
State Deficiency		24	21	45		
Poor		182 49	49 74	845 0		147 73
Teachers State Certificate		226 32	132 35	116 44		242 23
Road Poll	7 59				7 59	
Hillsview Sinking No. 1		73				73
Hillsview School Bond						
Reform School		73 45				73 45
Leola Fire Guard		5 51				5 51
Koto Fire Guard	13 20		8 37	34	5 17	
Weber Fire Guard		40				40
Willow Fire Guard		845 78	1063 85	550 35		1359 28
Redemption		176 49	842 80	456 18		553 61
Salary Special	10 00		3250 00	3225 00	35 00	
State of S. D. permanent school f'd		13 69	11	03		13 80
Eureka road tax	19 04				19 04	
Sheep Inspection		162 94	369 16	14 77		517 33
State of S. D. Interest		21	238 20	7 44		230 97
County School Library						
Aberdeen Normal						
Agricultural College						
Deaf and Dumb						
Northern Hospital for Insane						
Springfield Normal						
Public Buildings						
School of Mines		3003 64	1674 01	4528 89		149 06
State Com School leasings						
University						
Gary Blind		361 93	395 93	626 49		131 37
State Consolidated		29 65				29 65
Education and Charity						
County Estray						
Stock Indemnity						
Totals	49 83	1906578	1559519	1560391	66 80	1907403

Less accounts overdrawn	$ 66 80
Total cash in hands of treasurer	19007 23

FUNDS—WHERE DEPOSITED.

German Bank, Eureka, S. D.	$ 13878 52	
State Bank of Leola, Leola, S. D	2301 38	
State Bank of Hosmer	1133 94	
Total	17313 84	
Currency and Coin		$ 34 87
Amount in Banks		17313 84
Cash Items		1658 52
Total		19007 23

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON. }

Fred J. Pietz Treasurer, being duly sworn, doth say that the above exhibit is a true and correct statement of the financial condition of McPherson county as appears by his books. FRED J. PIETZ, County Treasurer.

Subscribed and sworn to before me this 12th day of July 1905.

CHAS. TURNER, Notary Public in and for McPherson County, S. D.

AUDITOR'S EXHIBIT.

DETAILED LIST OF WARRANTS ISSUED DURING QUARTER.

	Amounts.
County Auditor and Clerk	$ 380 00
County Treasurer	94 34
Deputy Treasurer and clerks	70 84
Register of Deeds	300 00
County Judge	125 01
Sheriff, Deputy and Bailiffs	20 00
Superintendent of Schools	262 00
County Commissioner, 1st District	25 90
County Commissioner, 2nd District	20 60
County Commissioner, 3rd District	30 50
County Commissioner, 4th District	28 30
County Commissioner, 5th District	
District Attorney	187 50
Clerk of Circuit and County Court	26 85
Petit jurors fees	9 90
Justice of the Peace	11 20
Jurors and Witnesses Justice Court	4 00
Carried Forward	$1596 94

	Amounts.
Brought Forward	$1596 94
Poor	81 70
Elections	16 20
Books and stationery	121 21
Printing and advertising	270 00
Lights, fuel and repairs of Co bldg	46 33
Building and repairing Co bridges	19 00
Wolf bounty	38 00
Postage, express and telephoning	77 30
Money refunded for unused liquor license	166 60
County treasurer acknowledging 79 county tax sale certificates	19 75
Assessor attending county commissioner's meeting	7 00
Register of Deeds recording fee	8 85
Making plans and specifications for addition to court house	10 00
Arithmometer	375 00
Freight on plows and scrapers	19 11
Money paid towards artesian well	150 00
Cleaning clerk of courts office	1 00
Total	$3023 99

ASSETS OF COUNTY IN DETAIL.

Total Amount of School Money loaned, secured by mortgages and bonds	$43500 00
Unpaid County Tax 1887	71 83
Unpaid County Tax 1888	92 10
Unpaid County Tax 1889	351 10
Unpaid County Tax 1890	269 79
Unpaid County Tax 1891	240 19
Unpaid County Tax 1892	129 49
Unpaid County Tax 1893	654 45
Unpaid County Tax 1894	419 73
Unpaid County Tax 1895	489 48
Unpaid County Tax 1896	261 84
Unpaid County Tax 1897	328 02
Unpaid County Tax 1898	202 30
Unpaid County Tax 1899	183 46
Unpaid County Tax 1900	69 50
Unpaid County Tax 1901	113 78
Unpaid County Tax 1902	108 83
Unpaid County Tax 1903	246 38
Unpaid County Tax 1904	2868 99
Court house, fixtures and jail	4000 00
Town Lots	1000 00
Cash in county funds	6955 02
Bills Receivable	300 00
Total	62856 28

LIABILITIES OF COUNTY IN DETAIL.

Total amount of school money received to date	$43115 00
Warrants outstanding, rate of int	212 00
Warrants issued and in hands of auditor	43 50
Net Assets	19485 78
Total	$62856 28

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON. }

John J. Hepperle Auditor, being first duly sworn doth say that the Treasurer's exhibit hereon is a true and correct statement of the financial condition of McPherson county as appears by his books, and that the Auditor's exhibit is a true and correct statement of all warrants drawn on the treasury during the quarter, and that the statement of assets and liabilities is true and correct.

JOHN J. HEPPERLE

Subscribed and sworn to before me this 12th day of July, 1905.

CHAS. TURNER, Notary Public in and for McPherson Co., S. D.

12.75
7.50
20.50
9.00
15.50
22.00
16.75

hat the following bills for extra road

$ 9.00

4.50

1.50

3.00

1.50

2.25

3.00

4.50

itor is instructed to issue refunds

rsons for taxes erroneously assessed:

and School poll ~~amount~~ thereon $ 2.74

E¼ and NE¼ SE¼ 4-126-72, 1904 Jax 7.96

nty Treasurer is instructed to accept

of the 1903 Jax on Lot 5 Block 15, M.L.

ureka and $10.00 in full payment for

County, against Lot 14, Block 103,

n to Eureka.

er of Chas. Mix of $10.00 for all taxes

k 10 Mil. L. Co's. 3rd Addition to Eureka,

nty Auditor is instructed to issue

o in favor of the City of Eureka

ood and sufficient Warranty Deed

ods wide on the South side of the

rterly report of J. W. Gubin Justice

ed, except as to witness fees, and

ucted to issue Warrants to the

fees $ 6.55

Sheriff's fees, and board 14.00

John Oster, Deputy Sheriff, guarding prisoners 2d mileage 3.00

On motion bills were allowed as follows:

O. J. Roe, reports for County Superintendent and printing $107.15

Northwest-Blade, office supplies and printing 107.25

On motion Board adjourned to meet at 7:30 P. M.

7:30 O'clock P. M.

Board reassembled as per adjournment, all members present.

On motion the following bills were allowed:

J. F. Kelley & Co., erasers $4.54

J. F. Kelley & Co., blanks and office supplies 17.41

C. H. Beard, blank cases 6.50

Farmer's Store, nails and Gopher checks 1.15

Moved and carried that the following Court Certificates be allowed:

Chas. Fosler $7.10

Chas. Krueger 7.50

Wm Funk 10.40

Carl Breitag 6.50

John Ehresmann 9.00

W. S. Little 70.00

Jacob Wacker, Jr. 4.00

Michael Krause 9.10

R. C. Crompton 7.20

Fred Kusler 6.90

Chas. Turner 97.30

The German Bank 66.50

On motion bills were allowed as follows:

Wm A. Beach, office supplies, bill allowed at $7.05

Dr. A. L. Lloyd, drawing jury 2.00

The News Printing Co., Military lists 19.66

Wm A. Beach, tax lists and jackets etc 36.00

Perkins Bros., Assessor supplies and Deed record 127.90

The News Printing Co., Blanks 7.45

Central Lumber Co., lumber for bridge 13.40

On motion the following resolution was adopted:

Petition

Whereas: The order of the State Live Stock Commission of May 31st 1905, ordering the dipping of all cattle within the County regardless of conditions as to health and freedom from any contagious, infectious, or communicable decease has caused much dissatisfaction to the people of this

bounty, and it having been made to appear to the satisfaction of this board, from the report of the battle Inspector of this bounty, and from its own investigation in the premises, that there are no scabies, itch' or other contagious or infectious decease existing within this county, and it further appearing that this county is distinctively a dairying county; that the cattle are owned in the main in small herds, and the carrying out of said order will work inestimable damages to the people of this County, and is unnecessary.

Therefore be it Resolved, by the Board of County Commissioners of Mc Pherson County, South Dakota, that it is the sense of said Board, that the order of the State Live Stock Commission of May 31st, 1905, should be modified or rescinded, and to that end, and that the conditions of the cattle of Mc Pherson County may be determined, the said Live Stock Commission is respectfully requested to forthwith send a qualified veterinary surgeon to make careful examination of the conditions of the cattle in Mc Pherson County at the expense of the County, and the County Auditor is hereby instructed to forward this preamble and resolution to the State Live Stock Commission forthwith.

1 O'Clock P. M. July 7, 1905.

Board met as per adjournment, all members present.

On motion bills were allowed as follows:

J. D. Lowry, printing and office supplies	$63.00
John S. Reagan, court certificate	10.00
Leola Exchange, supplies for court house	10.76
Dorethea Junge, caring for John Brandner	18.00
J. F. Pietz drawing Jury	2.00
Jacob Stegmeier, court certificate	9.60
Fred Hilgemann, postage, express and attending County Superintendent's meeting at Pierre	34.55

On motion the County Treasurer is instructed to cancel the 1896 tax against SE¼, 1-126-73, for the reason the same had been erroneously assessed for said year.

On motion the following resolution was adopted:

Resolved:- That the liquor bonds of August Mortel, John Edick, John Smith and J. O. Seidel be approved

subject to the filing by the companies of a certificate that the bonding Companies have complied with the laws of the State regarding Bonding companies.

On motion board adjourned to meet at 7.30 P. M.

7.30 O'clock P. M.

Board met as per adjournment, all members present.

On motion the board proceeds to check up the County Treasurer's books.

At 11.00 O'clock the Board concludes checking up the County Treasurer's books, and finds the receipts and disbursements agree with the books, and the sum of $18,053.42 on hand in the treasury.

On motion board adjourned to meet at 9 O'clock A. M., July 8, 1905.

9 O'clock A. M. July 8, 1905.

Board met as per adjournment, all members present.

On motion the following bills were allowed:

F. J. Pietz, County Treasurer, gopher checks	$ 1100.54
Andrew Williams, gopher checks	$ 1.36
F. J. Pietz, postage, telephones, etc.	16.26
Educator School Supply Co., blanks etc for County Superintendent	11.59
F. F. Opp, wolf bounty	4.00
Central Lumber Co., lumber for bridges	8.98
Henry Young, sheriff, drawing Jury 3rd serving subpoenas	34.55
Emil Schamber, wolf bounty	6.00
Jacob Joachim, wolf bounty	12.00
Wm Hieb, wolf bounty	12.00
Wm Wachter, wolf bounty	18.00
C. H. Robinson, wolf bounty	4.00
A. L. Kindred, wolf bounty	2.00
John Mohr, wolf bounty	2.00
Gust Weber, wolf bounty	16.00
Wm. Haberman, wolf bounty	2.00
Dr. A. L. Lloyd, wolf bounty	8.00
Chas. Heagley, wolf bounty	72.00
John G. Feiock, wolf bounty	6.00
Ludwig Stuckle, wolf bounty	2.00
Jacob Muhlbeier, wolf bounty	4.00
John Bender, wolf bounty	12.00
E. Haberman, wolf bounty	6.00
Teodor Tschumack, wolf bounty	4.00

J. B. Hoffmann, wolf bounty 10.00
Peter Mattson, wolf bounty 2.00

Moved and carried that the following applications for loans from the Permanent school fund be granted:

John Haberman	#1000.00
Peter Geffre	250.00
Joseph Jadin	400.00
Anna Pietz	350.00
S. Reiner	600.00
M. S. Yost	400.00
Jacob Reiner	300.00
Wm. Hickman	300.00

On motion the bond of F. J. Jahrans, Justice of Peace was approved.

On motion the quarterly report of M. Krause, Justice of Peace, was approved and the Auditor instructed to issue warrants to the following persons.

M. Krause, Justice fees	$ 9.50
Henry Young, Sheriff's fees	13.60
Dr. A. L. Lloyd, witness fees	5.00

On motion, bills were allowed as follows:

The Parkston Advance, Subscription to Estray Paper	$ 1.50
W. M. Welch & Co., Supplies for County Superintendent	4.70
The News Printing Co., Supplies for County Superintendent	1.25

On motion the County Treasurer is instructed to cancel the personal tax for 1888 against Fred M. McArthur.

The petition of Karl Wacker and others praying for the appointment of another Justice of Peace for their district was, on motion rejected. *

On motion board adjourned to meet at 1 O'clock P. M.

1 O'clock P. M.

Board reassembled as per adjournment all members present.

Moved and carried that the following bills for assessing and taking census be allowed:

Robt. Arndt	$ 27.00
John Houstman	54.00
H. H. Yost	86.00
Karl Wacker	69.00
John G. Neuharth	90.00
Fred J. Jahrans	30.00

* The Report of the County Supt. of the financial condition of Jerauld School Dist. was examined and on motion approved and the amount of $112.27 turned into the County Treasury by the Treasurer of said School Dist. was apportioned as follows; Dist #1. $9.31, Dist #2, $9.32, Dist #3. $6.32, Dist #4. $9.32.
On motion the County Treasurer is instructed to divide all bonds in School Dist. equally among the subdivided Districts, namely, #1, 2, 3 & 4.

John Goltz	115.00
John Stock Jr.	136.00
John Guthmüller	65.00
M. Krause	52.25
Jacob Muhlbeier	54.00
D. D. Opp	390.00

On motion, the following bills were allowed:

D. D. Opp, postage and express	$ 1.61
Geo. Hempel, assessing and taking census	27.00
A. Hoffman, Cattle Inspector's fees	58.50
F. Potratz, ice for court	2.00
J. J. Hoff, cleaning Clerk's office	.50
John J. Hepperle, postage telephones and express	20.48
B. N. Hawes, boarding prisoners	3.50
J. J. Hoff, wolf bounty	4.00
U. Rene, Clerk's fees	66.30
Gottlob Pade, Commissioner's fees for Special meeting in May, receiving gopher tails and viewing road	15.30
Philipp Weisel, Commissioner's fees for Special meeting in May and receiving gopher tails	16.30
Fred Hoffmann, Commissioner's fees for Special meeting in May, receiving gopher tails and viewing road	17.30
B. B. Foncannon, Commissioner's fees, receiving gopher tails and viewing road	39.00
Fred Hoffmann, Commissioner's fees and mileage	25.30
Jacob Gross, Commissioner's fees for Special meeting in May, and receiving gopher tails	14.50
Philipp Weisel, Commissioner's fees and mileage	30.30
Jacob Gross, Commissioner's fees, mileage & of Signing Warrants	30.50
Gottlob Pade, Commissioners fees and mileage	24.60

On motion the Bond of John Goeckel, Justice of Peace was approved.

On motion the bill of Emil Schamber for collecting delinquent personal taxes was allowed at $ 16.07

On motion board adjourned.

Jacob Gross
Chairman.

attest: John J. Hoffeld
Auditor.

Proceedings of the County Board of Equalization

Leola S. D., July 5th 1905 3.30 P. M.

Meeting of the County Board of Equalization was called to order at the office of the County Auditor at Leola S.D. Present: Jacob Gross, Gottlob Pade, Philipp Neisel, Fred Hoffmann, C. B. Donavon Commissioners, and Auditor Hepperle. On motion Commissioner Gross is elected chairman. The members present take and subscribe the following oath of office:

State of South Dakota }
County of McPherson } ss. I do solemnly swear that I will perform the duties of member of the County Board of Equalization of McPherson County, South Dakota, for the year 1905 according to law, fairly and impartially to the best of my ability and judgment, so help me God.

On motion Board adjourned to 8 O'clock A.M. July 6th 1905.

8 O'clock A.M. July 6th 1905.

Board reassembles as per adjournment, all members present. On motion Board proceeds to compare and examine the assessment for 1905, for the county at large, City of Eureka and Willow Civil Twp. at 12 O'clock M. Board adjourns to meet at 8 O'clock A.M. July 7th 1905.

8 O'clock A.M. July 7th 1905.

Board met as per adjournment all members present. On motion Board continues to examine and compare the assessment, At 12 O'clock M. Board adjourned to meet at 8 O'clock A.M. July 8th 1905.

8 O'clock A.M. July 8, 1905

Board met as per adjournment, all members present. There being no further business to come before the Board, The Board on motion adjourns.

attest: John J. Hepperle
County Auditor

Jacob Gross
Chairman

Commissioners Proceedings

Leola S. D. Sept. 5, 1905 A.M.

Special Meeting of the Board of County Commissioners of McPherson County, South Dakota, called to order in the office of the County Auditor.

Present: Jacob Gross Chairman, Philipp Weisel, Gottlob Pade, Fred Hoffmann and B. B. Doncanon Commissioners and Auditor Hepperle.

This being the meeting appointed by law, for the purpose of levying taxes for County and other purposes, for the current year. The Auditor presents the following report, which was on motion read and ordered spread upon the records of this Board viz:

Honorable Board of County Commissioners of McPherson County, S. D.

Gentlemen: I have the honor to transmit herewith the annual financial statement of McPherson County for the fiscal year ending June 30th 1905:

Also a complete list of expenses estimated for the current year ending June 30, 1906. I have based my estimates on allowances made by the Board during the year just ended for Deputy hire, Poor relief, States Attorney, County Assessors, Deputy Assessors, and the legally provided salaries for the different county officers. The other items of expense are based on similar expenditures incurred during the last year. I believe these estimated amounts will be amply sufficient to cover the now apparent expenditures which may be ordered during the year: viz;

County Commissioners	$ 600.00
Auditor and Deputy	$ 1600.00
Treasurer and Deputy	$ 1900.00
County Supt.	$ 786.00
County Judge	$ 500.00
States Attorney	$ 750.00
Sheriff Deputies and Bailiffs	$ 500.00
Postage, Express and Exchange	$ 200.00
Poor relief	$ 500.00
Books, blanks and office supplies	$ 400.00
Printing and Publishing	$ 1000.00
Light, fuel and repairs	$ 400.00
Road and Bridges	$ 1500.00

Wolf bounty	$300.00
Insane patients	$400.00
Assessors	$950.00
All other expenses	$1000.00
Total estimated expenses	$13,286.00

The above expenses are divided in the following funds:

County Gen'l.	$ 8,986.00
Poor fund	$ 500.00
Road and Bridge	$ 1,500.00
Insane fund	$ 400.00
Special Salary	$ 1,900.00
Total	$ 13,286.00

On motion Board adjourned until One O'clock P.M.

One O'clock P.M.

Board met as per adjournment, all members present. After due and careful consideration, the following levies were made for the year on all property in McPherson County S.D: Consolidated State Tax 4. mills, County General 5. mills, Poor fund 1/4 mill, Bridge fund 1/4 mill, Road fund 1. mill, Insane fund 1/4 mill.

Moved and carried that 5. mills be levied on all property in Jackson School District for the purpose of paying its School Bonds.

Moved and carried that every male person of the age of 21 years and not over 50 years, residing within this county, except Firemen, be assessed with a Road Poll of $1.50.

Moved and carried that every male person of the age of 21 years old be assessed with $1.00 School Poll.

Moved and carried that the owners of dogs within this County be assessed with the sum of $1.00, for every dog found in his possession. *

*The petition of the residents and tax payers of Weber Township (28.67) praying the Board to levy $100. on all property within said Twp. for fire guard purposes, was on motion granted.

On motion the following bills were allowed:

Fred Hoffmann,	Commissioner's fees and mileage	$ 9.30
Gottlob Bade,	Commissioner's fees and mileage	$ 8.60
Jacob Gross,	Commissioner's fees and mileage	$ 10.50
Philipp Neisel,	Commissioner's fees and mileage	$ 12.30
L. B. Donovan,	Commissioner's fees and mileage	$ 12.00

On motion Board adjourned to meet at its regular meeting in October.

attest: John J. Kloberdanz Auditor

Jacob Gross Chairman.

Commissioner's Proceedings.

Leola, S. D., Oct. 3, 1905. 10 O'clock a. m.

Regular meeting of the board of County Commissioners of McPherson County, S. D., called to order in the office of the County Auditor. Present: Jacob Gross, Chairman, Gottlob Pade, L. B. Foncannon, Fred Hoffmann, Philipp Reisel, Commissioners, and Auditor Hepperle.

The minutes of the previous meetings were read and on motion the same were approved as read.

On motion the County Treasurer is hereby instructed to assign to W. J. P. Giedt all tax sale certificates held by the county on the N½ of Lot 1 and N½ of Lot 2 Block 5 of the Original Plat of Eureka upon receipt of $225. and the County Auditor and the Chairman of the board be instructed to also quit claim to W. J. P. Giedt any interest the County may have in the above lots.

On motion bills were allowed as follows:

J. J. Pietz, County Treasurer, gopher checks and Court Certificates	$36.90
J. J. Pietz, County Treasurer, postage and telephones	11.83
W. M. Welch Co., examination paper	1.25
Central Lumber Co., Lumber for bridges	40.36
Hollandsworth-Hart Lumber Co., lumber for bridges	7.95
J. J. Kelley & Co., office supplies and Patent book	40.50

Saenger & Brown, bill referred to James M. Brown, States attorney, for approval.

On motion the board adjourned to meet at 1 O'clock P. M.

1 O'clock P. M.

Board reassembled as per adjournment, all members present.

On motion the loan of Sam Hickman in the sum of $450.00 from the permanent school fund was extended for five years from date of its maturity, and the Auditor is hereby instructed to cause new coupons to be attached thereto.

On motion bills were allowed as follows:

News Printing Co., blanks	$2.50
C. J. Pierce, Court Certificate	6.70
Northwest Blade, printing and publishing	41.55
The Educator School Supply Co., blanks	9.20
Fred Arndt, supplies for Jos Rapp and supplies for Court House	8.00
Eureka Post, printing and publishing	57.35

The bill of John Golz was on motion disallowed.

On motion the County Treasurer is hereby instructed to accept the principal of P. J. Lamb's personal taxes for the years 1889, 1890 & 1891

On motion bills were allowed as follows:

Nels Johnson, assessing Willow Township	$43.00
James Greig, postage	29.63
Perkins Bros. Co., stationary and blanks	1.40
John J. Hepperle, County Auditor, postage, express, telephone and drawing jury	17.90
Leola Exchange, supplies for court house	1.20
Leola Mercantile Co., ten breaking plows and six scrapers	248.55

The petition of the residents and tax payers of Leola Township praying that Leola Township be organized into a civil township received, read and examined by the board and on motion, November 4th was set for the date of hearing and considering said petition, and the Auditor is hereby instructed to give notice of the date of hearing said petition in the official papers.

On motion bills were allowed as follows:

Henry Young, postage	$ 2.90
Ulrich Renz, clerk of Courts fees.	11.75
Jacob Perman, wolf bounty	2.00
Peter Schortzmann wolf bounty	4.00
Jones & Jadin, wolf bounty	14.00
Adam Haag, refund order for excessive tax for the year 1904 on Lots 1 and 2 and S½ NW¼ Section 30, Township 127, Range 66.	1.70

The report of Adam Obenauer, road supervisor, was examined and on motion the same was approved and the Auditor instructed to issue warrants to the following persons:

Adam Obenauer	$ 10.00
Wm. Joachim	6.00
G. Joachim	3.00
Jacob Humann	1.50
George Dais	1.50

On motion the Auditor is instructed to issue a warrant in the sum of $232.00, in favor of Wm. Liebold for the construction of the bridge across Willow Creek.

Moved and carried that the quarterly reports of the County Treasurer for the quarter ending September 30th, 1905, be approved.

Moved and carried that the quarterly report of the Register of Deeds of fees collected during the quarter ending September 30, 1905, be approved.

Moved and carried that the bond of Henry G. Kusler and August Martell to sell intoxicating liquors at retail, be approved.

owed as follows:

ow Township $43.00

29.63

and blanks 1.40

itor, postage, express, telephone and drawing

17.90

court house 1.20

eaking plows and six Scrapers 248.55

and tax payers of Leola Township praying

niged into a civil township received,

d and on motion, November 4th was

d considering said petition,

nstructed to give notice of the date of

the official papers.

owed as follows:

$ 2.90

nts fees. 11.75

ty 2.00

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y 14.00

for excessive tax for the year 1904 on

ction 30, Township 127, Range 66. 1.70

ner, road superviror, was examined

was approved and the Auditor instructed

llowing persons:

$ 10.00

6.00

3.00

1.50

1.50

or is instructed to issue a Warrant

avor of Wm. Liebold for the construction

w Creek.

e quarterly reports of the County

nding September 30th, 1905, be approved.

the quarterly report of the Register

uring the quarter ending September

bond of Henry G. Kusler and August

g Liquors at retail, be approved.

AUDITOR'S & TREASURER'S DETAILED EXHIBIT

Of Receipts and Disbursements in the County of McPherson for Quarter ending September 30. 1905. Showing amount of Funds in the Treasury and where deposited.

Treasurer's Exhibit.

	Dr. Balance (account overdrawn previous quarter)	Cr. Balance (Previous Quarter)	Cash receipts this quarter	Disbursements this Quarter	Total Dr. balance. (Am't overdrawn at end of Qur.	otal Cr. balance. Cash on hand
State Tax General		4 22	8 92	7 45		5 69
State Bonds & Int.		1 22	1 99	2 26		95
Insane		161 83	36 78	97 58		100 98
County General		3423 08	2747 68	4891 85		1283 31
County School		5600 15	56 33	4050 16		1606 32
County Bridge&road		2418 79	257 07	629 64		2046 22
County Sinking		2 73	02			2 75
County Institute		70 07	12 00	37 72		44 35
District Schools		3683 83	1198 98	1722 92		3159 89
Township General		146 15	15 17	60		160 72
City of Eureka		101 46	55 05	2 19		154 32
State 1895 Bond		19	38	28		29
State Special Sinking		19	38	28		28
State Deficiency			04	04		
Stock Indemnity			16	16		
State Consolidated		131 37	536 85	295 73		372 49
County Estray		29 65				29 65
Poor		147 73	70 48	36 02		182 19
Road Poll		242 23	46 36	39 35		249 24
Hillsview School Bond		73				73
Hillsview No. 1 sinking	7 59				7 59	
Leola Fire Guard		73 45				73 45
Koto Fire Guard		5 51				5 51
Redemptions		1359 28	635 00	1107 46		886 82
Salary Special		553 61	629 69	816 10		367 20
Lease of Common School Lands		149 06	626 16	474 98		300 24
State of South Dakota Permanent School Fund	35 00		250 00	350 00	135 00	
Weber Fire Guard	5 17		17 28	69		11 42
Willow Fire Guard		40				40
Eureka Road Tax		13 80	84	02		14 62
Sheep Inspection	19 04				19 04	
Game Fund			30 00			30 00
StateofS. D.Interest		517 33	814 60	1197 10		134 83
County School Library		230 97				230 97
TOTALS	$ 66 80	$ 19074 03	$ 8047 56	$ 15760 58	$ 161 63	$ 11455 84
				Less Accounts Over drawn.....		161 63
				Total Cash in Hands of Treasurer		$ 11294 21

Funds—Where deposited

The German Bank	$ 6881 33	Currency and Coin	$ 138 32
Bank of Leola	2141 58	Amount in Banks	10272 96
Hosmer State Bank	1250 05	Checks and Drafts	882 93
		Total	11294 21

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON, }

Fred J. Pietz, treasurer, being duly sworn doth say that the above exhibit is a true and correct statement of the financial condition of McPherson county, as appears by his books.

FRED J. PIEZ, Co. Treas., McPherson Co., S. D.

Subscribed and sworn to before me this 9th day of Oct. 1905.

[SEAL] CHAS. TURNER, Notary Public, S. D.

AUDITOR'S EXHIBIT.

Detailed List of Warrants Issued During Quarter.

County Auditor and Clerk	$ 400 00
County Treasurer	309 69
Deputy Treasurer	106 41
Register of Deeds	200 00
Deputy Register of Deeds	
County Judge	125 02
Sheriff, Deputy and Bailiffs	103 72
Superintendent of Schools	131 00
Commissioners of Insanity	
County Commissioners, 1st District	47 90
" " 2nd "	45 80
" " 3rd "	55 50
" " 4th "	58 90
" " 5th "	48 00
District Attorney	187 50
Clerk of Circuit and County Courts	66 30
Stenographer	70 00
Petit Jurors' fees	227 20
Justice of the Peace	14 55
Witness Fees Circuit & County Court	5 00
Carried Forward	2202 49

Brought Forward	2202 49
Physicians for Poor	33 00
Poor Relief	244 11
Books and Stationery	277 40
Printing and Advertising	
Elections	
Lights, Fuel & Repairs of Co. Bldgs	624 63
Building and Repairing Co. Bridges	9 00
Deputy clerk of court's	49 62
Postage, and Express & telephoning	204 00
Wolf Bounty	1102 20
Gopher Bounty	1195 25
Assessors and deputies salaries	58 50
Cattle Inspectors salary	25 50
County Supt. attendidg menting	22 50
Miscellaneous Warrants	
Total	$6048 20

ASSETS OF COUNTY IN DETAIL

Total Amount of School Money Loaned, Secured by Mortgages	43250 00
Unpaid Tax1904	1834 28
" 1903	224 02
" 1902	105 81
" 1901	110 93
" 1900	69 50
" 1899	177 65
" 1898	1979 79 ~~466 70~~
" 1897	3275 51 ~~275 51~~
" 1896	261 14
" 1895	489 40 ~~273 13~~
" 1894	419 65 ~~387 65~~
" 1893	658 23 ~~612 50~~
" 1892	129 49 ~~79 49~~
" 1891	249 19 ~~191 01~~
" 1890	269 79 ~~269 01~~
" 1889	351 10 ~~805 92~~
" 1888	90 77
" 1887	71 83
Cash in county fund	4231 89
Court house, and grounds, furniture, fixtures and jail	5000 00
Miscellaneous Receiveable	300 00
Total 58803.97	~~58355 73~~

LIABILITIES OF COUNTY IN DELAIL

Total Amount of School money Received to Date	$ 43115.00
Warrants Issued and in hands of Auditor	42 10
Warrants outstanding	15 50
Net Assests	~~15189.13~~ 15746.37
Total	~~58355.73~~ 58803.97

Dog Tax was omitted by mistake and was added after Statement was published.

STATE OF SOUTH DAKOTA
COUNTY OF McPHERSON

John J. Hepperle, Auditor, being first duly sworn doth say that the treasurers exhibit hereon is a true and correct statement of the financial condition of McPherson county as appears by his books, and that the auditor's exhibit is a true and correct statement of all warrants drawn on the treasury during the quarter and that the statement of assets and liabilities is true and correct.

JOHN J. HEPPERLE, County Auditor.
By Phrene Junge, Deputy.

Subscribed and sworn to before me this 9th day of Oct. 1905.

SEAL] CHAS. TURNER,
Notary Public, S. D.

On motion the County Treasurer is hereby instructed to make the following transfers to the County General fund:

From Road Poll fund	$ 200.00
From Special Salary fund	300.00
From State of South Dakota Interest fund	125.00
From Road and Bridge fund	150.00

On motion the board adjourned to meet at 8:°° O'clock P. M.

8:°° Oclock P. M.

Board reassembled as per adjournment, all members present.

The board now proceeds to apportion to the county at-large, the City of Eureka and Willow Civil Township their proportion of the names necessary to fill the jury list as required by the Clerk of the Circuit Court.

On motion the following apportionment is made:

The County at large, 45 names; City of Eureka 10 names and Willow Civil 5 names.

The following names are selected for the County at large: Gottlilf Stickel, John P. Guthmueller, Fred Adam, Georg Adam, John McKenzie, Merret Houstman, Jacob Joachim, Wm Joachim, Gottlieb Joachim Jr., John Nehr Jr., Philipp Becker Jr., Geo. Hagemann, Wm. Smolinski, Christ Kosgel, Ernest Lebermann, Clarance Cline, Wm. Cline, David Lammle, John Kabrud, Peter Kabrud, Frank Watts, Matt. Field, Fred Gohl, John G. Neuhardt, John Jenner, John Ritter Jr., John Kallenberger, Geo. A. Greig, Sam. Hickman, Henry McElhone, John Mulligan, M. A. Mulligan, A. J. Mulligan, John Schmidt, David Klein, John Klein, Emanuel Brodahl, R. Collins, Jacob Reiner, A. H. Young, Chas Young, Fred Feickert Jr., Jacob Kirschmann, Peter La Fontain, Jacob Olhauser.

On motion the following bills were allowed:

J. D. Lowry, printing and office supplies	$ 57.00
Fred Hoffmann, Commissioner's fees and mileage	13.30
C. B. Foncannon, Commissioner's fees and mileage	16.00
Jacob Gross, Commissioner's fees and mileage	16.56
Philipp Weisel, Commissioner's fees and mileage	16.30
Gottlob Pade, Commissioner's fees and mileage	12.60

On motion the board adjourned to meet on Saturday, November 4, 1905.

Attest: John J. Hefferly County Auditor Jacob Gross Chairman

Commissioner's Proceedings of McPherson County, South Dakota.

Leola, Nov, 4, 1905, 10 O'clock A.M.

Adjourned meeting of the board of County Commissioners of McPherson County, S. D., called to order in the Commissioners room.

Present: Jacob Gross, Chairman; Gottlob Pade, C.B. Joncanon, Fred Hoffmann Commissioners and Auditor Hepperle.

On motion the board proceeds to examine the new addition to the court house.

At 12 O'clock board adjourned to meet at 1 O'clock P.M.

1 O'clock P.M.

Board met as per adjournment, present; Jacob Gross, Gottlob Pade, Fred Hoffmann, C.B. Joncanon Commissioners and Auditor Hepperle.

The Board continues the examination of the new addition to the court house and at 6 O'clock takes an adjournment till seven O'clock P.M.

7 O'clock P.M.

Board met pursuant to adjournment present; Jacob Gross, Chairman, C. B. Joncanon, Gottlob Pade, Fred Hoffmann, Commissioners and Auditor Hepperle.

On motion the Chairman of the Board and the County Auditor are hereby instructed to purchase a double cell for the County jail and cause same to be put up therein.

On motion the following bills were allowed and the Auditor instructed to issue warrants therefore:

Geo. A. Heagley, plastering in court house	$ 1.00
David Fulker, material and extra work on court house vaults	25.00
Geo. Kaisler, stove repairs	3.50
James M. Brown, postage and telephones	5.00
C. W. Runge, lumber for bridges	17.89
H. Hart Lumber Co., lumber for court house vaults	22.48
H. Hart Lumber Co., lumber for bridges	6.15
J. J. Kelley & Co., blanks and tax sale certificates	27.68
News printing Co., supplies for County Superintendent	3.00
H. Hart Lumber Co., lumber for bridges	22.30
M. O. Romayne, making fire guard around court house block	1.50
Northwest Blade, official printing and publishing delinquent tax list	73.15
J. J. Hoff, cleaning court's office and setting up stoves	10.00
Brown & Saenger, blanks for States Attorney	12.75
~~A. Hoffman, inspecting dipping tanks and cattle~~	~~$ 1.00~~

Geo. A. Greig, repairing County flow etc. 1.50

The report of J. Reiner, road Supervisor of Jackson road district, was examined and on motion same was approved, and the Auditor instructed to issue a warrant to Fred Reiner for #11.75 for his salary as such road supervisor.

On motion the County Auditor is hereby instructed to issue Warrants to the following persons as part payment on the Funk contract for the addition to the Court house, and as per Orders of Christian Funk, Contractor, on file in this office:

Fulker & Heagley, material and building vaults in the addition $18.00

H. Hart Lumber Co., lumber furnished for new addition to Court house 800.00

The quarterly report of J. N. Gruhin Justice of the Peace, in the case of the State of South Dakota vs. N. D. Carrol was read and examined, on motion the same was approved and the Auditor instructed to issue warrants to the following persons:

J. N. Gruhin, Justice fees 6.80

Emil Schamber, deputy Sheriff, Sheriff's fees, mileage, money advanced to Brown County Sheriff and board for prisoner 54.85

On motion the following applications for loans from the Permanent School fund were allowed:

Henry Young, application for $450.00

John Klein, application for $1000.00

Gottlieb Schied, application for $700.00

On motion the following loans from the Permanent School fund were extended and the Auditor instructed to attach new Coupons thereto:

Frank J. Browe, extension one year from maturity; F. C. Junge, extension for two years from maturity; and Wm H. Rapp, extension for three years from maturity.

Jacob Gross, Commissioner's fees and mileage 10.50

Gottlob Pade, Commissioner's fees and mileage 8.60

C. B. Foncannon, Commissioner's fees and mileage 12.00

Fred Hoffmann, Commissioners fees and mileage 9.30

The petition of the legal voters of Township 126 Range 67, asking that the board of County Commissioners provide for the organization of such township into a civil township came on to be heard and it appearing that a majority of the legal voters of said township had either not signed the same, or had withdrawn their names

therefrom, the said petition was on motion rejected.

On motion the board adjourned.

attest: John J. Hepperle County Auditor. Jacob [illegible] — Chairman

Commissioner's Proceedings.

Leola, S. D., Jan. 2nd, 1906. 10 O'clock A.M.

Regular meeting of the board of county commissioners of McPherson County, S. D., called to order in the commissioners' room at Leola S.D. Present: Jacob Gross, chairman, Gottlob Pade, Fred Hoffmann, C. B. Doncanon and Philipp Neisel commissioners & Auditor Hepperle.

The minutes of the previous meetings were read and on motion the same were approved as read.

On motion Jacob Gross was unanimously re-elected chairman of the Board for the ensuing year.

On motion the Board adjourned to meet at 1 O'clock P.M.

1 O'clock P.M.

Board reassembled as per adjournment, all members present.

On motion the following applications for loans from the permanent school fund were granted: Ludwig Gienger $1000.00, Philipp Ehresmann $800.00, Christian Rau $450.00, Christian G. Wolff $200.00, Wm. Giegler $1100.00, Chas. W. Schuchardt $175.00, Gottlieb Rau $225.00. & Jonathan Whisler $400.00

On motion the following bills were allowed:

Central Lumber Co., lumber & coal for court house	$210.75
Fred Adam, hauling coal	6.50
Jakob Meidinger, hauling coal	12.13
Ferdinand Potratz, hauling coal	24.24
Henry Young, sheriff's fees	34.30

The annual report of Ulrich Rene, clerk of Courts, of fees collected by him during the year ending December 31st 1905, was read and examined and on motion approved.

On motion the States Attorney is hereby instructed to bring action against Chas. Mix and his bondsmen for the rents and taxes collected by said Chas. Mix as sheriff of McPherson County and not turned over to the County Treasurer.

On motion bills were allowed as follows:

Ulrich Rene, clerk's fees	$27.40

Henry Young, postage	2.70
Fred J. Pietz, for money advanced for insurance on the court house	47.02
Witte Hardware Co., stove for county treasurer	38.00
News Printing Co., office supplies.	3.31
Eureka Post, official printing	37.65
American Book Co., text books	12.42
Will A. Beach, tax receipts and jurors' certificates	66.80
Northwest Blade, official printing and stationery	17.00
F. J. Kelley, Blanks	2.33
F. J. Pietz, gopher checks	10.49
F. J. Pietz, drawing jury	2.00

The bill of Willow township for repairs on a bridge was on motion laid on the table.

On motion the County Treasurer is instructed to accept the original amount of N. S. Hewitt's personal tax for the year 1901.

On motion bills were allowed as follows:

North Star Lumber Co., lumber for bridges	$ 5.60
Perkins Bros., office supplies, books and table for Commissioners room	48.65
Educator School Supply Co., office supplies for County Superintendent	13.50
Fred Pietz, express, telephones, postage etc.	22.20
Robert Baker, work in court house and grounds	8.00
Christian Funk, balance due on new addition to court house	842.00

On motion the board adjourned to meet at 7 O'clock P. M.

7 O'clock P. M.

Board met as per adjournment, all members present.

Moved and carried that the following bills be allowed and the auditor instructed to draw warrants therefore:

John J. Hepperle, telephones, express, cartage, etc.	$ 12.46
James M. Brown, telephones and postage for the quarter ending December 31, 1905.	7.70

The quarterly report of J. N. Gubin, Justice of Peace, for the quarter ending December 31, 1905, was read and examined and on motion approved and the auditor instructed to issue warrants to the following persons:

Henry Young, Sheriff's fees	# 28.84
J. N. Gubin, Justice fees	9.60
Emil Schamber, Sheriff's fees	6.95

The quarterly report of James Clayton, Justice of the Peace, for the quarter ending December 31, 1905, was read and examined

and on motion approved and the Auditor instructed to issue warrants to the following persons:

Henry Young, sheriff's fees $2.00

James Clayton, justice fees 3.80

On motion the report of C. Liebermann, road supervisor of road district number four was read and on motion approved and the Auditor instructed to issue a warrant for $14.46 to said Liebermann for services as such road supervisor.

On motion bills were allowed as follows:

Henry Young, telephones $6.50

Fred Hilgemann, telephones, postage and attending County Superintendents' meeting at Brookings S.D. 30.55

The report of N. H. Hurst, road supervisor of road district number five, was read and examined and on motion approved and the Auditor instructed to issue a warrant for $17.50 to said N. H. Hurst for balance due him for services as such road supervisor.

The quarterly report of the county treasurer for taxes and fees collected during the quarter ending December 31, 1905, was read and on motion approved.

On motion the following loans from the permanent school fund were extended:

Lorenz Kaegler, 2 years from maturity of loan; Joe Boules, 2 years from maturity of loan; Peter Carlsgaard, 2 years from maturity of his two loans, Martin Brosz, 3 years from maturity; Carl Schuchardt 3 years from maturity; Johann Schmitt, 2 years from maturity.

On motion the County Treasurer is instructed to assign all tax sale certificates held by the County against Lots 7, 8, 11 and 12, Block 3, Reagan's Addition to Eureka upon receipt of $51.47.

The offer of Chas. Mix of $22.10 for assignments of all tax sale certificates held by the county against Lots 1 and 2 Block 4, Reagan's Addition to Eureka was on motion accepted.

On motion the Board proceeds to appoint the following road supervisors for the ensuing year:

District No. 1, Peter Kabrud.

" " 2, Chas. N. Schuchardt.

" " 3, George Kirnan

" " 4, Ernest Liebermann

" " 5. J. J. Hoff

1207

Auditor and Treasurer's Detailed Exhibit of Receipts and Disbursements in the County of McPherson for Quarter ending Dec 31st 19

NEWS PTG. CO., ABERDEEN,

SHOWING AMOUNT OF FUNDS IN THE TREASURY AND WHERE DEPOSITED

TREASURER'S EXHIBIT

	DR. BALANCE (Account Overdrawn previous Quarter)	CR. BALANCE (Previous Quarter)	CASH REC'PTS (This Quarter)	DISB'SEM'NTS (This Quarter)	TOTAL DR. BALANCE (Amount Overdrawn at end of Quarter)	TOTAL CR. BALANCE (Cash on Hand)
State Tax Gen.		569	2243	2727		85
State Bonds + Int.		95	642	654		83
Insane		10098	7301	9895		7504
County Gen		128331	395144	432087		91388
County School		160632	206822	165167		202287
County Bridge + Road		204622	46302	190605		60319
County Sinking		275	132	05		402
County Institute		4435	2500			6935
District Schools		315989	264073	271826		308236
Townships Gen.		16072	1671	66		17677
Cities of Eureka		15432	15831	19016		12247
1895 Bond.		29	102	126		05
St. Sp. Sinking		29	102	126		05
St. Deficiency			205	205		
Stock Indem.			10	10		
Con. St. Tax		37249	110061	115839		31471
~~Villages~~ Poor.		18219	12320	2509		28030
Road Poll.		24924	25898	39485		11337
Hillsview Sch. Bond		73				73
Jackson " "			272	11		261
Hillsview Sinking	759				759	
Leola Fire Guard.		7345	01	2900		4446
~~State~~ ~~Liquor License~~ " "		551				551
Redemptions.		88682	106506	101420		93768
Salary, Special		36720	51255	80973		7002
Sale and Lease of School Lands		30024	46648	7200		25472
State of S. D. Permanent School Fund	13500		700000	537825		148675
Enter other funds below						
Weber Fire Guard.		1142	1834	5673	2697	
Willow " "		40				40
" Road Tax.			262	11		251
Eureka " "		1462	270	11		1721
Sheep Inspection	1904				1904	
Game Fund.			3000			3000
Sale Pub. Bldg Land.			1046117	799917		246200
St. S. D. Int.		13483	56440	14758		55165
Co. Sch. Library.		23097		11810		11287
Totals	16163	1139619	3123964	2876857	5360	1375923
Less Accounts Overdrawn						5360
Total Cash in Hands of Treasurer						1370563

FUNDS—WHERE DEPOSITED

German Bank.	9063.9	Currency and Coin	5524
Bank of Leola	3434.17	Amount in Banks	1354553
Homer St. Bank.	1047.17	Checks + Drafts.	10486
	13,545.53		
		Total	1370563

STATE OF SOUTH DAKOTA,
County of McPherson } ss

Fred J. Pieth Treasurer,

being duly sworn, doth say that the above exhibit is a true and correct statement of the financial condition of McPherson County, as appears by his books.

Fred J. Pieth Co. Treas.

Subscribed and sworn to before me this 9th day of Jan 19 06

Frederick Reuse
CLERK OF CIRCUIT COURT
McPHERSON COUNTY, S. D.

AUDITOR'S EXHIBIT

DETAILED LIST OF WARRANTS ISSUED DURING QUARTER

	AMOUNTS		AMOUNTS
County Auditor and Clerks	45700	Brought Forward	1781
County Treasurer	19648	Physicians for Poor	
Deputy Treasurer and Clerks	11325	Poor Relief	20
Register of Deeds	30000	Books and Stationery	102
Deputy Register of Deeds and Clerks		Printing and Advertising	229
County Judge	12503	Elections	
Sheriff, Deputy and Bailiffs	5485	Lights, Fuel and Repairs, Co. Buildings	278
Superintendent of Schools	19650	Building and Repairing Co. Bridges	3813
Coroner		Postage, Express + Message	785
Coroner, Witnesses and Jurors		Wolf bounty	200
Surveyor		Assessor for Willow Twp. Salary	430
Commissioners of Insanity		Gopher bounty checks	432
County Commissioners, First Dist.	2260	New Additions to Court House	250780
County Commissioners, Second Dist.	2120	Miscellaneous Warrants	350
County Commissioners, Third Dist.	2700		
County Commissioners, Fourth Dist.	1630		
County Commissioners, Fifth Dist.	2800		
District Attorney	18750		
Attorney by Order of Court			
Clerk of Circuit and County Court	875		
Stenographer			
Grand Jurors' Fees			
Petit Jurors' Fees	2040		
Witness Fees Circuit and County Court			
Justice of the Peace	680		
Jurors and Witnesses, Justice Court			
Carried Forward	178166	Total	523817

ASSETS OF COUNTY IN DETAIL

Total Amount of School Money Loaned, Secured by Mortgages and Bonds	4187500
Unpaid Tax, 1905. County Funds	1523125
Unpaid Tax, 1904 County Funds	30462
Unpaid Tax, 1903 County Funds	16416
Unpaid Tax, 1902 County Funds	9253
Unpaid Tax, 1901 County Funds	10438
Unpaid Tax, 1900 County Funds	6950
Unpaid Tax, 1899 County Funds	16821
Unpaid Tax, 1898 County Funds	19541
" " 1897 " "	32314
Unpaid Tax, 1896 County Funds	25985
" " 1895 " "	48566
Unpaid Tax, 1894 County Funds	41965
" " 1893 " "	64923
" " 1892 " "	12949
" " 1891 " "	23236
" " 1890 " "	26769
" " 1889 " "	34901
" " 1888 " "	9077
" " 1887 " "	7183
Cash in County Funds.	205982
Court House and Grounds }	
Safes and Fixtures }	750000
County Jail }	
Bills Receivable	21600
Total	7125956

LIABILITIES OF COUNTY IN DETAIL

Total Amount of School Money Received up to Date	4311500
Warrants Issued and in Hands of Auditor	1610
Warrants Outstanding (rate of interest.....)	11300
Bonds Outstanding	
Net Assets	2801546
Total	7125956

STATE OF SOUTH DAKOTA,
County of McPherson } ss

John J. Hepperle Auditor,

being first duly sworn, doth say that the Treasurer's exhibit hereon is a true and correct statement of the financial condition of McPherson County, as appears by his books, and that the Auditor's exhibit is a true and correct statement of all warrants drawn on the treasury during the quarter, and that the statement of assets and liabilities is true and correct. John J. Hepperle AUDITOR, McPHERSON COUNTY, S. D.

Subscribed and sworn to before me this 9th day of Jan 19 06

Frederick Reuse
CLERK OF CIRCUIT COURT
McPHERSON COUNTY, S. D.

District No. 6, John Mack.
" " 7, Jacob Zeickert.
" " 8, Fred Zeickert.
" " 9, Philipp Jenker.
" " 10, Philipp Becker Jr.
" " 11, Fred Gohl.
" " 12, No Appointment.
" " 13, Geo. Henpel.
" " 14, Carl Schock.
" " 15, Gottfried Walth.
" " 16, Christian Walff.
" " 17, Fred Kloos.
" " 18, Jacob Jacober.
" " 19, Jacob Hieb.
" " 20, Jacob H. Amann.
" " 21, Jakob Benz.
" " 22, Rudolph Doerr.
" " 23, John Henpel.
" " 24, Franz Weisenburger.
" " 25, Gottlieb Pfeiffer Jr.
" " 26, Franz Hamann.
" " 27, Andreas Lehr.
" " 28, Henry Gross.
" " 29, Theobald Heckel.
" " 30, Mathias Hoffer.
" " 31, John S. Kueler.

On motion the Board adjourned to meet at 8 O'clock A.M.
8 O'clock A.M. Jan. 3, 1906.

Board met as per adjournment, all members present.

The quarterly report of James Greig, Register of Deeds, for fees collected during the quarter ending December 31, 1905. was read and on motion the same was approved.

On motion the county Treasurer is instructed to assign the tax sale certificates for the years 1895,-1896,- 1897, 1898, 1899 and 1900, against the land described as 300 x 300 feet in SE¼ of NE¼ of Sec. 20-126-67 upon receipt of $7.50

On motion the following bills were allowed:

Fred Arndt, supplies for court house and poor	$ 28.57
J. D. Lowry, official printing and office supplies	51.25

The offer of Mrs. Anna Thorsrud of $10.00 for all taxes against

Lot 1 Block 1 Boettcher's Addition to Eureka was on motion accepted.

On motion bills were allowed as follows:

Jakob Joachim, wolf bounty $4.00

Leola Exchange, supplies for courthouse and curtains for the new addition 18.91

On motion the Board adjourned to meet at 1 O'clock P.M.

1 O'clock P.M.

Board met as per adjournment all members present.

Moved and carried that the County Treasurer and the County Auditor be each allowed a deputy for the months of January, February and March at $40.00 per month.

On motion the bill of C. B. Joncanon for Commissioner's fees and mileage was allowed at $32.50

The Board now proceeds to check up the County Treasurer's books.

On motion the Board adjourned to meet at 8 O'clock A.M. Jan. 4, 1906.

8 O'clock A.M. Jan. 4, 1906.

Board met as per adjournment, all members present.

The Board continues with the checking up of the Treasurer's books, at 12 O'clock M. the Board concludes the checking up of the Treasurer's office, and the receipts and vouchers are found to agree with the Treasurer's books and the amount of $14,874.89 is found to be on hand in the treasury.

Moved and carried that the Board take an adjournment until 1 O'clock P.M.

1 O'clock P.M.

The Board met as per adjournment present: Jacob Gross, Chairman Gottlob Pade, Fred Hoffmann, Philipp Reisel Commissioners, and Auditor Hepperle.

The petition of Chas. Turner, agent praying that the board pass a resolution to the effect that the 1890 tax against the N.E.¼ of Sec. 8-125-66 is not a lien on said land, was on motion rejected.

On motion the County Auditor is hereby instructed to issue a refund for $1.50 to Joseph J. Bell for road poll erroneously assessed against said Bell for the year 1905.

The application of Chas. Turner for a rebate of the taxes against certain lots in the Village of Leola was on motion rejected.

On motion bills were allowed as follows:

N. H. Hurst, hauling coal $11.68

The Parkston Advance, subscription to estray paper 1.50
G. G. Grimes, hauling lumber 1.65
John Daily, cartage 1.45

The report of H. H. Yost, road supervisor of District No. 6, was read and examined and on motion approved and the Auditor instructed to issue a warrant of $9.00 in favor of H. H. Yost for services as such road supervisor.

Moved and carried that $360.00 be allowed James Greig, Register of Deeds, for money advanced for deputy hire in the Register office during the year 1905.

On Motion the Auditor is instructed to issue a refund of $20.00 to the County Treasurer for hunting licenses erroneously issued.

On Motion the County Treasurer is instructed to cancel the 1905 personal tax appearing against Fred Arndt in the township of Willow for the reason that the same tax appears in Scola township for 1905.

On motion bills were allowed as follows:

Fred Hoffmann,	Commissioner's fees and mileage	30.60
Gottlob Pade,	Commissioner's fees and mileage	29.20
Philipp Weisel,	Commissioner's fees and mileage	36.60
Jacob Gross	Commissioner's fees and mileage	40.50

On motion the Board adjourned.

John P. Hepperly
County Auditor

Jacob Gross
Chairman

Commissioners' Proceedings of McPherson County, South Dakota.
Leola, S. D.

April 3, 1906, 11 O'clock A. M.

Regular meeting of the Board of County Commissioners of McPherson County was called to Order in the Commissioners room at Leola S. D.

Present, Jacob Gross, Chairman, Gottlob Pade, Philipp Weixel, Fred Hoffmann and O. B. Joncamon Commissioners and Auditor Hepperle.

The minutes of the previous meeting were ordered read and on motion the same were approved as read.

On motion the Board adjourned till 1 O'clock P. M.

1 O'clock P. M.

Board met as per adjournment, all members present.

On motion the County Auditor is instructed to buy 23 election booths at $2.50 a piece, and have same painted and the name of the precinct put on each of them.

The petition of the cattle men praying the Board to instruct the cattle Inspector to inspect all cattle in the County before May 15th. 1906, was read and the same was referred to the County Cattle Inspector with instructions to use his best judgement in ascertaining if there are any scabies in the County and report the result to the board of Commissioners and also to the proper State authorities.

On motion the following bills were allowed:

Wm. Layton, attending Court at Eureka	$ 2.60
Educator Supply Co. election supplies for School elections	24.50
J. J. Pietz, postage	47.22
Henry Young, subpoenaing jurors for March term of Court	5.00
Henry Young, for putting up County jail	8.00
O. H. Hawes, putting in Phone and freight on same	2.25
J. J. Pietz, gopher checks.	1.55
J. F. Kelley & Co., Patent Record and jacket for same.	19.00
Educator School Supply Co. office supplies for County Supt.	11.95

On motion the County Auditor is instructed to issue refund orders for taxes erroneously assessed:

John Kemmet, Road Poll	1.50
Adam Merkel, Road Poll	1.50
John Kusler, Road and School Polls	6.50

On motion bills were allowed as follows:

Central Lumber Co., storm sash	8.05
Fred Weisz, wolf bounty	2.00
Henry Jasmer, wolf bounty	2.00
Fred Hilgemann, postage and Telephones	8.10

On motion wolf bounties were allowed to the following persons:

Geo. Gross	2.00
Fred Reiner	2.00
Philipp Mueller Jr.	2.00
Jacob G. Neuharth	2.00
John Ritter	2.00
Ernest Haberman	6.00
John C. Guthmueller	2.00
Wm. Haberman	2.00
Henry Jasmer	6.00
A.J.Hickman	2.00
Reinhold Potratz	4.00
N.H. Matatall	2.00

On motion the following places to sell chattel mortgaged property were designated:

At the front door of the city hall in the City of Eureka and at the front door of the Court-House in Leola, at Martel Post-Office and Long Lake Post-Office.

On motion the County Auditor is instructed to issue a warrant for $5.00, in favor of Joe Stephan for the use of an artesian well tank on the public highway.

The petition of the tax payers and residents of Twp. 125-66, McPherson County and Twp. 124-66, of Edmunds County was on motion referred to Commissioner Pade for investigation.

On motion Die Eureka Post, The Northwest-Blade, and the McPherson County Herald were designated the official papers for the ensuing year. On motion the County Treasurer is instructed to accept the original amount of Karl Koerner's personal taxes for the years 1896 and 1900.

On motion the Auditor is instructed to issue a refund order of $20.71 to S.H. Hooper for taxes erroneously assessed against Lot 15 Block 1, Milwaukee Land Co's. 2nd Addition to Eureka.

On motion the Board adjourned to meet at 7:30 P.M.

7:30 O'clock P.M.

Board reassembled as per adjournment, all members present.

On motion bills were allowed as follows:

Pauly Jail Co., County jail.	180.00

The following applications for loans from the Permanent School Fund were ~~on~~ motion allowed:

John Mulligan	1000.00
Jakob Zeickert	400.00
Ferdinand Potratz	1200.00

The following bills were allowed:

Willow Civil Twp., repairs on bridge across Willow Creek	22.34
A. Hoffman, cattle ~~inspectors~~ fees	25.25
J. F. Kelley & Co., election supplies for primaries	223.52
The News Printing Co., supplies for County Superintendent	7.10
A. J. Mulligan, extra road work	3.00

The quarterly report of the Register of Deeds of $620.65 fees collected during the quarter ending March 31, 1906 was read and examined, and on motion the same was approved.

On motion applications for loans from the permanent school fund are allowed:

Geo. Kaisler,	600.00
Karl Wacker,	400.00

On motion the public highway turned over to the County by Fred Klein, is hereby vacated, and the chairman of the Board and the County Auditor are hereby instructed to Quitclaim the land back to said Fred Klein, upon the receipt of the sum of $50.00

On motion the Board takes an adjournment till 9:30 A. M., April 4, 1906.

9:30 A. M., April 4, 1906.

Board met as per adjournment, all members present.

On motion the following bills were allowed:

News Printing Co., blanks and numbering machine	7.05
The Northwest Blade, official printing and office supplies	50.25
Die Eureka Post, official printing and office supplies	42.00
Ernest Lebermann, hauling County jail from Ipswich	5.70
James M. Brown, postage and telephones	6.80
Fred Arndt, supplies for court house and poor	5.84
Henry Young collecting delinquent personal taxes.	17.74
Ulrich Renz, clerk's fees	15.30
James Greig, postage	9.66
John Lamunde, wolf bounty	2.00

The bond of Grant Booker, assessor of Willow Civil Twp. was

examined, and on motion the same was approved and ordered filed.

The County Treasurer is hereby instructed to cancel the taxes against Lots 2, 3 & 4 and S½ of S½ of SW¼ of 19-126-72 for the years 1889 and 1888

The quarterly report of J. J. Dietz, County Treasurer, of fees collected during the quarter ending March 31, 1906 was read and examined and on motion approved.

On motion the County Auditor is instructed to issue a refund of $18.41 to H. Soper for taxes erroneously assessed against his property. Also to issue a refund for $32.41 to Wm. J. P. Giedt for money paid in to the County Treasurery by mistake.

On motion the County Treasurer is instructed to accept the loan of Karl Wacker from the Permanent School fund, provided the interest on the same is paid according to the resolution on record.

On motion the loan of Jacob Gross is extended for three years and the Auditor is hereby instructed to attach new coupons thereto.

The bill of Emil Schamber for back pay as Deputy Sheriff was on motion laid on the table.

On motion Commissioners Dade, Hoffman and Weixel are appointed a committee to investigate the conditions of the public highway between Sec. 28 and 33-128-69 and report at the next meeting.

On motion the Chairman of the Board and the County Auditor are hereby instructed to approve of the bond of August Martel to sell intoxicating liquor at retail in Leola S.D., after the same has been approved as to form by the States Attorney. The report of O. A. Fountain, public examiner of the conditions of the County Treasurery shows that the office is kept in a neat and businesslike manner, and that everything seems to be allright.

On motion the board adjourned to 1 O'clock p. m.

1 O'clock P. M.

Board met as per adjournment, all Members present.

The loan of N. H. Pierce from the Permanent School fund was on motion extended for three years and the Auditor instructed to attach new coupons thereto.

On motion bills were allowed as follows:

J. D. Lowry, official printing and office supplies	57.00
D. D. Opp, attending board meeting as assessor	7.00
Emil Van Eschen, extra road work	4.50

Moved and carried that a bounty of one cent each be paid for gopher tails, by this County, from date until May 25th, 1906, on all gophers killed in McPherson County during said time, And that the tails be received by the respective Commissioners and Auditor at the following places: Hosmer, Eureka, Orthwein's store, and at Leola, on May 24th and 25th only.

On motion Thos. J. P. Giedt and Dr. A. L. Lloyd are appointed as members of the insanity board.

On motion Commissioners Joncamon and Pade and Auditor Hefferle are appointed as a committee to prepare and fix up the court House grounds for the purpose of planting trees thereon.

On motion the Auditor is instructed to issue the following refunds:

P. La Fontaine, road and school polls for the year 1905,	$4.00
B. Kallenberger, road poll for the year 1905.	$1.50
Emil Kretschke, road poll for 1905.	$1.50

The petition of J. M. Kendall for a refund for taxes claimed to have been erroneously assessed against said Kendall was on motion laid on the table.

On motion the county Treasurer and Auditor are each allowed a Deputy for eight months at $40.00 per month.

On motion the Chairman of the Board is authorized to approve of the Bond of the McPherson County Abstract Company, incorporated as Abstracters, upon presentation of the same and its approval as to form by the States Attorney, and upon such approval, the County Auditor is instructed to issue the certificate as provided in Sec. 3198 of the Revised Political Code 1903.

On Motion bills were allowed as follows:

John J. Hefferle, County Auditor, telephone, cartage, postage and express	15.75
C. B. Joncamon, Commissioner's fees and mileage	16.00
Jacob Gross, Commissioner's fees and mileage	18.50
Fred Hoffmann, Commissioner's fees and mileage	13.30
Gottlob Pade, Commissioner's fees and mileage	12.30

AUDITOR'S & TREASURER'S DETAILED EXHIBIT

Of Receipts and Disbursements in the County of McPherson for Quarter ending March 31, 1906. Showing amount of Funds in the Treasury and where deposited.

Treasurer's Exhibit.

	Dr. Balance (account overdrawn previous quarter)	Cr. Balance (Previous Quarter)	Cash receipts this quarter	Disbursements this Quarter	Total Dr. balance. (Am't overdrawn at end of Qur.	Total Cr. balance. Cash on hand
State Tax General		85	25 47	18 97		7 35
State Bonds & Int.		83	7 03	6 25		1 61
Insane		75 04	421 30	112 85		383 49
County General		913 88	8346 30	2325 40		7434 78
County School		2022 87	756 02	2142 15		636 74
County Bridge&road		603 19	2007 24	128 38		2482 05
County Sinking		4 62	1 67	06		5 63
County Institute		69 35	26 00			95 35
District Schools		3082 36	12186 35	9333 34		5935 37
Township General		176 77	85 97	52 03		210 71
City of Eureka		122 47	351 89	447 08		27 28
State 1895 Bond		05	65	41		26
State Special Sinking		05	89	60		34
State Deficiency			2 42	1 67		75
Stock Indemnity			74	74		
State Consolidted		314 71	6711 11	6605 35		420 47
Hillsview School Bond		73				73
Poor		230 30	426 60	54 55		652 35
Road Poll		113 37	805 56	704 73		214 20
Jackson School bond		2 61	361 18	14 45		349 34
Hilsview No. 1 sinking	7 59				7 59	
Leola Fire Guard		44 46	87	04		45 29
Koto Fire Guard		5 51				5 51
Redemptions		937 68	1939 86	1898 62		978 92
Salary Special		70 02	1966 59	1998 39		38 13
Lease of Common School Lands		254 72	6013 38	5202 26		1065 84
State of South Dakota Permanent School Fund		1486 75	3740 00	5172 75	1904	54 00
Sheep Inspection	19 04					
Weber Fire Guard	26 97		71 54	15 06		29 51
Willow Fire Guard		40		40		
Willow road Tax		2 51	110 68	22 67		90 52
Eureka Road tax		17 21	1 58	05		18 74
Game Fund		10 00				10 00
Sale of School Lands			8188 76			8188 76
Sale of publi cbuilding lands		2462 00	1901 70	2730 68		1633 02
StateofS. D.Interest		551 65	825 92	1232 06		145 51
County School Library		112 87				112 87
TOTALS	$ 53 60	$ 13739 23	$ 57785 18	$ 40222 02	$ 26 63	$ 31275 42
				Less Accounts Over drawn		26 63
				Total Cash in Hands of Treasurer		$ 31248 76

Funds—Where deposited

The German Bank	$ 25280 44	Currency and Coin	$ 611 43
Bank of Leola	1058 33	Amount in Banks	28032 47
Hosmer State Bank	1693 70	Checks and Drafts	2604 89
		Total	31248 79

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON, }

Fred J. Pietz, treasurer, being duly sworn doth say that the above exhibit is a true and correct statement of the financial condition of McPherson county, as appears by his books.

FRED J. PIEZ, Co. Treas., McPherson Co., S. D.

Subscribed and sworn to before me this 10th day of April 1906.

[SEAL] CHAS. TURNER, Notary Public, S. D.

AUDITOR'S EXHIBIT.

Detailed List of Warrants Issued During Quarter.

County Auditor and Clerk	$ 380 00	Brought Forward	$270 31
County Treasurer	1227 39	Physicians for Poor	
Deputy Treasurer	111 00	Poor Relief	37 50
Register of Deeds	409 00	Books and Stationery	147 01
Deputy Register of Deeds	360 00	Printing and Advertising	104 40
County Judge	124 93	Elections	
Sheriff, Deputy and Bailiffs	71 09	Lights, Fuel & Repairs of Co. Bldgs	343 28
Superintendent of Schools	198 20	Building and Repairing Co. Bridges	48 06
Commissioners of Insanity		Postage, and Express & telephoning	54 31
County Commissioners, 1st District	30 60	Wolf Bounty	4 00
" " 2nd "	29 20	Gopher Bounty	10 47
" " 3rd "	40 50	County Supt. attending Supt Meet'g	25 00
" " 4th "	36 60	Ins. on new addition to court house	47 02
" " 5th "	32 50	Drawing Jury	4 00
District Attorney	187 50	Ack 18 tax sale certificates	4 50
Clerk of Circuit and County Courts	27 40	Subscription to Estray paper	1 50
Stenographer		Freight on Jail Cells	34 20
Petit Jurors' fees		Miscellaneous Warrants	5 00
Justice of the Peace	13 40	Total	$4140 56
Witness Fees Circuit & County Court			
Carried Forward	3270 31		

ASSETS OF COUNTY IN DETAIL		LIABILITIES OF COUNTY IN DELAIL	
Total Amount of School Money Loaned, Secured by Mortgages	45060 00	Total Amount of School money Received to Date	$ 45114 00
Unpaid Tax1905	3342 00	Warrants Issued and in hands of Auditor	14 10
" 1904	217 65	Warrants outstanding	269 00
" 1903	156 54	Net Assests	26404 82
" 1902	87 46	Total	71741 92
" 1901	100 37		
" 1900	66 50		
" 1899	164 10		
" 1898	193 48		
" 1897	317 27		
" 1896	256 67		
" 1895	481 84		
" 1894	417 16		
" 1893	646 07		
" 1892	128 70		
" 1891	227 58		
" 1890	263 80		
" 1889	346 67		
" 1888	88 64		
" 1887	71 83		
Cash in county fund	11191 59		
Court house, and grounds, Safes, fixtures and jail	7700 00		
Bills Receiveable	216 00		
Total	71741 92		

STATE OF SOUTH DAKOTA
COUNTY OF McPHERSON

John J. Hepperle, Auditor, being first duly sworn doth say that the treasurers exhibit hereon is a true and correct statement of the financial condition of McPherson county as appears by his books, and that the auditor's exhibit is a true and correct statement of all warrants drawn on the treasury during the quarter and that the statement of assets and liabilities is true and correct.

JOHN J. HEPPERLE, County Auditor.
By Phene Junge, Deputy.

Subscribed and sworn to before me this 10th day of April, 1906.

SEAL] CHAS. TURNER, Notary Public., S. D.

owed as follows:

g and office supplies 57.00

reeting as assessor 7.00

& work 4.50

unty of one cent each be paid for

from date until May 25th, 1906, on all

e County during said time,

ved by the respective Commissioners

ng places:

's store, and at Leola, on May 24th

lt and Dr. A. L. Lloyd are appointed

ty board.

rs Jorgenson and Pade and Auditor

a committee to prepare and fix

ds for the purpose of planting trees thereon,

is instructed to issue the following

school polls for the year 1905, $4.00

for the year 1905. $1.50

for 1905. $1.50

ndall for a refund for taxes claimed

assessed against said Kendall was

able.

Treasurer and Auditor are each

months at $40.00 per month.

an of the Board is authorized to

McPherson County Abstract Company,

s, upon presentation of the same

ed by the States Attorney, and

County Auditor is instructed to

provided in Sec. 3198 of the Revised

owed as follows:

uditor, telephone, cartage, postage 15.75

ner's fees and mileage 16.00

oner's fees and mileage 18.50

Fred Hoffmann, Commissioner's fees and mileage 13.30

Gottlob Pade, Commissioner's fees and mileage 12.30

Philipp Reisel, Commissioner's fees and mileage 16.30

On motion Board adjourned.

John J. Hepperle Auditor

Jacob Gross Chairman.

Commissioner's Proceedings.

Leola, S.D. May 21, 1906, 11 O'clock a.m.

Special meeting of the Board of County Commissioners of McPherson County, South Dakota, called to order at Leola, S.D., Present: Commissioners Gross, Pade, Hoffmann & Reisel and Auditor Hepperle. On motion the Board proceeds to consider the various applications for bridges and improvements on public roads. at 12

At 12 O'clock M., board takes an adjournment till 1'Oclock P.M.

One O'clock P.M.

The Board reassembles as per adjournment, all members present. On motion the fencing in of the Court House block is taken up, and after due consideration the same is left to the committee appointed at the last meeting.

On motion the following bills were allowed:

Julius Hoeft, services as County Cattle Inspector $61.50

Frank D. Lowry, official printing & office supplies $39.70

John Cantrill, painting the interior of the Court house $36.29

The News Printing Co., official ballots and census reports for Co. Supt., $13.60

On motion Board adjourned to meet at 7:30 P.M.

7:30 P.M.

Board met as per adjournment, all members present. The petition of T. Kendall for a refund of his taxes was on motion rejected.

On motion the following bills were allowed, and the Auditor instructed to issue warrants therefor:

John Maier, plowing and harrowing Court house block $12.00

The Dakota Novelty Co., one six lighting plant for court house $80.00

American Book Co., Text Books $16.38

Frank King, wiring 91 Court house chairs $9.10

J. F. Kelley & Co., election booths and office supplies $58.56

Brown and Saenger, assessor supplies $64.50

W. H. Hurst, hauling election booths and freight on same $6.60
John J. Hepperle, County Auditor, postage and money advanced for the survey of the Court house grounds $15.00.
Fred Arndt, paints, oil and nails for court house $28.59
J. Franklin, painting election booths bill $12.00 allowed at 7.40
Moved and carried that the following wolf bounties be allowed: Christian Schell, $8.00, Fred Schumacher $12.00, George Hickman $12.00, Frang Hamann $6.00, Wm Hieb $14.00.,

On motion the following applications for loans from the Permanent School Fund were granted:
Lizzie Young $650., Emma Hickman $600.

On motion made and seconded, it is deemed to the best intrest of the County, to offer for sale the Block of land owned by the County, namely: A block of land 300 x 300 feet located directly across the street and East of Block 6 of the Original Plat of Leola, and the County Auditor, County Supt. of Schools and County Treasurer are directed to appraise said property, and the County Auditor is directed to do the necessary act to perfect a sale thereof, according to law.

On motion bills were allowed as follows:

Jacob Gross, Comm'rs. fees and mileage $ 10.50
L. B. Foreman, Comm'rs. fees and mileage $ 12.00
Gottlob Pade, Comm'rs. fees and mileage and inspecting road $ 15.60
Fred Hoffmann, Comm'rs fees, mileage and inspecting road $ 14.30
Ph. Weisel, Comm'rs. fees, mileage and inspecting road $ 18.20

On motion Board adjourned.

Jacob Gross chairman

attest: John J. Hepperle
Co. Auditor

Leola, S. D., July 3, 1906., 9 O'clock A.M.

Regular meeting of the Board of County Commissioners of McPherson County, S. D., called to order in the County Commissioners room at Leola, S. D.

There being no quorum present the Board adjourned to meet at 9 O'clock A. M., July 5, 1906.

9 O'clock A. M., July 5, 1906.

Board met as per adjourment, all members present.

On motion the minutes of the previous meetings are ordered to be read, and on motion the same were approved as read.

On motion the following bills were allowed:

Geo. Heupel, road supervisor's salary	$ 9.00
Gottfried Walth, road supervisor's salary	25.50
Fred Zeickert, road supervisor's salary and extra road work	11.35
Jacob Zeickert, road supervisor's salary and extra road work and hauling lumber	27.15

On motion the board adjourned to meet at 8 O'clock A.M. July 6, 1906.

8 O'clock A.M., July 6, 1906.

Board met as per adjournment, all members present.

On motion the County Treasurer is instructed to accept the original amount of John Garrot's personal taxes for the years 1900 and 1901, and the original amount of the real estate tax against Lot 4, Block 2, Reagan's Addition, for the years 1894 to 1901 inclusive

Moved and carried that the following assessors bills be allowed:

John Stock	$ 21.00
Geo. Heupel	18.00
John Guthmiller	65.00
John G. Neuharth	65.00
Jacob Reiner	50.00
Grant Dooker	18.00
Geo. Zeickert	15.00
Robert Arndt	36.00
Fred J. Jahraus	21.00
Christian Jakober	28.50
Jacob Wittmayer, bill $ 35.00 allowed at	25.00
Jakob Becker,	16.00

Jacob Muhlbeier,	$ 63.00
John Golz	28.00
M. Krause	75.00
Karl Wacker	28.00

Moved and carried that the following bount-bertificates be allowed:

Gottlob Pade	$ 6.60
W. S. Little	71.25
C. Vorlander	6.00
Wm. J. C. Giedt	11.00
First State Bank of Leola	300.60

Moved and carried that the following wolf bounties be allowed:

Wm. Wachter	$ 2.00
Wm. Haberman	6.00
Gotthilf Stickel	6.00
Geo Haberman	8.00
Chas. Heagley	28.00
Melcher Bonnet	16.00
John Glaser	10.00
Roderick Romayne	4.00
John Hieb	6.00
Fred Roesler	14.00
D. D. Opp	14.00
August Berg	2.00
Fred Krein	4.00
Jake Aldinger	2.00

The quarterly report of the Register of Deeds of fees collected during the quarter ending June 30, 1906, was read & examined and on motion same was approved.

On motion bills were allowed as follows:

Arthur Hickman, extra road work	$ 5.00
John Maier, hauling lumber for bridges	11.97

Moved and carried that the reports of the following road supervisors be approved and their bills as salary allowed:

Jacob Berg	$ 19.50
Philipp Becker	10.50
Philipp Jenker	11.50
Henry G. Gross	15.00
Carl Schock	11.50

Mathias Hoffer	10.50
Theobald Haekel	10.50
Rudolph Doerr	13.00
Adam Obenauer	22.00
Franz Hamann	15.00
Gottlieb Pfeifer	11.25
Christian F. Wolf	11.25

On motion the County Treasurer is hereby instructed to accept the loan of Ferdinand Potratz from the Permanent school fund.

On motion the application of Ferdinand Potratz for a new loan of $1200.00 from the Permanent school fund was granted.

The quarterly report of the County Treasurer for taxes and fees collected during the quarter ending June 30, 1906, was read and examined and on motion approved.

On motion the following bills for extra road work were allowed:

Oscar Fields	$ 39.00
Wm Howell	21.00
Gottfried Walth	6.00
Fred Schenfele	3.00
David Rath	3.00
John Opp	1.50
Christian Hoffmann	3.00
Jacob Ketterling	3.00
David Lammle	1.50
Gottlieb Scheid	3.00
Fred Marz	3.00
Katherina Schock	3.00
David Lammle	1.50
John Schenfele	3.00
John Spitzer	3.00
Jacob Ziegler	3.00
Fred Bieber	1.50
Karl Hauser	1.50
John Strobel	1.50
Jacob Kiesz	1.50
John Keim	1.50
Jacob Keim	1.50

next page for continuance of Proceedings

AUDITOR'S AND TREASURER'S DETAILED EXHIBIT

—OF—

Receipts and Disbursements in the County of McPherson for Quarter Ending June 30, 1906, showing Amount of Funds in the Treasury and where deposited.

TREASURER'S EXHIBIT.

	Dr. Balance. (Acct. overdrawn Previous Quarter)	Cr. Balance. (Previous Quarter)	Cash receipts (This Quarter)	Disbursments. (This Quarter)	Total Dr. Bal ance. Amount overdrawn at end of Quarter)	Total Cr. Balance. cash on Hand.
State Tax General	$	$ 7 35	$ 4 20	$ 11 55	$	$
State Bond & Int		1 61	2 24	3 85		
Insane		283 49	26 24	97 29		312 44
County General		7484 78	1100 47	2600 09		5985 16
County School		636 74	5654 84	76 94		6214 64
County Bridge & road		2482 05	127 23	13 11		2596 17
County Sinking		5 63	27			5 90
County Institute		95 35	92 00	168 65		18 70
District Schools		5935 37	777 46	2526 18		4186 65
Township—General		210 71	8 04	31		218 44
City of Eureka		27 28	12 35	3 30		36 33
State 1895 bond		26	22	48		
State Special Sinking		34	24	58		
State Deficiency		75	93	1 68		
Poor		652 35	27 49	4 54		675 30
Road Poll		214 20	91 02	108 52		196 70
Hillsview Sinking No. 1	7 59				7 59	
Hillsview School Bond		73				73
State Consolidated		420 47	406 20	672 98		153 69
Leola Fire Guard		45 29	33			45 62
Willow road tax		90 52	4 17	17		94 52
Weber Fire Guard		29 51	2 06	3 08		28 49
Willow Fire Guard						
Redemptions		978 92	1342 68	1432 04		889 56
Salary Special		38 13	748 76	458 80		328 09
State of S. D. permanent school f'd		54 00	3650 00	600 00		3104 00
Eureka road tax		18 74	16			18 90
Sheep Inspection	19 04				19 04	
State of S. D. Interest		145 51	527 57	21 10		651 98
County School Library		112 87				112 87
Sale and Lease of School Lands		1065 84	886 21	1737 85		214 20
Game Fund		10 00				10 00
Koto Fire Guard		5 51				5 51
Stock Indemnity						
Jackson School Bond		349 34	4 72	19		353 87
Sale of School Lands		8188 70	859 30	9048 06		
Sale Public Building Lands		1633 02	6902 20	6214 57		2320 65
Totals	26 63	3127542	2325960	2580591	26 63	2872911
				Less accounts overdrawn	$	26 63
				Total cash in hands of treasurer		2870248

FUNDS—WHERE DEPOSITED.

German Bank, Eureka, S. D	$ 20044 56	
State Bank of Leola, Leola, S. D	3807 49	
State Bank of Hosmer	1865 35	
First State Bank of Leola	2033 87	
Total	27751 27	
Currency and Coin		$ 57 95
Amount in Banks		27751 27
Checks and Drafts		893 26
Total		28702 48

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON. }

Fred J. Pietz Treasurer, being duly sworn, doth say that the above exhibit is a true and correct statement of the financial condition of McPherson county as appears by his books. FRED J. PIETZ, County Treasurer.

Subscribed and sworn to before me this 11th day of July 1906.

Chas. Turner, Notary Public.

AUDITOR'S EXHIBIT.

DETAILED LIST OF WARRANTS ISSUED DURING QUARTER.

	Amounts.
County Auditor and Clerk	$ 387 34
County Treasurer	73 93
Deputy Treasurer and clerks	84 87
Register of Deeds	200 00
County Judge	124 99
Sheriff, Deputy and Bailiffs	22 74
Superintendent of Schools	263 40
County Commissioner, 1st District	27 60
County Commissioner, 2nd District	28 20
County Commissioner, 3rd District	29 00
County Commissioner, 4th District	34 50
County Commissioner, 5th District	28 00
District Attorney	187 50
Clerk of Circuit and County Court	15 30
Deputy Register of Deeds and Clerks	
Petit jurors fees	2 60
Justice of the Peace	
Jurors and Witnesses Justice Court	
Carried Forward	$1511 97

	Amounts.
Brought Forward	$1511 97
Poor	3 30
Books and stationery	193 85
Printing and advertising	188 95
Lights, fuel & repairs, Co bldgs	164 57
Elections	252 31
Building and repairing Co bridges	29 84
Two Jail Cells	145 80
Hauling jail cells from Ipswich	5 70
Setting up jail cells	8 00
Assessor attending b'd. meeting	7 00
Cattle inspector's wages	86 75
Surveying and cultivating court-house grounds	17 00
Hauling election booths from Ipswich	6 60
Expense of putting up phone	2 25
Postage, express and messages	97 53
Wolf bounty	92 00
Gopher bounty	1 55
Total	$2814 97

ASSETS OF COUNTY IN DETAIL.

Total Amount of School Money loaned, secured by mortgages and bonds	$44010 00
Unpaid tax 1905 county funds	2819 85
Unpaid tax 1904 county funds	201 08
Unpaid tax 1903 county funds	154 25
Unpaid tax 1902 county funds	86 74
Unpaid tax 1901 county funds	98 64
Unpaid tax 1900 county funds	65 00
Unpaid tax 1899 county funds	163 74
Unpaid tax 1898 county funds	193 21
Unpaid tax 1897 county funds	315 88
Unpaid tax 1896 county funds	253 28
Unpaid tax 1895 county funds	480 22
Unpaid tax 1894 county funds	415 31
Unpaid tax 1893 county funds	646 01
Unpaid tax 1892 county funds	128 52
Unpaid tax 1891 county funds	227 43
Unpaid tax 1890 county funds	263 63
Unpaid tax 1889 county funds	346 67
Unpaid tax 1888 county funds	88 64
Unpaid tax 1887 county funds	71 83
Cash in county fund	10049 76
Court house and grounds, Safes and fixtures, County jail	7700 00
Bills Receivable	216 00
Total	68995 69

LIABILITIES OF COUNTY IN DETAIL.

Total amount of school money received to date	$47114 00
Warrants issued and in hands of Auditor	31 44
Warrants outstanding, rate of int	113 00
Net Assets	21737 25
Total	$68995 69

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON. }

John J. Hepperle Auditor, being first duly sworn doth say that the Treasurer's exhibit hereon is a true and correct statement of the financial condition of McPherson county as appears by his books, and that the Auditor's exhibit is a true and correct statement of all warrants drawn on the treasury during the quarter, and that the statement of assets and liabilities is true and correct.

JOHN J. HEPPERLE

Subscribed and sworn to before me this 11th day of July, 1906.

Chas. Turner, Notary Public.

Karl Hirsch	1.50
Mathias Hofer	1.50
Wm J. Becker	1.50
Otto H. Breitag	1.50
Herman Jasmer	3.00
Jacob Berg	6.50
Philipp Martel	7.50
Christian Spitzer	3.00
Christian Geist	3.00
Fred Klein	3.00
Adolf Meidinger	9.00
Solomon Hermann	7.50
Wm. Hieb	3.00
John Bressler	3.00
Michael Hoff	3.00
John Berg	4.50
Daniel Hieb	3.00
Christ. Kossel	1.50
Nathan Pierce	3.50
E. Lebermann	3.00

On motion the following bills were allowed and the Auditor instructed to issue warrants therefor:

Fred Hilgemann, postage and express	$7.45
Chas. Turner, refund for road and school polls erroneously assessed for 1905	2.50
Philipp Becker, refund for dog tax erroneously assessed for 1905.	1.00
A. L. Lloyd, inspecting glandered horses	5.00
Phoenix Lumber Co., lumber for bridges	17.80
Mitchell Lumber Co., lumbir for bridges	20.21
Hollandsworth Hart-Lumber Co., lumber for offices and bridges	93.80
Central Lumber Co., lumber for bridges	158.53
C. W. Runge, lumber for bridges	37.90
Hawkeye Elevator Co., lumber for bridges	66.35
North Star Lumber Co., lumber for bridges	5.45
Eureka Post, official printing and office supplies	56.70
The News printing Co., tax lists and blanks	47.65
Bank of Leola, court certificates	21.60
O. H. Gerdes, reports of deaths and births from July 1, 1905, to July 1, 1906	15.50

A. L. Lloyd, reports of deaths and births from July 1, 1905, to July 1, 1906. 9.00

On motion the report of the Clerk of Courts was approved and the bill of $123.03 allowed.

On motion bills were allowed as follows:

Henry Straub, office desk and table for court room $40.50

C. J. Hepperle, money advanced for sidewalk on court house grounds, telephones, cartage and drawing jury 7.95

On motion the following loans from the Permanent School fund were extended:

John Haberman loan extended for one year from maturity of loan.

Jacob Sandmeier, loan extended for two years from maturity of loan.

John Schmidt, loan extended for two years from maturity of loan.

On motion bills were allowed as follows:

The Educator School Supply Co., office Supplies for County Supt. $10.50

M. Krause, reporting births, transportation certificates and burial permits. 8.60

Christian Jakober, reporting births, and burial permits 5.70

B. F. Puckett, reporting births, and burial permits 2.25

N. H. Hurst, hauling and freight 5.39

Leola Exchange, chairs for court room 18.45

Chas. Rigler, nails for bridges .80

F. J. Pietz, gopher checks, court certificates, telephones etc. 760.39

F. J. Pietz, drawing jury 2.00

James M. Brown, postage and telephones 7.05

Clayton Bros., repairs on county plow 3.00

O. H. Wallund, extra road work 3.00

S. Franklin, balance due him for painting election booths 7.54

The applications of John Smith, John R. Edick, Henry Kusler, August Martell, John O. Seidel, Gottlieb Quaschnick and Patrick Dunn to sell intoxicating liquor at retail were on motion granted and their bonds in the sum of $2000. each approved.

The petition of August Penski praying the Board for a rebate of taxes assessed against Eureka Drug Co. was on motion rejected.

On motion the board takes an adjournment to meet at 7 O'clock P.M.

7 O'clock P.M.

Board reassembled as per previous adjournment, all members present.

Board proceeds to check up the County Treasurer's books.

At 10 O'clock board takes an adjournment until 9 O'clock A.M. July 7, 1906

9 O'clock A.M. July 7, 1906.

Board reconvenes as per adjournment, present: Gross, Pade, Hoffmann, Commissioners and Auditor Hefferle.

The Board concludes the checking up of the County Treasurer's books, and finds that the receipts and disbursements agree with the books and vouchers in the office.

On motion bills were allowed as follows:

Henry Young, summoning jurors for June term of Court	10.95
James Greig, postage and hauling lumber	10.77
Julius Hoeft, inspecting cattle	8.75
F. D. Lowry, official printing and office supplies	34.20
Henry Young, delivering ballot boxes and drawing jury	50.00
Fred Arndt, Supplies for Court house and jail	10.13
C. W. Hawes, Court Certificate	8.10
John Goeschel, reports of deaths and burial permits	8.20
Daniel D. Opp, Assessor, assessing 1 township, making assessor books and money advanced for Deputy	350.00
F. J. Pietz, gopher checks	6.47
C. B. Joncanon, Commissioner's fees, mileage & receiving gopher tails	20.25
Philipp Heisel, Commissioner's fees, mileage & receiving gopher tails	24.85
Jacob Gross, viewing roads & receiving gopher tails	19.50
Ernest Lebermann, road supervisor's salary & hauling lumber	31.45
Gottlob Pade, Commissioner's fees, mileage & receiving gopher tails	24.60
Jacob Gross, Commissioner's fees, mileage and telephones	18.75
Fred Hoffmann, Commissioner's fees, mileage & receiving gopher tails	30.35

The application of the North Star Lumber Co., for a reduction in its assessments for the year 1906, was on motion rejected.

On motion the Board adjourned sine die

Jacob Gross
Chairman.

John P. Hefferle
County Auditor

Proceedings of the County Board of Equalization of Mc Pherson County South Dakota.

Leola, S.D., July 3, 1906. 10 O'clock A.M.

Meeting of the County Board of Equalization called to order in the Commissioner's room at Leola, S.D.

There being no quorum present the Board adjourned to meet at 10 O'clock A.M. July 5, 1906.

10 O'clock A.M. July 5th. 1906.

Board met as per previous adjournment.

Present: Commissioners Gross, Weixel, Pade, Doncanon and Hoffmann and Auditor Hepperle.

On motion Commissioner Doncanon was elected chairman of the board.

The members of the Board take and subscribe the following oath of office administered by Ulrich Reis Clerk of Courts:

State of South Dakota, }
County of Mc Pherson. } ss. I, do solemnly swear that I will perform the duties of member of the County Board of Equalization of Mc Pherson County, South Dakota, for the year 1906, according to law, fairly and impartially to the best of my ability and judgment so help me God.

On motion Board adjourned to meet at 1 O'clock P.M.

1 O'clock P.M.

Board met as per adjournment all members present.

On motion board proceeds to examine and compare the assessment of real and personal property as returned by the different assessors of the County.

On motion board takes an adjournment till 1 O'clock P.M. July 6th, 1906.

1 O'clock P.M. July 6th, 1906.

Board reconvenes as per adjournment, all members present Board continues with the examination and equalization of the year's assessment until 6 O'clock P.M. and then takes an adjournment till 8 O'clock A.M. July 7th, 1906.

8 O'clock A.M. July 7th, 1906.

Board met as per adjournment, Present Commissioners Pade, Gross, and Hoffmann and Auditor Hepperle.

There being no further business to come before the board the members thereof sign the books, and on motion adjourn sine die.

attest: John J. Hepperle
County Auditor

Jacob Gross
Chairman

Commissioner's Proceedings

Leola, S. D., September 4th 1906. 10 O'clock A.M.

Special meeting of the Board of County Commissioners called to order in the Commissioners room at Leola, S. D.

Present: Jacob Gross, Chairman, L. B. Foncannon, Philipp Weisel Commissioners and Auditor Hepperle.

This being the meeting appointed by law for the purpose of levying taxes for the County and other purposes, the Auditor presents the following report, which is read and ordered spread upon the record of this Board viz:

To the honorable Board of County Commissioners of McPherson County, S. D.

Gentlemen: I have the honor to submit herewith the annual financial statement of McPherson County for the fiscal year ending June 30, 1906.

Also a complete list of expenses estimated for the current year ending June 30, 1907.

I have based my estimates on allowances made by the Board during the year just ended for deputy hire, poor relief, States Attorney, County Assessors, deputy Assessors, and the legally provided salaries for the different County officers.

The other items of expense are largely based on similar expenditures incurred during the last year.

I believe these estimated amounts will be amply sufficient to cover the now apparent expenditures which may be ordered during the year viz:

County Commissioners' fees and mileage	$ 700.00
County Auditor and deputy	1600.00
County Treasurer and deputy	1900.00
County Superintendent	800.00
County Judge	500.00
State's Attorney	750.00
Sheriff, deputies and bailiffs	325.00
Postage, exchange and express, etc.	300.00
Books, Stationery, etc.	700.00
Printing and publishing	850.00
Light fuel and repairs	500.00
Roads and bridges	1500.00
Wolf bounty	200.00
Insane patients	400.00
Assessors and deputies	1250.00

Battle Inspectors salary	200.00
All other expenses not included above	1000.00
Total expenses for the year	$13,475.00

The above amounts are devided into the following funds:

County General fund	$11,575.00
~~County Poor fund~~	~~1000.00~~
Road and bridge fund	1500.00
Insane fund	400.00
Total	$13,475.00

Levies necessary for 1906:

County General 5. mills, Road & Bridge 1. mill, Insane .2 mills.

Detailed exhibit of the County of McPherson, S. D., for the year ending June 30, 1906:

✓ County Auditor and clerks	$ 1624.34
✓ County Treasurer, deputy Treasurer and clerks	2,223.02
✓ Register of Deeds, Deputy Register of Deeds and clerks	1460.00
✓ County Judge	499.97
✓ Sheriff, deputy and bailiffs	252.40
✓ Superintendent of Schools	791.10
✓ County Commissioners	687.90
✓ District Attorney	750.00
✓ Clerk of Circuit and County Court	126.75
✓ Stenographer	70.00
✓ Petit Jurors' fees	250.20
Witness fees Circuit and County Court	5.00
✓ Justice of the Peace	34.75
✓ Poor relief	93.90
✓ Books and Stationery	687.06
✓ Printing and advertising	800.30
✓ Elections	252.31
✓ Lights, fuel and repairs of County buildings	535.70
✓ Building and repairing of County bridges	1,083.91
✓ Postage, express etc.	280.00
✓ Wolf bounty	320.00
✓ Gopher bounty	1,157.42
✓ Assessors and deputies	1,245.25
✓ Battle Inspector's salary	145.25
County Superintendent attending State meeting	50.50
New Addition to Court house	2,507.30
Insurance on new addition to court house	47.02

Two jail cells	145.80
Miscellaneous Warrants	114.75
Total	18,241.90

Assets of County in detail.

Total amount of school money loaned, secured by Mortgages and Bonds,	$ 44,010.00
Unpaid tax County funds,	7,019.93
Cash in County funds	10,049.76
Court house and grounds, safes and fixtures, & County jail	7,700.00
Bills receivable	216.00
Total	$ 68,995.69

Liabilities of County in detail.

Total amount of School money received up to date,	$47,114.00
Warrants issued and in hands of Auditor	31.44
Warrants outstanding	113.00
Net assets	21,737.25
Total	68,995.69

Cash balances July 1, 1906, in the following County funds:

County general	$ 5935.16
Road and bridge	2596.17
Poor	675.30
Insane	312.44
County sinking	5.90
Road Toll	196.70
Special Salary	328.09
Total	$ 10,049.76

Respectfully submitted,

John J. Hepperle, County Auditor.

On motion Board adjourned to meet at one O'clock P.M.

1:00 O'Clock P.M.

Board met as per adjournment.

Present: Gross, Reisel, Joncaron, Commissioners and Auditor Hepperle.

Moved and seconded that the following levies of taxes be made for the ensuing year:

County General fund 5. mills, County Road fund 1/4 mill, County Bridge fund 3/4 mills, Insanity fund .2 mills.

Moved and seconded that every male person of the age of 21. years residing in this County, be assessed with $1.00 School Poll, motion carried.

Moved and seconded that every male person over the age of 21 years and not over 50 years be assessed with $1.50 road Poll, except firemen.

Moved and seconded that all owners of dogs in this County be assessed with $1.00 for each and every dog found in his possession.

On motion the Auditor is hereby authorized and instructed to levy $50.00 for school purposes against all property in Wacker No. 1 School district.

On motion the board adjourned.

Attest: John J. Perle
County Auditor

Jacob Gross
Chairman

Leola, S. D., October 2, 1906. 11:00 O'clock A.M.

Regular meeting of the Board of County Commissioners of McPherson County, South Dakota, called to order, in the Commissioners' room at Leola, S. D.

Present: Jacob Gross, Chairman; Gottlob Pade, Fred Hoffmann and Auditor Hepperle.

On motion the minutes of the previous meeting were read and on motion the same were approved as read.

The offer of Gottlieb Pfeifer of $21.36 for all taxes against Lot 1, Block 103, Bramier's Addition, was on motion rejected.

On motion the County Treasurer is authorized to accept the original amount of taxes for the year 1899 against Lot 15, Block 4, 2nd Addition to Eureka.

On motion Board adjourned to meet at 1:00 Oclock P.M.

1:00 Oclock P.M.

Board met as per adjournment, present:
Commissioners Gross, Pade, Weisel, Hoffmann and Jonasson and Auditor Hepperle.

Moved and seconded that the following bills be allowed and the Auditor instructed to issue warrants therefore:

Eureka Post, printing and publishing	# 41.90
F. D. Lowry, printing and office supplies	54.50
John Funk, assessing 128-70	21.00
Gottlob Pade, extra road work	4.50
Emil Schamber, deputy sheriff's fees	13.25
Perkins Bros., office supplies	15.15
Ludwig Schumacher, assessing 127-70	21.00
Wm. A. Beach, typewriter ribbon	.75
Fred Hilgemann, postage and telephones	7.20
The Educator School Supply Co., supplies for County Superintendent	8.80
J. F. Kelley & Co., election supplies	144.57
J. B. Moor Furniture Co., mattresses for county jail	6.00

The County Coroner's account, in the matter of the inquisition of Emma Springer, deceased, was examined and on motion the Auditor instructed to issue warrants to the following persons:

Dr. A. L. Lloyd, coroner's fees and mileage	# 17.80
Thos. J. O. Giedt, juror's fees	2.10
John Stoller, juror's fees	2.10
E. J. Scott, juror's fees	2.10

Dr. E. Von Waldau, witness fees	1.10
Dr. O. H. Gerdes, witness fees	1.10
Frank Gubin, witness fees	1.10
John Maag, witness fees	1.10
David Isaak, witness fees	1.10
E. Hendrikson, taking testimony	6.00

On motion bills were allowed as follows:

News Printing Co., legal blanks	1.20
Fred J. Pietz, postage and telephones	10.03
Henry Young, drawing jury	16.00
W. M. Welch Co., supplies for county Superintendent	10.50
Jacob D. Heyd, assessing 128-70	21.00
John J. Hepperle, postage, telephones and drawing jury	15.10
James Greig, postage	8.52

The quarterly report of the register of deeds of fees collected during the quarter ending September 30, 1906, was read and examined and on motion approved.

The quarterly report of the County Treasurer, of fees and taxes collected during the quarter ending September 30, 1906, was read and examined and on motion approved.

On motion the County Auditor is instructed to issue a refund order to Geo. W. Allen in the sum of ℔ 44.83 for taxes erroneously assessed against S½ SE¼ of Section 22-128-70 for the years 1898 to 1903 inclusive.

On motion the following bills were allowed:

Fred J. Pietz, gopher checks and drawing jury	℔ 24.60
Gens Haberman, wolf bounty	6.00
Wm Haberman, wolf bounty	4.00
Roy Robinson, wolf bounty	10.00
John Klein, wolf bounty	6.00

The report of the county Auditor of the sale of the Block of land, 300 x 300 feet to Gottlob Bade for the amount of ℔1003.00, was read and examined and on motion the sale approved and the Chairman of the Board and the County Auditor were instructed to issue a good and sufficient Warranty deed to said Gottlob Bade.

On motion the following applications for loans from the permanent School fund were allowed:

Wm Layton	℔ 300.00
Christian Schauffele	500.00

Fred Harsch	900.00
Ernest Haberman	400.00
Philipp Weisz	1300.00

On motion the following bills were allowed:

George Bashara, court certificate	7.20
First State Bank, court certificates	85.80
Bank of Leola, court certificates	43.60
Phoenix Lumber Co., lumber for bridges	3.50
Hawkeye Elevator Co., lumber for bridges	13.65
John Mack, salary as road supervisor and extra road work	15.80
A. A. Whitmore, extra road work	14.25
M. Patterson, extra road work	14.25
John Hempel, salary as road supervisor	13.50
Jacob Jacober, salary as road supervisor	13.50
C. W. Hawes, lumber for sidewalk	4.80

On motion board adjourned to meet at 7:30 O'clock P.m.

7:30 O'clock P.m.

Board reassembled as per adjournment, all members present.

On motion the County Treasurer is instructed to accept payment of the loan of Sam Hickman from the permanent school fund.

On motion the Application of Sam Hickman for a loan of #450.00 from the permanent school fund was granted.

On motion bills were allowed as follows:

Central Lumber Co., lumber for bridges.	$ 77.50
F. C. Boyle, extra road work	9.00
Phoenix Lumber Co., lumber for bridges	18.55
C. W. Schuchardt, extra road work	26.00
C. Liebermann, salary as road supervisor and extra road work	27.25
John Oster, extra road work	3.00
C. B. Joncamon, hauling gravel on public highway	4.60
N. H. Pierce, extra road work	11.25
P. S. Kabrud, salary as road supervisor and extra road work	38.25
C. W. Hawes, boarding prisoners	4.00
Phoenix Lumber Co., lumber for bridges	112.10
Joe Weber, extra road work	10.75
Hellekson, Schulstad + Co., nails	2.50
Jacob H. Aman, salary as road supervisor	18.00

Moved and seconded that the Auditor is instructed to issue warrants to the following persons for extra road work. motion carried:

John Thresmann	$ 1.50
John Gab	1.50
Christ Jacober	3.00
Jacob Frey	1.50
Philipp Guthmüller	3.00
Christ Sayler	1.50
Jacob Krangler	3.00
Fred Krangler	1.50
B. Kallenberger	1.50
George Martel	4.50
John Jungert	1.50
Christian Jung	1.50
John Mohr	3.75
Fred Martel	1.50
Cornelius Mosch	1.50
Valentin Bender	1.50
John Dietz	1.50
John Dockter	2.25
Daniel Krein	4.50
Wm. Barth	7.50
Jacob H. Aman	7.50
Daniel Landenberger	1.50
Jacob Marz	1.50
Jacob Aman Jr.	1.50
John Dockter	1.50

On motion the following bills were allowed:

Ulrich Reue, clerks fees	$ 46.85
Jacob Frey, right-of-way and damages for a horse	140.00
Fred Gohl, salary as road supervisor and extra road work	36.90
John Glaser, extra road work	1.50
Julius Hoeft, extra road work	1.50
E. A. Warner, printing and publishing	112.70

The report of D. B. Strait, justice of the peace for the quarter ending September 30, 1906, was examined and on motion the same is approved, and the Auditor instructed to issue Warrants to:

D. B. Strait, justice fees	$ 3.65

Emil Schamber, Sheriff's fees 3.20

On motion the County Treasurer is instructed to cancel the 1894 tax against J. D. Lowry, upon Lowry furnishing the proper affidavit.

On motion the Board adjourned to meet at 8:30 O'clock A.M. October 3, 1906.

8:30 O'clock A.M., Oct. 3, 1906.

Board met as per adjournment all members present.

The board now proceeds to apportion to the County at large, City of Eureka and Willow Civil Township, the names of jurors to fill the jury list; as required by the Clerk of Courts.

On motion the following apportionment is made: The County at large, 16 names, City of Eureka, 15 names and Willow Civil Township, 5 names.

The following names are selected for the county at large: Wm Wallace, Fred Koline, George Schinn, Philipp Schmidt, Lloyd Houstman, Lloyd Morrison Albert Jones, Frank Wesley, Chas. Bolton, C. Love, Fred Lechner, Wm Brearton, M. Patterson, A. Whitmore, Fred Gohl.

The quarterly report of M. Krause, Justice of the Peace, for the quarter ending September 30, 1906, was examined and on motion approved and the Auditor instructed to issue warrants to the following persons:

M. Krause, Justice fees # 13.55

Henry Young, Sheriff fees 23.00

The Board now proceeds to designate polling places and appoint Judges of election, for the election to be held November 6th, 1906.

Precinct No. 1.

Weber and Wachter, T. 128 Ranges 66 and 67, polling place Weber school house, Judges of election: Wm. Howell Superintendent, M. A. Mulligan and Ole Sanderson.

Precinct No. 2.

Koto and Karl, T. 127, Ranges 66 and 67, polling place Koto school house, Judges H. H. Yost, Superintendent, Henry Breining and John Dexter.

Precinct No. 3.

Willow, T. 126, R. 66, polling place Tooker school house, Judges: T. M. Thompson, Superintendent, Nels Johnson and August Pischke.

Precinct No. 4.

Lincoln T. 125, R. 66, polling place Kirman school house, Judges: A. L. Kindred, Superintendent, Chas. Kruger and Emil Van Eschen.

Precinct No. 5.

Washington and Howard, T. 125, Ranges 67 and 68, polling place Chute school house, Judges: Ernest Lebermann, Superintendent, Fred Gohl and Nathan Pierce.

Precinct No. 6.

Leola and Spring, T. 126, Ranges 67 and 68, polling place Court house, Judges: G. W. Hawes, Superintendent, M. Krause and Jacob Becker.

Precinct No. 7.

Heyd, T. 128, Ranges 68 and 69, polling place Fred Marg residence, Judges: John Spitzer, Superintendent, John Nehr and Karl Wacker.

Precinct No. 8.

Arena, T. 125 and 126, R. 69, polling place Rib school house, Judges: George Henkel, Superintendent, Fred Rib & Gottlieb Walth.

Precinct No. 9.

Ketterling, T. 126, Ranges 70 and 71, polling place Jacob Berg residence, Judges: Jacob Muhlbeier, Superintendent, Michael Hoff and Gottlieb F. Bertsch.

Precinct No. 10.

Hillsview, T. 125, Ranges 72 and 73, polling place Hillsview school house, Judges: Carl Schutz, Superintendent, Georg Gross and Andreas Lehr.

Precinct No. 11.

Mehlhaff, T. 126, R. 73, polling place Fred Aman residence, Judges: Christoph Mehlhaff, superintendent, Jacob Nelich and Georg Adam.

Precinct No 12.

Lake, T. 127, R. 73, polling place. John Schangenbach residence, Judges: John Ritter, Superintendent, M. Schaffer and John Kiesz Jr.

Precinct No. 13.

Detmold, T. 128, R. 72, polling place Wm. Joachim residence, Judges: Adam Obmaur superintendent, Christian Arlt and Christian Zimmermann.

Precinct No. 14.

Opp, T. 127 and 128 R. 71, polling place Jacob H. Hoff residence. Judges: A. N. Cline, Superintendent, Rudolph Doerr and Conrad Berreth.

Precinct No. 15.

Long Lake, T. 127 and 128, R. 70, polling place John Schmitt residence, Judges: Fred Schumacher, Superintendent, Christ. J. Wolff and John Schmitt.

Precinct No. 16.

1st Ward City of Eureka, polling place Fire Hall, Judges: John Edick, Superintendent, O. J. Roe and Henry Kusler Sr.

Precinct No. 17.

2nd Ward City of Eureka, polling place office Northwestern German Insurance Co., Judges: C. A. Warner, Superintendent, D. B. Strait and Jacob Hoffmann.

Precinct No. 18.

3rd Ward City of Eureka, polling place Hollandsworth-Hart Lumber Co's. office, Judges: Fred G. Mehlhaff, Superintendent, Henry Straub and C. Vorlander.

Precinct No. 19.

Weisser, T. 125, Ranges 70 and 71, polling place John Walth residence, Judges: John Ehresmann, Superintendent, Christian Jakober and Jacob Hieb.

Precinct No. 20.

Arcata, T. 127, R. 72, polling place Henry Arcata Jr. residence, Judges: Christian Goehring, Superintendent, Christian Kurle and Henry Arcata Jr.

Precinct No. 21.

Hoffmann, T. 127, Ranges 68 and 69, polling place John Jesser residence Judges: Carl Hoffmann, Superintendent, John Rath and John Goeschell.

Precinct No. 22.

Spring Creek, T. 128, R. 73, polling place Philipp Heiser residence, Judges: John Klandt, Superintendent, Adam Merkel and Jacob Permann.

Precinct No. 23.

Sticknel. T. 126, R. 72, polling place John Stock Sr. residence, Judges: John Kallenberger, Superintendent, John Klein and John Lapp.

On motion bills were allowed as follows:

Henry Young postage and telephones $ 4.50

C. B. Foncannon, Commissioner's fees and mileage for September and October meetings 20.00

Jacob Gross, Commissioner's fees and mileage for September

and October meeting 21.00

Fred Hoffmann, Commissioner's fees and mileage 13.30

Philipp Weisel, Commissioner's fees and mileage for September and October meetings 24.60

Gottlob Pade, Commissioner's fees and mileage for September and October meeting 17.20

On motion Auditor Hepperle and Commissioner Pade are appointed as a Committee and are hereby authorized to cause a bridge to be built across the run between Sections 16 and 17-126-67.

The petition of John Nehr and fourteen others living in the immediate vicinity of the proposed road, asking that the highway along the section line between Sections 28 and 33, Township 128, Range 69 be changed to avoid a lake or slough on said line, was presented, and it appearing that notice that such petition would be presented to this board was posted in three public places in the neighborhood for more than 20 days prior to this meeting the following viewers were appointed to view the said proposed road, to-wit: Fred Hoffmann, F. B. Junge and John Spitzer.

On motion the Board adjourned to meet November 9, 1906.

attest: John J. Hepperle
County Auditor

Jacob Gross
Chairman

AUDITOR'S AND TREASURER'S DETAILED EXHIBIT

—OF—

Receipts and Disbursements in the County of McPherson for Quarter Ending September 30, 1906, showing Amount of Funds in the Treasury and where deposited.

TREASURER'S EXHIBIT.

	Dr. Balance. (Acct. overdrawn Previous Quarter)	Cr. Balance. (Previous Quarter)	Cash Receipts (This Quarter)	Disbursements. (This Quarter)	Total Dr. Balance. Amount overdrawn at end of Quarter)	Total Cr. Balance. Cash on Hand.
State Tax General	$.....	$	$ 13 97	$ 12 94	$.....	$ 1 03
State Bond & Int			3 06	2 66		40
Insane		312 44	37 47	97 46		252 45
County General		5935 16	3253 27	3820 22		5368 21
County School		6214 64	84 42	4564 42		1734 64
County Bridge & road		2596 17	181 49	831 58		1946 08
County Sinking		5 90	1 57	05		7 42
County Institute		18 70	13 00	16 75		14 95
District Schools		4186 65	1121 09	2425 86		2881 88
Township—General		218 44	6 53	82 74		142 23
City of Eureka		36 33	50 66	42 11		44 88
State 1895 bond			47	47		
State Special Sinking			64	61		03
State Deficiency			1 92	1 76		16
Poor		675 80	40 25	22 23		693 32
Road Poll		196 70	81 46	67 77		210 39
Hillsview Sinking No. 1	7 59				7 59	
Hillsview School Bond			73			73
Constitutional State Tax		153 69	588 04	349 54		392 19
Leola Fire Guard		45 62	1 73	06		47 29
Willow road tax		94 52	10 77	94 95		10 34
Weber Fire Guard		28 49	20 21	10 81		37 89
Willow Fire Guard						
Redemptions		889 56	572 52	575 54		886 54
Salary Special		328 09	697 22	541 23		484 08
State of S. D. permanent school f'd		3104 00	1975 00	4600 00		479 00
Eureka road tax		18 90	1 00	03		19 87
Sheep Inspection	19 04				19 04	
State of S. D. Interest		651 98	794 79	1259 25		187 52
County School Library		112 87	251 40	200 68		163 59
Sale and Lease of School Lands		214 20	773 12	971 52		15 80
Game Fund		10 00				10 00
Koto Fire Guard		5 51				5 51
Stock Indemnity			03	03		
Jackson School Bond		353 87	1 98	08		355 77
Sale of School Lands			2175 55	436 10		1739 45
Sale Public Building Lands		2320 65	1603 04	2320 65		1603 04
Totals	26 63	2872911	1435767	2335010	26 63	1973668

Less accounts overdrawn ..... $ 26 63

Total cash in hands of treasurer 1971005

FUNDS—WHERE DEPOSITED.

German Bank, Eureka, S. D	$ 11343 55	
State Bank of Leola, Leola, S. D	2623 34	
State Bank of Hosmer	2003 39	
First State Bank of Leola	3433 64	
Total	19403 92	
Currency and Coin		$ 128 13
Amount in Banks		19403 92
Checks and Drafts		178 00
Total		19710 05

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON, }

Fred J. Pietz Treasurer, being duly sworn, doth say that the above exhibit is a true and correct statement of the financial condition of McPherson county as appears by his books. FRED J. PIETZ, County Treasurer.

Subscribed and sworn to before me this 12th day of October, 1906.

Ulrich Reue, Clerk of Circuit Court, McPherson County, S. D.

AUDITOR'S EXHIBIT.

DETAILED LIST OF WARRANTS ISSUED DURING QUARTER.

	Amounts.
County Auditor and Clerk	$ 378 80
County Treasurer	148 17
Deputy Treasurer and clerks	93 06
Register of Deeds	400 00
County Judge	125 00
Sheriff, Deputy and Bailiffs	84 95
Superintendent of Schools	132 70
County Commissioner, 1st District	35 30
County Commissioner, 2nd District	24 60
County Commissioner, 3rd District	28 25
County Commissioner, 4th District	24 55
County Commissioner, 5th District	20 25
District Attorney	187 50
Clerk of Circuit and County Court	128 03
Stenographer	71 25
Petit jurors fees	295 90
Justice of the Peace .... Jurors and Witnesses Justice Court	24 65
Carried Forward	$2197 96

	Amounts.
Brought Forward	$2197 96
Poor	20 65
Books and stationery	58 15
Printing and advertising	90 90
Lights, fuel & repairs, Co bldgs	155 30
Elections	25 00
Building and repairing Co bridges	842 39
Postage, express and messages	37 75
Wolf bounty	122 00
Assessor's salary	350 00
Deputy Assessors' salaries	572 50
Gopher bounty	742 58
Miscellaneous warrants	68 63
Total	$5283 81

ASSETS OF COUNTY IN DETAIL.

Total Amount of School Money loaned, secured by mortgages and bonds	$46635 00
Unpaid tax 1905 county funds	1649 22
Unpaid tax 1904 county funds	182 13
Unpaid tax 1903 county funds	145 85
Unpaid tax 1902 county funds	82 29
Unpaid tax 1901 county funds	94 10
Unpaid tax 1900 county funds	65 00
Unpaid tax 1899 county funds	157 86
Unpaid tax 1898 county funds	190 93
Unpaid tax 1897 county funds	313 45
Unpaid tax 1896 county funds	250 69
Unpaid tax 1895 county funds	476 54
Unpaid tax 1894 county funds	413 44
Unpaid tax 1893 county funds	644 59
Unpaid tax 1892 county funds	127 13
Unpaid tax 1891 county funds	226 03
Unpaid tax 1890 county funds	261 97
Unpaid tax 1889 county funds	346 52
Unpaid tax 1888 county funds	88 64
Unpaid tax 1887 county funds	71 83
Cash in county fund	8942 91
Court house and grounds, Safes and fixtures, County jail	7700 00
Bills Receivable	216 00
Total	69282 12

LIABILITIES OF COUNTY IN DETAIL.

Total amount of school money received to date	$47114 00
Warrants issued and in hands of Auditor	118 84
Warrants outstanding, rate of int	233 10
Net Assets	21816 18
Total	$69282 12

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON, }

John J. Hepperle Auditor, being first duly sworn doth say that the Treasurer's exhibit hereon is a true and correct statement of the financial condition of McPherson county as appears by his books, and that the Auditor's exhibit is a true and correct statement of all warrants drawn on the treasury during the quarter, and that the statement of assets and liabilities is true and correct.

JOHN J. HEPPERLE

Subscribed and sworn to before me this 6th day of Oct., 1906.

Ulrich Reue, Clerk of Circuit Court, McPherson County, S. D.

876

21.00

ioner's fees and mileage 13.30

ner's fees and mileage for September 24.60

's fees and mileage for September 17.20

ferk and Commissioner Pade are
and are hereby authorized to
ilt across the run between Sections

Nehr and fourteen others living
nity of the proposed road, asking
the section line between Sections
Range 69 be changed to avoid a lake
was presented, and it appearing
etition would be presented to this
ee public places in the neighborhood
prior to this meeting the following
to view the said proposed road, to wit:
nge and John Spitzer.
adjourned to meet November 9, 1906.

Jacob Gross
Chairman

ditor

Canvassing Board Proceedings

Leola, S. D., Nov. 9, 1906. 9:00 O'clock A.M.

Board met in an adjourned session, members present: Jacob Gross, Gottlob Pade, Philipp Weixel, C. B. Joncanon, Fred Hoffmann, commissioners and Auditor Hepperle.

Moved and carried that the canvassing of the returns of the election held November 6, 1906, be taken up.

The Auditor calls to his aid Commissioners Hoffmann, Pade and Weixel.

The aforesaid commissioners were sworn in as such canvassing board by Ulrich René, clerk of courts.

On motion Fred Hoffmann is elected chairman of the canvassing board and Auditor Hepperle acts as clerk of the board.

The Board now proceeds to canvass the returns of the general election held Nov. 6, 1906, and upon completion of the canvass it was moved and seconded that all persons, who have received a majority of the votes cast for any County or legislative office except State Senator, be and the same are hereby declared elected to said offices and certificates of election are directed to be issued to such persons pursuant to the provisions of law.

After making and certifying to the abstracts of votes cast for State, County and legislative officers, and the amendments to the State Constitution the Board on motion adjourned sine die.

Attest: John J. Hepperle
Auditor and Clerk of canvassing Board.

[illegible],
Chairman of canvassing Board.

Commissioners Proceedings

1:00 O'clock P. M., Nov. 9, 1906.

Board met as a Board of County Commissioners, present: Gross, Weixel, Hoffmann, Joncanon and Pade, Commissioners and Auditor Hepperle.

Moved and carried that the following Judges and Clerks of election be allowed $2.00 each:

Adam Obenauer, C. Zimmermann, Christ Arlt, Wm. Joachim, Carl Dohn, John Spitzer, Karl Wacker, John Nehr, Fred Marz, Gottlieb Schaid, Henry Kusler Sr., J. M. Diedrich, O. J. Roe, Lewis Frerking, Henry C. Kusler, H. H. Yost,

Henry Breining, Edward Hickman, Emil Kutschke, Ray Sutherland, Adam Merkel, John Klandt, Jacob Germann, F. J. Jahraus, H. Jahraus, Christ. Goehring, Christ. Kurle Jr., Henry Aman Jr., Christ. K. Fischer, Fred P. Muller, Georg Heupel, Fred Rub, Gottlieb Walth, Adam Hauck, John Jacober, Karl Hoffmann, John Rath, John Goerschel, Christ Hoffmann, Johannes Jesser, Christ. Mehlhaff, Jacob Nehlich, Fred Aman, Jacob Mehlhaff, John Klandt, John Ritter, Michael Keim, Fred Schock, Jacob Strobel, Wm. C. Howell, M. A. Mulligan, Peter Kabrud, George Hickman, Peter Mulligan, D. B. Strait, C. A. Warner, D. B. Strait, C. A. Warner, Fred Schimacher, John Schmitt, L. Schumacher, Jacob D. Heyd, L. Schumacher, F. M. Thompson, Nels Johnson, August Fischke, Myron Minks, Joseph Lebold, Jacob Muhlbeier, Gott. F. Bertsch, John Schaffer, Henry Martel, Jacob Jacober, J. Kallenberger, John Klein, John Lapp, John Stock, J. Litschewski, N. H. Watts, A. L. Kindred, John Kirman, C. Lebermann, N. H. Pierce, Joseph Stephan, O. W. Slocum, Fred Gohl.

Moved and carried that the following Judges and Clerks of election be allowed $3.00 each:
Georg Gross, John Will, John Mehlhaff, John G. Gross, Fred J. Wilcken, F. G. Mehlhaff, Henry Straub, John Klipfel, Ludwig Rudolf, J. Nickisch, A. N. Cline, Jacob H. Hoff, John J. Neuharth, Daniel Opp Sr., John Ehresman, Christ Jacober, John Walth, John Gaub, John Mohr, C. W. Hawes, Michael Krause, Jacob Becker, Frank Junge, Philipp Becker.

On motion the following persons were allowed $3.00 and school districts $2.00 for use of houses during election.
Wm. Joachim, Fred Marg, John Walth, Jacob H. Hoff, Philipp Heiser, Henry Aman Jr., Arena school Dist., H. H. Lumber Co., Johannes Jesser, Fred Aman, Michael Keim, Weber School D., John Schmitt, Willow School D., Jacob Berg, John Stock Sr., Washington School Dist.

Moved and carried that $2.00 be allowed to members of the Registration board:
C. Lebermann, C. W. Hawes, M. Krause, John J. Happerle, John Schmitt, Jacob Muhlbeier, John Walth, Wm. Joachim, Fred Lohmann, John Jesser, John Goerschel, Henry Aman Jr., Gottlieb Pfeifer, Jacob Nehlich, Fred Warner, Henry Jahraus, Jakob Germann, Philipp Heiser, Jakob H. Hoff,

J. J. Wilcken, R. Doerr, Jacob D. Opp, Adam Obenauer, J. M. Schatz, Jacob Gross, Karl Dohn, Christ. Hoffmann, Geo. Guthmuller, John G. Gross.

Moved and carried that $1.50 be allowed to the following persons for posting registration lists:
Christ. Hoffmann, Rudolph Doerr, Henry Jahrans, Fred Lohmann, John Walth, Jacob Muhlbeier, E. Lebermann.

Moved and carried that the following bills for returning ballot boxes be allowed:

Ernest Leibermann	$ .80
Henry Reiner	3.50
A. L. Kindred	1.30
J. M. Thompson	.90
Fred Schumacher	2.00
John Kallenberger	3.60
Jacob Berg	2.00
John Mulligan	1.40
John Ritter	4.30
Karl Hoffmann	1.50
Fred Rub	1.30
C. K. Fischer	3.50
John Klandt	5.00
H. H. Yost	.80
Fred Marg	1.80
Adam Obenauer	4.00

On motion the board adjourned to meet at 7:30 O'clock p. m.
Evening Session, 7:30 O'clock p. m.

Board met as per adjournment, all members present.
On motion the County Auditor is instructed to issue a refund warrant to Fred Junge Jr. in the sum of $18.52 for taxes excessively assessed against Lots 4 and 5 Block 3, Original Plat of Leola, for the years 1893 - 1903 and 1904.

On motion bills were allowed as follows:

Hollandsworth-Hart Lumber Co., lumber for bridges	$73.15
F. J. Hoff, salary as road supervisor	8.00
Eureka Post, printing, printing and publishing	106.65
F. D. Lowry, printing and publishing	208.00
Chas. Grey extra road work	5.00
Will A. Beach, blanks and Tax Certificates	34.55

Wm. Hickman, extra road work	5.00
J. Botratz, hauling coal	11.50
E. B. Sutherland, extra road work	5.00
John Ritter, extra road work	14.00
Frank B. Junge viewing road + mileage	6.00
Emil Kutschke, wolf bounty	2.00
American Book Co., text books	2.78
Chas. Grey, hauling coal	12.68
Xavier Junge, hauling coal	10.00
Central Lumber Co., lumber for bridges	3.85
Henry Young, serving notice on road viewers	5.20
John Spitzer, viewing road	4.30

The following applications for loans from the permanent school fund were granted:

John J. Vogele	$ 260.00
Wm. Hickman	600.00
Nathan H. Pierce	550.00

On motion the following loans from the Permanent School fund were extended:

Francis Browe, one year from maturity.

Joe Bowles, one year from maturity.

The application of Karl Koerner for a loan of $ 300.00 from the Permanent school fund was on motion granted.

On motion the board takes an adjournment till 8:00 O'clock A.M., Nov. 10, 1906.

8:00 O'clock A.M., Nov. 10, 1906.

Board met as per previous adjournment, all members present.

On motion the following bills were allowed and the Auditor instructed to issue warrants therefore:

Philipp Weisel, commissioner's fees and mileage	$ 16.30
E. B. Duncanon, commissioner's fees and mileage	16.00
Gottlob Pade, commissioner's fees and mileage	12.60
Fred Hoffmann, commissioner's fees and mileage and viewing road	18.10
Jacob Gross, commissioner's fees and mileage	14.50
Jacob Gross, returning ballot boxes from 5 precincts	24.00
Jacob Meidinger, hauling coal	16.20
Fred Arndt, supplies to poor and court house	6.08

On motion the County Auditor is hereby instructed to

issue a warrat for $30.00 in favor of Daniel Boger for two acres of land for a public highway, the warrant to be delivered to said Daniel Boger upon receipt of a Warranty Deed to the land.

On motion the County Auditor is hereby authorized to issue a warrant for $300.00 in favor of the Leola Mercantile Co., for the fence around the Court house block and deliver said warrant to the said Company upon completion of the fence.

The board being unable to enter into any agreement with Georg Rath, the owner of the land through which the proposed change of highway is to pass, namely: Commencing at a point 100 rods west of the Northeast corner of Section 33 and parallel with the North line of said Section 33, thence running South 14 rods on a line parallel with the East line of said Section 33; thence due west to the Section line between Sections 32 and 33, Township 128, Range 69, containing 5 and 1/4 acres, the Board therefore, on motion duly made and seconded, awards the said Georg Rath the sum of $78.75 as damages for the land and declares the road open for public use.

On motion the Board adjourned sine die.

Jacob Gross
Chairman

attest: John J. Hepperly
County Auditor.

Commissioner's Proceedings

Leola, S. D., Jan. 2, 1907. 10:00 O'clock A.M.

Regular meeting of the Board of County Commissioners of Mc Pherson County, S. D., was called to order in the Commissioners room at Leola, S. D.

Present: Fred Hoffmann and Philipp Reisel commissioners and Auditor Hepperle.

There being no quorum present the Board adjourned to meet at 1:00 O'clock P. M., Jan. 3, 1907

1:00 Oclock P. M., Jan. 3, 1907.

Board met as per adjournment.

Present: Jacob Gross. Fred Hoffmann and Philipp Reisel commissioners and Auditor Hepperle.

The minutes of the previous meetings being ordered read and on motion the same were approved as read.

Moved and seconded that the action of this Board taken at its meeting held Nov. 9, 1906, in the matter of the change of highway over and across the premises belonging to one Geo. Rath, in so far as the said action relates to the number of acres of land appropriated for such highway and the amount of money awarded to said Geo. Rath as damages therefor, be and the same is hereby rescinded and reconsidered and the matter laid on the table.

There being no further business to come before the old board the board adjourned.

Attest:

Jacob Gross

County Auditor — Chairman.

Regular meeting of the board of County Commissioners of Mc Pherson County, S. D.

The following new members-elect present their official bonds and oaths duly approved by the Clerk of Courts and take their seats, viz: John Pietz, Valentin Mettler and Jacob Reiner.

The County Auditor called the meeting to order and on motion John Pietz is elected chairman of the board for this meeting.

Moved and seconded that the amount of the County Treasurer's official bond be fixed at $6.000.

Moved and seconded that the following official bonds be and the same are hereby duly approved and ordered placed on file:

Fred J. Pietz, County Treasurer.
Henry Young, Sheriff
Thos. J. P. Giedt, States Attorney.
Jacob Gross, Register of Deeds.
James Clayton, County Auditor.
Ulrich Renz, Clerk of Courts.
Fred Hilgemann, Superintendent of Schools.
C. S. Acker, County Judge.
D. D. Opp, County Assessor.
Geo. Feickert, Justice of the Peace.

On motion bills were allowed as follows:

Jacob Feickert, extra road work	$ 6.00
Wm. Matatall, extra road work	7.50
A. Matatall, hauling lumber	1.00
Emma Hickman, flypaper	.50
Jacob H. Aman, balance of road supervisor's salary.	7.50
B. Kallenberger, extra road work	3.00
Geo. Kirman, road supervisor's salary	3.25
Fred Hilgemann, County Superintendent, mileage attending Superintendent's meeting at Sioux Falls	27.20
American Book Co., text books	15.09
North Star Lumber Co., lumber for bridges	5.20
Jacob Meidinger, hauling coal for court house	3.00
Central Lumber Co., coal for court house	169.43
Fred Kloos, road supervisor's salary	9.00
Phoenix Lumber Co., balance due on lumber	.65
John S. Kusler, road supervisor's salary	20.50
Andreas Heer, hauling lumber	2.20
Wm. Roesler, hauling lumber	.65
Fred Hilgemann, postage and telephones	7.35
James M. Brown, postage and telephones	13.50
N. H. Pierce, Court Certificate	4.40
Fred Hepperle, nails and paint brush	2.10
Adam Hoff, hauling gravel	2.30
Jos Weber, extra road work	5.00
Phoenix Lumber Co., lumber for bridges	5.50
F. J. Pietz, County Treasurer, postage, express, etc.	14.20
F. J. Pietz, County Treasurer, money advanced for acknowledging tax certificates.	51.00
F. J. Pietz, County Treasurer, court certificates & gopher checks	272.04

Jacob Gross, Commissioner's fees and mileage	10.50
John J. Hepperle, postage, express, cartage and telephones	18.60
Philipp Becker, extra road work	12.00
Paul Potratz, extra road work	3.00
Julius Hoeft, wolf bounty	2.00
Valentin Bender, wolf bounty	2.00
Jacob Weisz, wolf bounty	2.00
Daniel Bender, wolf bounty	2.00
First State Bank, Court Certificates	6.10
Educator School Supply Co. office supplies for County Superintendent	7.50
Andrew Williams, services as member of Insanity Board	3.00
Leola Exchange, supplies for Court-house	11.86
Jacob Hieb, road supervisor's salary	10.50
Jacob Gross, extra road work	1.50
Philipp Herre, extra road work	1.50
Henry Young, summoning jurors	33.30
Henry Young, delivering ballot boxes and booths.	56.60
Fred Arndt, supplies for court-house and poor	5.35

On motion board adjourned to meet at 7:30 O'clock P.M.

7:30 O'clock P.M.

Board met as per adjournment all members present.

On motion bills were allowed as follows:

Geo. Kaisler, jailors fees	$ 3.00
City of Eureka, five years office rent	180.00
J. F. Kelley & Co., printing and election supplies	147.04
Perkins Bros. office supplies and books	64.83
American Book Co., text books	8.76
News Printing Co., blanks	2.85
Will A. Beach, Tax Sale certificates	10.00
James Greig, postage	16.92

The Application of Fred Lammle for a loan of $1000.00 from the Permanent School fund was read and examined and on motion granted.

On motion the following loan from the Permanent School fund was extended:

Karl Wacker, loan extended for one year from maturity.

On motion the following bills were allowed:

Dr. A. L. Lloyd, member of Insanity Board and mileage in case of Christina Neuhardth	$ 6.60

The offer of $22.18 made by Fred Klein for the 1896 personal

AUDITOR'S & TREASURER'S DETAILED EXHIBIT

Of Receipts and Disbursements in the County of McPherson for Quarter ending Dec. 31. 1906. Showing amount of Funds in the Treasury and where deposited.

Treasurer's Exhibit.

	Dr. Balance (account overdrawn previous quarter)	Cr. Balance (Previous Quarter)	Cash receipts this quarter	Disbursements this Quarter	Total Dr. balance. (Am't overdrawn at end of Qur.	Total Cr. balance. Cash on hand
State Tax General		1 03	18 29	16 79		2 53
State Bonds & Int.		40	5 26	5 44		22
Insane		252 45	72 02	100 10		224 37
County General		5368 21	2816 66	3029 45		5155 42
County School		1734 64	2058 66	1848 04		1945 26
County Bridge&road		1946 08	345 52	657 46		1634 14
County Sinking		7 42	1 59	09		8 92
County Institute		14 95	26 09			40 95
District Schools		2881 88	2182 60	1737 88		3326 60
Township General		142 23	9 68	38		151 53
City of Eureka		44 88	85 56	105 21		25 23
State 1895 Bond			64	53		11
State Special Sink		03	1 15	1 05		13
State Deficiency		16	4 86	4 97		05
State Consolidted		392 19	998 71	1138 56		252 34
County Estray		5 00				5 00
Poor		693 32	59 85	6 95		746 22
Road Poll		210 39	253 96	133 25		331 10
Hillsviewschool bond		73				73
Jackson School bond		355 77	18 88	74		373 91
Hilsview No. 1 sinking	7 59				7 59	
Leola Fire Guard		47 29	60	10 52		37 37
Koto Fire Guard		5 51				5 51
Redemptions		886 54	2182 68	1828 56		1240 66
Salary Special		484 08	767 59	507 85		743 82
Lease of Com mon School Lands		15 80	608 11	15 80		608 11
State of South Dakota Permanent		479 00	3590 00	2860 00		3209 00
School Fund		37 89	4 97	16 19		26 67
Weber Fire Guard		10 34	7 98	32		18 00
Willow road Tax		19 87	5 06	19		24 74
Eureka road tax					19 04	
Sheep Inspection	19 04	10 00				10 00
Game Fund		1739 45	3288 55	2180 15		2847 80
Sale of School Lands						
Sale o publicbuilding lands		1602 04	16407 67	15938 31		2072 40
StateofS. D.Interest		187 52	573 57	22 94		738 15
County School Library		163 59		41 62		121 97
TOTALS	$ 26 63	$ 19740 68	$ 38397 62	$ 32209 34	$ 26 63	$ 25928 96
				Less Accounts Over drawn		26 63
				Total Cash in Hands of Treasurer		25902 33

Funds—Where deposited

The German Bank	$ 15897 87	Currency and Coin	$ 45 66
Bank of Leola	3136 25	Amount in Banks	25042 32
Hosmer State Bank	1733 29	Checks and Drafts	814 35
First State Bank	4274 91	Total	25902 33

STATE OF SOUTH AKOTA,
COUNTY OF McPHERSON,

Fred J. Piez, treasurer, being duly sworn doth say that the above exhibit is a true and correct statement of the financial condition of McPherson county, as appears by his books.

FRED J. PIEZ, Co. Treas., McPherson Co., S. D.

Subscribed and sworn to before me this 11th day of January, 1907.

[SEAL] CHAS. TURNER, Notary Public, S. D

AUDITOR'S EXHIBIT.

Detailed List of Warrants Issued During Quarter.

County Auditor and Clerk	$ 560 00	Brought Forward	$2278 23
County Treasurer	173 32	Poor Relief	4 00
Deputy Treasurer	114 25	Books and Stationary	179 78
Register of Deeds	300 00	Printing and Advertising	438 25
Deputy Register of Deeds		Elections	565 02
County Judge	166 71	Lights, Fuel and repairs Co. Build	58 46
Sheriff, eputy and Bailiffs	59 90	Building and repairing Co. Bridges	650 40
Superintendent of Schools	265 40	Postage Express and Messages	38 88
Coroner	17 80	Wolf Bounty	28 00
County Commissioners, 1st District	31 40	Deputy Assessors Salary	63 00
County Commissioner 2nd district	29 80	Gopher Bounty	24 60
County Commissioner 3rd district	35 50	Damages for Right of way	140 00
County Commissioner 4th district	40 90	Missellaneous	18 00
County Commissioner 5th district	36 00	Deputy Clerk of Courts	6 00
District Attorney	250 00		
Clerk of Circuit and Counny Court	46 85		
Stenographer	16 00		
Petit Jurors' fees	111 70		
Witness fees Circuit & County court	5 50		
Justice of the Peace	17 20		
Carried Forward	$ 2278 23		

ASSETS OF COUNTY IN DETAIL		LIABILITIES OF COUNTY IN DETAIL	
Total Amount of School Money Loaned Secured by Mortgages	$43905 00	Total Amount of School Money Rece ved up to date	47114 00
Unpaid Tax 1906 County Funds	14509 81	Warrants Issued and in hands of Auditor	79 99
Unpaid Tax 1905 county fund	287 71	Warrants outstanding	746 09
Unpaid Tax 1904 county fund	160 67		
Unpaid Tax 1903 county fund	138 07		
Unpaid Tax 1902 county fund	76 66		
Unpaid Tax 1901 county fund	91 07		
Unpaid Tax 1900 county fund	65 00		
Unpaid Tax 1899 county fund	150 15		
Unpaid Tax 1898 county fund	187 37		
Unpaid Tax 1897 county fund	211 52		
Unpaid Tax 1896 county fund	248 87		
Unpaid Tax 1895 county fund	466 19		
Unpaid Tax 1894 county fund	406 61		
Unpaid Tax 1893 county fund	644 07		
Unpaid Tax 1892 county fund	124 58		
Unpaid Tax 1891 county fund	225 88		
Unpaid Tax 1890 county fund	261 70		
Unpaid Tax 1889 county fund	346 25		
Unpaid Tax 1888 county fund	88 64		
Unpaid Tax 1887 county fund	71 83		
Cash in County fund	8081 13		
Court House and Grounds, Safe and Fixtures, County Jail	7700 00		
Bills Receiveable	216 00		
Total	$78764 78		

STATE OF SOUTH DAKOTA
COUNTY OF McPHERSON

John J. Hepperle, Auditor, being first duly sworn doth say that the treasurers exhibit hereon is a true and correct statement of the financial condition of McPherson county as appears by his books, and that the auditor's exhibit is a true and correct statement of all warrants drawn on the treasury during the quarter and that the statement of assets and liabilities is true and correct.

JOHN J. HEPPERLE. County Auditor.

Subscribed and sworn to before me this 11th day of January 1907.

SEAL] CHAS. TURNER. Notary Public, S. D.

ioner's fee and mileage 10.50

ge, express, cartage and telephones 18.60

oad work 12.00

oad work 3.00

ounty 2.00

lf bounty 2.00

bounty 2.00

lf bounty 2.00

urt Certificates 6.10

plies &c. office supplies for County Superintendent 7.50

vices as member of Insanity Board 3.00

plies for Court house 11.86

ervisor's salary 10.50

ad work 1.50

oad work 1.50

moning jurors 33.30

ring ballot boxes and booths 56.60

for court house and poor 5.35

adjourned to meet at 7:30 O'clock P.M.

7:30 O'clock P.M.

djournment all members present.

were allowed as follows:

es $ 3.00

years office rent 180.00

ng and election supplies 147.04

upplies and books 64.83

ext books 8.76

nks 2.85

ale certificates 10.00

16.92

red Lamme for a loan of $1000.00 from

l fund was read and examined and

llowing loan from the Permanent-

ded:

xtended for one year from maturity.

wing bills were allowed:

r of Insanity Board and mileage in

harth $ 6.60

the offer of $22.18 made by Fred Klein for the 1896 personal

tax of Christian Wolf was on motion rejected.

Bills were allowed as follows:

Henry Young, collecting delinquent personal taxes $51.65

The annual report of the Clerk of Courts of fees collected was examined and on motion approved and the sum of $82.50 allowed.

The following road supervisors are appointed for the ensuing year:

District No. 1. Anton Christianson.
" " 2. Frank Schuchardt.
" " 3. Robert Arndt.
" " 4. Wm Patterson.
" " 5. Jos Gisick.
" " 6. John Mack.
" " 7. Ernest Haberman
" " 8. Christian Rau.
" " 9. Jacob Goehring
" " 10. F. F. Fischer.
" " 11. Fred Kusler.
" " 12. No appointment.
" " 13. Fred Lechner.
" " 14. John Meier.
" " 15. David Rath.
" " 16. Jacob Schauer.
" " 17. Ludwig Schumacher.
" " 18. Michael Dietz
" " 19. Wm. Mohr.
" " 20. Christian Jacober.
" " 21. Daniel Hieb.
" " 22. George Hieb.
" " 23. Jacob D. Bertsch.
" " 24. Christ. Zimmermann.
" " 25. Christ K. Fischer.
" " 26. John Lapp.
" " 27. John Will.
" " 28. Fred E. Reimer.
" " 29. Jacob Mehlhaff.
" " 30. Jacob Hirsch.
" " 31. John S. Kusler.

Moved and carried that the resignation of Fred Glasemann, Commissioner elect of the 2nd District, be accepted and

the office declared vacant.

The Board, the County Judge and the County Auditor now organize to appoint a Commissioner to fill the vacancy caused by the resignation of Fred Glasemann.

On motion John Pietz is elected chairman of the Board and John J. Hepperle clerk.

Informal ballot being taken, resulting in John J. Hepperle receiving four votes for Commissioner of the 2nd district and Fred Arndt two votes.

Upon a formal ballot being taken for commissioner of the 2nd district John J. Hepperle received the total vote of the board and was declared elected to the office of commissioner of the second commissioner district.

On motion the Board adjourned to meet at 8.30 O'clock A.M., Jan. 4, 1907.

8.30 O'clock A.M., Jan. 4, 1907

Board re-assembled as per adjournment, all members present.

The Board now proceeds to check up the County Treasurer's office.

At 11.00 O'clock A.M. board concludes the checking up of the Treasurer books and finds the receipts, vouchers and cash to agree with his books in the office.

The quarterly report of the Register of Deeds of fees collected for the quarter ending Dec. 31st. 1906, was read and examined and on motion approved.

On motion the Northwest Blade, The German Post and the McPherson County Herald are designated the official papers for the ensuing year.

On motion a deputy for twelve months at $40.00 per month was allowed to the County Auditor, County Treasurer and Register of Deeds for the ensuing year.

The resignation of O. W. Hawes, custodian of the Leola text book depository, was on motion accepted and the Leola Exchange was appointed in his place.

On motion O. W. Hawes is appointed justice of the peace to fill the vacancy caused by the resignation of Chas. Turner, justice of the peace elect.

On motion the following bonds were approved:
John J. Hepperle, Commissioner for the 2nd district
O. W. Hawes, justice of the Peace.

Leola Exchange, Text book depository. $ 16.30
On motion the following bills were allowed:
Philipp Weixel, Commissioner's fees and mileage 23.75
J. D. Lowry, printing and publishing 32.43
Leola Exchange; Supplies for court house 24.00
Fred Hepperle, stove for jail 400.00
Violet Greig, deputy Register of Deeds, salary. 4.75
Henry Young, postage and telephones 23.60
Jacob Reiner, Commissioner's fees and mileage 22.30
Fred Hoffmann, Commissioner's fees and mileage 23.00
Valentin Mettler, Commissioner's fees and mileage 28.00
John Pietz, Commissioner's fees and mileage
Nellie Sherman, bill of $3.00 for services as Deputy County Treasurer, bill referred to County Treasurer.

On motion the Board adjourned sine die.

Attest: John J. Hepperle
County Auditor.

John Pietz
Chairman.

Commissioner's Proceedings.

McPherson County. S. D.

Leola, S. D. April 2nd 1907.

Regular meeting of the Board of County Commissioners of McPherson County, S. D. was called to order by county auditor, James Clayton, in the commissioners room at Leola S. D.

Present: John Pietz, Jacob Reiner, Fred Hoffman, Valentine Mettler, John J. Hepperle, commissioners and auditor Clayton.

On motion duly made and seconded John J. Hepperle was elected chairman for the remainder of the year, Mr. Pietz having been elected at the January meeting for that meeting only.

The minutes of the previous meeting were read and on motion were approved as read.

On motion the following bills were allowed and the auditor instructed to issue warrants therefor.

The Eureka Bazaar	for supplies	.39
German Bank.	For money advanced in the Fred Haas case.	90 00
Dr. F. A. Densmore,	for medical treatment	125 00
Swedish Hospital		8 55
~~125 00~~		
John Pietz	telephoning	1 23
Perkins Bros.	blank books	60 75
Fred J. Pietz	Postage	32 32
Fred J. Pietz	Court certificate; gopher checks	6 20
E. L. Pade	two wolf bounties	4 00
E. W. Howell,	one wolf bounty	2 00
Gottlieb Schenk	one wolf bounty	2 00
News Printing Co.	blank books	12 50
Adjustable Table Co.	stand	15 00
Central lumber Co.,	lumber for bridges	39 60
Ipswich Hardware Co.	chimney top	2 00
Witte Hardware Co.,	stove grate	5 13
Henry Young	freight and cartage	1 87
C. S. Acker	postage	1 50
A. B. Rinke	labor	2 00
E. W. Runge	lumber for bridge	1 85
F. F. Fischer	extra Road work	3 00
Johnstone and Sons.	Coal	34 45
Chas. Gray	hauling coal	8 10
James Clayton	postage and express	10 75
Paxton advance	to one year's subscription	1 50
Ulrich Renz.	Court and other fees	15 40

Thos. J. P. Friedt postage 1 70

The quarterly report of the County Treasurer of fees and taxes collected during the quarter ending March the 30th 1907 was read and examined and on motion approved.

The bill of the Register of Deeds for deputy hire for two months for the year of 1906 was, on a motion duly made and seconded laid on the table.

On motion the county auditor is instructed to issue refunding order in favor of Jacob Schmitt for $2.50 on account of one school and one road poll being erroneously assessed to him for the year 1906.

On motion the County Auditor is instructed to issue refund order for $1.50 in favor of Karl Koerner being for one road poll paid of the 1906 tax; for the reason that he belongs to the Eureka Fire Department.

On motion the board adjourned to meet at 2 o'clock p.m.

2 o'clock p.m.

Board reassembled as per adjournment all members present.

As provided by law the members of the Board, the County Auditor the County assessor, and the assessor of Willow Bird Township now convene for conference in reference to the assessment and of the assessor duties in the coming assessment. After consideration of the valuations placed on the different personal properties and real estate in McPherson county S. D. by the State Board of Equalization. a motion duly made, seconded and carried, that the said different valuations placed on both personal and real estate property by the said Board is hereby endorsed and the assessors are instructed to be solely guided thereby.

On motion the following applications for School loans from the permanent School Fund were granted.

Barbara M. Grimes	200 00
Anna Hepperle	1000 00
Philipp Jenker	1000 00
Karl Wacker	500 00
Ed. Hickmann	800 00
John Glaser	600 00
Philipp Jenker	800 00
Fred Stocker	1000 00

The applications of Joseph J. Bell for $3200 and Philipp Ehresmann for $300 were on motion not allowed.

The bill of J. F. Kelley for $39.00 was allowed at $31 00

The following official printing bills were allowed as follows:

Eureka Post official printing and stationary. $62 65

North west Blade, official printing and stationary $63 00

McPherson County Herald official printing $53 10

On motion the board appointed Fred Adam road supervisor of Dist. No. 11 comprising of Twp. 125-68 in place of Fred Kusler having not qualified, also George Malsom was appointed supervisor of road Dist. No. 27 comprising of Twp. 125-72 in place of John Will having not qualified and Nathan H. Pierce as supervisor of Dist. No. 4 comprising of Twp. 125-67 in place of Wm. Patterson having not qualified. Affidavit of Drake and Newcomer asking for refund $7.00 on their 1906 taxes paid was on motion rejected.

The resignation of John J. Heppenle as county Auditor filed Jan. 30 1907 to take effect the first day of February 1907 was on motion accepted.

On motion the following bills were allowed:

R. H. Schubert, attending Board as assessor of Willow Civil Twp.	3	60
Fred Hilgeman, postage	5	85
The Educator School Supply Co., stationery to County Supt.	12	10
American Book Co., Books and freight	9	62
Bank of Leola, Count certificate	10	50

On motion George Schotts loan from the permanent school fund No. 141 was extended for one year from date of maturity.

On motion the application of John Stoller for a refund of part of his 1906 taxes was rejected.

Whereas it appears to the satisfaction of this board that a vacancy exists in the office of Justice of the Peace, on account of Fred J. Jahraus elect not having filed his Bond and Oath of office within the specified time required by law. We therefore now appoint Fred J. Jahraus Justice of the Peace to fill such vacancy, and on motion his official bond for $500.00 and oath of office was approved.

The report of D. B. Strait Justice of the Peace was examined and on motion was approved and the auditor instructed to issue a warrant in his favor for $4.00 for birth fees and burial permits.

On motion the Board adjourned to meet at 7:30 P. M.

All Evening session, 7:30 p.m.

All members of the Board present.

The petition of Fred Shumack asking for a refund of $1.50

for one road poll erroneously paid by him in his 1906 Taxes, for the reason that he was over 50 years of age on the first day of May of last year. Was on motion granted and the auditor instructed to draw a refund for $1.50 in his favor.

The Bill of Daniel D. Opp for attending the board meeting as county assessor was on motion allowed at. 6.40

The quarterly report of the Registar of Deeds for the quarter ending March 30th 1907 was read and examined and on motion approved.

On motion the County Auditor is instructed to issue refund warrant in favor of Gottlieb Pade for $9.00 being for money erroneously paid on hand Lease to-wit 18 acres of cultivated land on the West half the S.E. of Sec. 16 Twp. 125 Range 67.

On motion the following bills were allowed.

News printing Co.	Assessor supplies	8.165
J. K. Kelley	Blanks	6.20

The application of Philipp Flemmer to sell intoxicating liquors at retail in the City of Eureka S.D. was on motion granted and his Bond in the sum of $2000.00 was approved.

On motion official Bond of R. H. Schubert assessor of Willow Civil Township was approved.

On motion the Board adjourned to meet again at 8:30 A. M. the 3rd day of April 1907.

April 3rd 1907 8:30 o. clock A. M.

Members of the Board reassembled, all members present.

On motion the official Bond of Christian Jacober in the penal sum of $500.00 was approved.

The Board now proceeds to apportion to the County at-large City of Eureka and Willow Civil Township, the names of jurors to fill the jury list as required by the Clerk of Courts.

On motion the following apportionment ~~was~~ is made;

The County at-large 57 names City of Eureka 15 names: and willow Civil Township 10 names;

The following names were selected for the County at large

Fred Feickert: George Feickert Jr. Fred A. Feickert: Jacob Rau Jr.; Christian Rau: Fred F. Scheuffle: Christian Scheuffle: John Scheuffle Christian Fisher; George Wolf; Christian Wolf; Jacob Ahlhauser; John Nehr Karl Wacker: Fred Lawman; Phillip Jenker; Hugh Owens; Paul Sherman; Pete Sherman; Frank Peirce Stanley McElhone Ray Sutherland: Charley Fasler; John Mack, Henry Brennigg Ernest Habermann: John Kabrud; Pete Kabrud; Frank Schuchart

& has. Young; Karl Engel. Michael Pietz John C Hressmann; Jacob Frey; Fred Reiner: Martin Seike: John C. Gross; Joseph Schatz; Franty Hamann; Andrew Kallenberger: Franz Weisenburger; Philipp Weixle: Fred Mettler: Fred Roesler: Philipp Schmidt; John Gibson: & Christian Jacober; Fred Vilaver: John Laub; Jacob Junge; Fred Spitzer; Jacob Hirsch: Otto Tribble: Frank Young; And the County Auditor is instructed to officialy notify the City of Eureka and Willow Civil Township of their respective appoption.

On motion a committee consisting of John J. Keppele; Fred J. Pietz; Jacob Gross: and James Blaylock: was appointed to superintend the purchasing and planting of trees and shrubbery, painting the Court House, and otherwise generally fixing up and beautifying the Court House grounds.

On motion the auditor is instructed to issue refund order in the sum of $2.50 in favor of John Kline he having paid his School and Road Poll twice for the year of 1906.

On motion the County Auditor is instructed to issue a satisfaction of mortgage on a portion of the N.W. of Sec. 21 Twp 126 R. 67 consisting of Ten (10) acres. The mortgagor to furnish the Auditor with a written description of the said premises.

On motion the County Auditor is instructed to write to each of the Road supervisors notifying them to report all the necessary extra road work required in their township, to the County Commissioner of their Commissioners District, and that they are not too purchase any lumber without a written order from their respective Commissioner.

Moved seconded and carried that a bounty of one cent each be paid for Gopher tails, (from Gophers killed in McPherson County South Dakota. by this County, from date until May the 18th 1907 inclusive.

and that the tails will be received by the respective Commissioners and Auditor at the following places Hosmer; Hillsview; Eureka; Long Lake post office and Leola; on the 17th and 18th of May 1907.

On motion the following Bills were allowed.

Jacob Gross	postage	7 38
Henry Young	postage	1 50
Fred Arndt	clothing for poor: supplies	10 17
Jacob Reiner	Commissioners fees & mileage	19 60
Valentine Mettler	" " " "	19 00
John Pietz	" " " "	20 00

AUDITOR'S & TREASURER'S DETAILED EXHIBIT

Of Receipts and Disbursements in the County of McPherson for Quarter ending March 31. 1907. Showing amount of Funds in the Treasury and where deposited.

Treasurer's Exhibit.

	Dr. Balance (account overdrawn previous quarter)	Cr. Balance (Previous Quarter)	Cash receipts this quarter	Disbursements this Quarter	Total Dr. balance. (Am't overdrawn at end of Qur.	Total Cr. balance. Cash on hand
State Tax General		2 53	11 09	8 15		5 47
State Bonds & Int.		22	6 44	5 12		1 53
Insane		224 37	358 50	119 93		462 94
County General		5155 42	9294 49	3164 78		11285 13
County School		1945 26	775 54	1921 33		799 47
County Bridge&road		1634 14	1758 86	222 05		3170 95
County Sinking		8 92	66	03		9 55
County Institute		40 95	9 00			49 95
District Schools		3326 60	11729 30	10151 35		4904 55
Township General		151 53	104 92	36 73		219 72
City of Eureka		25 23	967 63	982 76		10 10
State 1895 Bond		11	45	37		19
State Special Sink		13	65	40		38
State Deficiency		05	1 33	13		1 25
State Consolidted		252 34	3582 72	3595 07		239 99
County Estray		5 00				5 00
Poor		746 22	6 82	35 63		717 41
Road Poll		331 10	821 63	703 37		449 36
Hillsviewschool bond		73				73
Jackson School bond		373 91		13		377 05
Hilsview I. No. 1 sinking	7 59				7 59	
Leola Fire Guard		37 37	73	04		38 06
Koto Fire Guard		5 51				5 51
Redemptions		1240 66	985 54	1237 01		989 19
Salary Special		743 82	2316 98	2276 30		784 50
Lease of Common School Lands		608 11	5337 29	4499 94		1145 46
State of South Dakota Permanent School Fund		3209 00	3260 00	3203 00		3269 00
Sale o publicbuilding lands		2072 40	563 10	2071 40		564 10
Weber Fire Guard		26 67		26 67		
Willow road Tax		18 00	95 58	29 45		84 13
Eureka road tax		24 74	1 40	05	19 04	26 09
Sheep Inspection	19 04					
Game Fund		10 00				10 00
State of S. D. Interest		738 15	711 63	1292 00		157 78
County School Library		121 97				121 97
Sale of School Lands		1167 80		1167 80		
TOTALS	$ 26 63	$ 24248 96	$ 42705 54	$ 36747 99	$ 26 63	$ 30206 51
				Less Accounts Over drawn		26 63
				Total Cash in Hands of Treasurer		30179 88

Funds—Where deposited

The German Bank	$ 22242 66	Currency and Coin	$ 267 89
Bank of Leola	2731 88	Amount in Banks	29524 27
Hosmer State Bank	858 06	Checks and Drafts	387 72
First State Bank	3691 67	Total	30179 88

STATE OF SOUTH AKO TA,
COUNTY OF McPHERSON,

Fred J. Pietz, treasurer, being duly sworn doth say that the above exhibit is a true and correct statement of the financial condition of McPherson county, as appears by his books.

FRED J. PIEZ, Co. Treas., McPherson Co., S. D.

Subscribed and sworn to before me this 13th day of April, 1907.

[SEAL] J. J. HEPPERLE Notary Public, S. D.

AUDITOR'S EXHIBIT.

Detailed List of Warrants Issued During Quarter.

County Auditor and Clerk	$ 280 00	Brought Forward	$3118 77
County Treasurer	1096 58	Poor Relief	35 35
Deputy Treasurer	120 00	Books and Stationary	256 07
Register of Deeds	300 00	Printing and Advertising	178 25
Deputy Register of Deeds	480 00	Elections	2 00
Judge	83 34	Lights, Fuel and repairs Co. Build	442 47
County and Bailiffs	185 85	Building and repairing Co. Bridges	113 60
Trust of Schools		Postage Express and Messages	77 23
Insanity	9 60	Wolf Bounty	8 00
Commissioners, 1st District	22 30	Deputy Assessors Salary	
Commissioner 2nd district		Gopher Bounty	
Commissioner 3rd district	34 10	Damages for Right of way	
Commissioner 4th district	39 30	Missellaneous	264 14
Commissioner 5th district	28 60	Deputy Clerk of Courts	
	125 00	Total	4495 88
and County Court	83 40		
	20 00		
fees	211 30		
Circuit & County court the Peace			
Carried Forward	$ 3118 77		

ASSETS OF COUNTY IN DETAIL		LIABILITIES OF COUNTY IN DETAIL	
Total Amount of School Money Louned Secured by Mortgages	$47105 00	Total Amount of School Money Rece ved up to date	50374 00
Unpaid Tax 1906 County Funds	2804 76	Warrants Issued and in hands of Auditor	20 10
Unpaid Tax 1905 county fund	191 18	Warrants outstanding	17 90
Unpaid Tax 1904 county fund	153 93		
Unpaid Tax 1903 county fund	126 87		
Unpaid Tax 1902 county fund	75 84		
Unpaid Tax 1901 county fund	89 06		
Unpaid Tax 1900 county fund	65 00		
Unpaid Tax 1899 county fund	140 72		
Unpaid Tax 1898 county fund	147 40		
Unpaid Tax 1897 county fund	253 48		
Unpaid Tax 1896 county fund	230 69		
Unpaid Tax 1895 county fund	348 19		
Unpaid Tax 1894 county fund	325 60		
Unpaid Tax 1893 county fund	638 27		
Unpaid Tax 1892 county fund	121 68		
Unpaid Tax 1891 county fund	223 39		
Unpaid Tax 1890 county fund	260 07		
Unpaid Tax 1889 county fund	344 96		
Unpaid Tax 1888 county fund	88 64		
Unpaid Tax 1887 county fund	71 83		
Cash in County fund	16860 80		
Court House and Grounds	7700 00		
Safe and Fixtures			
County Jail			
Bills Receivable	216 00		
Total	$78583 89		

STATE OF SOUTH DAKOTA
COUNTY OF McPHERSON

James Clayton, Auditor, being first duly sworn doth say that the treasurer's exhibit hereon is a true and correct statement of the financial condition of McPherson county as appears by his books, and that the auditor's exhibit is a true and correct statement of warrants drawn on the treasury during the quarter and that the statement of assets and liabilities is true and correct.

James Clayton, County Auditor.

Subscribed and sworn to before me this 13th day of April 1907.

[SEAL] JOHN J. HEPPERLE Notary Public, S. D.

Michael Pietz; John C. Hressmann; Jacob Seeke; John C. Gross; Joseph Schatz; W. Kallenberger; Franz Weisenburger; Peter; Fred Roesler; Philipp Schmidt; Jacober; Fred Vilauer; John Saub; Jacob Hirsch; Otto Tribble; Frank

Auditor is instructed to officialy notify the Civil Township of their respective appoptionment consisting of John J. Hepperle; Fred J. Blaylock; was appointed to superintending of trees and shrubbery, painting wise generally fixing up and beautifying

is instructed to issue refund order in of John Kline he having paid his School year of 1906.

Auditor is instructed to issue a satisfaction of the N.W. of Sec. 21 Twp 126 R. 67 the mortgagor to furnish the Auditor of the said premises.

Auditor is instructed to write to each of the thems to report all the necessary extra their township, to the County Commissioner district, and that they are not too purchase written order from their respective

ved that a bounty of one cent each be gophers killed in McPherson County, from date until May the 18th 1907

be received by the respective Commissioners ing places Hosmer; Hillsview; Eureka; Leola; on the 17th and 18th of May 1907.

following Bills were allowed.

Sta	gl	7 38
Co	gl	1 50
	ething for poor: supplies	10 17
	Commissioners fees & mileage	19 60
Valentine Mettler	" " " "	19 00
John Pietz	" " " "	20 00

John J. Hepperle commissioners fees and mileage 16 00

Fred Hoffman " " " " 17 30

On motion the Board adjourned Sine Die.

attest: James Clayton
County Auditor

John J. Hepperle
Chairman.

Commissioners Proceedings.

Leola, S. Dak. May 15th A. D. 1907 10 o'clock.

Special meeting of the County Commissioners of McPherson County S. Dak., Called to order in the commissioners room of the court house, for the purpose of allowing the amount of extra road work to be done in each Road District and for the transaction of any other business that might legaly come before the Board.

Present: John J. Hepperle Chairman, John Pietz, Jacob Reiss, Valentine Mettler, and Fred Hoffman Commissioners and Auditor Clayton.

Board Proceeds to read the different reports of the Road Supervisors and discussed them at length.

On motion the Board adjourned to meet at 10 o'clock P. M.

10 o'clock P. M.

Board met pursuant to adjournment, all members were present.

On motion; the audition is instructed to issue refund order for $5.39 in favor of O. J. Roe being for the 1905 Tax on lot 4 block 2 of orig. Plat of Eureka, the same being church property at that time.

On motion; the Chairman of Board of County Commissioners and County Auditor is hereby instructed to execute Quit Claim Deed, to O. J. Roe Trustee for lot 3 block 2 original Plat of Eureka upon the receipt of $7.74.

On motion; Wes. Rath was allowed $40.00 for rightway in sec. 33 Twp. 128 Range 69 upon his making of deed for same.

On motion: County Auditor is instructed to issue refund order in favor of Phillip Pfeifle for $7.53 being a part of 1887 Tax.

On motion; the application of Jacob Mayer for an extention of his loan #93 from the Permanent school fund to Nov. 1, 1907, was granted.

On motion; the petition of E. W. Hinsdale asking for rebate on old person al tax was granted; and the Treas. is instructed to accept the sum of $10.00 for same.

The Board after Due consideration appropriated the aggregate sum of $3150.00 to be expended on extra Road work in the county, and the County Auditor is instructed to notify each road supervisor of the amount apportioned to his district.

On motion the petition of Aasved & Hible to sell intoxicating liquors at retail was granted: and their bond was approved.

Commissioner's Proceedings of McPherson County, South Dakota.

Leola, S. D. April 3,1906,II O'clock A. M.

Regular meeting of the board of county commissioners of McPherson county was called to order in the commissioners room at Leola S. D. Present Jacob Gross, chairman, Gottlob Pade, Philipp Weixel, Fred Hoffmann,C? B. Foncanon and auditor Hepperle.The minutes of the previous meeting were ordered read and on motion the same were approved as read.

On motion the board adjourned till I O'clock P. M.

I O'clock P. M.

Board met as per adjournment ,all members present.

On motion the county auditor is instructed to buy 23 election booths at $2.50 a piece, and have same painted and the name ~~pa*ea*ea*each~~ of the presinct put on each of them.The petition of the cattle men praying the board to instruct the cattle inspector to inspect all cattle in the county before May I5th,I906 was read and the same was referred to the county cattle inspector with instructions to use his best judgement in ascertaining if there are any scabies in the county and report and report the result to the board of commissioners and also to the proper state ~~veterinary~~ authorities.On motion the following bills were allowed: Wm.Layton ,attending court at Eureka $2.60,Euducator Supply co.,election supplies for school elections$24.50,F. J. Pietz, postage$47.22;Henry Young ,subpeanaing jurors for March term of court$5.00;Henry Young,putting up county jail$8.00;C. W. Hawes, putting in 'phone and freight on same $2.25;F. J. Pietz, gopher checks,$I.55;J. F. Kelley& Co., patent record and jacket for same $I9.00;Euducator School Supply Co., office supplies ccunty sup't$II.95On the motion the county auditor is instructed to issue refund orders for taxes erroneously~~assessed~~ assessed:John Kemmet ,road poll$I.50;Adam Merkel, road poll$I.50;John Kueler, road and school polls $6.50;On motion bills were allowed as follows: Central Lumber Co. ,storm sash$8.05;Fred Weisz, Wolf bounty$2.00;Henry Jasmer, wolf bounty$2.00; Fred Hilgemann,postage and telephones$8.I0;On motion ~~the~~ wolf bounties were allowed to the following persons:Geo. Cross$2.00;Fred Reiner $2.00; Phillip Mueller Jr.$2.00;Jacob G. Neuharth$2.00;John Ritter $2.00;Ernest Haberman$6.00John G. Guthmuller $2.00;Wm. Haberman $2.00;Henry Jasmer $6.00;A. I. Hickman $2.00;Reinholt Protratz $4.00W. H. Matatall$2.00.

On motion the following palces to sell chattel mortgaged property were designated:~~City of E~~At the front door of the city hall in the city of Eureka,at the front door of the court house in Leola

#2

at the front door of the court house in Leola, at Martel Post Office and Long Lake Post office.On motion the county auditor is instructed to issue a warrant for ~~$~~ $5.00 in favor of Joe Stephanfor the use of an artesian well tank on the public highway.The petiotion of the tax payers and residents of TwpI35-66,McPherson county and Twp I24-66 ,of Edemunds county was on motin referred to commissioner Pade for investigation.On motion Die Eureka Post, The North West Blade and the McPherson County Herald were designated the official papers for the ensuing year.On motion the county treasurer is instructed to accept the original amount of ~~$~~ Karl Koerners personal taxes for the years I896 and I900.On motion the auditor is instructed to issue a refund order of $20.71 to F. H. Hooper for taxes erroneously assessed against lot I5 bl/I,Mil Land Co's 2nd Add. to Eureka.

On motin the baord adjourned to meet at 7.30 P. M.

7:30 O'clock P. M.

Board reassembled as per adjournment ,all members present.

On motion bills were allowed as follows: Pauly Jail Co. ,county jail $I80.00.The following applications for loans from the Permanent School Fund were on motion allowed:John Mulligan $I000.00;Jakob Feickert $~~$~~400.0: Ferdinand Potratz $I200.00.The following bills were allowed:Willow Civil Twp.,repairs on bridge across Willow Creek$23.54;A.hoffman,cattle inspect. fees$25.25;J. F. Kelley & Co.,election supplies for the Primaries$223.52;

The News Printing Co.,supplies for Co. Sup't$7.I0;A. T. Mulligan,extra road work$3.00;

The quarterly report of the Register of Deeds of ~~fees~~ of $620.65 fees collected during the quarter ending March 3I,I906 was read and examined and motion the same was approved. On motion applications for loans from the permamnet School Fund are~~approved~~ allowed: Geo. Kaisler $600.00;Karl Wacker $400.00.On motion the public highway turned over to the county by Fred Klein is hereby vacated and the chairman of the board and the county auditor are hereby instructed to quit-claimthe land back to said Fred Klein upon receipt of the sum of $50.00.On motion Board takes an adjournment till 9:30 A. M. April 4,I906.

9:30 A. M. April 4,I906.

Board met as per adjournment ,all members present.

On motion the following bills were allowed:News Printing Co.,blanks and numbering machine $7.05;The N. W. Blade ,official printing and office supplies $50.25;Die Eureka Post, official printing and office supplies$342.00, Ernest Haberman, Hauling County jail from Ipswich $5.70;

~~is hereby instructed to attach new coupons thereto. The bill of Emil~~ James M. Brown, postage and telephones$6.80;Fred Arndt, supplies for courthouse ~~Schamber for back pay as deputy sheriff was on motion laid on the table.~~ and poor$5.84;Henry Young,collecting delinquent personal taxes $17.74; ~~On motion commissioners Pade, Hoffmann and Weixel was appointed a~~ Ulirich Reue ,clerks fees$15.30;James Greig ,postage$(9.66;John Lammle, wolf bounty$2.00;The bond of Grant Tooker, assessor of Willow Civil Twp., was examined and on motion the same was approved and ordered filed. The county treasurer is hereby instructed to cancel the taxes against Lots 2,3&4 and SE¼ of SE¼ ^ of S½ of I9-I26-72 for the years I889 and I888. The quarterly report of F. J. Pietz, county treasurer, of fees collected during the quarter ending March 3I, I908 was read and examined and on motin approved.On motion the county auditor is instructed to issue a refund of $I8.4I to K. Soper ^ for taxes erroneously assessed against his property. Also to issue arefund for $32.4I to Wm. J. P. Gledt for money paid into the county treasury by mistake.On motion the county treasurer is instructed to accept the loan of Karl Wacker from the Permanent School fund ,provided the interest on the same is paid according to the resolution on record. On motion the loand of Jacob Gross is extended for 3years and the auditor is hereby instructed to attach new coupons thereto.The bill of Emil Schamber for back pay as deputy sheriff was on motion laid on the table. On motion commissioners Pade, Hoffmann and Weixel are appointed a committee to investigate the conditions of the public highway between Sec. ~~28 and 33 -I28-69 and report at the next meeting.On motion the chairman of the board and the county auditor are appointed a committee to~~ 28 and 33 -I28-69 and report at the next meeting.On motion the chairman of the board and the county auditor are hereby instrcuted to approve of the bond of August Martel to sell intoxicating liquor at retail in Leola ,S. D.after the same has been approved as to form by the states attorney.The report of C. A. Fauntain, public examiner, of the conditions of the county treasury shows that the office is kept in a neat and business like manner and that ~~the~~ and that everything seems to be all right.On motion the board adjourned to Io'clock P. M.

I O'clock P. M.

Board met as per adjournment .all members present.

~~On motion the~~ loan of N. H. Pierce fuce the Permanent School Fund was on motion extended for 3 years and the auditor instructed to issue attach ~~On motion bills were allowed as follows :~~

F. D. Lawry,official printing and office supplies $27.00;D. D. C., meeting Attending board as assessor$7.00;Emil VanEnehen, ~~extra~~ Road Work $21.50. Moved and carried that a bounty of one cent each be paid for scalp tails ~~in this county from date until May 25th I908 on all Gophers killed in~~

by this county ,from date until May 25th,I908,on all gophers killed in McPherson county during said time ,and that the tails be received by the respective commissioners and auditor at the following places :Hosmer, Eureka, Orthwein's store and at Leola on May 24 and 25th Only.On motion Theo. J. P. Gledt and Dr. A .L. Lloyed are appointed as members of the Insanity Board.~~On motion commissioners Foncanon and Pade~~ and auditor Hepperle are appointed as a committee to prepare and house grounds for the purpose of ~~planning~~. B. Kallenberger ,road pollfor and school the year I905$I.50;Emil Gutschke ,road poll for I905$I.50.The petition of F. M. Kendal for a refund for taxes claimed to have been erroneously assessed against said Kendall was on motion laid on the table.On motion the county treasurer and auditor are each allowed a deputyfor eight months at $40.00 per month. On motion the chairman of the board is authorized to approve of the bond of the McPherson County Abstract Company ,incorporated as abstracters,upon presentationof the sameand its approval as to form by the states attorney,and upon such approval the county auditor is instructed to issue the certificate as provided in sec.3I08 of the Revised Code of I903.

On motion bills were allowed as follows:

John J. Hepperle, county auditor,postage,telephones,cartage and express	$I6.00
$I5.75.C. B. Foncanon, commissioners fees and mileage fees	$I8.50
Jacob Gross,commissioners and meliage	$I3.30
Fred Hoffmann, commissioners fees and mileage	$I2.30
Gotlog Pade, commissioners fees and mileage	1630

R. Weixel On motion " " " " board adjourned.

Jacob Gross

Chairman

John J. Hepperle

County Auditor.

On motion the following bills were allowed.

M. Krause	road scrapers	$36 00
Chas. Wilsey	meals	$3 50
Hollandsworth Hart Lumber Co.	Coal	$15 50
James Clayton	Freight Paid	4 15
Fred Hoffmann	Commissioners fees and mileage	9 30
John J. Hepperle	" " " "	8 00
Valentine Mettler	" " " "	11 00
John Pietz	" " " "	12 25
Jacob Reiner	" " " "	11 60

On motion Duly made and seconded the board did adjourn to the 11th day of June A.D., 1907 at 8 o. clock A. M.

Attest:

Co. Auditor

John J. Hepperle
Chairman

Commissioners Proceedings.

Leola, S. D. June 11th 1907.

Board met as per adjournment of May 15 1907 meeting called to order at 11:30 A.M. by Chairman.

Members Present: John J. Hepperle Chairman, Jacob Reiner Valentin Mettler, and Fred Hoffmann, members of the Board and Auditor Clayton.

On motion board adjourned to meet at 3 O'clock P.M.

At 3 o'clock P.M. board reassembled as per adjournment.

Members Present: were John J. Hepperle, Chairman, and Jacob Reiner, Valentin Mettler, Fred Hoffmann, and John Pietz Commissioners and Auditor Clayton.

Whereas, a verified petition of Fred Arndt, Chas. Turner, A. L. Lloyd, F. W. Lowry and others, having been duly filed with the board of County Commissioners of McPherson County, State of South Dakota, setting forth that the said petitioners, and each of them are bona fide residents of the territory here in after described; and further setting forth the boundaries thereof, the quantity of land embraced therein according to the survey, and the resident population therein contained according to a census duly taken both of which survey and census having been duly verified and filed with and made a part of said petition, praying that such territory be incorporated as a town under and by virtue of Article I of Chapter XI of the Revised Political Code of 1903, and all laws amendatory thereof, and that, such territory, when so incorporated, shall bear the name of Leola.

The territory intended to be embraced within the limits of such town on incorporation, is described by metes and bounds as follows to-wit:

Beginning at the U. S. Government quarter corner on the east line of Section Seventeen (17) Township One hundred twenty Six (126) North, Range Sixty Seven (67) West, thence West along center line of said section a distance of 5280 feet to the quarter corner on the west line of said Section 17; thence South along west line of Section Seventeen (17) and Twenty (20) a distance of 5280 feet to the quarter corner on the West line of section Twenty (20); thence East along the center line of Section (20) a distance of 1980 feet; thence South 660 feet, thence East 660 feet to the center line of Section 20; thence North along said center line 660 feet; thence East along center line of Section 20 a distance of 2640 feet to the quarter corner on the East line of Section 20; thence North along east line of Section 20 a distance of 1176 feet;

thence East 732 feet, Thence North 1464 feet to a point on North line of Section Twenty one (21): thence West along said section line 732 feet to the corner of Section 16, 17, 20 and 21; thence North along East line of Section 17 a distance of 2640 feet to the point of beginning, all containing 674.6 acres. and it appearing to the satisfaction of this Board that the application, survey and maps filed herein are in conformity with the requirements of the law governing the incorporation of towns and that the territory above described, contains more than two hundred legal residents and more than fifty qualified voters; and it further appearing that due notice of the time and place of hearing said application has been given as provided for in Section 1419 of the Revised Political Code of 1903, and no objections in writing having been filed and no one appearing in opposition to said petition.

It is ordered, by the Board of County Commissioners of the County of McPherson, State of South Dakota that the territory as hereinbefore described be and the same is hereby declared, with the assent of the qualified votes residing within such territory, an incorporated town by the name of Leola, as prayed for in said petition; and

It is further Ordered, and notice is hereby given, that a meeting of the qualified electors resident in said proposed town will be held at the Courthouse, at Leola, South Dakota, on Tuesday, the 25th day of June, A. D. 1907 for the purpose of determining by ballot whether such territory shall be an incorporated town; and that notice of such meeting shall be given at least ten days prior to said meeting by publishing this order and notice in the McPherson County Herald, a legal newspaper published within said McPherson County, and by posting up not less than ten copies of this order and notice at the most public places in said proposed incorporated town; and that at the meeting of the qualified votes as herein provided, the polls shall be opened at nine o'clock in the forenoon of such day and shall be kept open until four o'clock in the afternoon.

The Boards attention was called to the fact that, the office of County Coroner was vacant; and Dr. A. L. Lloyd was appointed to fill such vacancy.

On motion Board adjourned.

Attest:

County Auditor

John [illegible]
Chairman.

Commissioners Proceedings

Leola, S. Dak. July 2nd 1907 11:30 o.clock A.M.

Regular meeting of the Board of County Commissioners of McPherson County, South Dakota, called to order in the Commissioners room in the Court House, at Leola S. Dak.

Present: John J. Hepperle Chairman; Valentine Mettler; Jacob Reiner; Fred Hoffmann; and John Pitz: members, and Auditor Delayton.

The minutes of the last regular and two intervening special meetings was read, and on motion the same were approved as read.

On motion the following places to sell chattel mortgaged property were designated; at the front door of the Court House in Leola; at the front door of the Post office in Hillsview; at the South door of the City Hall in Eureka; at the front door of the Post Office Long Lake; at the front door of Js Runway, all in McPherson County South Dakota.

On motion the Board adjourned to July 3rd 1907 at 8 o.clock A.M.

July 3rd 1907 8 o.clock A.M.

Board met pursuant to adjournment, all members present,

The applications and Bonds of John Smith; August Martell; Philipp Flemmer & Co; Gottlieb Quaschnick; Miller Aasved; and Patrick Dunn, for license to sell intoxicating liquors at retail within this County are presented and read, on motion the license are granted and the Bonds approved, subject to the provisions of law governing the sale of intoxicating liquors.

The quarterly report of Ulrich Renz Clerk of Courts, of fees collected during the quarter ending June 30th 1907 was read and examined and on motion approved, and the auditor is instructed to issue warrant for the fees collected, which are $83.20.

On motion the following bills were allowed.

Fred Hepperle	Nails		72
Fred Arndt	Hose for well	26	91
C. S. Acker	Postage	1	60
F. M. Billings	Supplies		50
Jacob Gross	Postage	4	47
Jacob Gross	recording		95
James Clayton	Draw jury	2	00
Eureka State Bank	Gopher checks	9	87
Fred J. Pitz Co. Treas.	" "	349	14
Jacob J. Kline	Blacksmithing	6	00
Wm Wilson	repair Court House	3	15

missioners Proceedings

AUDITOR'S & TREASURER'S DETAILED EXHIBIT

Of Receipts and Disbursements in the County of McPherson for Quarter ending June 29, 1907. Showing amount of Funds in the Treasury and where deposited.

Treasurer's Exhibit.

	Dr. balance (account overdrawn previous quarter)	Cr. Balance (Previous Quarter)	Cash receipts this quarter	Disbursements this Quarter	Total Dr. balance. (Am't overdrawn at end of Qur.	Total Cr. balance. Cash on hand
State Tax General		5 47	14 62	20 37	28	
State Bonds & Int.		1 53	5 07	6 64	04	
Insane		462 94	28 53	97 17		394 30
County General		11285 13	1286 14	2861 22		9710 05
County School		799 47	6244 29	3442 53		6701 23
County Bridge&road		3170 95	130 08	56 97		3244 06
County Sinking		9 55	1 14	04		10 65
County Institute		49 95	126 00	120 00		55 95
District Schools		4904 55	1026 40	2938 86		2992 09
Township General		219 72	4 93	19		224 46
City of Eureka		10 10	53 97	2 61		61 46
State 1895 Bond		19	39	58		
State Special Sink		38	51	89		
State Deficiency		1 25	100 00	2 25		99 67
State Consolidted		239 99	270 24	410 56		5 00
County Estray		5 00				565 89
Poor		717 41	3 62	155 14		458 21
Road Poll		449 36	107 61	98 76		73
Hillsviewschool bond		73				377 05
Jackson School bond		377 05				
Hilsview No. 1 sinking	7 59				7 59	38 14
Leola Fire Guard		38 06	08			1113 72
Redemptions		989 19	786 90	662 37		734 97
Salary Special		784 50	552 12	601 65		
Lease of Common School Lands		1445 46	904 74	1834 60		515 60
State of South Dakota Permanent School Fund		3269 00	3481 00	4225 00		2525 00
Koto Fire Guard		5 51				5 51
Sale of public building lands		564 10	6845 63	4521 97		2887 76
Weber Fire Guard		84 13	9 43	37		93 19
Willow road Tax		26 09	1 87	08		27 88
Eureka Road tax					19 04	
Sheep Inspection	19 04					10 00
Game Fund		10 00				569 94
StateofS. D.Interest		157 78	429 33	17 17		
County School Library		121 97	251 40			373 37
Stock Indemnity			30	35	05	
TOTALS	$ 26 63	$ 30206 51	$ 22567 34	$ 18978 34	$ 27	$ 33795 88
				Less Accounts Over drawn		27 00
				Total Cash in Hands of Treasurer		33768 88

Funds—Where deposited

The German Bank	$ 21646 30	Currency and Coin	$ 182 75
Bank of Leola	2746 01	Amount in Banks	32827 31
Farmers & Merchants State Bank	744 46	Checks and Drafts	758 82
First State Bank	3917 10		
Eureka State Bank	3773 44	Total	33768 88

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON, }

Fred J. Pietz, treasurer, being duly sworn doth say that the above exhibit is a true and correct statement of the financial condition of McPherson county, as appears by his books.

FRED J. PIEZ, Co. Treas., McPherson Co., S. D.

Subscribed and sworn to before me this 12th day of July, 1907.

[SEAL] J. J. HEPPERLE Notary Public, S. D.

AUDITOR'S EXHIBIT.

Detailed List of Warrants Issued During Quarter.

County Auditor and Clerk	$ 420 00	Brought Forward	$1914 96
County Treasurer	61 65	Poor Relief	244 98
Deputy Treasurer	120 00	Books and Stationary	116 74
Register of Deeds	300 00	Printing and Advertising	178 75
Deputy Register of Deeds	120 00	Elections	
County Judge	124 96	Lights, Fuel and repairs Co. Build	85 15
Sheriff, deputy and Bailiffs		Building and repairing Co. Bridges	742 45
Superintendent of Schools	402 20	Postage Express and Messages	
Commissioner of Insanity		Wolf Bounty	8 00
County Commissioners, 1st District	26 60	Deputy Assessors Salary	
County Commissioner 2nd district	24 00	Gopher Bounty	
County Commissioner 3rd district	31 20	Postage and Express	164 49
County Commissioner 4th district	30 00	Missellaneous	86 80
County Commissioner 5th district	32 25		
District Attorney	187 50	Total	3542 33
Clerk of Circuit and Counny Court	15 40		
Stenographer			
Petit Jurors' fees	15 20		
Witness fees Circuit & County coart			
Justice of the Peace	4 00		
Carried Forward	$ 1914 96		

ASSETS OF COUNTY IN DETAIL

Total Amount of School Money Loaned Secured by Mortgages	$47995 00
Unpaid Tax 1906 County Funds	2073 82
Unpaid Tax 1905 county fund	217 85
Unpaid Tax 1904 county fund	157 32
Unpaid Tax 1903 county fund	410 85
Unpaid Tax 1902 county fund	223 69
Unpaid Tax 1901 county fund	249 43
Unpaid Tax 1900 county fund	86 50
Unpaid Tax 1898 county fund	154 99
Unpaid Tax 1897 county fund	175 25
Unpaid Tax 1896 county fund	294 84
Unpaid Tax 1895 county fund	212 14
Unpaid Tax 1894 county fund	456 20
Unpaid Tax 1893 county fund	393 67
Unpaid Tax 1892 county fund	633 11
Unpaid Tax 1891 county fund	121 68
Unpaid Tax 1890 county fund	220 57
Unpaid Tax 1889 county fund	260 07
Unpaid Tax 1888 county fund	344 96
Unpaid Tax 1887 county fund	88 44
Cash in County fund	68 21
Court House and Grounds	14848 84
Safe and Fixtures	7700 00
County Jail	
Bills Receizeable	216 00
Total	$77603 43

LIABILITIES OF COUNTY IN DETAIL

Total Amount of School Money Received up to date	50320 00
Warrants Issued and in hands of Auditor	47 10
Warrants outstanding	256 10

STATE OF SOUTH DAKOTA
COUNTY OF McPHERSON

James Clayton, Auditor, being first duly sworn doth say that the treasurers exhibit hereon is a true and correct statement of the financial condition of McPherson county as appears by his books, and that the auditor's exhibit is a true and correct statement of all warrants drawn on the treasury during the quarter and that the statement of assets and liabilities is true and correct.

James Clayton. County Auditor.

Subscribed and sworn to before me this 12th day of July, 1907,

SEAL] JOHN J. HEPPERLE Notary Public, S. D.

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a. S. Dak. July 2nd 1907 11:300 clock a.m.

ard of county commissioners of McPherson

alled to order in the Commissioners room in

S. Dak.

e Chairman; Valentine Metzler; Jacob

; and John Pietz; members, and auditor

t regular and two intervening special

d on motion the same were approved

wing places to sell chattel mortgaged

d; at the front door of the Court House

or of the Post office in Hilsview; at

Hall in Eureka; at the front door of

the front door of 's Freeway,

; all in McPherson County South Dakota.

adjourned to July 3rd 1907 at 8 o'clock a.m.

uly 3rd 1907 8 o'clock a.m.

to adjournment, all members present,

f John Smith; August Martell; Philipp

aschnick; Miller Aasved; and Patrick Dunn,

ing liquors at retail within this County

n motion the license are granted and the

the provisions of law governing the

ers;

t of which Receipt to Clerk of Courts, of fees

r ending June 30th 1907 was read and

approved, and the auditor is instructed to

collected, which are $3.20.

wing bills were allowed.

ls 72

e for well 26 91

tage 1 60

plies 50

tage 4 47

cording 95

aw jury 2 00

pher checks 9 87

" " 349 14

Blacksmithing 6 00

pair Court House 3 15

Fred Zehner	Gopher checks	1	65
A. Norby	Jues	20	00
James Clayton	Postage & Express	16	85
Daugherty & Martin	work Court yard	4	75
Jacob D. Heyd	Court Certificate	6	20
Jacob Reiner	Freight Pd.		63
A. Y. Denton	work Court Yard	75	75
Henry Young	Court fees	20	70
Chas. Willsey	Supplies for Jury	3	00
John Doering	Summ Jurors	4	20
Chas. Hesse	Blacksmithing		50
Henry Young	Postage	1	85
Christian Jacobsen	Justice Fees	9	10
John Gaeschel	" "	5	15
C. W. Hames	" "	3	50
Fred J. Pietz Co. Treas.	Court Certificates	31	60
Fred J. Pietz Co. Treas.	Postage	11	73
Bank of Leola	Court Certificate	109	40
Dr. Van Waldow	Certificates	2	50
Eureka Bazaar	Supplies	7	80
Dr. A. L. Lloyd	Certificates	6	00
Dr. C. H. Sanders	Medical treatment	50	00
Frank Mitchell	Sheep Inspection	9	00
Charlie Martin	Work Court yard	16	50
The Dakota N. Co.	Supplies	5	75
Fred J. Pietz	Draw jury	2	00
Fred Hilgemann	Postage express	7	85
Johnstone & Sons	Coal	44	25
C. S. Acker	Blanks	2	50
J. Franklin	Carpenter work	1	00
D. B. Strait	Justice fees	3	00
E. Frank Peterson	Map	18	00
Northwest-Blade	Printing & Supplies	113	00
Die Eureka Post	" " "	44	25
Perkins Bros.	Blanks & Supplies	16	45
Will A. Brach	Supplies	1	15
The Educator S.S. Co.	Blanks for Supt	11	10
J. F. Kelley	Tax lists and supplies	109	69
Fred Arndt	Supplies	29	62
Geo. C. Knickerbocker	Justice fees	12	75

John Guthmuller	Deputy assessor	80 00
Henry Reiner	" "	24 00
News Printing Co.	Blanks	8 55
Dakota Central Telephone	messages	3 25
American Book Co.	Books	5 47
M. Krause	road scrapers	28 00
M. Krause	Deputy assessor	45 00
F. D. Lowry	Printing + Stationary	56 75
Dr. A. L. Lloyd	Medical Treatment (Poor)	43 35
Jacob Gross	Freight Pd.	5 06

On Motion the following order is made relative to the incorporation of the Town of Leola, Viz. Whereas, due and legal returns of the votes cast for and against, the question of incorporating certain Territory (fully described in an order made and entered by this Board at a special meeting held June 11th 1907,) as a Town, to be known as Leola, together with a sworn Statement showing the whole number of votes cast in favor of, and the number of votes cast against said proposed incorporation having been duly made and filed with the Board of County Commissioners as required by Law, and Whereas; It appearing to the satisfaction of this Board that said election was in every respect properly and legally conducted for by the order of this Board, and the Law in such case made and provided, as provided, and it further appearing that the total number of votes cast at such election was fifty-four votes, of which fifty-four votes were in favor of incorporating said Territory as a Town, to be known by the name of Leola, and that no votes were cast in opposition thereto, and the Board being fully advised in the premises; It is ordered by the Board of County Commissioners of the County of McPherson, State of South Dakota, that the Territory hereinbefore mentioned be and the same is hereby duly declared incorporated as a Town under and by the name of Leola, that being the name and style heretofore designated and adopted by the Voters resident within the limits of said incorporated Town.

On motion the following bills were allowed.

John Kiesz	Deputy Assessor	24 00
John G. Neuhardt	" "	75 00
Christian Jacober	" "	20 00
Philipp Weixel	" "	24 00
Fred Adam	" "	20 44
John Gohz Jr.	" "	42 00
Rheinhold Schubert	" "	24 00

Ludwig Schumacher	Deputy Assessor	18 00
George Heupel	" "	21 00
Robert Arndt	" "	42 00
Jacob D. Heydt	" "	21 00
Jacob Muhlbeier	" "	77 00
Fried Spitzer	" "	39 00
Karl Wacker	" "	60 00
Daniel D. Opp	County Assessor	400 00
John Houstman	Bounty on Wolves	12 00
Mathias Hofer	" " "	8 00
Geo. Kirman	" " "	8 00
Jacob Adam Jr.	" " "	6 00
John J. Heydt	" " "	8 00
Heinrich Ladner	" " "	6 00
Elmer Hickman	" " "	6 00
Geo. Hickman	" " "	16 00
Christoph Penman Jr.	" " "	8 00
Fred Zehner	" " "	16 00
Fred Krim	" " "	12 00
A. D. Hulbert	" " "	2 00
John Kline Jr.	" " "	4 00
C. C. Glasser	" " "	10 00
Wm Hieb	" " "	16 00
Bertha C. Rietz	" " "	8 00
Wm Hagely	" " "	52 00
Ludwig Maisch	" " "	2 00
Geo. Feickert	" " "	20 00
Jacob Hirsch	" " "	8 00
Jacob Muhlbeier	" " "	16 00
Johann Jesser	" " "	10 00
Jacob G. Gohl	" " "	32 00
Hugh R. Quinn	" " "	12 00
Adolf Meidinger	" " "	10 00
Ferdinand Weber	" " "	16 00
H. Reinhardt	Member of Board Ed.	7 00
Carl Mattes	" " " "	5 20
P. H. Carlsgaard	" " " "	4 50
John S. Kusler	" " " "	7 50
A. L. Kinard	" " " "	4 10
Kennedy Supl. Co.	Wheel scrapers	662 00

On Motion Board adjourns to meet at 1:30 o'clock P. M.

July 3rd 1907, 1:30 o'clock P. M.

Board met pursuant to adjournment, all members present,

On motion the following loans were granted from the permanent school fund:

Barbara Morrison	$200.00
Lizzie Young	$525.00
D. B. Strait	$1000.00
Jacob Gross	$1500.00

On motion the official Bond of Dr. A. L. Lloyd County Coroner was approved and ordered placed on file.

The offer of $15 for all of the back taxes against Lots eight and Nine in Block 2 Battches addition to Eureka, was on motion rejected.

On motion the following bills were allowed.

The Pacific Elevator Co.	Lumber	1 60
Hosmer Lumber Co.	"	29 75
Hollandsworth Hat Lumber Co.	"	144 80
Central Lumber Co	"	51 65
Mitchell Lumber Co.	"	147 05
Imperial Elevator Co.	"	273 20
John Doering	Court Certificate	7 20
First State Bank	" "	183 60
James Greig	Deputy for two months 1906	80 00
F. F. Fisher	repairs for plow	4 00

On motion the County Auditor is instructed to issue to W. A. Schutz refund for road poll erroneously assessed for the year 1905, amount $1.50.

The quarterly report of the County Treasurer for Taxes and Fees collected during the quarter ending June 30 1907, was read and examined and on motion approved. The quarterly report of D. B. Strait Justice of the Peace, was read and examined and on motion was approved.

On motion the Board adjourns to 7 o'clock P. M.

July 3rd 1907 7 o'clock P. M.

Board reassembled as per adjournment, all members present.

On motion the Treasurer is instructed to accept $11.29 in full payment of all Philipp Obenauer's personal taxes to date

The petition of J. O. Seidel for the return $83.32 license money was on motion rejected.

The reports of the following Road Supervisors were read and examined and approved; and on motion warrants were ordered issued for Supervisors salary, and extra road work as follows

Road District number 8

Jacob Ohlhausen Supervisor Salary $16.50
and extra road work, to the following, Ludwig Kienger 15.00
Jacob Ehresmann $10.50 Jacob Wagemann $9.00 Fred Ohlhausen $9.00
Karl Wacker $12.00; John J. Neher $12.00; John Ott $1.50; Conrad P.
Ehresmann $6.00; Fred F. Ohlhausen $6.00; Jacob Ohlhausen $9.00;
Jacob Wacker $7.50;

Road District number 9.

Jacob Faering Supervison Salary $14.00

And extra road work as follows, Philipp Jenker $1.50; Jacob
Fauth $1.50 Philipp Hoffman $1.50; Hugh Owens $1.50; Peter Kammer
$1.50; Fred Hoffman $1.50; Christoph Hoffman $1.50; John Feickert
$3.00; Fred Feickert $1.50; Bernhadt Krangler $1.50 Paul Sherman
$1.50; Peter Sherman $1.50; Jacob Faehring $3.00.

Road District number 10

Fred F. Fisher Supervisor Salary $16.50
and extra road work to the following, Gottfried Strecker $18.00;
Paul Pottatz $10.50; Andreas Stickel $12.00; Fred Glassman $6.00;
Fred F. Fisher $22.50

Road District number 11

Fred J. Adam Supervisor Salary $15.00
and extra road work to the following, John Klein $12.00; Ehmer Thompson
9.75; Wm Boding 7.50; Fred J. Adam $33.00

Road District number 13

Fred Lechner Supervisor salary $9.00
and extra road work to the following, Jacob Junge $1.50; Wm
Layton $1.50; George Heupel $3.00: Jacob Binder $3.00; John Jacober $1.50;
Gotlieb Krangler $1.50; Philipp Fuhrer $3.00

Road District number 14

John K. Main Supervisor Salary $15.00;
And extra road work to the following, John Brandner $1.50;
George Beshara $3.00; Joseph Beshara $3.00; Abraham Shama $3.00;
Mrs. Abraham Kora $3.00; John K. Main $3.00;

Road District number 15

David Rath Supervisor salary $22.75

And extra road work to the following, David Rath $7.50 Ludwig
Othmein $3.00; George Wolf $3.00; Jacob Sandmeier $3.00, Christian
Wolf $1.50; Fred Hasch $3.00; Carolina Forsch $7.50; Jacob Maule
$4.50; Fred Lammle $3.00; Wm Ziegler $3.00; John D. Opp $1.50;
Fred Hauck $3.00; Christian Hoffman $4.50; Christ Fisher $1.50;
Karolina Fischer $3.00; John J. Jeska $3.00; Christian Schenffele $1.50

David Lammle $3.00; Adam Heyd .75¢; Philipp Ehresmann $3.00; Fred Marz $3.00; Christian Rath $1.50; John Neher $1.50; Gottfried Walth $3.00; George Rath $3:00; Daniel Boget $3.00; Gottlieb Scheid $4.50; John Scheuffele $1.50; Fred Scheuffele $1.50;

On motion the Board adjourned to meet July 5th 1907 8 o'clock a.m.

July 5th 1907, 8 o'clock a.m.

Board met as per adjournment, all members present, The Board again takes up the Road Supervisors reports,

Road District number 16.

Christ J. Fischer Supervisor salary $15.00;

and extra road work to the following, Jacob D. Heyd $1.50; Ignatz Dies $1.50; Christian F. Wolf $1.50; Christian Fischer $6.00; Adam D. Heyde $1.50; John D. Heyd $1.50; Jacob Fischer $6.00; Fred Spitzer $3.00; Jacob Wolff $1.50; David Lammle $1.50; John Schmitt $1.50; Jacob Lammle $1.50; Henrich Wolff $1.50; Wm Hieb $1.50; John Lammle $3.00; Jacob Schaner $4.50; Emanuel Straub $3.00 John Retzer $3.00; Christoph Retzer $3.00;

Road District number 17.

Ludwig Schumacher supervisor salary $15.00

and extra road work to the following, Gottleib Feiock $3.00; John G. Feiock $3.00; John Braudner $3.00; John Smolinski $3.00; Jacob Walker $3.00; Fred Gehner $3.00; Wm Smolinski $3.00; Fred Walker $3.00; John Jundt $3.00; Wm Schumacher $6.00 Fred Schumacher $3.00; Ludwig Marz $3.00 Ludwig Schumacher $3.00; Christ Schaible $3.00; Philipp Weisz $3.00;

Road District number 18.

Michael Pitz Supervisor salary $20.00

And extra road work to the following: Jakob Schmitt $3.00; Henry Schmitt $3.00; Christian Wolf $3.00; Fred Walth $3.00; Fred Schaible $3.00; Fred Jacober $3.00 Henry Jundt $3.00; Jacob Rub $3.00; John Binder $3.00; Gottlieb Bertsch $3.00; Christian Schell $3.00; Jacob Weisz $1.50; Christian Kranzler $1.50; August Rub $3.00; Fred Jacober $6.00; Bernhardt Kranzler $3.00 Martin Burg $3.00; John Kranzler $3.00; Carl Martell $3.00; Jakob Ketterling $4.50; Jacob Job $3.00; Michael Pitz $6.00.

Road District number 19.

Wm Mohr supervisor salary $31.30;

And extra road work to the following, Fred Williamer $1.50; D. Spitzer $3.00; John Adam $3.00; Michael Hieb $6.75; Jacob Hieb $7.50; Gottlieb Stocker $4.50; Christ Voegele $1.75; Fred Bauer $6.00; Jacob Gross $6.00; John Main $3.00; Jacob Stocker $4.50 Fred Stocker $12.00; Gottfried Mohr $9.75; John Lamle $13.50; John Walth $12.00; John Albrecht $1.50; Jacob Lamle $1.50; Jacob Walth $10.50 Philipp Were $4.50; Wm Mohr $4.50;

M. H. Hieb $6.00; John Job $4.50; Gottlieb J. Kranzler $1.50;

Road District number 20.

Christian Jakober Supervisor salary $35.75

and extra road work to the following, Christian Jung $3.00; Jacob Matz $1.50 Michael Hauck $1.50; Christ Kirschmann $1.50; Christ Saylor $1.50; Fred Jung $4.50; John Gaub $1.50; Jacob Graumm $1.50; John Weisshaar $1.50; Geo. Martel $4.50; Geo. Bauer $4.50; Jacob Kranzler $9.00 Fred J. Martel $4.50; John Pietz $1.50; Theo. Pietz $1.50; Jacob Frey $4.50; John Ehresmann $1.50; John Lundenbergen $1.50; John J. Dockstor $1.50; Jacob Aman $1.50; Christ Huber $3.00; Jacob Matz $2.25; Ludwig Maisch $1.50; Jacob Maisch $1.50; Adam Rieger $1.50; Valentine Bender $1.50; Jacob F. Jacober $4.50; Fred Kranzler $4.50; Christian Jacober $7.50; Fred Voegele $1.50; Henry Zinch $4.50 August Weisen $3.00; Fred Guthmiller $1.50; John Mohr $7.50; Philipp Guthmiller $13.50.

Road District number 21.

Daniel Hieb Supervisor salary $9.00

and extra road work to the following, Gottlieb Betsch $1.50; John Betsch $1.50 John Preszler $1.50; Solomon Herman $3.00; Daniel Hieb $9.00; Philipp Martell $4.50; Adolph Meidinger $4.50; Fred Job $1.50; Christian Geist $1.50; Wm Hieb $4.50; Michael Hoff $4.50; Fred Kline $1.50; Jacob Bentz $1.50.

Road District number 22

George J. Hieb Supervisors salary $15.40

and extra road work to the following, Jacob Preszler $1.50; Emil Wittmayer $1.50; John Bauer $1.50; John Hieb $3.00; Geo. J. Hieb $4.50 Valentine Metzler $1.50; Fred Metzler $1.50; John D. Opp $1.50; Christian Opp $1.50; Fred Preszler $1.50; Henry Kundert $3.00; Jacob Opp $1.50; Jacob Hengel $1.50 John Knapp $3.00; Andreas Kaemer $1.50; Jacob Kaemer $1.50 Rudolph Daem $1.50; Henry Schnabel $4.50; Daniel Opp $1.50 Adam Preszler $1.50; Fred Hoff $1.50; Michael Guthmiller $1.50; John Guthmiller $4.50; John Schnabel $3.00; Konrad Schnable $4.50; Henry F. Hoff $1.50.

Road District number 24

Christian Zimmerman Supervisor salary $34.00.

and extra road work to the following, Gottlieb Joachim $9.00; Michael Pfeifle $6.00; Fred Hilgeman $4.50; Henry Ladner $3.00; Jacob Herman $1.50; Peter Schrenk $6.00; Christian Zimmerman $12.00; Gottlieb Betsch $3.00; Gottlieb Schrenk $7.50; And. Diede $3.00; Christ Ault $3.00; Henry Betsch $3.00; John Kaul $3.00; Adam Abenauer $4.50; Jacob Pfeifle $7.50; Wm Joachim $3.00; Philipp Weixel $4.50; Fred Allenbing $7.00; George Dais $3.00; John Golz $7.50;

Road District number 25

Christian K. Fisher supervisor salary $16.45;

and extra road work to the following, Philipp Aman $3.00; Fred Aman $1.50; Fred Ballist $7.50; Christ Unruh $1.50; John Goehring $3.00; Christ. Kuhle $3.00; Jakob Merkel $6.00; Henry Kuhle $4.50; Christoph Dais $8.50; Jacob Hoff Jr. $8.25; John Pfeifer $4.50 Christian K. Fisher $13.50

Road District number 27.

George Malsam, supervisor salary $32.00.

and extra road work to the following, Fred Eisenbeis $3.00; Marcus Imberi $3.00; Peter Imberi $3.00; Franz Grossman $3.00; George Malsam $10.50; Valentine Wolf $3.00; Henry Malsam $3.00; andreas A. Wolf $3.00; Martin Hinzel $3.00; George Zimmermann $3.00; Maria Zimmermann $3.00; Philipp Rieger $1.50; Theo. Guthmiller $1.50; Andreas Lohr $3.00; Katharina Aman $3.00; J. Jacob Wilf $3.00 Fred Schneider $3.00; Fred Gramm $3.00; Henry Reiner $1.50; Jacob Unruh $3.00; Jacob Reiner $9.00.

Road District number 28

Fred E. Reiner Supervisor salary $33.40;

And extra road work to the following, Christian Gross $1.50; Jacob Boschee $4.50; George Gross $13.50; Henry Gross $4.50; Jacob Mayer $20.25; Karl Schutz $6.75; John Schutz $4.50; Peter Gabriel $8.25; Wm Christman $11.25.

Road District number 29.

Jacob Mehlhaff Supervisor salary $14.50;

and extra road work to the following, Jacob Nehlich $24.00; Philipp Himmerich $7.50; John Weller $6.00; Christian Kembler $24.00; Jacob Rau $13.50; John Klundt $13.50;

Road District number 31

Andreas Herr, Supervisor Salary $32.00;

and extra road work to the following, John Klaut $3.00; Wm Mauch $3.00; Fred Odenbach $3.75; Fred Jahraus $1.50; Henry Jahraus $1.50; Jacob Fischer $1.50; Christ Bertsch $1.50; John Kusler $3.00; Nick Kusler $10.50; Ludwig Stickle $1.50; Ludwig Ulmer $1.50; Christian Diede $1.50; Peter Ackermann $1.50; Jacob Diede 75¢ Fred Fischer $3.00 John Schell $3.00; Philipp Heiser $3.00; Jacob Wolff $1.50; Jacob Permann $1.50; Adam Merkel $1.50; Andreas Herr $15.00;

Road District number 15.

Gotfried Walth Supervisor for the year 1906 salary $4.00

and extra road work to John Schuffle $3.00; Carolina Fischer $3.00 Fred Laule $4.12;

Robert Arndt extra road work in district number 3. $10.50.

On motion Board adjourns to 10 o'clock P.M.

1 o'clock P. M.

Board met as per adjournment, all members present.

The Quarterly report of the Register of Deeds for the quarter ending June 30th 1907 was read showing $16.60 fees collected, was on motion approved.

The bill of Burroughs Adding Machine Co. For repairs and Express, was on motion rejected.

The bill of Henry Young for serving papers in the case of the State of South Dakota vs Wm Lohr for $3.95, was on motion rejected.

On motion the following bills were allowed:

Ulrich Renz	Count fees	80 20
John Canfield	paint Count House	56 00

The Board proceeds to check up the County Treasurers books and at 6 o'clock adjourn to meet at 7:30 o'clock P. M.

7:30 o'clock P. M. July 5th 1907.

Board met as per adjournment, all members present,

The application of Peter Geffe for an extention of his loan from the Permanent School fund was on motion granted.

On motion the following resolution was passed.

Whereas, it appearing to the satisfaction of the board that the Section line between the South west Quarter of Section 28 and the North west Quarter of Section 33, Township 128, Range 69 West of the 5th P. M. is impassable on account of a lake, and it is deemed advisable to purchase of the present owner Daniel Boger, a strip of land 33 feet wide running the full length of the North West Quarter of Section 33 Twp. 128 R. 69, running parallel with the North line of said quarter, the North Side of which is 14 rods South of said section line.

Now therefore: the County Auditor is instructed to issue warrant for $100.00, in favor of Daniel Boger on the delivery of clear warranty Deed to said strip of land, subject to the approval of the Chairman of Board of County Commissioners and the County Auditor.

The Quarterly ~~of~~ report of C. W. Hames Justice of the Peace for the Quarter ending June 30th 1907, was read and approved, and on motion the Auditor is instructed to issue warrants to the following named persons:

C. W. Hames	Justice fees	43 45
Henry Young	Sheriffs fees	41 80
Chas. Willey	Dpt. Sheriff	21 70
James Clayton	Juror	3 10

George A. Greig	Juror	3 10
Xavier Jung	"	3 10
John Johnstone	"	3 10
A. Y. Denton	"	3 10
Frank Young	"	3 10
Side Abraham	Witness fees	4 30
Hazen Rosie	" "	4 30
John Owned	" "	4 30
M. Owned	" "	4 30
Abraham Side	" "	4 30
Chas. Willsey	" "	1 10
M. Sneiden	" "	1 10
Joe Shama	" "	1 60
Ellis Shama	" "	1 10
Joe Rumala	" "	2 10
Wm Kona	" "	1 10
Albert Rosie	" "	3 10
Joe Shama	Interpreter	1 00

On motion the Board adjourns to 8 o'clock a.m. July 6th 1907.

July 6th 1907. 8 o'clock a.m.

Board met as per adjournment, all members present.

The Board continues with the checking of the Treasurers Books and on completion finds that the receipts and disbursements agree with the books and vouchers in the office.

On motion the County Auditor is ordered to issue warrant in favor of George Kaisler on the completion of the fence around the Court yard for the balance due.

On motion the following bills were allowed.

Jacob Reiner	Commissioners Fees and Mileage	57 20
Valentine Mettler	" " " "	50 00
Fred Hoffmann	" " " "	46 60
John Piehz	" " " "	52 00
John J. Hepperle	" " " "	40 20

On motion the Board adjourned.

Attest:

Co. Auditor

Chairman

Proceedings of the Board of Equalization of McPherson County South Dakota

Leola, S. Dak. July the 2nd 1907 10 o'clock A.M.

Meeting of the County Board of Equalization called to order in the Commissioners room of the Court House at Leola S. Dak.

Members present, Commissioners Heffernle; Reiner, Mettler, Hoffman, and Pitz; and Auditor Clayton.

On motion Commissioners Heffernle was elected Chairman of the Board.

The members of the Board take and subscribe the following oath of office administered by Ulrich Reiner Clerk of Courts;

State of South Dakota }
County of McPherson } I, do solemly swear that I will perform the duties of member of the County Board of Equalization of McPherson County, South Dakota, for the year 1907, according to Law, fairly and impartialy to the best of my ability and judgment, so help me God.

On Motion the Board proceeds to examine and compare the assessment of real and personal property as returned by the different assessors of the County.

On motion at 11:15 o'clock Board adjourned till 2 o'clock P.M.

2 o'clock P.M. July 2nd 1907.

Board reconvenes as per adjournment, all members present, and continues with the examination and equalization of the years assessment until 5:30 o'clock P.M. July 2nd 1907, and then takes an adjournment till 7 o'clock P.M. July 2nd 1907.

7 o'clock P.M. July 2nd 1907.

Board met as per adjournment all members present.

On Motion the Townships of Willow 126-66; and Wacker 128-68; were raised 10% on real-estate property;

On motion the ~~following~~ different Townships were raised on personal property as follows.

Spring	Township	Horses class a.	Raised 10%.
Hoffman	"	" " " "	15%
Dewey	"	" " " "	7%
Highland	"	" " " "	10%
Harrison	"	" " " "	5%
Blaine	"	" " " "	35% class B 10%
Moscow	"	" " " "	10%
Bergdorf	"	" " — — — — — —	" " 20%
Kassel	"	" " " "	5%
Petersburg	"	" " " "	5%

Hilarious Township Horses Class A Raised 10% Class B raised 5%

Detmold " " - - - - - - - - - - - - - - - " B " 10%

It appearing to the satisfaction of the Board that Matt Weiser lives in Township 127 Range 69, and that he is assessed for the same personal property, in the City of Eureka and in the Township where he lives, therefore on motion the said listing in Eureka is stricken from the list.

On motion the following items were stricken from the list, One share each of Horse, amount $60, listed to Frank and Jennie Pierce, also One share each of horse listed to Christoph Hoffman, Carl Hoffmann, Philipp Hoffmann, and John Feickert amounting to $105.

On motion the Board adjourned to meet at 3 o'clock P.M. July 3rd 1907.

July 3rd 1907 3 o'clock P.M.

Board reconvened as per adjournment, all members present and on motion Board adjourns to meet July 6th 1907, at 10 o'clock a.m

July 6th 1907, 10 o'clock a.m.

Board met as per adjournment, all members present. There being no further business to come before the board, the Board on motion adjourns.

Attest:-

Co. Auditor

Chairman

Commissioners Proceedings.

Leola, S. Dak. September 3rd 1907. 10 o'clock a.m.

Special meting of the Board of County Commissioners called to order in the Commissioners room at Leola, S. Dak.

Present: John J. Hepperle Chairman, Fred Hoffman, Valentine Mettler, Jacob Reiss and John Ditz members and Auditor Clayton

This being the meeting appointed by law for the purpose of levying Taxes for the County and other purposes, the Auditor presents the following report, which is read and ordered spread on the record of this Board viz:

To the Honorable Board of County Commissioners of McPherson County South Dakota.

Gentlemen: I beg leave to herewith submit the annual financial statement of McPherson County, as required by law for the fiscal year ending June 30th 1907. Also a list of expenses estimated for the current year ending June 30th 1907. I have based my estimates on allowance made by the Board during the year just past, for deputy hire, poor relief, States attorney, County assessor, and his deputies and the legally provided salaries for the diffrent County Officials, the other items of expense are based on similar allowances during the year last past.

It is my belief the following amounts will cover all the expenses of the current year Viz:

County Commissioners Fees and mileage	$ 700.00
County auditor & Deputies	1680.00
County Treasurer and Deputies	1980.00
County Superintendent of Schools	800.00
County Judge	500.00
State's Attorney	750.00
Sheriff Deputies and Baliffs	350.00
Postage and express	300.00
Books and stationary	700.00
Printing and Publishing	900.00
Lights Fuel and repairs	800.00
Road and Bridge	3000.00
Wolf Bounty	200.00
Assessors and Deputies	1000.00
Insane patients	200.00
all other expenses not included above	1000.00
Total expense for the year	$ 15060.00

The above amounts are divided into the following funds;

County General Fund	$11,860.00
Road and Bridge Fund	$3000.00
Insane Patients	200.00
Total	$15,060.00

Levies necessary for 1907.

County General Fund 3.7/10 mills
Road and Bridge Fund 1 mill
Insane Fund .064 mills.

Detailed exhibit of the County of McPherson, State of South Dakota. For the year ending June 30th 1907.

County Auditor and Clerks	$1638.80
County Treasurer and Clerks	1927.03
Register of Deeds Deputies and Clerks	1900.00
County Superintendent of Schools	800.30
County Judge	500.01
County Commissioners	574.30
State's Attorney	750.00
Postage and express	318.35
Books and Stationary	610.74
Printing and Publishing	886.15
Lights Fuel and repairs	741.38
Road and Bridge	2348.84
Wolf Bounty	166.00
Insane Patients	9.60
Assessors and Deputies	985.50
Gopher Bounty	770.62
Cattle Inspector	8.75
Sheriff Deputies and Bailiffs	342.70
Clerk of the Circuit and County Courts	262.68
Stenographer	107.25
Petit Jurors	634.10
Witness Fee's	5.50
Justice of Peace	45.85
Poor relief	304.98
Election	592.02
County Superintendent attending State meeting	27.20
Members of the Board of Education	28.30
Right way for Public Highway	180.00
Office rent School Superintendent	180.00
Coroners fees	17.80
Miscellaneous Warrants	149.88
	$17,814.63

Assets of the County in detail

Total amount of School money loaned secured by ~~a~~ first mortgage	$47,995	00
Cash in the County Funds	$15.118	13
Uncollected Taxes	6.848	59
Court House, Grounds, and Fixtures	7.700	00
Bills Receivable	211.	00
Total	$77,877	72

Liabilities of the County in Detail

Total amount school money received up to date	$50,320	00
Warrants in the hands of the County auditor	47	10
Warrants Outstanding	256	10
Net Assets	$27.254	52
Total	$77,877	72

Cash Balance in the following Funds, July 1st 1907.

County Gen. Fund	$9,710	05
Road & Bridge Fund	$3,244	06
Poor Fund	565	89
Insane Fund	394	80
Road Poll Fund	458	21
County Sinking Fund	10	65
Special Salary Fund	734	97
Total	$15,118	13

Respectfully Submitted.

James B Layton

Co. Auditor.

Moved and seconded that the following levies of Taxes be made for the ensuing year; County General Fund 3.64 mills; Insane Fund .06 mill; Road Fund 2 mills with the privilege of working same out on the public highway at the rate of $1.50 per day, ~~with~~ in accordance with Chapter 50 Session Laws 1905 in one year; Bridge Fund .5/10 mill; Sheep Inspection Fund 5 mill on the assessed valuation of all the Sheep in the County; for the Weber Township Fire Guard Fund $150.00.

Each male person over 21 years of age and who resides within the County is hereby assessed with one School Poll of $1.00; Each male person over the age of 21 years and under 50 and who a resident of McPherson County, is hereby assessed with one Road Poll of $1.50 or one day labor on the public road; provided however, except such as are exempt by law; Each person is taxed $1.00 for each and every dog in their possession. Motion carried.

On motion the Board adjourns to 10 o'clock P.M.

One o'clock P.M. Sept 3rd 1907.

Board met as per adjournment, all members present.

On motion the following applications for loans from the permanent School fund were granted.

George Dais	$2500.00
Jacob G. Gohl	500.00

On motion, Emma Hickman, Loan no.225 was extended for one year from maturity.

On motion, John J. Harr loan No.128 was extended for five years from maturity.

On motion, the petition of Fred Duffloth for rebate of taxes on lots in Eureka was rejected.

On motion, The petition of citizens of Wetonka for a text book depository in the Town of Wetonka was granted and J. N. Lindley was appointed custodian of the same.

On Motion, the bill of Wilf. A. Beach for book type-writer for $175.00 was allowed.

On Motion the following bills were allowed for extra road work.

Fred Weisz	$4.50
John Schaible	$3.00
Jacob Mayer	$3.00
John Mehlhaff	$3.00
Michael Pietz	$8.00
Jacob Hunman	$3.00

On Motion the Watertown Cement Product Company of Watertown S. Dak. was granted the contract to construct sidewalk on the South and West Side of the Court House Grounds their bid being the lowest, 14 1/3 ¢ per square foot, and they to guarantee the work for 5 years with Bond.

On Motion the following bills were allowed.

City of Eureka	Office rent to Sept 1st, County Supt. and Sheriff	$24.00
Mitchell Lumber Co.	Lumber	$34.30
Fred Hilgemann	attending the State Meeting of Supt.	29.50
F. & M. State Bank	Court Certificate and Gopher Check	6.70
Hawkeye Elevator Co.	Lumber	40.95
C. S. Acker	taking and extending testimony	7.20
Yankton Nursery	Balance on Trees	2.50
Geo. Kaisler	Drayage	50¢

News Printing Co.	Blanks	$4.65
Hammond + Stephens	Blanks	2.25
J. F. Kelley	Books + Stationary	46.75

On Motion The Board takes an adjournment to 7:30 o'clock P.M. 7:30 o'clock P.M. Sept 3rd 1907.

Board met as per adjournment, all members present. The following Road reports were read and examined and on motion Warants were issued as follows;

Road District number 6.

John A. Mock Road Supervisor Salary $6.40.

Wm. Marison $1.50; Arthur Moore $1.50; John A. Mack $31.15.

Road District number 15.

David Rath Supervisor Salary $16.00

and extra road work to the following. Gottfried Walth $10.50; John Scheuffle $6.00; Jacob Maule $6.25; David Rath $13.00; George Wolf $4.50; George Rath $9.25; Karoline Fischer $6.00; John Opp $1.50; John Schumacher $1.50; Fred Hasch $6.00; Christian Hoffman $7.00; Daniel Boger $4.00; John Feske $4.00

Road District number 23

Jacob D. Bertsch Road Supervisor Salary $22.50.

And extra road work to the following, Gottfried Helfenstine $3.00; Edward Fitzpatrick $1.50; Jacob J. Heupel $1.50; Jacob Gohl $3.00 John Heupel $1.50; Louis Wallace $1.50; Louis Housman $1.50; Karl Fink $3.00; John Nies $3.00; Andreas Bertsch $7.50 Philipp Schmidt $9.00; A. A. Bertsch $3.00; Frederick Fischer $9.00; Fred Roesler $6.00; Jacob D. Bertsch $6.00; John Jenner $3.00; Jacob Jenner $6.00; Gottlieb D. Bertsch $4.50;

Road District number 19

William Mohr Road Supervisor Salary $5.00.

And extra road work to the following John Lammle $6.00; Philipp Wenz $6.00; Fred Baum $3.00; Gott. Mohr $6.00; William Mohr $6.00.

Road District number 26.

John Lapp Road Supervisor Salary $13.50.

And extra road work to the following, Ed Stickel $36.00; John Dammel $16.50; Karl Maier $14.25; Christian Stock $12.00; John Kallenberger $6.75; John Schmidt $6.00; John Lapp $9.00.

Road District number 30

Jacob Hirsch Supervisor Salary $28.00.

and extra road work to the following. Michael Kern $10.50; Karl Wenner $1.50; Fred Abelander $1.50; Jacob Heidle $1.50;

Mathias Hoffer $1.50; John Kaemmer $4.50: John Kiesz $9.00; John Stobel $4.50; Karl Hausauer $4.50; Jacob Hirsch $6.00; Karl Karsch $1.50; Fred Bieder $3.00; John Ritter $9.00; Gustave Hausauer $4.50 Fred Schott $1.50; Christ Astin $1.50; Jacob Kiesz $7.50; John Kiesz Jr. $4.50; Philipp Kiesz $9.00;

On Motion the Central Lumber Co. was awarded the contract to furnish the coal for the Court House for the following year at $10.40 per Ton delivered.

On motion bills were allowed as follows

John J. Hepperle Comms fees and mileage	$	10 10
Valentine Mettler " " " "		11 00
Fred Hoffmann " " " "		9 30
Jacob Reiser " " " "		11 60
John Dietz " " " "		12 00

On motion the Board adjourns.

Attest:

Co. Auditor Chairman.

Commissioners Proceedings.

Leola, South Dakota, October 1st 1907.
9 o'clock A.M.

Regular meting of the Board of County Commissioners of McPherson County, South Dakota, called to order in the Commissioners room in the Court House in Leola, S. Dak. by the Chairman

Present; John J. Hepperle Chairman; and Fred Hoffman; John Pietz; and Jacob Reiner members, and Auditor Clayton.

Minutes of the July and September metings was read and on motion the same was approved as read.

On Motion the following named persons Loan from the Permanent School fund was extended from maturity, from the time indicated:-

Frank Fritz for 3 years.
Mrs. Fannie Huntly for 3 years.
Anna Pietz until March 1st 1908.
Ferdinand Poliak for 3 years.

On motion bills were allowed as follows:-

Jacob Neblich	extra road work	$ 8 25
Fred J. Pietz Co. Treas.	Gopher Checks	34 77
Fred J. Pietz Co. Treas.	Postage	7 09
Jacob Gross Reg'r	Postage	6 85
Theo. J. P. Giedt	Postage	2 25
John Cantell	Repair Court House	2 00
James Clayton	Postage + Express	8 00
The Educator School Supply Co.	Blanks	2 00
J. F. Kelley	Blanks	5 93
Jacob Gross Reg'r	Recording	2 45
Jacob Gross Reg'r	Post office box	1 35
Will A. Beach	Supplies	13 00
News Printing Co.	Ink + Blanks	14 55
Perkins Bros.	Books and Supplies	129 95

The Duplicate Bill of Burroughs Adding Machine Co was on motion rejected.

On motion the County Auditor is instructed to issue partial release of satisfaction on Karl Kaemmer's Loan from the Permanent School Fund.

On motion the board adjourns to meet at 1:30 o'clock P.M.

1:30 o'clock P.M. Oct. 1st 1907.

Board met as per adjournment, members present, John J. Hepperle, Chairman; John Pietz; Jacob Reiner: Fred Hoffman;

and auditor Clayton.

On motion bills were allowed as follows

Chas. Wilsey	Board Prisoner	$21.00
Henry Young Sheriff	Keeping Prisoner	56.00
E. A. Warner	Printing + Stationary	129.75
Fred Hilgeman	Supt Postage and Expess	6.20
Ulrich Renz	Fees for the last Quarter	17.85

On motion the following applications for loans from the permanent School Fund was granted:

P. S. Kabrud $700.00
George Schott $500.00
Frederich Eisenbeis $500.00

The Quarterly report of the County Treasurer for Taxes and fees collected during the Quarter ending Sept. 30th 1907 was read and examined and on motion approved.

The Quarterly report of the Register of Deeds of fees collected during the Quarter ending Sept. 30th 1907, was read and examined and on motion approved.

The Quarterly report of C. W. Hawes Justice of the Peace for the Quarter ending Sept 30th 1907 was read and approved, and on motion warrants are issued to the following persons.

C. W. Hawes	Justice Fees	$10.10
Henry Young	Sheriff Fees	13.30
Chas. Wilsey	Deputy Sheriff Fees	19.75
Jacob Gross	Interpter	1.00
M. Krause	Interpter	1.00
Christina Keisz	Witness	3.60
Magdalena Jergi	Witness	3.60

The Quarterly report of Frank Jung Justice of the Peace for the Quarter ending Sept. 30th 1907 was read and approved and on motion warrants were issued to the following persons.

Frank Junge	Justice Fees	$6.30
J. S. Hogan	Witness Fees	$2.00

The Quarterly report of D. B. Strait Justice of the Peace for the Quarter ending Sept. 30th 1907, was read and examined and on motion approved.

The Bond of J. N. Lindley agent of the Wetonka Depository of text books was read and on motion approved and placed on file.

The following road reports were gone over and

AUDITOR'S & TREASURER'S DETAILED EXHIBIT

Of Receipts and Disbursements in the County of McPherson for Quarter ending Sept. 30 1907. Showing amount of Funds in the Treasury and where deposited.

Treasurer's Exhibit.

	Dr. Balance (account overdrawn previous quarter)	Cr. Balance (Previous Quarter)	Cash receipts this quarter	Disbursements this Quarter	Total Dr. balance, (Am't overdrawn at end of Qu.	Total Cr. balance. Cash on hand
State Tax General	28		7 35	6 28	28	79
State Bonds & Int.	04		52	42	04	06
Insane		394 30	28 02	97 12		325 20
County General		9710 05	2306 51	5073 05		7943 51
County School		6701 23	48 12	5957 10		792 25
County Bridge&road		5244 06	139 24	2853 38		529 82
County Sinking		10 65	10			10 75
County Institute		55 95	5 00			60 95
District Schools		2992 09	884 56	1294 32		2582 33
Township General		224 46	1 42	06		225 82
City of Eureka		61 46	56 71	63 73		54 44
State 1895 bond			11	11		
State Special Sink						
State Deficiency			1 73	1 73		
State Consolidted		99 67	280 79	179 41		201 05
County Estray		5 00				5 00
Poor		565 89	2 13	65 08		502 94
Road Poll		458 21	49 98	46 99		461 20
Hillsview school bond		73				73
Jackson School bond		377 05				377 05
Hillsview No. 1 sinking	7 59				7 59	
Leola Fire Guard		38 14				38 14
Redemptions		1113 72	84 57	188 73		1009 56
Salary Special		734 97	631 30	698 47		667 80
Lease of Common School Lands		515 60	567 99	1000 99		82 60
State of South Dakota Permanent School Fund		2525 00	2350 00	3932 47		942 53
Roto Fire Guard		5 51				5 51
Sale o public building lands		2887 76	2849 15	2888 01		2848 90
Willow road Tax		93 19	5 99	24		98 94
Eureka road tax		27 88	01			27 89
Sheep Inspection	19 04			9 03	28 04	
Game Fund		10 00				10 00
State S. D. Interest		569 94	748 51	29 95		1288 50
County School Library		373 37				373 37
Stock Indemnity	05				05	
TOTALS	$ 27 60	$ 33795 88	$ 12049 92	$ 24386 85	$ 35 68	$ 21467 63
				Less Accounts Over drawn		35 68
				Total Cash in Hands of Treasurer		21431 95

Funds—Where deposited

The German Bank	$ 10033 38	Currency and Coin	$ 29 41
Banks of Leola	2255 64	Amount in Banks	20967 40
Farmers & Merchants State Bank	869 51	Checks and Drafts	435 14
First State Bank	4144 93		
Eureka State Bank	3663 94	Total	21431 95

STATE OF SOUTH DAKOTA,
COUNTY OF McPHERSON,

Fred J. Pietz, Treasurer, being duly sworn doth say that the above exhibit is a true and correct statement of the financial condition of McPherson county, as appears by his books.

FRED J. PIEZ, Co. Treas., McPherson Co., S. D.

Subscribed and sworn to before me this 9th day of Oct., 1907.

[SEAL] J. J. HEPPERLE Notary Public, S. D

AUDITOR'S EXHIBIT.

Detailed List of Warrants Issued During Quarter.

County Auditor and Clerk	$ 420 00	Brought Forward	$2643 97
County Treasurer	118 47	Poor Relief	65 00
Deputy Treasurer	120 00	Books and Stationary	216 44
Register of Deeds	300 00	Printing and Advertising	214 00
Deputy Register of Deeds	200 00	Elections	
County Judge	125 00	Lights, Fuel and repairs Co. Build	455 35
Sheriff, deputy and Bailiffs	132 70	Building and repairing Co. Bridges	3152 77
Superintendent of Schools	134 00	Postage Express and Messages	42 69
Commissioner of Insanity		Work Bridges	324 60
County Commissioners, 1st District		Miscellaneous	1706 30
County Commissioner 2nd district	50 30	Total	8820 52
County Commissioner 3rd district	62 80		
County Commissioner 4th district	61 00		
County Commissioner 5th district	64 00		
District Attorney	250 00		
Clerk of Circuit and County Court	181 35		
Stenographer	29 70		
Petit Jurors' fees	295 30		
Witness fees Circuit & County court			
Justice of the Peace	43 45		
Carried Forward	$ 2643 97		

ASSETS OF COUNTY IN DETAIL		LIABILITIES OF COUNTY IN DETAIL	
Total Amount of School Money Loaned Secured by Mortgages	$48145 00	Total Amount of School Money Received up to date	50320 00
Unpaid Tax 1906 County Funds	1188 23	Warrants Issued and in hands of Auditor	96 47
Unpaid Tax 1905 county fund	210 96	Warrants outstanding	426 00
Unpaid Tax 1904 county fund	155 77		
Unpaid Tax 1903 county fund	408 24		
Unpaid Tax 1902 county fund	227 10		
Unpaid Tax 1901 county fund	247 97		
Unpaid Tax 1900 county fund	85 26		
Unpaid Tax 1899 county fund	153 59		
Unpaid Tax 1898 county fund	175 25		
Unpaid Tax 1897 county fund	29 84		
Unpaid Tax 1896 county fund	216 14		
Unpaid Tax 1895 county fund	453 17		
Unpaid Tax 1894 county fund	585 67		
Unpaid Tax 1893 county fund	68 11		
Unpaid Tax 1892 county fund	121 08		
Unpaid Tax 1891 county fund	229 57		
Unpaid Tax 1890 county fund	249 70		
Unpaid Tax 1889 county fund	247 96		
Unpaid Tax 1888 county fund	88 44		
Unpaid Tax 1887 county fund	68 21		
Casain County fund	10413 18		
Court House and Grounds	7700 01		
Furniture and Fixtures			
County Jail			
Bonds Receivable	216 60		
Total	$72391 04	Total	$50662 47

STATE OF SOUTH DAKOTA
COUNTY OF McPHERSON

James Clayton, Auditor, being first duly sworn deth say that the treasurers exibibit he con is a true and correct statement of the financial condition of McPherson county as appears by his books, and that the auditor's exhibit is a true and correct statement of all warrants drawn on the treasury during the quarter and that the statement of assets and liabilities is true and correct.

James Clayton, County Auditor.

Subscribed and sworn to before me this 9th day of Oct., 1907.

JOHN J. HEPPERLE Notary Public, S. D.

...re allowed as follows

...d Prisoner $21 00

...eping Prisoner 56 00

...uting & Stationary 129 75

...Postage and Expuss 6 20

...es for the last Quarter 17 85

...following applications for loans from ...) ...und was granted:

...0.00

...0.00

...0.00

...the County Treasurer for Taxes and ...e Quarter ending Sept. 30th 1907 was ... on motion approved.

...of the Register of Deeds of fees collected ...ing Sept. 30th 1907, was read and examined ...ed.

...t of B. W. Hawes Justice of the Peace for ...t. 30th 1907 was read and approved,

...uts are issued to the following persons.

... Fees $10 10

...ff Fees 13 30

...ty Sheriff Fees 19 75

...ptin 1 00

...ptin 1 00

...ness 3 60

...ness 3 60

...of Frank Jung Justice of the Peace ...g Sept. 30th 1907 was read and approved ...uts were issued to the following persons.

Justice Fees $6 30

Witness Fees $2 00

... of B. B. Strait Justice of the Peace ...ept. 30th 1907, was read and examined ...d.

...indley agent of the Wetonka ...was read and on motion approved

...ing are given.

The following road reports were gone over and

warrants ordered issued as follows.

Road District number 1

A. S. Christianson Supervisor Salary $9.00;

Nels Bisseberg extra road work $1.50.

Road District Number 3

Robert Arndt Supervisor Salary $7.50:

and extra road work to the following,

Henry Krueger $18.00; Chas. Krueger $15.00; Fred Braaten $3.00;

Robert Arndt $18.00; James Calder nails $1.00.

Road District Number 5

Joe Gisi Supervisor Salary $9.00;

and extra road work to the following, John Klein $10.00;

Lourg Hartman $12.00; Joe Gisi $15.00

On motion the following bills were allowed:-

Educational Publishing Co		$27	45
Julius Hoeft	for extra road work	5	25
Henry Young	Sheriff Postage	2	75

On motion the County Auditor is instructed to issue refund order for $3.35 in favor of James Clayton for Taxes erroneously paid on 1895 Tax.

On motion the Board adjourns to meet at 7:30 o'clock P.M.

7:30 o'clock P.M. Oct. 1st 1907.

Board met as per adjournment members present:- John J. Hepperle Chairman; Hoffman, Reiner and Pietz and Auditor Clayton:-

On motion the following bills were allowed

Fred Arndt	Supplies to the Poor and for the Court House	$15.00
Frank Lowry	Printing and Stationery	$49.50

On the requisition of the Clerk of Circuit Courts to the Board of County Commissioners to furnish Forty-Eight Names to fill the Jury list, the Board proceeds to apportion to the County at Large, City of Eureka, and Willow Creek Township, the names of Jurors to fill the list as required by said order, on motion the following apportionment is made; The County at Large 23 names; City of Eureka 15 names; and Willow Creek Township 10 names; And the following named persons were selected from the County at Large.

Henry Mensendick, Joseph Gisi; John Gaschel; Conrad P. Eberman; P. O'Neal; Frederick Eisenbeis; Benjamine

Chas. Bolton

Stoner; John Hohman; F. B. Boyle; Joseph Bowles; Robert Arndt; James Waldo; Frank Johnson; D. Compton; R. Compton: Jasper Ellis; Eugene Libis: E. B. Frail; Henry Boeding; William Boeding: John Schultz; George Giffin; and the County Auditor is instructed to notify the City of Eureka and Willow Creek of their respective apportion.

On motion the County Treasurer is instructed to commence proceedings against and take out Tax Deeds on Lots 3-4-5-6+8 all in Block 5 of the Original Plat of Eureka S. Dak.

On motion the following bills were allowed.

Fred Hoffman	Comm'r fees and mileage	$ 13	30
John J. Hepperle	" " " "	12	10
Jacob Reiner	" " " "	15	60
John Pietz	" " " "	16	00

On motion the Board of County Commissioners adjourns.

attest:—

James Clayton
County Auditor

Chairman

Proceedings of the Board of County Commissioners.

January 7th 1908. 10:0'clock a.m.

Board of county commissioners met in the commissioners room in the Court House in Keota, S. Dak.

Meeting called to order by the Chairman, John J. Hepper Members present: John J. Hepperle Chairman; John Pick; Fred Hoffman; Jacob Reimer; Valentine Mettler; members and auditor Clayton.

Minutes of the last meeting was read, and on Motion the same were approved as read.

By unanimous vote John J. Hepperle was elected Chairman of the Board of County Commissioners for the ensuing year.

The Quarterly report of Geo. C. Knickerbocker Justice of the Peace, for the quarter ending Dec. 31st 1907, was read and examined, showing costs all paid by the Justice, and amount of fines remited for $16.00; was on motion approved.

The Quarterly report of D. B. Strait Justice of the Peace, for the quarter ending Dec 31st 1907, was read and examined, showing the amount of fines collected and remited for $20, was on motion approved and warrant ordered issued to D. B. Strait for Justice Fees $6.45.

On motion the following applications for loans from the Permanent School Fund were allowed as follows.

Frederich Jakober	amount	$300.00	for	5	years
Jakob Mayer	"	$300.00	"	5	"
Nickolaus Kusler	"	$1000.00	"	5	"
Katharina Wacker	"	$300.00	"	3	"
John Kaemer	"	$750.00	"	5	"
Louisa Boger	"	$500.00	"	5	"
M. V. Redding	"	$450.00	"	5	"
Georg Mattel	"	$2500.00	"	5	"

On motion the following loans from the Permanent School Fund were extended as follows,

John Rath	Loan	number	3	extended	3	years	from Maturity
Jacob Pauls	"	"	145	"	1	"	" " "
Thomas Crumpton	"	"	159	"	1	"	" "
Karl K. Wacker	"	"	184	"	1	"	" "
Jacob Fickert	"	"	220	"	1	"	" "
Andrew Hanley	"	"	155	"	3	"	" "
Frank Crow	"	"	189	"	1	"	" "

On motion Bills were allowed as follows:

North Star Lumber Co.	Lumber	31	40
Hart-Hallandsworth L. Co.,	"	152	05
J. F. Kelley	Books & Blanks	30	75

On Motion the Board adjourns until 1:30 P. M.
1:30 P.M. Jan 7th 1908.

Board met as per adjournment
all members present.

On motion the County auditor is instructed to issue refund order in favor of Fred Glassman for $1.50 being for One Road Poll erroneously assessed to him for the year 1907.

On motion the County auditor is instructed to issue refund order in favor of Andrew Matatal for $1.00, being for One Dog erroneously assessed to him for the year 1907.

On Motion Bills were allowed as follows.

Eureka Bazaar	Supplies	6	22
Fred Heffferle	Nails	1	05
Farmers Merchants State Bank	Stove	8	00
John Deering	Sheriff Fees	27	30
The Parkston Advance	Subscription	1	50
Dr. O. H. Sendes	Medical Treatment Poor	9	05
Henry Young	Sheriff fees	24	15
Henry Gundert	Blacksmithing	1	50
John Pietz	Deputy Coroner	8	00
James Clayton	Postage & Express	17	72
Bud J. Pietz	Postage and Express	21	28
Leeds Exchange	Supplies to the Court House	7	00
Fred J. Pietz	Court Cr Atty. Sph. Checks + acknowldging Tax Ct.	75	50
John Cantrell	Labor	2	00
Fred Arndt	supplies to Poor	11	60
J. W. Arnold	Surveying	15	00
Dakota Central	Telephoning	3	00
Jacob Gross	Postage	9	70
C. S. Acker	Postage & Telph.	1	25
Henry Johnson	assessing twp 128-73	24	00
J. C. Crum	Work on Court House	2	10
Dakota Telephone	Eureka Telephone	2	75
Julius Hoft	Salary Cattle Inspector	7	00
Fred Hilgeman	Postage & Express	13	45
William Hurst	Grading for Sidewalk	38	25

First State Bank of Leola	Court Cntg.	117 30
John Mack	Petit Juror	4 30
Robert A. Seorge	Petit Juror	4 70
Jacob Junge	Petit Juror	4 30
William Wachter	Petit Juror	5 00
Philipp Weikel	Petit Juror	4 00
Jacob Gross	Petit Juror	3 10
Bank of Leola	Court Cil	17 20
Ray F. Williamson	Stenographer	29 80
Will A. Beach	Blank Books	21 50
C. S. Acker	Postage & Blanks	6 58
The Eureka Post	Printing & Stationary	31 00
Northwest Blade	Printing & Stationary	150 30
Perkins Bros.	Books & supplies	117 60
Le Mars Printing Co.	Books & supplies	43 00

On motion the Board adjourns until 7:30 o'clock P.M.
7:30 o'clock P. M. Jan. 7th 1908

Board met as per adjournment;
All members present.

On motion the Western cement construction co. was allowed at this time $200.00

On motion Bills were allowed as follows,

The Educator School Supply Co.	Supplies	31 15
Jacob M. Stieb	1 wolf scale	2 00
Fred Lechner	" " "	2 00
Jacob Gross	" " "	2 00
John Schmitt	" " "	2 00
Michael Kerin	" " "	2 00
Henry Neuhardt	" " "	2 00
James Greig	" " "	2 00
Fred F. Scheuffele	" " "	2 00
Edward B. Olson	" " "	2 00
Cash Bazaar	ashby nails	2 00
Fleetes Lumber Co.	Lumber	7 11
David Rath	Lumber	6 35
Central Lumber Co.	Lumber & coal	203 35
Imperial Elevator Co.	Lumber	37 95
News Printing Co.	Blanks & Supplies	43 35
F. D. Lowry	Printing & Stationary	106 20

The Quarterly report of F. J. Pieh County Treasurer of

Taxes and Fees for the quarter ending December 31st 1907, showing Tax collected to the amount of $7455.61 Miscellaneous Receipts $95.91 and Fees amounting to $503.77 was read and examined, and on motion approved.

The Bond of the Western Construction Co. of Watertown S. Dak. was read and on motion the same was approved and placed on file.

On motion Board adjourns until 9 o'clock a. m. Jan 8th 1908.

January 8th 1908, 9 o'clock a. m.

Board met as per adjournment

All members present.

The report of the Clerk of Courts Ulrich Reuse of fees collected for the year ending December 31st 1907, showing fees collected to the amount of $825.40 was read and examined and on motion approved.

Bill of Ulrich Reuse Court fees, was on motion allowed $63.35

Mr. Stoller appeared befor the Board and only asks that certain tax assessed against him in Eureka erroneously, be stricken from the Tax lists that is, One Thousand Dollars cash item, it was discussed at length, and on motion was refered back to the city of Eureka.

The Bill of the Samaritan Hospital for medical treatment of Peter Bashara amounting to 89.30 was on motion allowed.

On motion the county Treasurer is instructed to accept $200.00 in full payments of Stowell Bros. Personal back Tax for the year 1905.

Board adjourns to meet at 1:30 o'clock P.M.

1:30 o'clock P.M. Jan. 8th 1908.

Board met as per adjournment

All Members Present.

Bills were allowed as follows,

A. Y. Denton	work Court House Grounds	$10 00
Daugherty & Martin	Mulch Trees	$5 00
C. W. Hawes	Repairs Telephone	3 10
A. Christianson	Services paid	2 20

The following extra Road work was allowed,

Road District # 2

J. A. Schuchardt. Supervisor salary $31.00;

and extra work to the following Alex Grabowski $1.50;

J. Lafka $8.25; Agnes Lafka $4.50; J. J. Crowe $9.00; P. H. Lauridsgaard $6.00; C. W. Schuchardt $40.50 J. O. Schuchardt $93.00 John Kallas $1.50;

Road District number	4	H. H. Pierce Supervisor salary	$ 8 50
" " "	5	Joe Sisi extra road work	2 10
" " "	6	John Mark " " "	34 50
" " "	7	E. Habermann " " "	12 25
" " "	7	Wm Stickman " " "	1 50
" " "	10	J. J. Fisher Supervisor salary	9 75
" " "	11	Fred Adam Ex Rd. work	6 00
" " "	11	S. J. Bear " " "	1 50
" " "	13	Fred Lechner Supervisor Sal.	3 00
" " "	16	C. J. Fisher " "	11 00
" " "	22	Geo. J. Stub " "	9 00
" " "	24	H. Zimmermann " "	20 00
" " "	25	C. K. Fisher " "	25 50
" " "	29	Jacob Mehlhoff " "	16 50
" " "	30	Jacob Hirsch " "	15 00
" " "	31	Andreas Stir " "	25 00
" " "	31	Nick Kusler ex Rd work	1 50

On motion the following bills were allowed,

Read Hale	Building Chimney	$ 20 00
John Blessing	Road work	$ 170 00
Julius Hoft	Inspecting sheep	7 00
Mitchell L. Co.	Lumber & supplies	263 65
Mitchell L. Co. Eureka	Lumber	9 15
Central Lumber Co.	Brick for Chimney	3 60

Board adjourned until 7:30 o'clock P.M.

7:30 o'clock P.M. Jan. 8th 1908.

Board met as per adjournment:

All members present,

The Quarterly report of Jacob Voss Register of Deeds for the quarter ending December 31st 1907, showing fees collected to the amount of $ 499.60, was read, examined and on Motion approved.

On Motion the following named persons were appointed Road Supervisors of the respective Road District for the ensuing year,

District no 1 Robert George

" " 2 John Kallas

Road District no. 3 A. L. Kinsel

" " " 4 P. O. Reel

" " " 5 Lorenz Hartman

" " " 6 Henry Briining

" " " 7 W. D. McFarling

" " " 8 John J. Neher

" " " 9 Christoph Hoffman

" " " 10 F. J Fisher

" " " 11 Fred Adam

" " " 12 no appointment

" " " 13 Geo. Stemple

" " " 14 Carl Lemke

" " " 15 Christian Rath

" " " 16 Christoph Retzer

" " " 17 Fred Spitzer

" " " 18 Michael Duetz

" " " 19 Fred Williamet

" " " 20 Jacob Frey

" " " 21 Philipp G. Martel

" " " 22 Georg Stieb

" " " 23 Fred Neuhardt

" " " 24 Mike Pfiffle

" " " 25 Christian K. Fisher

" " " 26 John Lapp

" " " 27 Georg Matsam

" " " 28 Fred E. Reimer

" " " 29 Jacob Mehlhoff

" " " 30 John Kemmett

" " " 31 Henry Johnson

On motion the following places to sell chattle mortgaged property were designated; at the front door of the Court House in the Town of Leola; at the South door of the City Hall in the City of Eureka; at the front door of the U. S. Post Office Long Lake; at the front door of the U. S. Post Office Hillsview; at the front door of the U. S. Post Office Martel; at the front door of the U. S. Post Office Bremen; at the front door of the U. S. Post Office Wetonka.

On motion the County Auditor is instructed to advertise for bids on making and furnishing Blank + printed Books needed for the ensuing year.

AUDITOR'S & TREASURER'S DETAILED EXHIBIT

Of Receipts and Disbursements in the County of McPherson for Quarter ending Dec. 31 1907. Showing amount of Funds in the Treasury and where deposited

Treasurer's Exhibit.

	Dr. Balance (account overdrawn previous quarter)	Cr. Balance (Previous Quarter)	Cash receipts this quarter	Disbursements this Quarter	Total Dr. balance. (Am't overdrawn at end of Qu.	Total Cr. balance. Cash on hand
State Tax General		79	541 59	31 96	28	510 42
State Bonus & Int.		06	1 94	2 00	04	
Insane		325 20	45 22	97 80		272 62
County General		7943 51	2199 65	1666 40		8476 76
County School		792 25	1991 59	927 56		1856 28
County Bridge&road		529 82	800 32	472 87		857 27
County Sinking		10 75	08			10 83
County Institute		60 95	21 50			82 45
District Schools		2582 33	2241 77	1680 91		3143 19
Township General		225 82	1 63	06		227 39
City of Eureka		54 44	72 93	117 95		9 42
Town of Leola			14 97	60		14 37
State 1895 bond			19	19		
State Special Sink			32	32		
State Deficiency			266 46	11 31		255 15
State Consolidted		201 05	284 43	482 17		3 31
Twine Plant			332 28	13 29		518 99
Teacher's Cert			22 60	17 00		5 60
Hillsview school bond		73				73
Jackson School bond		377 05				377 05
Hillsview sinking	7 59		7 59		7 59	26 18
Leola Fire Guard		29 14	04	3 00		4 53
Weber Fire Guard			4 72	19		4 53
Redemptions		1009 56	755 12	588 12		1176 56
Salary Special		667 80	782 60	836 43		613 97
Lease of Com mon School Lands		82 60	3608 54	219 35		3471 70
State of South Da- kota Permanent Sch. Fund		2175 00	5185 00	63 0 00		1060 00
Hose Fire Guard			5 51			5 51
Sale of public build- ing lands		2848 90	13427 98	15361 42		915 46
Witnow Road Tax		98 94	12 69	51		111 12
Eureka Road tax		27 89	1 34	04		29 19
Sheep Inspection	28 04		4 01	16	28 04	
Game Fund		10 00				10 00
County Escray		5 00				5 00
Poor		502 94	2 43	34 40		470 97
State Interest		56 03	575 86	23 03		608 86
County School Li- brary		373 37		268 82		104 55
Stock Indemnity	05				05	
Road Tax		461 20	236 95	144 48		553 67
TOTALS	$ 35 68	$ 21458 63	$ 33443 74	$ 29302 34	$ 24 24	$ 25588 59
				Less Accounts Over drawn		24 24
				Total Cash in Hands of Treasurer		25564 35

Funds—Where deposited

The German Bank	$ 10368 71	Currency and Coin	$ 42 97
Farmers & Merchants State Bank	1654 73	Amount in Banks	25186 44
Bank of Leola	3413 21	Checks and Drafts	234 94
First State Bank	5203 12		
Eureka State Bank	4046 67	Total	25564 35

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON, }

Fred J. Pietz, treasurer, being duly sworn doth say that the above exhibit is a true and correct statement of the financial condition of McPherson county, as appears by his books.

FRED J. PIEZ, Co. Treas., McPherson Co., S. D.

Subscribed and sworn to before me this 11th day of Jan., 1908.

[SEAL] J. J. HEPPERLE Notary Public, S. D

AUDITOR'S EXHIBIT.

Detailed List of Warrants Issued During Quarter.

County Auditor and Clerk	$ 560 00	Brought Forward	$2369 33
County Treasurer	256 43	Poor Relief	34 30
Deputy Treasurer	160 00	Books and Stationary	178 20
Register of Deeds	440 00	Printing and Advertising	159 25
Deputy Register Deeds	160 00	Elections	
County Judge	166 70	Lights, Fuel and repairs Co. Build	9 20
Sheriff, Deputies and Bailiffs	110 05	Bridges & repairing Co. Bridge	238 50
Superintendent of Schools	268 20	Postage Express and Messages	36 17
Commissioner of Insanity		Wol Bounty	
County Commissioners, 1st District	13 30	Miscellaneous	52 22
County Commissioner 2nd district	12 10		
County Commissioner 3rd district	15 60	Total	3097 19
County Commissioner 4th district			
County Commissioner 5th district	16 00		
District Attorney	18 50		
Clerk of Circuit and County Court	17 85		
Stenographer			
Petit Jurors' fees			
Justice of the Peace	16 40		
Jurors and Witness justie court	9 20		

ASSETS OF COUNTY IN DETAIL

Total Amount of School Money Loaned Secured by Mortgages		$49260 00
Unpaid Tax 1907 county fund		20251 44
Unpaid Tax 1906 County Funds		460 56
Unpaid Tax 1905 county fund		198 80
Unpaid Tax 1904 county fund		1 2 06
Unpaid Tax 1903 county funds		55 47
Unpaid Tax 1902 county fund		221 97
Unpaid Tax 1901 county funds		246 27
Unpaid Tax 1900 county fund		85 26
Unpaid Tax 1899 county fund		14 48
Unpaid Tax 1897 county fund		1 5 00
Unpaid Tax 1896 county fund		215 20
Unpaid Tax 1895 county fund		41 54
Unpaid Tax 1894 county fund		5 6
Unpaid Tax 1893 county fund		63 11
Unpaid Tax 1892 county fund		121 68
Unpaid Tax 1891 county fund		220 57
Unpaid Tax 1890 county fund		259 70
Unpaid Tax 1889 county fund		344 96
Unpaid Tax 1888 county fund		88 14
Personal Property		7700 00
County Jail		2 6 00
Bills Receivable		
Total		$93488 38

LIABILITIES OF COUNTY IN DETAIL

Total Amount of School money Received up to date	$0320 00
Warrants issued and in hands of Auditor	507 90
Warrants outstanding	30 00
Total	$50857 90

STATE OF SOUTH DAKO
COUNTY OF McPHERSON }

J. [illegible] treasurer of said county, and that the foregoing exhibit he con is a true and correct statement of the financial condition of McPherson county as appears by his books, and that the auditor's exhibit is a true and correct statement of all warrants drawn on the treasury during the quarter and that the statement of assets and liabilities is true and correct.

James Clayton, County Auditor.

Subscribed and sworn to before me this 9th day of Jan., 1908.

SEAL JOHN J. HEPPERLE Notary Public, S. D.

NOTICE FOR BIDS

a. L. Kinder
P.O. Neb
Lorenz Hartman
Henry Briening
W. D. Mc Farling
John J. Neher
Christoph Hoffman
F. J Fisher
Fred Adam
no appointment
Geo. Stemple
Carl Lemken
Christian Rath
Christoph Retzer
Fred Spitzer
Michael Pietz
Fred Williamer
Jacob Frey
Philipp G. Martel
Georg Stiebr
Fred Neuhardt
Mike Pfeifle
Christian K. Fisher
John Kapp
Georg Matsam
Fred E. Reimer
Jacob Mehlhoff
John Kemmett
Henry Jahraus

ouncing places to sell chattle Mortgaged
nated; at the front door of the Court
Leola; at the South door of the City
ueka; at the front door of the U.S. Post
this front door of the U.S. Post Office
ut door of the U.S. Post Office Martel;
e U.S. Post Office Guernsey; at the front
ffice Wetonka.

y Auditor is instructed to advertise for bids on
uk+ printed Books needed for the ensuing
year.

On motion the Northwest Road Pat McPherson county Steward and D.W. Eureka Post; were during said the official terms of M.C. Phersons county for the ensuing year.

On motion the Board adjourned until 9 o'clock a.m. Jan. 9th 1908.
9 o'clock a.m. January 9th 1908.

Board assembled as per adjournment.
All members present.
Board proceeds to check up the County Treasurers Books and continue during the forenoon.

There having been considerable Road & Bridge work done in Carl Township it seemed to the best interest of the county that the county commissioners view said work, so accordingly it was agreed to view the said work during the afternoon.

At 12 o'clock M. Board adjourned until 7:30 o'clock P.M. Jan 9th 1908
7:30 o'clock P.M. Jan 9th 1908.

Board met as per adjournment.
All members present.
On motion the following bills were allowed,

Leola Exchange	Supplies for the Court House	6 10
Daugherty & Martin	Living	5 00
Ginn & Co.	Text Books	265 50
American Book Co.	Text Books	215 29

The Quarterly report of C.W. Haines Justice of the Peace, for the quarter ending Dec. 31st 1907, was read and on motion approved, and Warants ordered issued to the following persons,

C. W. Haines	Justice Fees	$10 20
H. Young	Sheriff fees	$22 50
Alex Bigger	Witness fees	60
D. S. Wheeler	" "	60
F. Hohman	" "	60
Chas. Wilsey	" "	60
A. Hoffman	" "	60
J. Daugherty	" "	60
F. Junge	Justice "	4 35

The Quarterly report of F.C. Junge Justice of the Peace, for the quarter ending Dec. 31st 1907, was read and on motion approved, and Warants ordered issued to the following persons

F.C. Junge	Justice Fees	6 70
H. Young	Sheriff "	11 50
C. Kosel	Witness "	1 10
M. Krause	" "	1 10
G. Kaiser	" "	1 10
Fred Hoff	" "	1 10

G. Selzle	witness fee	1	10
G. Quasnick	" "	1	10
Mrs. J. Selz	" "	1	10
Mrs. S. Kaisler	" "	1	10
Mrs. C. Kasel	" "	1	10
J. J. Hefferle	Interpreter	1	10

On motion the Board adjourns until 9 o'clock Jan 10th 1908

Board Jan 10th 1908, 9 o'clock A. M.

Board met as per adjournment,

All members present.

On motion the County Auditor, County Treasurer, and Registir of Deeds offices all allowed, each, one Deputy for 12 months at $40.00 per months.

Moved and seconded that the Sheriff is hereby instructed and required to immediatly, proceed to collect all Personal Taxes, past due, and to report all uncollectible personal Taxes, giving his reasons therefor at the next regular meeting of the Board.

On motion the county auditor is instructed to take, the Deed index record Book from the Registir of deeds office, and the Judgement Docket Record from the Clerk of courts office, to aberdeen and have the same rebounds.

On motion bills were allowed as follows.

Gotlieb aldinger	Right of way	15 00
John Pietz	commissioners fee and mileage	35 60
John Hefferle	" " " "	32 10
Valentine Mettler	" " " "	35 00
Fred Hoffman	" " " "	33 40
Jacob Reiner	" " " "	35 60

On motion the Board adjourned until Feb 18th 1908 at 10 o'clock P. M.

attest:

James Clayton

county auditor

Chairman,

The Board finishes the checking of the Treasurers Books and on motion that the receipts and Disbursements be turned in to the office.

Commissioners Proceedings
adjourned meeting held

18th day of Feb. 1908. 10 o'clock P.M.

Board met in the commissioners Room of the Court House at Leola. S.D.

Members present: John Piehl, Valentin Mettler and Fred Hoffman, and Auditor Clayton. absent Reimer and Hepperle. a quorum being present. they immediately proceed to business. Meeting called to order and the Chairman M. Hepperle being absent. by unanimous consent John Piehl was elected Chairman Pro. Tem.

On motion the Following Bills were allowed.

David Rath	road Sup. Salary and extra road work	$28.00
Fred Hauck	Extra road work	5.30

The time having arrived for the consideration of the bids as advertised for to furnish Bound and Blank Books for the following year, was promptly taken up, and on information that there was other bidders coming on the train, it was laid over until 3:30 O'clock.

On motion bills were allowed as follows,

Christ. Zimmermann	Road Supervision Salary	$10.00
Jacob Gross	recording Deeds for the County	4.60
James Clayton	Expense paid having Books bound	$11.75
News Printing Co.	Books and Advertising	$22.38
Oscar J. Hughes	one wolf scalp	2.00
A. J. Mulligan	" " "	2.00
Rudolph Hilgemann	" " "	2.00

It appearing to the satisfaction of the Board from papers filed with the County Auditor that John Krudenot has paid his Taxes in Campbell Co. for the year of 1905, and holds receipts for same, therefore the Tax for same assessment in Eureka, S. Dak. in on motion ordered stricken from the Tax List for the year of 1905.

On motion County Auditor is instructed to issue Refund Order for $1.50 in favor of John Teske being for one Road Poll erroneously assessed to him.

On motion Fred Martel was appointed constable in and for McPherson County who filed his bond and the same was approved.

3:30 O' clock

M. Hepperle being present, assumed the Chair, and the Board at once proceeded to open all the bids that were received

for furnishing blank and printed book for the coming year.

The bid of the news printing company was opened and read

The bid of Brown and Saenger was opened and read.

and that being all the bids recived and filed with the County auditor they were examined and compared and discussed.

and at 6 o'clock Board adjourned until 7:30 P.M.

7:30 O'clock P.M. February 18th 1908.

Board met as per adjournment

Members present: John J. Hefferle Chairman; Fred Hoffman, Valentien Mettler; John Pietz members and auditor Clayton.

On motion the following bills were allowed.

Mitchell Lumber Co.	Lumber	$	8 07
First State Bank	Premium on Insurance		248 25

The application of August Enselit for loan from the Permanent School Fund for $1200.00 was on motion allowed at $1000.00.

On motion John Hoffman is appointed Road Supervisor of Road District number 26 in place of John Lapp: as was John Maier in place of Carl Wenker of District number 14.

John Schmidt's loan number 42 from the Permanent School Fund was on motion extended for one year from maturity.

After due and careful consideration of the different bids submited to furnish all blank Records etc. for the following year. On motion duly made and second the contract for furnishing all Blank Record Books etc. which may be needed by the County during the year 1908 excepting the assessor supplies, was awarded to the News Printing Co. of Aberdeen, S. Dak. they being the lowest and best bidders. and the Chairman of the Board of County Commissioners and the County Auditor are hereby instructed and required to enter into contract with the said News Printing Co. for the same.

as also was the bid of Brown and Saenger's awarded the making of the assessors Books for the following year.

On motion bills were allowed as follows.

Valentien Mettler	Commissers and mileage	$	13 00
John Pietz	" " "		13 60
Fred Hoffman	" " "		9 40
John J. Hefferle	" " "		8 10

On motion the Board adjourned.

attest:

County Auditor

Chairman.

Proceedings of Board of County Commissioners.

Leola, S. Dak. April 7th 1908.

Board met in the Commissioners room in the Court House at Leola in regular session, at 10 o'clock A.M. meeting called to order by the Chairman John. J. Hepperle.

Members present, John J. Hepperle Chairman, John Pitz, Valentine Metth, Jacob Reimer, and Fred Hoffman, and Auditor Clayton.

Minutes of the last regular and One Special meeting, was read and on Motion the same was approved as read.

As provided by law the members of the Board, the County Auditor, the County assessor, the assessor of Willow Township, and the assessor of the Town of Leola now convene for conference in reference to the assessment and of the assessors duties in the coming assessment, after consideration of the valuations placed on the different personal properties and real estate in McPherson County, by the State Board of Equalization, A. motion was made and seconed and agreed to, that the said different valuations placed on both personal and real estate property by the said State Board is hereby endorsed and the assessors are instructed to be solely guided thereby.

Sheriff statement of Fees on the collection of Delinquent Personal property, Fees amounting to $24.60 was on Motion allowed.

On motion the following applications for Loan from the Permanent School Fund were allowed as follows.

Frederich Bauer	$250.00
John Teske	$500.00
Geo. Wolf	$500.00
Arthur L. Hickman	$360.00
Franz Hamann	$800.00
Jakob Laule	$1000.00
Christian Kirschmann	$850.00

The Bond of Nels Johnson as assessor of Willow Civil Township was on motion approved and ordered filed with the proper officers.

The quarterly report of D. B. Strait Justice of the Peace, for the Quarter ending March 31st 1908, showing fines collected to the amount of $60.00 and Two State cases bound over, was read and examined and on motion approved

and warants ordered issued to the following.

D. B. Sloat	Justice fees	$12.15
Wm Seidt	witness fee	$1.10
C. Vorlander	" "	$1.10
John Conran	" "	$1.10
Henry Ernst	" "	1.10
Math. Hammeischmidt	"	1.10
John Doering	" "	1.10
E. N. Hoffman	" "	1.10

The quarterly report of the Registir of Deeds for the quarter ending March 31st 1908 was read and examined and on motion the same was approved.

The quarterly report of the Treasurer for the quarter ending March 31st 1908 of taxes and fees collected was read and examined and on motion the same was approved.

On motion Board adjourns to 1:30 o'clock P. M.

—— 1:30 o'clock P. M. April 7th 1908.

Board met for adjournment all members present.

On motion Loans from the Permanent School Fund were extended from maturity as follows.

Michael Stenne, his Loan extended for two years.

August Pischke " Loans " " one year.

Barbara M. Grimes her Loan " " " "

Jacob Reiss his " " " two years.

On motion the Board appoints atty. James M. Brown for the term of two years and Dr. A. L. Lloyd for the term of one year as members of the Board of Commissioners of Insanity.

The auditor is instructed to issue refunding orders to the following persons:—

J. J. Bell, having paid 1907 Road tax while over age $1.50.

C. J. Hargist " " " " " " " "

Traugott Nickisch " " " " a fireman $1.50

David Bulisch " " " " over age 1.50.

Daniel Staab having erroneously over paid on his 1907 Tax $3.10

Jacob Oberlander 1907 Tax erroneously paid $2.12.

Wm Morrison 1907 " is assessed twice in Avon and Kato $2.00,

On motion the County Treasurer & auditor are instructed to strike of the Tax list for the year 1905 the Tax

against Jacob Fuchs in Eureka, S. Dak. for the reason that he lived in Campbell County at the time, and he holds tax receipt for same.

On Motion the Petition of Chas. A. Davis for the abatement of the tax on the South west quarter of Section 7-125-68 for the years 1904-5-6 & 7, the same being Government Land up to Dec. 10th 1907, was granted and the County auditor is instructed to issue refunding warrants to the Certificate holder for the amount of said Certificate.

On motion Julius Hoff is appointed Sheep Inspector for the ensuing year.

On motion Bills were allowed as follows

John Laffe	Road Supervisor Salary	$60.00
Nels Johnson	2 attending Board meeting as assessor	3.90
LeMars Printing Co.	Assessors Books	30.00
Phoenix Lumber Co.	Lumber	32.68
J. F. Kelley & Co.	Books and supplies	25.30
News Printing Co.	Blanks and Supplies	24.85
Fred J. Pietz	Postage	39.46
First State Bank.	Prem. Tornado Insurance	36.00
R. F. Stoner	Clean Court room	1.00
Ulrich Renz	Clerks Fees	6.25
Fred Stilgemann	Postage and money paid out	5.56
Jacob Gross	Postage Paid	9.81
L. Appel Co.	Case for Sheriffs book	2.75
News Printing Co.	Blanks & Supplies	39.47
Chas. Huser	Wolf Bounty on 4 wolves	8.00
Fred Walth	" " " 2 "	4.00
Henry Schnable	" " " 1 wolf	2.00
August Diede	" " " " "	2.00
Bank of Leola	Court Certificate	10.70
James Clayton	Postage and Express	6.85
Phoenix Lumber Co. (Forbes)	Lumber	90.35

On motion the County Treasurer is Instructed to accept $50.00 in full payment of the Delinquent Tax against Lot 5 Block 18 of the Milwaukee Land Co. 4th addition to Eureka.

On motion the Petition of the Patrons of Harrison School District for the subdivision of the said School District into four equal parts was granted.

On motion the Board adjourns until 7:30 o'clock P.M.

7:30 o'clock P.M. April 7th 1908.

Members all present, Board met as per adjournment.

Mr. Hicks appears before the Board and shows his line of Road building machinery and agrees to ship one to Leola and set it up and build some Road and if satisfactory the Board will buy the same.

On motion bills were allowed as follows:

F. M. Billing	Supplies	$4.00
Dak. Central Tel. Co.	Telephones	$3.35

Bill of Fred Klein for highway right-way on the North west corner of the North East quarter of Section Four (4) Township 128 Range 70 for $128.18 was on Motion allowed.

Bill of Christoph Retzer for highway right-way in the North East corner of the North West quarter of Section 4-128-70 for $79.85 was on Motion allowed.

On motion a bounty of one cent each will be paid from now until may the 30th 1908. on all gophers killed in McPherson county, and the commissioners and County auditor will receive the tails at Hosmer, Hillsview, Eureka, and Leola on the 29th and 30th day of May 1908, No Bounty will be paid to any Store or tradesman.

Board adjourned until 9 o'clock a. m. april 8th 1908.

april 8th 1908, 9 o'clock A. M.

Board met as per adjournment, all members present.

On motion bills were allowed as follows:

John Doering	Sheriff fees	$19.30
Henry Martel	Surveying	$11.70
J. D. Lowry	Printing and Stationery	66.40
The Northwest Blade	" " "	169.25
John Doering	Fees Bd. Delgt Jail	6.21
Henry Young	Keep and Board Prisoner	38.50
Daniel Hicks	Road Supervision Salary	12.00
Theo. J. P. Heidt	Postage and Phone.	3.00
Dr. A. L. Lloyd	Med'l Treatment	6.00
Daniel D. Opp	attending Board meeting	3.70
Henry Young	Sheriff fees	3.50
Henry Young	Postage	1.50

On motion extra Road bills were allowed as follows.

Jacob Ketterling	$2.05
John Neher	.97¢

Christian Rath	$6.14
Philip Ehrsmann	$2.12
Jacob Ziegler	$2.76
Jacob Sandmayer	$2.96
John Scheuffle	$1.90
David Rath	$6.25
Gottfied Walth	$5.68
Gottlieb Scheid	.32¢
Fred J. Scheuffle	$5.46
Christ "	$3.65
Christian Hoffman	$2.98
John D. Opfe	$2.70
Gottlieb Schmidt	$2.05
Jacob Maule	$3.93
John Schumacher	$2.10

On motion the Chairman appointed members John Reiz and Jacob Reiner as a committee to confer with a like committee from Campbell County Board of Commissioners in relation to fixing Highway on the County line between the counties of Campbell and McPherson, Such committee to meet at Jacob Oberlanders Home on Section 6 Township 128 Range 73 on the 30th day of April 1908.

On the requisition of the Clerk of Courts to the Board of county commissioners to furnish 15 names to fill the Jury list for the coming June term of the Circuit Court, the Board proceeds to apportion as follows, To the county at large 5 names; to the City of Eureka 4 names: to the Town of Leola 3 names: to the Willow-Lake Township 3 names. and the following named persons were selected from the county at large. N. Mauz: Peter Weisz: Jacob Hoff Jr. 127-72 Jacob Hoff 128-71: John Neuhaeth.

Board adjourns until 1:30 o'clock P.M.

1:30 o'clock P.M. April 8th 1908.

Board met as per adjournment
all members present.

Heyd Precinct No. 7 Townships 128 Ranges 68-69 Polling place is changed from Fred Mauz to Adam Heyd's House.

Contract of the News Printing Co. was looked over and is signed in duplicate and one of the copies sent to the News Printing Co.

On motion the County Treasurer is instructed to accept $100.00 in full payment of all Tax against the Lots 1-2-3-4-5-6 7-8-9-10-11-12 in Block 9 of the Boettcher addition to the City of Eureka.

The Quarterly report of C.W. Hawes Justice of the Peace for the Quarter ending March 31st 1908, showing one case in which a change of Venue was taken was read, and On motion the same was approved and Warants ordered issued to the following.

C. W. Hawes	Justice Fees		$ 8 95
Dr. a. L. Lloyd	Witness Fees		$ 1 10
M. Krause	"	"	$ 1 10
Herman Jasmer	"	"	$ 1 10
Chas. Wilsey	"	"	1 10
Got. Quaschnick	"	"	1 10
Seth Mantz	"	"	1 10
Ed appleton	"	"	1 10
Henry young	Sheriffs	"	8 90
Frank Junge	Justice	"	5 20

The Quarterly report of Frank Junge Justice of the Peace for the quarter ending march 31st 1908 showing fines paid in to the amount of $10.00 was read and on motion the same was approved and warants ordered issued to the following.

Frank Junge	Justice Fees		$ 12 70
Frank Hughes	witness	"	1 10
Geo Nacy	"	"	1 10
John Cantrill	"	"	1 10
Chas. Willsey	"	"	1 10
John J Hepperle	"	"	1 10
alex. Biger	"	"	1 10
Fred Hoff	"	"	1 10
Frank Hart	"	"	1 10
a. B. Rinke	"	"	1 10
Frank young	Juror	"	2 10
Chas. young	"	"	2 10
a. M. Jepsen	"	"	2 10
Wm Hurst	"	"	2 10
Amasa Hoffman	"	"	2 10
Chas. Hurst	"	"	2 10
Henry young	Sheriff	"	23 20

The bill of J. J. Desky of Ventura N. Dak. for Sheriff Fees amounting to $11.50 was on motion Rejected,

On motion John Gauley is appointed Road Supervisor of Road District No. 1 Washington Township. Robert Georg not Qualifying.

On motion bills were allowed as follows.

Jacob Reiner Commissioners Fees and mileage	$ 19 60
John Riehs " " " "	$ 19 60
John J. Hepperle " " "	$ 12 10
John J. Hepperle to One day signing Warrants	$ 4 00
Fred Hoffman Commissioners Fees and mileage	$ 15 40
Valentien Metter " " "	$ 19 00
Valentien Metter to 3 Trips viewing Road on State Line	$ 11 00

On motion the Board did adjourn.

attest

co auditor

John J. Hepperle
Chairman

AUDITOR'S & TREASURER'S DETAILED EXHIBIT

Of Receipts and Disbursements in the County of McPherson for Quarter ending March 31. 1908. Showing amount of Funds in the Treasury and where deposited.

Treasurer's Exhibit.

	Dr. Balance (account overdrawn previous quarter)	Cr.Balance (Previous Quarter)	Cash receipts this quarter	Disbursements this Quarter	Total Dr. balance. (Am't overdrawn at end of Qur.	otal Cr. balance. Cash on hand
State Tax General		510 42	4978 81	5219 62		269 61
State Bonds & Int.			53	36		17
Insane		272 62	154 72	102 20		325 14
County General		8476 76	9416 81	4142 88		13750 69
County School		1856 28	808 79	1985 93		679 14
County Bridge&road		837 27	5958 74	2445 66		4370 35
County Sinking		10 83	08			10 91
County Institute		82 45	2 00			84 45
District Schools		3143 19	12985 32	9313 65		6814 86
Township General		227 39	57	101 45		126 51
City of Eureka		9 42	1749 95	1742 81		16 56
Town of Leola		14 37	231 54	233 18		12 73
State 1895 Bond			10	06		04
State Special Sink			18	14		04
State Deficiency		255 15	2489 35	2609 99		134 51
State Consolidted		3 31	79 83	70 73		12 41
Twine Plant		318 99	3109 56	3260 41		168 14
Teacher's Cert.		5 00	2 00	7 00		
Hillsview school bond		73				73
Jackson School bond		377 05		377 05		
Hilsview sinking	7 59		7 59			
Leola Fire Guard		26 18				26 18
Weber Fire Guard		4 53	127 19	73 41		58 31
Redemptions		1176 56	402 86	587 78		991 64
Salary Special		613 97	2231 83	2219 81		625 99
Lease of Com mon School Lands		2627 00	52 25	2679 25		
State of South Dakota Permanent School Fund		1060 00	4675 00	3860 00		1875 00
Road Poll		553 67	872 13	726 38		699 42
Koto Fire Guard		5 51				5 51
Sale of publicbuild-ing lands		915 46	670 80	1585 26		1 00
Willow road Tax		111 12	100 32	139 75		71 69
Eureka Road tax		29 19	28	02		29 45
Sheep Inspection	24 19		42 45	19 90	1 64	
Game Fund		10 00				10 00
County Estray		5 00				5 00
Poor		470 97	4 63	75 04		400 56
StateofS. D.Interest		608 86	705 43	1310 37		3 92
County School Library		104 55				104 55
Stock Indemnity	05				05	
TOTALS	$ 31 83	$ 24743 80	$ 51861 64	$ 44890 09	$ 1 69	$ 31685 21

Less Accounts Over drawn 1 69

Total Cash in Hands of Treasurer 31683 52

Funds—Where deposited

The German Bank	$ 15327 43	Currency and Coin	$ 127 94
Bank of Leola	3918 04	Amount in Banks	31367 50
Farmers & Merchants State Bank	3124 39	Checks and Drafts	188 08
First state Bank	5291 64		
Eureka State Bank	3706 00	Total	31683 52

STATE OF SOUTH DAKOTA,
COUNTY OF McPHERSON,

Fred J. Pietz, treasurer, being duly sworn doth say that the above exhibit is a true and correct statement of the financial condition of McPherson county, as appears by his books.

FRED J. PIEZ, Co. Treas., McPherson Co., S. D.

Subscribed and sworn to before me this 7th day of April., 1908.

[SEAL] J. J. HEPPERLE Notary Public, S. D

AUDITOR'S EXHIBIT.

Detailed List of Warrants Issued During Quarter.

County Auditor and Clerk	$ 280 00	Brought Forward	3328 71
County Treasurer	1719 81	Poor Relief	74 85
Deputy Treasurer	80 00	Books and Stationary	473 91
Register of Deeds	200 00	Printing and Advertising	137 35
Deputy Register of Deeds	80 00	Elections	
County Judge	83 30	Lights, Fuel and repairs Co. Build	377 97
Sheriff,deputy and Bailiffs	101 35	Building and repairing Co. Bridges	1079 63
Superintendent of Schools	145 50	Postage Express and Messages	67 70
Board of Health	8 00	Wolf Bounty	24 00
County Commissioners, 1st District	42 80	Misellaneous	1133 59
County Commissioner 2nd district	40 20	Total	6697 71
County Commissioner 3rd district	35 60		
County Commissioner 4th district	48 00		
County Commissioner 5th district	49 20		
District Attorney	125 00		
Clerk of Circuit and County Court	63 35		
Deputy	6 00		
Stenographer	29 50		
Petit Jurors' fees	149 90		
Justice of the Peace	27 70		
Jurors and Witness justie ccourt	13 50		
Brought Forward	$3328 71		

ASSETS OF COUNTY IN DETAIL		LIABILITIES OF COUNTY IN DETAIL	
Total Amount of School Money Loaned Secured by Mortgages	$50970 00	Total Amount of School Money Received up to date	52845 00
Unpaid Tax 1907 county fund	3775 96	Warrants Issued and in hands of Auditor	19 10
Unpaid Tax 1906 County Funds	92 05	Warrants outstanding	47 50
Unpaid Tax 1905 county fund	95 48	Total	$52911 60
Unpaid Tax 1904 county fund	146 64		
Unpaid Tax 1903 county fund	392 97		
Unpaid Tax 1902 county fund	217 46		
Unpaid Tax 1901 county fund	247 77		
Unpaid Tax 1900 county fund	82 26		
Unpaid Tax 1899 county fund	146 05		
Unpaid Tax 1898 county fund	35 07		
Unpaid Tax 1897 county fund	291 80		
Unpaid Tax 1896 county fund	215 20		
Unpaid Tax 1895 county fund	449 54		
Unpaid Tax 1894 county fund	391 30		
Unpaid Tax 1893 county fund	628 44		
Unpaid Tax 1892 county fund	121 68		
Unpaid Tax 1891 county fund	220 57		
Unpaid Tax 1890 county fund	259 70		
Unpaid Tax 1889 county fund	344 96		
Unpaid Tax 1888 county fund	88 44		
Unpaid Tax 1887 county fund	68 21		
Cash in County fund	20181 42		
Court House and Grounds, Safe and Fixtures, County Jail	7700 00		
Bills Receiveable	216 00		
Total	$87378 97		

STATE OF SOUTH DAKOTA
COUNTY OF McPHERSON

James Clayton, Auditor, being first duly sworn doth say that the treasurers exhibit hereon is a true and correct statement of the financial condition of McPherson county as appears by his books, and that the auditor's exhibit is a true and correct statement of all warrants drawn on the treasury during the quarter and that the statement of assets and liabilities is true and correct.

James Clayton, County Auditor.

Subscribed and sworn to before me this 7th day of April 1908.

[SEAL] JOHN J. HEPPERLE Notary Public, S. D.

Commissioners Proceedings July 7th 1908

Board met in the Commissioners Room in the Court House at Leola S. Dak. in regular session, at 10 o'clock A. M. July 7th 1908.

Meeting called to order by the Chairman John J. Hoffpauir members present:-

Valentien Mettler, Jacob Reiss, John Ortz, Fred Hoffman, and John J. Hoffpauir Chairman and Auditor Clayton.

Minutis of the last regular meeting were read and the same were approved as read,

The matter of final settlement of the division of Harrison School District came up, and the papers were looked over, and the final distribution of the money on hands ($219.90) was as follows: District number one receiving $38.22, and No. Two $32.25, No three $82.22 and No. Four $67.22 and the County Treasurer is instructed to transfer the said amounts accordingly and all uncollected back Tax shall be divided equally between the Four districts, the 1907 Tax included

On motion the Judges and Clerks of Primary Elections were allowed for one day at $3.00 per day, as follows:

R. H. Schubert, Robert Valentine, Nels Johnson, Edward Jorimann Thomas Henderson; E. L. Von Eschen; J. N. Lindley, N. H. Watts, C.A. Francis; L. L. Heil; Theo. Heckel; Got. Aldinger; J.J. Hahn; Jacob Aman; John J. Hahn; Christ Oster; John Ritter; Fred Schott; John Koerner; Jacob Hoff Jr. Henry Aman Jr.; John Hieb; Peter Stickelmeier; Jacob Lyczewski; Geo. Thurn, John Kallenberger; John Klein Jr. Jacob Schaal; Jacob L. Hoffman; David Isaak; M. Hammerschmidt and Ed Isaak. and the following to receive for One and Half Day amounting to $4.50 as Follows:- John Mulligan Henry Wachter Jos. Weber; Arthur Hickman; G. L. Hickman; John Dexter; H.H. Yost; Ed. Hickman; Ed Olson; Stanly McElhone; E. L. Wade; John Gutknecht N.N. Pierce; Fred Rehling; Albert McKenzie; Geo Fleckenstein; Christ Hoffman; Gott. Scheid; Philipp Ehresmann; David F. Lammle; Fred Lechner; Geo. Hempel; Got. Waith; John Eichelberg; O.W. Sloan Michael Ortz; Michael Hoff; Jacob Benz; Carl Mattell; Wilhelm Hieb; Carl Schutz; Henry Giosz; Geo. Zimmerman; John G. Gross, W. F. Jones; Adam Obermann; Franz Weisenburger; Got. Joachim; Henry Ladner; L. Schepps; Jacob Hoff; Jacob Gohl; A. L. Tibbet; John G. Neuhauth; Peter Wittmeyer; John Schmitt; Fred Zelmer Chris Schaible; Ludwig Schumacher; Jacob D. Heyd; John Hieb

Gott. mohn; J. Lundenburger; John Ehresmann; Jakob Jakober; Christoph Hoffman; Carl Zenker; John Goschel; John Jesse; Christ Engel Philipp Heiser; Philipp Jungel; Nick. Kusler; John Klaudt; Henry Jahraus, Henry Kusler Sr. J. M. Diederichs; Adam Schadler; Conrad Schadler; and John Stobel; and the following received pay for two days amounting to $6.00 as follows; Christ Kuszmaul; Christ Goehring; John Blessing; John Stickel; Ray Williamson; Michael Krause; M. Aasved; Henry Jasmer; Henry Thielen; and Frank Junge;

Room rent was allowed as follows for the Primary:- Weber School District $2.00; Lincoln School Dist $2.00; Washington School Dist $2.00; Arena School District $2.00, and the following Private Houses were paid $3.00;- Adam Heyd; Jacob Benz; Jacob Aman; M. Klein; Wm Joachim; Jacob H. Hoff; John Schmidt John Waeth; Henry Aman Jr.; John Jesse; Philipp Heiser; Geo, Thum;

On motion bills were allowed as follows:

Arthur Hickemann	Returning Ballot Box	$1 50
John Dexter	" " "	70
Robert Valentine	" " "	1 00
E. L. Von Eschen	" " "	1 50
M. H. Price	" " "	80
Adam Heyd	" " "	1 80
Fred Lechner	" " "	1 30
Jacob Benz	" " "	2 20
Geo. Zimmermann	" " "	3 20
Gott. Aldinger	" " "	4 00
Philipp Oster	" " "	4 50
Gott. Joachim	" " "	4 50
Jacob H. Hoff	" " "	3 20
John Schmidt	" " "	2 00
Christian Goehring	" " "	4 00
John Lammle	" " "	2 60
Jacob Hoff	" " "	4 00
Christoph Hoffman	" " "	1 50
Philipp Heiser	" " "	5 00
Peter Stickelmaier	" " "	4 00

On motion the Board adjourned until three o'clock P. M. Today.

3 o'clock P. M. July 7th 1908.

Board met as per adjournment. All members present.

On motion Bills were allowed as follows;-

Henry Young	Sheriff Fees	$21 00

AUDITOR'S & TREASURER'S DETAILED EXHIBIT

Of Receipts and Disbursements in the County of McPherson for Quarter ending June 30. 1908. Showing amount of Funds in the Treasury and where deposited.

Treasurer's Exhibit.

	Dr. Balance (account overdrawn previous quarter)	Cr. Balance (Previous Quarter)	Cash receipts this quarter	Disbursements this Quarter	Total Dr. balance. (Am't overdrawn at end of Qur.	Total Cr. balance. Cash on hand
State Tax General		269 61	349 25	533 00		85 86
State Bonds & Int.		17	6 94	6 85		26
Insane		825 14	15 62	97 03		243 73
County General		13750 69	935 08	2298 59		12387 18
County School		679 14	6298 99	62 10		6916 03
County Bridge&road		4370 35	519 65	820 68		4069 32
County Sinking		10 91	85	02		11 74
County Institute		84 45	264 50	218 00		130 95
District Schools		6814 86	1415 93	5942 09		2288 70
Township General		126 51				126 51
City of Eureka		16 56	104 97	4 27		117 26
Town of Leola		12 73	10 98	43		23 28
State 1895 Bond		04	90	88		06
State Special Sink		04	1 19	1 14		09
State Deficiency		184 51	165 50	257 83		42 18
State Consolidted		12 41	10 85	20 05		3 21
Twine Plant		168 14	203 67	319 14		52 67
Teacher's Cert.			14 50			14 50
Hillsview school bond		73				73
Jackson School bond						
Hilsview sinking						
Koto Fire Guard		5 51				5 51
Leola Fire Guard		26 18				26 18
Weber Fire Guard		58 31		36 24		28 11
Redemptions		999 64	6 04	523 48		900 97
Salary Special		625 99	432 81	540 00		658 65
Lease of Com mon School Lands		2627 00	572 66	1314 19		282 75
State of South Dakota Permanent		1875 00	1577 14	2825 00		4795 00
School Fund		699 42	5745 00	74 94		735 65
Road Poll			111 17	9652 22		
Sale of Endow. Lands			9652 22	57		
Sale of publicbuild-ing lands		1 00	3092 95	13		3093 95
Willow road Tax		71 69	14 23			85 33
Eureka Road tax		29 45	2 94			32 26
Sheep Inspection	1 64	10 00	3 18	2679 25		1 41
Game Fund		5 00				10 00
County Estray		400 56	4 50	57		5 00
Poor		3 92	406 21	15 58		404 49
StateofS. D.Interest						394 55
County School Li-Stock Indemnity	05	104 55	25	02		104 55
TOTALS	$ 1 69	$ 31684 21	$ 31940 67	$ 25565 35	$	$ 38058 84

Less Accounts Over drawn.....

Total Cash in Hands of Treasurer 38058 84

Funds—Where deposited

The German Bank	$ 19266 97	Currency and Coin	$ 86 51
Bank of Leola	2730 43	Amount in Banks	37036 75
First State Bank	10843 33	Checks and Drafts	935 58
Eureka State Bank	4195 99	Total	38058 84

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON, }

Fred J. Pietz, treasurer, being duly sworn doth say that the above exhibit is a true and correct statement of the financial condition of McPherson county, as appears by his books.

FRED J. PIEZ, Co. Treas., McPherson Co., S. D.

Subscribed and sworn to before me this 9th day of July., 1908.

[SEAL] J. J. HEPPERLE Notary Public, S. D.

AUDITOR'S EXHIBIT.

Detailed List of Warrants Issued During Quarter.

County Auditor and Clerk	$ 420 00	Brought Forward	1813 16
County Treasurer		Poor Relief	
Deputy Treasurer	120 00	Books and Stationary	122 37
Register of Deeds	300 00	Printing and Advertising	235 65
Deputy Register of Deeds	120 00	Elections	
County Judge	124 95	Lights, Fuel and repairs Co. Build	15 43
Sheriff,deputy and Bailiffs	126 81	Building and repairing Co. Bridges	195 05
Superintendent of Schools	218 25	Wolf Bounty	16 00
Board of Health		Postage Express and Messages	64 87
County Commissioners, 1st District	15 40	Misellaneous	491 68
County Commissioner 2nd district	16 10		
County Commissioner 3rd district	19 60	Total	2954 01
County Commissioner 4th district	30 00		
County Commissioner 5th district	19 60		
District Attorney	187 50		
Clerk of Circuit and County Court	6 25		
Deputy			
Stenographer			
Petit Jurors' fees	23 30		
Witness fees circuit and county court	26 40		
Justice of the Peace	39 00		
Jurors and Witness justie ccoart			
Carried Forward	$ 1813 16		

ASSETS OF COUNTY IN DETAIL		LIABILITIES OF COUNTY IN DETAIL	
Total Amount of School Money Loaned Secured by Mortgages	$52645 00	Total Amount of School Money Received up to date	57440 00
Unpaid Tax 1907 county fund	2667 93	Warrants Issued and in hands of Auditor	12 90
Unpaid Tax 1906 County Funds	79 89	Warrants outstanding	52 00
Unpaid Tax 1905 county fund	86 66	Total	$57504 90
Unpaid Tax 1904 county fund	136 48		
Unpaid Tax 1903 county fund	392 32		
Unpaid Tax 1902 county fund	216 91		
Unpaid Tax 1901 county fund	247 04		
Unpaid Tax 1900 county fund	82 26		
Unpaid Tax 1899 county fund	124 28		
Unpaid Tax 1898 county fund	173 72		
Unpaid Tax 1897 county fund	276 68		
Unpaid Tax 1896 county fund	202 70		
Unpaid Tax 1895 county fund	440 54		
Unpaid Tax 1894 county fund	378 23		
Unpaid Tax 1893 county fund	615 31		
Unpaid Tax 1892 county fund	90 20		
Unpaid Tax 1891 county fund	219 67		
Unpaid Tax 1890 county fund	257 72		
Unpaid Tax 1889 county fund	343 50		
Unpaid Tax 1888 county fund	88 41		
Unpaid Tax 1887 county fund	68 21		
Cash in County fund	18539 17		
Court House and Grounds, Safe and Fixtures, County Jail	7700 00		
Bills Receiveable	216 00		
Total	$86288 83		

STATE OF SOUTH DAKOTA
COUNTY OF McPHERSON

James Clayton, Auditor, being first duly sworn doth say that the treasurers exhibit hereon is a true and correct statement of the financial condition of McPherson county as appears by his books, and that the auditor's exhibit is a true and correct statement of all warrants drawn on the treasury during the quarter and that the statement of assets and liabilities is true and correct.

James Clayton, County Auditor.

Subscribed and sworn to before me this 9th day of July, 1908.

SEAL] JOHN J. HEPPERLE Notary Public, S. D.

John Ehresmann; Jakob Jakober; Christoph
tel; John Jesser; Christ Engel Philipp
ler; John Kraudt; Henry Jahraus, Henry Kusler Sr.
dler; Conrad Schadler; and John Stabel;
d pay for two days amounting to $6.00
aul; Christ Goehring; John Blessing;
nson; michael Krause; M. Aasved;
ler; and Traute Junge;
d as follows for the Primary:-
Lincoln School Dist $2.00; Washington
chool District $2.00, and the following
$3.00;- Adam Heyd; Jacob Bentz; Jacob
hinn; Jacob H. Hoff; John Schmidt
Jr.; John Jesser; Philipp Heisen; Geo. Thum,
allowed as follows:

ning Ballot Box	$ 1 50
" " "	70
" " "	1 00
" " "	1 50
" " "	80
" " "	1 80
" " "	1 30
" " "	2 20
" " "	3 20
" " "	4 00
" " "	4 50
" " "	4 50
" " "	3 20
" " "	2 00
" " "	4 00
" " "	2 60
" " "	4 00
" " "	1 50
" " "	5 00
" " "	4 00

and adjourned until three o'clock P.M.
3 o'clock P.M. July 7th 1908.
ummons. All members present.
ere allowed as follows:-

Henry Young Sheriff Fees $ 21 00

John W. Nelson	Labor	2 00
Fred Hilgemann	Postage and Express	7 75
Dakota Central Tel. Co.	Phoning	6 70
James Clayton	Postage and Express	16 93
Geo. Kaisler	Freight and Dray	14 43
Carl Ankarcrona	Labor	6 75
C. S. Acker	Member of canvassing Board	6 00
Phoenix Lumber Co.	Lumber	6 10
Gottlieb Aldinger	Cattle Inspection	16 00
Perkins Bros.	Deed Record	35 85
News Printing Co.	Blanks & Books	491 22
Julius Hoff	Sheep Inspection	45 10

Board adjourns until 4 o'clock P. M. July 8th 1908. for the purpose of organizing as a Board of Equalization.

July 8th 1908 4 o'clock P. M.

Board met as per adjournment. All members present.

On motion bills were allowed as follows:-

The Austin-Western Co.	Grader	275 00
Fred Arndt	Supplies	6 05
John Cantrill	Fix Windows	1 50
Fred Hilgemann	Expense Paid	3 50
Western Cement Con. Co.	Bal. on Sidewalk	414 53
Henry Young	Sheriff fees	66 25
Wm Hurst	work in yard	29 75
Frank Broadbent	Labor yard	1 00
Heinrich Gundert	Blacksmithing	2 00
Ulrich Renz	Court fees	1 00
Bank of Leola	Court Cert.	73 60
Ray F. Williamson	" "	39 90
M. Krause	" "	18 00
News Printing Co.	Blanks	7 00
Die Eureka Post	Printing	46 25
North west Blade	Printing	149 00
A. L. Lloyd	Medical Treatment	55 50
Samaritan Hospital	Treatments	34 10

Board adjourned until 1:30 o'clock P. M.

July 8th 1908.

1:30 o'clock P. M. July 8th 1908

Board met as per adjournment. all members present.

Reports of the road supervisors were gone over and warrants

ordered issued to the following for Salary and road work.

District no. 1	John Gauley	Salary & extra work	40	50
" " 2	John Kallas	" " " "	83	50
" " 2	Bert Parker	" "	11	50
" " 2	Alex Grabowski	" "	14	50
" " 3	A. L. Kindred	Salary	13	50
" " 6	Henry Breinig	" " " "	28	50
" " 8	John J. Neher	"	15	00
" " 9	Christ Hoffman	" " " "	30	50
" " 10	Fred J. Fischer	"	17	00
" " 11	Fred Adam	"	25	00
" " 13	Geo. Heupel	"	17	00
" " 14	John K. Maier	"	19	50
" " 15	Christian Rath	"	15	30
" " 16	Christian Retzer	"	13	50
" " 17	Fred Spitzer	"	22	50
" " 18	Michael Ries-	"	35	20
" " 19	Fred Viehauer	"	39	00
" " 20	Jacob Frey	" " " "	45	07
" " 21	Philipp Martel	"	13	50
" " 22	Geo. J. Thiel	"	20	05
" " 23	Fred Neuhardt	" " " "	32	70
" " 24	Michael Pfeifle	"	31	00
" " 25	Christian K. Fischer	"	11	25
" " 26	John Hoffman	" " " "	76	60
" " 27	Geo. Malsam	"	35	20
" " 28	Fred E. Reiner	"	40	25
" " 29	Jacob Mehlhoff	"	28	00
" " 30	John Kennett	"	18	00
" " 31	Henry Johnson	"	15	75

Board adjourned to meet at 9 o'clock a.m, July 9th 1908.

9 o'clock a. m. July 9th 1908

Board met as per adjournment all members present.

On motion bills were allowed as follows:

Fred J. Pritz Co. Treas.	Court Proc. Ed.	$	5 60
J. J. Jesky	Sheriff Fees		11 50

On motion application for Loans from the Permanent School Fund were allowed as follows

Heinrich Kundert	$2000.00
William Becker	300.00

M. M. Clayton $500 Co
Ferdinand Potratz $800 Co

The quarterly report of D. B. Strain Justice of the Peace for the quarter ending June the 30th 1908. showing fines collected and turned in amounting to $133.00 and costs all paid, was read, and on motion the same was approved.

On motion bills were allowed as follows:

Wm Hagely	Wolf Scalp	28 00
Geo. Gross	" "	22 00
Wm Becker	" "	8 00
Got. Stickel	" "	8 00
J. B. Hoffman	" "	8 00
P. Schumann	" "	14 00
Fred Weiss	" "	2 00
Geo. Feickert	" "	6 00
Karl Karch	" "	2 00
Christ Schmuke	" "	2 00
Fred Krein	" "	10 00
John Jesse	" "	6 00
Christ Schaal	" "	10 00
E. Haberman	" "	18 00
Carl Rust	" "	2 00
E. B. Olson	" "	2 00
Jacob M. Hieb	" "	2 00
Olaf Olson	" "	4 00
E. N. Webster	" "	12 00
Jacob B. Hoff	" "	10 00
B. Kallenberger	" "	14 00
Fred Strobel	" "	6 00
A. S. Lampe	" "	2 00
John Klaudt	" "	8 00
Chris Mutchler	" "	2 00
Jacob Nehlich	" "	10 00
Fred Walch	" "	14 00

The applications and Bonds of John Smith, Augustus Matel, Philipp Flemmer, Aaron A Hibel, Gottlieb Lucas nick, and Patrick Dunn, for license to sell intoxicating liquors at retail within this County are presented and read, and on motion the license are granted and the Bonds approved subject to the provisions of law governing the sale of

intoxicating Liquors.

On motion the County Treasurer is instructed to accept payment of the Henry Young Loan with Interest to date of acceptance.

On motion Loans from the Permanent School Fund were extended as follows:

Emanuel Reiner Loan for $600. 3 years
Ernest Koberman " " $400 1 year.

On motion the following bills for posting Primary notices were allowed $3.00 each, W. E. Harnell, H. H. Yost, Frank Koning, E. L. VonEschen, John P. Guthmiller, C. S. Acker Karl Wacker, Gottlieb Walth, Jacob Muhlbein, John Will, John Bauer, Christian Zimmermann, Fred Neuhardt Ludwig Schumacher, F. H. Cooper, Christian Jakober, Karl Koffman. Henry Jahraus, and Franz Hamann,

Board adjourned until 1:30 o'clock P.M.

1:30 o'clock P.M. July 9th 1908,

Board met as per adjournment, members all present On motion bills were allowed as follows:

Henry Young	Postage and express	2 65
Fred J. Reiz Co. Treas.	Gopher checks, county.	489 67
M. Krause	Scrapers	35 00
M. Krause	attend. assessor meeting	3 00
John Kiesz	Deputy assessor Twp 127-6-73	48 00
John G. Neuhardt	" " " 126-7-8-71	72 00
Fred E. Reiner	" " " 125-72-73	50 00
Christ Jakober	" " " 125-71	25 00
Wm Joachim	" " " 128-72	21 00
Adam Obenauer	" " " 127-72	21 00
Henry Jahraus	" " " 128-73	26 00
Geo. Heupel	" " " 125-6-69	33 00
John Jesky	" " " 128-68	22 00
Carl Martell	" " " 126-70	24 00
Ludwig Schumacher	" " " 128-69-127-70	45 00
Jacob Schumacher	" " " 127-69	21 00
Jacob Muhlbein	" " " 127-67-125-70	48 00
Jacob D. Heyd	" " " 128-70.	22 00
Jacob Becker	" " " 126-68	18 00
Robert Arndt	" " " 125-66-67	51 00
Nels Johnson	" " " 126-66	24 00

Fred J. Adam	Deputy assessor	125-68	21 00
Karl Wacker	" "	127-8-66 and 128-67	60 00
David Rath	" "	127-68	18 00
M. Krause	" "	126-67 and Town of Leola	100 00
Daniel D. Agg	County assessor		400 00
Henry Straub	Coffin		19 00
C. S. Acker	1 day service Insanity Board		3 25
Educator School Supply Co.	Supplies		4 25
Eureka State Bank	Gaft Tax Checks		16 88
Jacob Gross	Postage		7 42
James Clayton	Drawing Jury		2 00
Fred J. Pieh	" "		2 00
Mitchell L. Co. Eureka	Lumber		79 25
Imperial Elevator Co.	Lumber		5 75
T. D. Lowry	Printing		74 10
J. H. Coonan	Court Fees		1 65
Fred Heppele	Scraper & nails		10 38
Sager & Dalager	nails		1 90
Rev. J. P. Giedt	Phone		1 00
Christian Hoffman	Constable Fees		10 50
Hoots L. Co.	Lumber		19 87
E. W. Hawes & Co.	Table		3 75
O. H. Geides	Birth & Death Cert.		35 00
O. W. Hawes	" " " "		4 75
D. B. Strait	" " " "		26 00
Geo. Fickert	" " " "		9 75
John Keen	" " " "		1 50
A. L. Lloyd	" " " "		8 50
Christian Jakobs	" " " "		7 25
Fred F. Johannes	" " " "		2 00
Frank Junge	" " " "		2 50

On motion the County Treasurer is instructed strike from the list the Personal property tax in the city of Eureka of J. H. Wittmeyer for the year 1904, he having been erroneously assessed for that year, he living in North Dakota and holds Receipt for said year.

Petition of E. L. Von Eschen L. L. Heil and twenty other residents and legal voters of Township 125 Range 66, heretofore known and designated as Lincoln Township, asking the Board of County Commissioners to lay off and organize said Township into,

and as a civil Township and to define the Boundaries thereof, is presented and read, The following resolution is offered and on motion adopted,

Whereas, it duly appearing to this Board that the residents and legal voters of Township 125 Range 66 are legally entitled to have said congressional Township set off, divided and organized into a civil Township, and that the petitions filed with this Board, asking for the organization of said Township into a civil Township is in all respects conformity with law, and sufficient, therefore be it,

Resolved that said petition be and the same is hereby granted, and that Township 125 Range 66 be and the same is hereby set off, divided, and organized into a civil Township, hereafter to be known and designated as Lincoln Civil Township, and shall consist of one congressional Township number 125 North of range 66 west of the 5th P. M.

moved and seconded that the following persons be appointed as members of the Board of Supervisors of Lincoln Civil Township to act until such officers are duly elected and qualified as required by law, E. L. VonEschen, L. L. Neil and Chas Kruger. motion carried,

On motion The Board adjourned until 7:30 o'clock P. M.

July 9th 1908

7:30 o'clock P. M.

Board met as per adjournment, all present.

On motion the Chairman of the Board and County Auditor is instructed to make a Quit-claim Deed E. Dierenfeldt covering West half of Lot 3 Block 3 of the original plat of Eureka up on his payment of $30.00 due thereon.

On motion the County Auditor is instructed to issue refund order in favor of Frank Pierce for Road Poll moneously assessed to him for the year 1907. he being over age amount $1.50.

moved and seconded, that the personal property, taxes of Wm V. Carey for the years 1892 to 1897 inclusive; the personal property taxes of W. H. Jay for the years 1892 to 1899 inclusive: the personal property taxes of many Jay for the years 1892 and 1893; the personal property taxes for the Firm of Carey and Jay 1897, be and are hereby abated and cancelled, and the County Treasurer is hereby instructed to note such abatement on the records of his office against said personal property Tax, Motion Carried,

On motion the County auditor is instructed to take the Mortgage Index record Book to Aberdeen and have the same rebound.

The Quarterly reports of Jacob Gross, Register of Deeds for the quarter ending June 30th 1908. was read and examined and on motion the same was approved.

The quarterly report of Fred J. Pitz- County Treasurer for the quarter ending June 30th 1908. showing Tax Collected during the quarter to the amount of $3593.62 was read and on motion the same was approved and ordered placed on file

On motion the Board adjourns to 8 o'clock a.m. July 10th 1908

July 10th 1908 8 o'clock a.m.

Board met as per adjournment

All members present.

The Board proceeds to check up the Treasurers Books and continues with said work until 12 M. when they adjourn until 1:30 o'clock P.M. same day.

1:30 o'clock P.M. July 10th 1908

Board met as per adjournment, all members present The Board continues with the checking of the Treasurers Books and at 2:30 o'clock conclude their work and find that the receipts and disbursements agree with the books and vouchers in the office.

Fred J. Pitz- County Treasurer appears before the Board, and requests the Board to release the following named persons from his County Treasurers Bond. Christoph Mehlhaff, Andreas Kallenbergen: Franz Hamann; John Doering; Tobias Mix; Daniel Bitz; Gottlieb Eisemann; Philipp Weixel: Michael Keim. On motion the Board grants the request and releases the above Sureties from any further responsibility on said Bond, and in lieu of the above withdrawals Mr. Pitz- presents substitute Bond in the sum of Ten Thousand dollars ($10,000.00) with Daniel D. Opp and Johann Spitzer as sureties, which was on motion duly approved and ordered placed on record and filed.

The quarterly report of Ulrich Renz Clerk of Courts for the quarter ending June the 30th 1908. and for fees in Court matters amounting to $102.80; and Deeds and Births and etc $90.05 was on motion allowed.

The County Auditor is instructed to issue refunding

order to Frank Weller amount $62.99 for Treasurers certificate of Tax Sale of South West of Sec. 4 Twp 127 Range 66 for the years 1897-1898-1899 the same being erroneously ~~sold~~ for those years.

The County Treasurer is instructed to strike from the Tax list the personal property Tax of George Nacey for the year of 1907 he being erroneously taxed for that year.

Board adjourned until 7:30 o'clock P.M. July 10th 1908

7:30 o'clock P.M. July 10th 1908

Board met as per adjournment all members present.

On motion bills were allowed as follows:-

First State Bank	Court Cert.	393 80
Mitchell Lumber Co.	Lumber	166 85

moved and seconded that the salary of the State Attorney for the county of McPherson State of South Dakota, be and the same is hereby fixed at $400.00 per annum the same to be in full force and effect from and after January 1st 1909 motion carried.

On motion bills were allowed as follows:

Valentine Metlen	Commrs fees & mileage	39 00
" "	2 days receiving Sop hers & mileage	9 50
John Quick	comm's fees & mileage	39 60
" "	2 days Receiving Sop hers	8 00
" "	1 day Inspection of Roads & mileage	4 90
Jacob Reimer	Comm Fees & mileage	29 60
" "	2 days receiving Sop hers & mileage	8 80
" "	1 days Inspection of Roads & mileage	6 60
Fred Hoffman	Comms fees & mileage	37 40
" "	2 days receiving Sophers & Mileg.	8 70
" "	1½ days Inspetin Roads & mileage	7 40
John J. Hepperle	Comm's fees & Mileage	32 10
" " "	1 day Signing warrants	4 00
" " "	1½ days Inspetion Roads & mileage	7 50

On motion Board adjourned:

attest:

County Auditor

John J. Hepperle
Chairman

Proceedings of the Board of Equalization of McPherson County South Dakota.

Leola, S. Dak July 7th 1908 1:30 o'clock P.M.

Meeting of the county Board of Equalization called to order in the commissioners room of the Court House at Leola South Dakota.

Members present, Commissioners Reiner, Hoffman, Pitz-Mettler and Hepperle and Auditor Clayton.

On motion Commissioner Pitz- was elected Chairman of the said Board.

The members of the Board take and subscribe the following oath of office administered by Ulrich Reiner Clerk of Courts.

State of South Dakota, } ss
County of McPherson }

I do solomely swear that I will perform the duties of member of the county Board of Equalization of McPherson county. South Dakota, for the year of 1908. according to law, fairly and impartially to the best of my ability and judgement so help me God.

On motion the Board proceeds to examine and compare the assessment of real and personal property as returned by the different assessors of the county.

At 3 o'clock P.M. board of Equalization adjourns until 7:30 P.M. July 7th 1908.

7:30 o'clock P.M. July 7th 1908.

Board met as per adjournment all members present the Board continues, with the examination of the assessment books, and on motion the following raises were made viz.

John Bauer Eureka, S.D.

NW¼	of Sec. 1	Twp 126	Range 73	assessed $700	raised to	$750
SW¼	" " 1	" 126	" 73	" $600	" "	$700
N½	" " 12	" 126	" 73	" $1150	" "	1350

On motion the following lands are lowered.

I m Reiner S½ SE¼ Sec 27, & S½ SW¼ Sec. 26-125-72 assessed at $650 lowered to $550

	SW¼	Sec. 27-125-72	assessed at	$650	lowered at	$550
Jacob Mehlhoff	NW¼	" 27-125-72	"	650	"	550
Lw. Reiner	SE¼	" 34-125-72	"	775	"	700
" "	NE¼	" 34-125-72	"	650	"	575
Jacob Reiner	SW¼	" 34-125-72	"	675	"	$1,600

On motion the Board adjourned to 9 o'clock a.m. July 8-1908

9 o'clock a.m. July 8th 1908

Board of Equalization met as per adjournment, all members present

The board continues with the examination of the assessors Books,

On motion Mehnd Sheridan is assessed with the following Personal property viz; One school Ball, One Road Ball; one Dog; Two Horses class B #175.00 two wagons #30.00; Improvements on Government Land #15.00 all on Section 35- Twp 128 Range 69.

On motion the assessment of Phas Rigler Eureka, S. Dak, Stock of merchandise of #4000.00 was lowered #500.00 making it #3500 instead

On motion the Board of Equaliz at this adjourns until 1:30 o'clock P.M. July 8th 1908

[illegible] 1:30 o'clock P.M. July 8th 1908

Board met as per adjournment All members Present.

On motion the Real Estate in the Following Townships were lowered

Scota 126-67 lowered 10%

Koto 127-67 " 5%

and the following Townships were raised as follows

Derry 125-69 Raised 10%

Anna 126-69 Raised 10%

Harrison 128-69 Raised 10%

Blaine 125-70 " 20%

Moscow 126-70 " 10%

L. Lake 127-70 " 10%

Bergdorf 128-70 " 10%

Cleveland 125-71 " 20%

Odessa 127-71 " 10%

Petersburg 128-71 " 10%

Hillsview 125-72 " 20%

Detroit 128-72 " 20%

On motion the assessment of the Hawkeye Elevator Co. Personal Property in Westonka is lowered from #9950.00 the amount it is assessed at, to #3700

On motion the assessment of the Scota Lumber Co. of Westonka, is lowered from #8575. the amount assessed for, to #2075

On motion the Board adjourns until July 10th 2 o'clock P.M.

3 o'clock P.M. July 10th 1908.

Board met as per adjournment, all members present.

After looking the various Personal Property assessments over and comparing the same with the State Boards instructions they agree to not make any further changes in the same, other than as appears heretofore,

There being nothing more to come before the Board of Equalization they accordingly adjourn,

attest:

County auditor

Chairman.

Commissioners Proceeding

Leola, S. Dak. September 1st 1908. 10 o'clock a.m. meeting of the Board of County Commissioners for the purpose of makeing the annual and other Tax levies, as fixed by law

Meeting called to order by the Chairman, in the Commissioners room. Members present. John J. Hepperle, Valentien Mathes, Jacob Riner, Fred Hoffman, and John Dietz, and Auditor Clayton,

Whereas, this being the meeting appointed by law for the purpose of levying Taxes for the County and other purposes, the County Auditor presents the following report, which is read and ordered spread on the record of this board viz:-

To the Honorable Board of County Commissioners, of Mc Pherson County, South Dakota.

Gentlemen:- I beg leave to herewith submit the annual financial Statement of Mc Pherson County, as required by Law, for the fiscal year ending June 30th 1908, also a list of expenses estimated for the current year ending June 30th 1908.

I have based my estimates of Funds required for the coming year, on allowances made by the Board during the year just past, for Deputy Hire, Poor Relief, County assessors and Deputies, and Salaries of the Different County Officials. All other items of expense are based on similar allowances during the last year.

It is my belief the following amounts will cover all the expenses of the Current year Viz:

County commissioners Fee's and mileage	$700.00
County Auditor and Deputies	$1680.00
County Treasurer and Deputies	$1980.00
County Superintendent of Schools	$800.00
County Judge	500.00
States Attorney	750.00
Sheriff and Deputies and Baliffs	350.00
Postage and Express	300.00
Books and Stationary	$700.00
Printing and advertising	800.00
Light Fuel and Repairs	800.00
Wolf and Gopher Bounties	$400.00
Assessors and Deputies	1000.00
Insane Patients	600.00
Poor Relief	200.00
Road and Bridge	6000.00
All other expenses not included above	1000.00
(estimated) Total expense for the year	$18,560

The above amounts are divided into the following Funds.

County General Fund	$11,760.00
Road and Bridge "	$6,000.00
Insane Fund	$600.00
Poor Fund	$200.00
Total	18,560.00

~~The above amounts are divided into the following Funds.~~

It is my belief that the following levy is necessary and sufficient for the current year, 1908.

County General Fund	2.00 mills
Road and Bridge "	2.00 "
Insane "	.20 "

Detailed exhibit of the County of McPherson, State of South Dakota, for the year ending June 30th 1908.

County Auditor and Clerks	$1680.00
County Treasurer and Clerks	2574.71
Registir of Deeds and Clerks	1760.00
County Superintendent of Schools	765.95
County Judge	499.95
County Commissioners	$667.50
States attorney	$750.00
Postage and Express	211.73
Books and Stationary	1003.97
Printing and advertising	766.25
Light Fuel and Repairs	850.75
Road and Bridge	4665.95
Wolf Bounty	364.00
Board of Health	8.00
assessors and Deputies	1005.84
Gopher Bounty	395.43
Clerk of County and Circuit Courts	274.80
Stenographer	66.40
Petit Jury	468.50
Witness Fees	49.10
Justice of the Peace	171.55
Poor Relief	174.15
Right of way for Highways	228.03
Sheriff and Deputies	470.91
Institutes	218.00
Cement Walks	250.00
miscellaneous	747.70
Total	21,569.41

assets of the County in Detail

Total amount School money	
Loaned and Secured on first Mortgage	$52,645.00
Cash in County Funds	18,510.68
Uncollected Taxes	7,188.66
Court House, Grounds, and Fixtures	7,700.00
Bills Receivable	216.00
Total	$86,260.34

Liabilities of the County in Detail.

Total amount of School money received up to date	$57,440	00
Warrants issued and in the Auditor's hands	12	90
Warrants outstanding	52	00
Net assets	28,755	44
Total	86,260	34

Cash Balance July 1st 1908. in the following Funds.

County General Fund	$12,387.18
Road and Bridge "	4,069.32
Poor Fund	404.49
Insane "	243.73
Road Poll Fund	735.65
County Sinking Fund	11.66
Special Salary Fund	658.65
Total	$18,510.68

Respectfully Submitted,

James Clayton

County Auditor

Moved and Seconded that the following levies of Taxes be made for the ensuing year, County General Fund 2 mills. Insane Fund ½ tenth of mill, Road Fund 2 mills; Bridge Fund 5 tenth mills; Sheep Inspection Fund ten mills on all the assessed valuation of the Sheep in the County; Weber Township Fire Guard Fund $150.00; Each male person over 21 years of age and who resides within the County is hereby assessed with one School Poll of $1.00 each; Each male person over the age of 21 years and under the age of 50 and who is a resident of the County is hereby assessed one Road Poll of $1.50 or One days Labor on the public Roads, provided however, except such as are exempt by law; each person is hereby Taxed $1.00 for each and every dog in their possession, Motion Carried.

On motion the Board adjourned to 1:30 O' clock P.M.

1:30 O'clock P.M. Sept 1st 1908.

Board met as per adjournment: all members Present;

On motion $11.66 was transfered from the County Sinking Fund to the County General Fund; and $100.00 from the Special Salary Fund to the County General Fund.

On motion Chas. Mix is assessed with 25 head Cattle at $375.00 on Sec. 36 Township 127 Range 73.

On motion Bills were allowed as follows:

John Pick	Comm'r fees and mileage	$11 60
"	" 1/2 day Road inspection and mileage	2 20
Valentine Metzler	Comm'r fees and mileage	11 00
Fred Hoffman	" " " "	5 40
Jacob Reiner	" " " "	11 60
John J. Hepperle	" " " "	4 10

On motion meeting adjourned.

attest:-

John J. Hepperle
Chairman

County Auditor

Proceedings of the Board of County Commissioners.

October 6th 1908.

Board of County Commissioners met in the commissioners Room in the court House at Leola, S. Dak. 10 o'clock a.m.

meeting called to order by the Chairman, John J. Hippenle.

Members Present, John J. Hippenle Chairman; Fred Hoffman, Jacob Reiner, and Valentin Mettler and Auditor Clayton.

minutes of the last regular and intervening meetings was read and on motion approved as read.

On motion Bills were allowed as follows

Fred J. Pietz Co. Treas.	Postage	5 29
Fred J. Pietz " "	Gopher Checks	1 75
Mich Renn	Court Fees	13 35
Chris K. Fischer	Bal. Rd. work	10 50
Philipp Weisel	Deputy assessor 126-72	21 00
S. F. Marker	Bldg. Side walk	8 75

On motion the Board adjourns to 1:30 o'clock P. M.

1:30 o'clock P. M. Oct 6th 1908

Board met as per adjournment

Members present, Chairman Hippenle, and members Mettler, Hoffman, Reiner and Pietz and Auditor Clayton.

On motion bills were allowed as follows,

Interior Lumber Co.	Lumber	31 50
American Book Co.	Text Books	45 86
Ed Maag	Deputy Clerk Courts	3 00
John Tate	Bldg. Fence	6 25
P. L. Schuchardt	Table and Chairs	71 00
C. W. Hawes and Co.	Supplies	1 00
Jacob Reiner	Telephoning	25
Wm Hurst	Four Loads Gravel	12 00
Western Cement Con. Co.	Sidewalks	579 74
Samaritan Hospital	Burial of Wm Schmidt	50 00
Dr. O. H. Gerdes	Medical Attendance	20 00
Dr. J. F. Quinn	" "	40 00
Jacob Hoff Jr.	extra Road work	4 50
Eureka Drug Co.	Books	60
Fred Hilgeman	attendance St. Sup. meeting	47 95
James Clayton	Postage and express	12 66
Henry G. Kusler	Telephoning	50
John Neifer	Road work	3 00
News Printing Co.	Supplies	74 65

AUDITOR'S & TREASURER'S DETAILED EXHIBIT

Of Receipts and Disbursements in the County of McPherson for Quarter ending Sept. 30. 1908. Showing amount of Funds in the Treasury and where deposited.

Treasurer's Exhibit.

	Dr. Balance (account overdrawn previous quarter)	Cr.Balance (Previous Quarter)	Cash receipts this quarter	Disbursements this Quarter	Total Dr. balance. (Am't overdrawn at end of Qur.	otal Cr. balance. Cash on hand
						334 64
State Tax General		85 86	488 21	239 43	$ 1 97	
State Bonds & Int.		26	91	3 14		108 09
Insane		243 73	15 86	151 50		9827 84
County General		12387 18	3952 71	6492 05		2780 70
County School		6916 03	38 95	4174 28		2598 75
County Bridge&road		4069 32	604 54	2075 11		
County Sinking		11 74		11 74		134 45
County Institute		130 95	3 50			1806 68
District Schools		2288 70	1275 20	1757 22		126 51
Township General		126 51				104 76
City of Eureka		117 26	146 67	159 17		27 78
Town of Leola		23 28	28 94	24 44		
State 1895 Bond		06	19	25		03
State Special Sink-		09	22	28		167 21
State Deficiency		42 18	242 11	117 08		50
State Consolidted		3 21	61	3 32		208 79
Twine Plant		52 67	302 32	146 20		
Teacher's Cert.		14 50	3 50	18 00		73
Hillsview school bond		73				5 51
Koto Fire Guard		5 51				28 49
Leola Fire Guard		26 18	2 40	09		44 72
Weber Fire Guard		28 11	17 30	69		885 96
Redemptions		900 97	319 97	334 98		433 88
Salary Special		658 65	675 23	900 00		
Lease of Com mon School Lands		262 95	307 40	537 35		33 00
State of South Dakota Permanent School Fund		4795 00	1600 00	4000 00		2395 00
Sale o puplicbuilding lands		3093 95	4095 51	3763 85		3425 61
Willow road Tax		85 35	9 67	40		94 62
Eureka road tax		32 26				32 26
Sheep Inspection		1 41	3 17	45 23	40 65	
Game Fund		10 00	20 00			30 00
County Estray		5 00				5 00
Poor		404 49	90	125 07		280 32
StateofS. D.Interest		394 55	645 72	1352 43	312 16	
County School Li-		104 55	256 70			361 25
Road Poll		735 65	51 59	47 07		740 17
TOTALS	$	$ 38058 84	$ 15090 00	$ 26480 37	$ 354 78	$ 27023 25
				Less Accounts Over drawn		354 78
				Total Cash in Hands of Treasurer		26668 47

Funds—Where deposited

The German Bank	$ 12800 50	Currency and Coin	$ 247 05
Bank of Leola	2415 42	Amount in Banks	25710 16
First State Bank	7298 25	Checks and Drafts	711 26
Eureka State Bank	3195 99	Total	26668 47

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON, }

Fred J. Pietz, treasurer, being duly sworn doth say that the above exhibit is a true and correct statement of the financial condition of McPherson county, as appears by his books.

FRED J. PIEZ, Co. Treas., McPherson Co., S. D.

Subscribed and sworn to before me this 7th day of Oct., 1908.

[SEAL] J. J. HEPPERLE Notary Public, S. D.

AUDITOR'S EXHIBIT.

Detailed List of Warrants Issued During Quarter.

County Auditor and Clerk	$ 420 00	Brought Forward	2785 65
County Treasurer		Poor Relief	124 65
Deputy Treasurer	120 00	Books and Stationary	11 25
Register of Deeds	360 00	Printing and Advertising	269 35
Deputy Register of Deeds	120 00	Elections	1132 27
County Judge	124 95	Lights, Fuel and repairs Co. Build	48 25
Sheriff,deputy and Bailiffs	95 40	Building and repairing Co. Bridges	1183 67
Superintendent of Schools	218 25	Wolf Bounty	232 00
Constable	10 50	Postage Express and Messages	62 85
Commissioners of Insanity	13 25	Misellaneous	2422 08
County Commissioners, 1st District	58 90		
County Commissioner 2nd district	47 70	Total	8272 02
County Commissioner 3rd district	66 60		
County Commissioner 4th district	59 50		
County Commissioner 5th district	66 80		
District Attorney	187 50		
Clerk of Circuit and County Court	193 85		
Deputy	18 00		
Stenographer	39 90		
Petit Jurors' fees	511 70		
Witness fees circuit and county court	16 10		
Justice of the Peace	97 25		
Jurors and Witness justie ccoart			
Carried Forward	$ 2785 65		

ASSETS OF COUNTY IN DETAIL

Total Amount of School Money Loaned Secured by Morigages	$55045 00
Unpaid Tax 1907 county fund	1169 69
Unpaid Tax 1906 County Funds	79 74
Unpaid Tax 1905 county fund	86 66
Unpaid Tax 1904 county fund	136 33
Unpaid Tax 1903 county fund	392 20
Unpaid Tax 1902 county fund	216 77
Unpaid Tax 1901 county fund	246 98
Unpaid Tax 1900 county fund	82 26
Unpaid Tax 1899 county fund	114 11
Unpaid Tax 1898 county fund	173 40
Unpaid Tax 1897 county fund	275 65
Unpaid Tax 1896 county fund	201 51
Unpaid Tax 1895 county fund	439 50
Unpaid Tax 1894 county fund	376 85
Unpaid Tax 1893 county fund	614 08
Unpaid Tax 1892 county fund	119 72
Unpaid Tax 1891 county fund	219 67
Unpaid Tax 1890 county fund	257 72
Unpaid Tax 1889 county fund	343 50
Unpaid Tax 1888 county fund	88 54
Unpaid Tax 1887 county fund	68 24
Cash in County fund	13989 05
Court House and Grounds, Safe and Fixtures, County Jail	1000 00
Bills Receiveable	216 00
Total	$81953 14

LIABILITIES OF COUNTY IN DETAIL

Total Amount of School Money Received up to date	57440 00
Warrants Issued and in hands of Auditor	62 10
Warrants outstanding	111 10
Total	$57613 20

STATE OF SOUTH DAKOTA
COUNTY OF McPHERSON

James Clayton, Auditor, being first duly sworn doth say that the treasurers exhibit hereon is a true and correct statement of the financial condition of McPherson county as appears by his books, and that the auditor's exhibit is a true and correct statement of all warrants drawn on the treasury during the quarter and that the statement of assets and liabilities is true and correct.

James Clayton, County Auditor.

Subscribed and sworn to before me this 7th day of Oct., 1908.

SEAL] JOHN J. HEPPERLE Notary Public, S. D.

News Printing Co.

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e Board of County Commissioners.

October 6th 1908.

nissioners met in the commissioners
use at Leola, S. Dak. 10 o'clock a. m.
der by the Chairman, John J. Hepperle.
J. Hepperle Chairman; Fred Hoffman,
in Mettler and Auditor Clayton.
egular and intmening meting
as approved as read.
were allowed as follows

Postage		5 29
Gopher Checks		1 75
Court Fees		13 35
Bal. Rd. work		10 50
Deply assessor 126-72		21 00
Bldg. Side walk		8 75

nd adjourns to 1:30 o'clock P. M.

1:30 o'clock P. M. Oct 6th 1908

djournment

rman Hepperle, and members mettler,
ez and Auditor Clayton.
ere allowed as follows,

o.	Lumber	31 50
	Text Books	45 86
	Deply Clerk Courts	3 00
	Bldg. Fence	6 25
	Table and Chairs	71 00
	Supplies	1 00
	Telephoning	25
	Four Loads Gravel	12 00
Co.	Sidewalks	579 74
	Burial of Wm Schmidt	50 00
	Medical Attendance	20 00
	" "	40 00
	extra Road work	4 50
	Books	60
	attendance St. Sup. meeting	47 95
	Postage and express	12 66
	Telephoning	50
	Road work	3 00
	Supplies	74 65

Hawkeye Elevator Co.	Lumber	103.55
W. D. Mc Farling	Salary and nails as Road Supervisor D. #7	42.12
Hasmer Lumber Co	Lumber	19.85
North Star Lumber Co.	"	10.50
Henry Johans	Road work	3.00

Relative to interest On school Loans

On motion, duly made and seconded, that all Loans made hereafter by this County from the State Permanent School Fund, including the applications and extentions, allowed at this meeting, shall be made to draw interest at the rate of 6% per annum, and payable Semiannually, motion Carried,

On motion, the County Auditor is instructed to issue refunding order in favor of C. S. Acker, for $10.00 being money erroneously paid as nomination fee, for filing his petition for the Primary,

On motion loans from the State Permanent School Fund were allowed as follows,

Johannes Brennise	$2000.00	for 3 years
Christian Schuffle	600.00	" 5 "
Fred Harsch	$1400.00	" 5 "

On motion the Board adjourns to meet at 7:30 o'clock P.m.

7:30 o'clock P. M. Oct 6th 1908.

Board met as per adjournment.

All members present

The Board now proceeds to fix polling places, and appoint Judges of election, for the election to be held November 3rd 1908.

Precinct no. 1

Weber and Wachter Twp 128 Range 66 and 67, Polling place Weber School House, Judges of election: James Greig Superintendent, Frank Mitchell and Henry Wachter.

Precinct no. 2

Koto and Carl Twp. 127 Range 66 and 67, Polling place Koto School House Judges of Election: John Dexter Superintendent, Peter Geffe, and Henry Mc Elhone

Precinct no. 3

Willow Twp. 126 Range 66 Polling place, Henderson School House, Judges of Elections; J. E. Liebold, Superintendent, Robert Valentine, and Rochus Geffe.

Precinct no. 4

Lincoln, Twp. 125, Range 66 Polling place Westonbee School House, Judges of Election, Chas. Krueger Superintendent, Emil

Von Eschen, and Robert Arndt.

Precinct no. 5

Washington and Howard Twp 125 Range 67 and 68, Polling place Chute School House, Judges of Election, Julius Hoeft Superintendent a. a. whitmore, and E. L. Pade.

Precinct no. 6

Leola and Spring Twp 126 Range 67 and 68, Polling place, Court House in Leola, Judges of Election, Fred Glassman Superintendent Amara Hoffman, and A. H. Young.

Precinct no. 7

Hey d, Twp. 128 Range 68 and 69, Polling place at the House of Adam Heyd, Judges of Election, Christian Hoffman Superintendent, John Spitzer and George Feickert.

Precinct no. 8

Arena, Twp. 125 and 126 Range 69, Polling place Rieb School House Judges of Election, Adam Hauck Superintendent, Fred Rieb and George Hempel.

Precinct no. 9

Ketterling, Twp 126, Range 70 and 71, Polling place at the House of Jacob Bentz, Judges of Election; Christian G. Wolf Superintendent, Fred Jacoben, and Peter Hauck.

Precinct no. 10

Hillsview Twp 125 Range 72 and 73, Polling place, Hillsview School House, Judges of Election; George Gross Superintendent, Andreas Wolf and Fred Guamm.

Precinct no. 11

Mehlhaff, Twp. 126 Range 73, Polling place at the House of Fred Amann, Judges of election; Jacob Oberlander Superintendent, Gottfried Buast, and Daniel Bietz.

Precinct no. 12

Lake Twp 127 Range 73, Polling place at the House of Michael Kinis, Judges of election; Jacob Hirsch Superintendent, Christian Oster, and John Kiesz.

Precinct no. 13

Detmold Twp. 128 Range 72, Polling place at the House of Wm Joachim, Judges of Election; Jacob Pfeifle Superintendent, Henry Ladner, and Wm Joachim.

Precinct no. 14

Opp, Twp. 127 and 128 Range 71, Polling place at the House of Jacob H. Hoff, Judges of election; Fred Hoff Superintendent, Fred Roesler, and John Luthmiller Jr.

Precinct no. 15

Long Lake, Twp 127 and 128 Range 70, Polling place at the House of John Schmitt, Judges of Election; John Hoffman Superintendent, John Schmitt, and Fred Schumacher.

Precinct no. 16

First Ward City of Eureka, Polling place at the Fire Hall, Judges of Election; Ed Gibson Superintendent, John Keim, and Emil Dierenfeldt.

Precinct no. 17

Second Ward City of Eureka, Polling place at the Office of the North-western German Insurance Co.; Judges of election, H. Soper Superintendent, Mike Heftil and Carl Kafer,

Precinct no. 18

Third ward City of Eureka, Polling place at the office of the Hollands-Worth-Hart Lumber Co. Judges of Election; Joseph Schatz Superintendent, Daniel Mettler, and Gottlieb Stadel.

Precinct no. 19

Weissen, Twp 125 Range 70 and 71, Polling place at the House of Christian Jacober, Judges of Election; Fred Martel Superintendent, Gotfried Mohr, and Christian Kirchmann

Precinct no. 20

Aman Twp. 127 Range 72, Polling place at the House of Henry Aman Jr. Judges of Election; John Pfeifer Superintendent, Jacob Schmahl and Mathias Goehring

Precinct no. 21

Hoffman, Twp 127 Range 68 and 69, Polling place at the House of John Jessen, Judges of Election; Jacob Maier Superintendent, Philipp Hoffman, and Karl Schoch.

Precinct no. 22

Spring Creek, Twp 128 Range 73, Polling place at the House of Philipp Heisen, Judges of Election; Andreas Heer Superintendent, John Ottmer, and Philipp Heisen,

Precinct no. 23.

Stickel Twp 126 Range 72, Polling place at the House of John Stock Sr. Judges of Election; John Kallenberger Superintendent Henry Stabner, and Franz Hamann,

On motion the Board adjourned until 9 o'clock a.m. Oct 7th 1908.

Morning of October 7th 1908 9 o'clock a.m.

Board reassembled, members all Present,

On motion Bills were allowed as follows,

E. A. Warner	Printing and advertising	$217 60
First State Bank	Court Cty. and money advanced for Poor	49 10
Henry Young Store	for office	14 00
" "	Telephone and Postage	2 50
F. D. Lowry	Printing and advertising	48 50
Dr. A. L. Lloyd	med. Treatment	55 00
Jacob Gross	Postage	8 12
" "	Own paid Treas.	50
Educators School Supply Co.	Blanks	19 75
news Printing Co.	Blanks and Books	47 50
B. F. Puckett	Birth and Death Certs.	3 50
John Wagner	one wolf scalp	2 00
Karl Schulz	" " "	2 00
A. M. Pierce	" " "	2 00

The Quarterly report of Fred J. Pielz County Treasurer for the Quarter ending Sept 30th 1908, showing Taxes collected to the amount of $115.31 was read and examined and on motion the same was approved as read.

The Quarterly report of Jacob Gross Register of Deeds for the Quarter ending Sept. 30th 1908. showing Fees to the amount of $44.15 for the quarter, was read and on motion the same was approved as Read.

On motion bills were allowed as follows

Georg Pfeifle	Extra Road work	$8 25
Jacob Pfeifle	" " "	7 50
F. Weisenberger	" " "	6 00
Christ Were	" " "	1 50
John Golz	" " "	6 00
Christ Zimmermann	" " "	1 50
Wm Joachim	" " "	6 00
Wm Funk	" " "	7 50
Andreas Hunmann	" " "	3 00
~~Wm Joachim Jr.~~	~~" " "~~	~~3 00~~
Gottlieb Joachim	" " "	3 00
Adam Obenauer	" " "	3 00
Michael Pfeifle	Hauling and work	12 00
Jacob Weikel	extra road work	6 00
Georg Dais	" " "	3 00
Fred Allending	" " "	3 00
Ludwig Schoepp	" " "	6 00

Henry Ladner extra road work 3.00

On motion Loans from the State Permanent School Fund, were extended as follows, and the County Auditor is instructed to execute and attach coupons covering the extentions,

Wm Layton Loan for $300.00 extended for 3 years
Miss Emma Pickman " " $600.00 " " 3 "

Moved and seconded, that the personal property Taxes of The Firm of Hinsdale and Jay for the year of 1892: The personal property Taxes of Jay and Hinsdale for the year of 1893, be and are hereby abated and cancelled in so far as the same shall be or appear as a lien against Lot 5 Block 18 of the Milwaukee Land Co's 4th addition to Eureka so as to conform to the acceptance of the offer of C. Vorlander for settlement of tax liens up on said lot made by this Board at the April 1908 meeting thereof, and the County Treasurer is hereby instructed to note such abatement on the records of his office against said personal property tax, Motion Carried

On motion the County Auditor is instructed to issue refund order in favor of Rhein Junge, for $5.75 for the year 1906 on the, Lot 1 Section 4 Township 126 Range 69 and N½ SE¼ and SE¼ SE¼ of Section 33 Twp 127 Range 69 and the County Treas. is instructed to cancell and strike from the Tax List the Tax extended against the same lands for the Year 1907, and the County Auditor is instructed to cancell the assessment of the above said lands for the year 1908. the said above described Lands having been erroneously assessed for the aforesaid years.

On motion the Board adjourned until 1:30 o'clock P.M.

1:30 o'clock P.M. Oct 7th 1908

Board reassembled, all members present.

On motion Johnstone & Sons was awarded the contract to furnish the county with 20 Tons of Coal for the Court House at $9.85 per Ton, delivered in the Bin at the Court House.

On motion Bills were allowed as follows

John J. Hepperle	Comr. Fees and mileage	12 10
" " "	One day signing Warrants	4 00
John Dietz	Comr. Fees and mileage	15 60
Valentine Mettler	" " " "	19 00
Jacob Reiner	" " " "	19 60

Fred Hoffman	Com'r Fees and mileage	13 40
" "	Inspection of Roads	3 00

On motion the Board adjourns until 10 o'clock A.M. november 6th 1908, for the purpose of canvassing the election returns of the coming november General Election, and for the transaction of any other Business which may come properly before the Board at that time.

attest

County Auditor Chairman.

County Commissioners Proceedings

Leola, S. Dak. November 6th 1908 10 o'clock A. M.

Board met as per adjournment October 7th 1908. Members Present are John J. Hepperle; Fred Hoffman; Jacob Reiner; and Valentine Metzler; and Auditor C Layton.

Meeting was called to order by the Chairman Mr. Hepperle.

The Board having adjourned to this date largely for the purpose of canvassing the returns of the November General Election, and the Ballot Boxes not all being here at this time, the Board adjourns to 1 o'clock P. M.

1 o'clock P.M. nov. 6th 1908.

Board met as per adjournment, Members present, Hepperle; Metzler; Reiner; and Hoffman; and Auditor Clayton.

On motion the following Members of the Board of Registration were allowed for one day and at $2 per day.

Ole Sanderson; Michael Mulligan; W. E. Howell; H. H. Yost; John Dexter Henry Breining; Reinhold Schubert; Nels Johnson; Frank Horning; E. L. Von Eschen; Chas Krueger; John Von Eschen N. H. Pierce; E. Lebenmann; Michael Krause; C. W. Haines; John Spitzer; John Nehrer; Geo. Heupel; Fred Rub; Jacob Muhlbein; Michael Hoff; G. F. Bertsch; Carl Schuh; George Gross; Andreas Lehr; Christoph Mehlhaff; Jacob Nehlich; John J. Harr; John P. Keisz; Jacob Hirsch; Adam Obenauer; Christ Zimmermann Wm Joachim; Fred V. Metzler; Rudolph Daer; Jacob H. Hoff; Ind. Schumacher; Christian F. Walz; John Schmitt; John Ehresmann Christian Jacober; Jacob Hirb; Christian Goehring; Christian Kuhle; Henry Aman Jr.; Carl Hoffman; John Rath; John Goeschell; John Klandt; Adam Merkel; Jacob Berman; John Kallenberger; John Klein; Franz Haman.

And the following members of the Registration Boards to receive $1.50 for posting notices of same. Frank Horning; E. L. Ebenmann; John B. Spitzer; George Heupel; Jacob Muhlbein; F. J. Wicken; Rudolph Daer; John Ehresmann; Karl Hoffman; John Klandt

On motion the following Judges and Clerks of Election were allowed $3 each. John B. Liebold; Robert Valentine; Fuchus Geffre; Ed Jaineman; Nels Johnson; Chas. Krueger; E. L. Von Eschen; Robert Arndt John Von Eschen; N. H. Watts; Adam Hauck; Fred Rub; Geo. Heupel; Fred Lechner; John Eichelberg Mathias Goehring; Jacob Hoff Jr. Henry Aman Jr. Christian K.

Fischer; John Kallenberger; Franz Haman; Henry Schmude; J. F. Lyczenski; David Klein; and the following to receive $4.00 each; James Greig; Joseph Weber; Frank Mitchell; Elmer Hickman; Arthur Hickman; Ed Hickman; John Dexter; Henry McElhone; Ed. Olson; Frank Decker; Julius Hoegh; E. L. Cade; Fred Rehling; E. Lebermann; W^m Conrad; Fred Jacober; Peter Hauck; Christian G. Wolf; Carl Martel; Gottlieb Aman; Jacob Hisch; John Ritter; Christ Oster; John B. Kiesz; Fred Schott; Jacob Oberlander; Gotfried Quast; Daniel Bitz; Jacob Mehlhoff; John F. Ham; Jacob Pfeifle; Henry Ladner; W^m Joachim; Ludwig Schoepp; Philipp Weikel; Fred L. Hoff; John Guthmiller; Rudolph Baer; John G. Neuhauth; Fred Neuhauth; John Schmitt; Fred Schumacher; Jacob Hoffman; Ludwig Schumacher; Jacob D. Heyd; Ed. Gibson; J. M. Diedrichs; Fred Moos; W^m G. Fiedt, E. W. Hinsdale; H. Sopen; Mike Hertel; John Springer; David Isaak; E. J. O'Brien; Jacob Maier; Carl Schock; Philipp Hoffman; John Goeschel; John Jessen; Andreas Heer; Philipp Heiser; John Ottman; Henry Jahraus; J. B. Kusler, and the following to receive $5. each, Gotl. Mohr; Christ Kirschmann; Fred Martel; John Mohr; Christian Jacober; Joseph M. Schatz; Daniel Mettler; Gottlieb Stadel; Fred G. Mehlhaff; H. A. Helmer; George Gross; Andreas A. Wolf; Fred Graumm; F. J. Wilcken; Henry G. Gross; Christian Hoffman; John Spitzer; Geo. Fickert; Karl Wacker; Jacob Maule; and the following to receive $6 each A. Hoffman; Fred Glassman; A. H. Young; C. W. Haines; A. Schaeffer; and the following were allowed $3 for the use of their House for Polling place on Election day. Henry Aman Jr.; George Thum; Jacob Bentz; Fred Aman; Jacob H. Hoff; John Schmitt; John Jessen; Philipp Heiser; Christian Janzier; Adam Heyd. and the following School Districts were allowed $2 each for the use of School House on Election Day; Lincoln School District; Arena School District; Weber School District; Koto School District; Washington School District; and Buckstahl School District no. 7; Willow school District;

The following persons were allowed the following amounts for returning the Ballot Boxes and Poll books, James Greig $1.50; John Dexter .80¢; Robert Valentine .90¢ E. L. Von Eschen $1.30; Julius Hoegh .80¢; Christian Hoffman; $1.80; Adam Hauch $1.50; Fred Jacober $2.20; Andreas A. Wolf $3.50; Jacob Pfifle, Lake and Detroit $8.30; Fred L. Hoff $3.20; John Schmitt $2.20; Ed. Gibson no 16 and 17 $7.20; Franz Haman; no. 11-18 and 23 $10.00; Fred Voegele $2.70: Jacob Hoff $4.00; Jacob Maier $1.50; Andreas Heer $4.50;

On motion duly made and seconded the following Petition was agreed to, and passed.

To the County Commissioners of McPherson County South Dakota. Your petitioner respectfully represents that it is a railroad corporation existing under and by virtue of the laws of the State of South Dakota and is the owner of the following described real estate situated in the county of McPherson in said state, to-wit:- all of Block two (2) excepting Lot twelve (12) in said Block, and all of Block one (1), excepting lots thirteen (13) fifteen (15) and sixteen (16) in said Block, in McPherson County's addition to Leola.

All of Block two (2) excepting lots five (5) and six (6) in said Block, and all of Block one (1) in Northwestern addition to Leola. Your petitioner further represents that said property was purchased for and is used in the operation of its railroad and is a part of its station grounds within the said Town of Leola and is subject to assessment only by the State Board of assessment and equalization and was so assessed for each of the years 1907 and 1908. That said property was also assessed and listed for taxation by the assessor of McPherson County for each of the years 1907 and 1908; that the assessment of said property by the assessor of McPherson County is double and erroneous and without authority of law.

Wherefore your petitioner prays that the assessment of said property by the assessor of the County of McPherson for the year of 1907 and 1908, be set aside and cancelled and that said property be freed from all liens on account thereof.

Dated at Minneapolis Minnesota this 15th day of October 1908.

Minnesota Dakota & Pacific Railroad Company
By Geo. W. Seeners Vice Pres. & General Counsel.

On motion Bills were allowed as follows.

Bernhardt Kranzler	One Wolf scalp	$2 00
Fred L. Hoff	" " "	2 00
A. M. Pierce	Grading on Court House ground	32 50
Johnstone and Sons	Coal and supplies	149 20
Fred Rub	extra Road work	12 00
Gotlieb Addinger	Cattle Inspector	15 00
North Dakota Metal Culvert Co.	Culverts	367 20

On motion Loans from the Permanent School Fund were

allowed as follows.

David Kamrude	$500.00 for 5 years.
Gotlieb Scheid	$500.00 for 5 years.
A. S. Christianson	$300.00 for 1 year.

and on motion the loan of Jacob Rau Loan number 145 was extended for two years and the County Auditor is instructed to execute Interest coupons and attach thereto covering the extention.

On motion Commissioner Hepperle was directed to see that a bank was graded up along the sidewalk through the water hole on the west side of the Court House grounds, Ten feet wide on top and as high as the sidewalk.

On motion Bills were allowed as follows.

Jacob Reimes	Comm'r Fees and mileage	$15.60
John J. Hepperle	" " " "	12.10
" " "	1/2 Day Signing Warrants	2.00
Valentine Metlen,	Comm'r Fees and mileage	15.00
Fred Hoffman	" " " "	13.40

On motion Board adjourns.

Attest:

County Auditor

John J. Hepperle
Chairman.

Proceedings of canvassing Board of the General Election Held November 3rd 1908.

At a regular adjourned meeting of the Board of County Commissioners which was adjourned to, and held on the 6th and 7th day of november 1908, and the members present were John J. Hepperle; Fred Hoffman; Valentine Mettler; and Jacob Reiner; and Auditor Clayton

On motion duly made and passed, that the canvassing of the returns of the election held november 3rd 1908. be taken up.

The County Auditor thereupon calls to his aid, Commissioners John J. Hepperle, Fred Hoffman; Valentine Mettler; and Jacob Reiner to be and constitute such Board of canvassers the above mentioned commissioners were sworn in as such canvassing Board by Ulrich Rose Clerk of Courts.

On motion John J. Hepperle was elected Chairman of the canvassing Board, and Auditor Clayton acting as Clerk of said Board only.

The Board now proceeds to canvass the returns of the General Election held November 3rd 1908. and upon completion of the canvass it was moved and seconded that all persons who have received the highest number of votes cast for any one, County, or Legislative office, except State Senator, be and the same are hereby declared elected to said offices and certificates of election are directed to be issued to such persons as required by law.

After making and certifying to the abstracts of votes cast for State, County, and Legislative Offices, and the amendments to the State constitution, and the proposed laws submitted to vote, the Board did on motion adjourn, Sine Die.

Attest:

Clerk of Said Board

John J. Hepperle
Chairman of Canvassing Board

Commissioners Proceedings

Leola, S. Dak. January 5th 1909 10 o'clock a.m.

Regular meeting of the Board of County Commissioners of McPherson county South Dakota, was called to order in the commissioners room at Leola, S.D.

Members Present, Valentine Mettler, Commissioner and auditor Clayton.

There being no quorum present the Board adjourned to meet at 1:30 o'clock P. M. January 5th 1909.

1:30 o'clock P.M. Jan 5th 1909

Board met as per adjournment

members present. John Pietz Valentien Mettler and Jacob Reiner Comissioners and Auditor Clayton

On Motion, John Pietz was elected Chairman pro tem

The minutes of the previous meetings were ordered read, and on motion was approved as read.

On motion the Board adjourns to 9 o'clock A.M. January 6th 1909.

9 o'clock a.m. Jan 6th 1909

Board met as per adjournment.

members present, John J. Hepperle; Jacob Reiner; Valentien Mettler and John Pietz, commissioners and Auditor Clayton.

There being no further business to come before the old Board, the old Board did adjourne,

Attest:

John J. Hepperle
Chairman

County Auditor

10 o'clock a.m. Jan 6th 1909

Regular meeting of the Board of County Commissioners of McPherson County South Dakota, called to order in the commissioners room at Leola S. Dak.

Members Present, were John Pietz; Jacob Reiner; Valentien Mettler; and John J. Hepperle commissioners and Auditor Clayton

Meeting was called to order by Auditor Clayton, and on motion duly made and second John J. Hepperle was elected Chairman for the ensueing year.

On motion the Board proceeds to fix the amounts of the different offices Bonds, which were fixed as follows

The County Treasurer Bond fixed at			$8000.00
Register of Deeds	"	"	2000.00
County Auditor	"	"	2000.00
Sheriff	"	"	2000.00

...ioners Proceedings

AUDITOR'S & TREASURER'S DETAILED EXHIBIT

Of Receipts and Disbursements in the County of McPherson for Quarter ending Dec. 31. 1908 Showing amount of Funds in the Treasury and where deposited

Treasurer's Exhibit.

	Dr. Balance (account overdrawn previous quarter)	Cr. Balance (Previous Quarter)	Cash receipts this quarter	disbursements (this Quarter	Total Dr. balance. (Am't overdrawn at end of Qu.	Total Cr. balance. Cash on hand
State Tax General		334 64	954 93	758 63		530 94
State Bonds & Int.	1 97		12 92	8 99		1 96
Insane		108 09	71 35	146 95		32 49
County General		9827 84	1677 60	3255 12		8250 32
County School		2780 70	2016 55	2780 87		2016 58
County Bridge&road		2598 75	1151 02	1094 53		2655 24
County Sinking						
County Institute		134 45	31 50			165 95
District Schools		18 6 68	2754 63	1339 15		3202 16
Township General		126 51	19 14	76		144 89
City of Eureka		104 76	129 30	151 59		82 47
Town of Leola		27 78	15 17	53		40 42
State 1895 bond			53	53		
State Special Sink		03	53	56		
State Deficiency		167 21	464 76	369 90		262 07
State Consolidted		50	3 92	5 11	69	
Twine Plant		208 79	242 30	448 66		2 43
Reading Circle			31 50	29 50		2 00
Hillsview school bond		73				73
Koto Fire Guard		5 51				5 51
Leola Fire Guard		28 49		9 0		19 49
Weber Fire Guard		44 72	16 71	16 67		44 76
Liquor License		885 96	1183 53	800 93		1268 56
Exemptions		438 88	1040 58	532 34		942 12
Salary Special						
Lease of Common School Lands		33 00	971 33	33 00		971 33
State of South Dakota Permanent School Fund		2395 00	4300 00	4550 00		2145 00
Sale of publicbuilding lands		3425 61	7439 37	10230 21		634 77
Sale of Endowlands			1687 11			1687 11
Window road tax		94 62	21 92	87		115 67
Eureka road tax		32 26				32 26
Sheep Inspection	40 65		10 87	43	30 21	
Game Fund		30 00				30 00
County Estray		5 00				5 00
Poor		280 32	2 22	205 69		76 85
State S. D. Interest	312 16		714 06	28 56		373 34
County School Li-		361 25		210 82		150 43
Road Poll		740 17	248 14	179 43		808 88
Stock Indemnity			1 37	35		
TOTALS	$354.78	$ 27023 25	$ 27192 86	$ 27189 68	$ 30 90	$ 26702 55
				Less Accounts Over drawn		30 90
				Total Cash in Hands of Treasurer		26671 65

Funds—Where deposited

The German Bank	$ 12965 61	Currency and Coin	$ 186 26
Bank of Leola	3393 02	Amount in Banks	25466 98
First State Bank	5711 52	Checks and Drafts	1018 41
Eureka State Bank	3396 83		
		Total	26671 65

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON, }

Fred J. Pietz, treasurer, being duly sworn doth say that the above exhibit is a true and correct statement of the financial condition of McPherson county, as appears by his books.

FRED J. PIEZ. Co. Treas., McPherson Co., S. D.

Subscribed and sworn to before me this 9th day of Jan., 1909.

[SEAL.] ULRICH REUE, Clerk of Circuit Court, McPherson Co. S. D

AUDITOR'S EXHIBIT.

Detailed List of Warrants Issued during Quarter.

County Auditor and Clerk	$ 560 00	Brought Forward	2189 54
County Treasurer	31 81	Postage	205 00
Deputy Treasurer	160 00	Printing and Advertising	141 90
Register of Deeds	429 05	Fuel and Repairs	256 10
Deputy Register of Deeds	166 80	Jurors	691 20
County Judge	166 80	Supplies Fuel and Repairs Co. Bridge	281 10
Sheriff, Deputy and Bailiffs		Bridges and Repairing Co. Bridge	695 97
Superintendent of Schools	290 05	Wm. Bruns	8 0
Constable		Insane Expenses and Assessments	33 27
Commissioners of Insanity		Miscellaneous	877 99
County Commissioner 1st District	29 80		
County Commissioner 2nd district	30 20	Total	5192 27
County Commissioner 3rd district	35 20		
County Commissioner 4th district	31 00		
County Commissioner 5th district	1 60		
District Attorney	250 00		
Clerk of Circuit and County Court	13 35		
Deputy	3 00		
Stenographer			
Petit Jurors' fees	9 10		
Witness fees circuit and county court			
Justice of the Peace			
Jurors and Witness justie court			
Carried Forward	$ 218 54		

ASSETS OF COUNTY IN DETAIL

Total Amount of School Money Loaned Secured by Mortgages	$55295 00
Unpaid Tax 1908 county fund	1572 11
Unpaid Tax 1907 county fund	206 55
Unpaid Tax 1906 County Funds	74 00
Unpaid Tax 1905 county fund	86 66
Unpaid Tax 1904 county fund	121 88
Unpaid Tax 1903 county fund	392 20
Unpaid Tax 1902 county fund	214 68
Unpaid Tax 1901 county fund	246 98
Unpaid Tax 1900 county fund	82 26
Unpaid Tax 1899 county fund	114 11
Unpaid Tax 1898 county fund	173 40
Unpaid Tax 1897 county fund	259 41
Unpaid Tax 1896 county fund	201 51
Unpaid Tax 1895 county fund	439 50
Unpaid Tax 1894 county fund	376 85
Unpaid Tax 1893 county fund	614 08
Unpaid Tax 1892 county fund	119 72
Unpaid Tax 1891 county fund	219 67
Unpaid Tax 1890 county fund	249 37
Unpaid Tax 1889 county fund	336 95
Unpaid Tax 1888 county fund	88 54
Unpaid Tax 1887 county fund	68 21
Cash in County fund	12765 90
Court House and Grounds, Safe and Fixtures	10000 00
County Jail	
Bills Receiveable	216 00
Total	$98692 54

LIABILITIES OF COUNTY IN DETAIL

Total Amount of School Money Received up to date	57440 00
Warrants Issued and in hands of Auditor	531 55
Warrants outstanding	197 85
Total	$58169 40

STATE OF SOUTH DAKOTA
COUNTY OF McPHERSON

James Clayton. Auditor, being first duly sworn doth say that the treasurers exhibit he con is a true and correct statement of the financial condition of McPherson county as appears by his books, and that the auditor's exhibit is a true and correct statement of all warrants drawn on the treasury during the quarter and that the statement of assets and liabilities is true and correct.

James Clayton. County Auditor.

Subscribed and sworn to before me this 9th day of Jan., 1909
[SEAL.] ULRICH REUE, Clerk of Circuit Court, McPherson County, S. D.

...S. Dak. January 5th 1909 10 o'clock a.m.
...e Board of County Commissioners of
...h Dakota, was called to order in the
...t Leola, S. D.
...alentine Mettler, Commissioner and
...quorum present the Board adjourned
...P. M. January 5th 1909.
4:30 o'clock P. M. Jan 5th 1909
...djournment
...m Pietz Valentien Mettler and Jacob
... Auditor Clayton
... was elected Chairman pro tem
...ious meetings were ordered read,
...pproved as read,
...and adjourns to 9 o'clock a.m. January 6th 1909.
9 o'clock a.m. Jan 6th 1909
...adjournment.
...J. Hepperle; Jacob Reiner; Valentien Mettler
...issioners and Auditor Clayton.
...further business to come before the
...d did adjourne,

John J. Hepperle
Chairman

10 o'clock a.m. Jan 6th 1909
...the Board of County Commissioners of
...outh Dakota, called to order in the
...at Leola S. Dak.
...re John Pietz; Jacob Reiner; Valentien
...Hepperle commissioners and Auditor Clayton
...to order by Auditor Clayton, and on motion
...d John J. Hepperle was elected Chairman
...d proceeds to fix the amounts of the
...s, which were fixed as follows.

...ers Bond fixed at	$	78000.00	
"	"	"	2000.00
"	"	"	2000 00
"	"	"	2000 00

County Judge	Bond fixed at	$1000.00
Coroner	" " "	500.00
County Surveyor	" " "	200.00
County Assessor	" " "	1000.00
States attorney	" " "	1000.00
Supt of Schools	" " "	500.00
Clerk of Courts	" " "	1000.00
County Commr	" " "	1000.00
Justices of Peace	" " "	500.00
Constables	" " "	300.00

moved and seconded that the following official Bonds be duly approved and ordered to be recorded and placed on file

Daniel D. Opp	County Treasurer	in the penal sum of $2000.00
James Clayton	County Auditor	" " " " " " $2000.00
Jacob Gross	Registir of Deeds	" " " " " " 2,000.00
Ulrich Renz	Clerk of Courts	" " " " " " 1000.00
Henry G. Kusler	Sheriff	" " " " " " 2,000.00
Carl Martel	assessor	" " " " " " 1,000.00
Geo. Hickmann	Supt. of Schools	" " " " " " $500.00
C. S. Acker	County Judge	" " " " " " 1000.00
Theo. J. P. Fiedler	States attorney	" " " " " " 1000.00
John Mohr	Justice of Peace	" " " " " " 500.00
Wm Joachim	" " "	" " " " " " 500.00
M. Krauser	" " "	" " " " " " 500.00
Christ Jacober	constable	" " " " " " 500.00
Henry Young	"	" " " " " " 300.00

On motion: The Board adjourned to 1:30 o'clock P.M.

1:30 o'clock P.M. Jan 6th 1909.

Board met as per adjournment

Members present, John J. Heppner; John Pfeil; Valentin Mettler and Jacob Renner Commissioners and Auditor Clayton.

At this time Mr. Jacob Ohlhauser presents his Bond and oath duly approved by the Clerk of the Circuit and County Courts Ulrich Renz, as the newly elected Commissioner from the First Commissioners District. and takes his seat as member of the Board.

The Board now proceeds to check up the Outgoing County Treasurer and make settlement for the purpose of turning the office over to Daniel D. Opp his Successor, and find cash on hands as follows

Currency	$ 5.00
Silver	52.25
Cash Items	432.68
Deposited German Bank	17,225.11
" Bank of Leola	3407.95
" State Bank of Leola	7672.15
Total Cash on hands	$ 28,795.14

which Total amount was duly turned over to Daniel D. Opps and he assumes the duties of the office.

On motion applications for loans from the Permanent School Fund were granted as follows.

George Fichter	loan	$ 500.00	for 2 years
Chas. Walund	"	250.00	" 3 "
August Pischke	"	1700.00	" 5 "
C. H. Carlsgaard	"	1000.00	" 5 "
Franz Hamann	"	800.00	" 5 "
Martin Bross	"	800.00	" 5 "

The Quarterly report of Jacob Gross Register of Deeds for the quarter ending December 31st 1908. Showing Fees collected to the amount of $ 751.05 was read and examined, and on motion the same was approved.

The quarterly report of Fred J. Pieh County Treasurer for the quarter ending December 31st 1908. Showing Taxes collected to the amount of $ 1821.87 was read and examined and on motion the report was approved.

On motion Bills were allowed as follows.

Bank of Leola	Court certificates	$ 64 10
Joe Gisi	Petit Juror	21 20
A. J. Mulligan	" "	13 50
John Mach	" "	13 80
M. V. Redding	" "	15 00
Ray Williamson	Stenographer	54 70
Henry Thielen	Witness Fees	2 10
C. J. Freyer	" "	5 30
W. J. Kirby	" "	5 30
Matt. Weisser	" "	4 75
Fred. W. Brealon	" "	2 10
Philipp Guenman	" "	5 00
Wm Mitchell	" "	2 10
First State Bank Leola	Court certificates	455 40
Michael Guthmiller	2 Doz Scalp	2 00

Wm Christman	Wolf Scalp	1½ 00
Henry Schnabel	" "	2 00
Jacob Weisz	" "	2 00
William Habermann	" "	2 00
Joe Lapka	" "	2 00
Jacob Muhlbein	" "	2 00
Fred Rub	" "	2 00
Elmer Hickman	" "	2 00
Harry McMillian	Labor	3 00
Jack Franklin	"	1 50
Gottlieb Aldinger	Dpty Cattle Insp.	24 00
H. H. Yost	Bailiff and post notice of Registration	4 50
C. B. Acker	Stenographer Fees	2 00
D. S. Wheeler	Supplies	4 55
City of Encke	room rent	4 00
Fred J. Pietz	Court Certificate	24 00

On motion Board adjourned to 9 o'clock a.m. Jan 7th 1909.

9 o'clock Jan 7th 1909.

Board met as per adjournment

All members present.

On motion bills were allowed as follows,

Daugherty and Martins	Jeans on Grader #9.75-	
P. L. Schuchardt	Supplies	2 70
John Pietz	Member of Board of Registration	3 00
Ed Maag	" " " "	3 00
J. H. Hooper	" " " "	5 00
Fred Pressler	nails	1 52
Fred J. Pietz	Sophen Checks	64¢
" " "	Postage and Express	16 59
" " "	Addlg. Tax Certificates	53 25
Fred Hilgeman	Postage and express	10 80
" "	Telephone	1 60
" "	attending Supt. meeting	6 80
Fred Arndt	Supplies Poor	3 21
A. S. Christiansen	extra road work	3 00
James Clayton	Postage and Express	14 75
Thos. J. P. Siedt	Telephone & Postage	1 75
Northwest Blade	Printing and advertising	56 50
Lorenz Hartman	Road Sup. Salary and extra	

Road work 34 50

Chas. Hesse	Blacksmithing	.25
Fred Schott	Extra road work	2 13
Fred Stiebel	" " "	1 50
Jacob Wolf	" " "	75
Karl Krausch	" " "	58
John Kennett	Extra road work & Salary	30 00
John Koerner	" " "	3 48
Fred J. Pick	Drawing Jury	2 00
Wm Joachim	use of House Gen. Election	3 00
Phoenix L. Co.	Lumber	9 25
Interior L. Co.	"	118 15
Mitchell " "	"	129 35
Christ Dair	Extra road work	4 50
Georg "	" " "	3 50
Christian K. Fischer	" " "	4 50
Christoph Retzer	" " " and Salary	22 25
Fred Adams	" " " " "	5 25
Christ K. Fischer	removing Dead horse from Highway	1 50
John K. Maier	Salary Rd. Supervisor	3 00
Henry Breining	Work on Bridge	3 00
Christoph Hoffmann	Salary road Supervisor	10 00
A. L. Lloyd	Treatment of Small pox Pt.	13 50
M. Pfeifle	Salary Rd. Supervisor	30 00

Board adjourned to meet at 2 o'clock P.M. Jan 7th, 1909.

2 o'clock P.M. Jan. 7th 1909.

Board met as per adjournment

all members present

Bills were allowed as follows.

Henry G. Kusler	Sheriff Fees	7 00
Jacob Sauer	Postage and Express	10 52
Northwest-Blade	Printing and advertising	190 50
Dis Eureka Post	" " "	194 00
F. D. Lowry	" " "	374 85
Ulrich Renz	Court Fees	106 90
Henry Young	Sheriff Fees	48 55
James Clayton	Drawing Jury	2 00
Gross Bros.	Supplies	1 90
Hosmer L. Co.	Lumber	7 7.0
John J. Neher	Supervisor Salary	13 00
Henry G. Kusler	Sheriff Fees	29 90

Education Sch. Supply Co.	Blanks	5 46
F. M. Billings	Sch. Supplies	3 15
Jacob Amman Jr.	Property Rd. Tax	4 19
Adam Reiger	" " "	3 95
Jacob Jundt	" " "	3 90
News Printing Co.	Blanks and Stationary	242 40
Georg Hickman	Light and Fuel	2 99
Fred E. Reiner	Road Sup. Salary	15 00
Jacob Frey	" " "	15 00
Carl Rust	Clean Court Room	5 00
D. H. Ryan	meals Jurors	11 00

On motion the following loan from the Permanent School Fund were extended as follows

Louisa Rogge Loan of $200.00 extended for 2 years
Lorenz Kesler " " 175.00 " " 3 "
nickolaus Kesler " " 600 " " 3 "
Ludwig Geiger " " 600 " " 1 "
Barbara M. Guinns " " 400 " " 1 "
Adam Obermaier " " 600 " " 3 "

On motion the county Auditor is instructed to issue refund order in favor of Wm Sudinski for $2.50 being for one School Poll and one Road Poll erroneously paid for the 1908 Tax.

On motion the county auditor is instructed to issue refund order in favor of Wm Mohr for the 1908 Tax on the S½ of NW¼ and N½ of SW¼ Quarter of Sec. 35 Twp 125 Range 70 amount $.93 the same being erroneously assessed for the year 1908

The petition of Jacob G Springer Jr. to have the Tax Sale certificate for the years 1893 and 1894 on the north west Quarter of Section 18 Twp 128 Range 70 cancelled for the reason that said land has just recently been proved up, was on motion granted, and the County Treasurer is hereby instructed to make such cancelation.

The petition of August Gerstki to have the Tax sale certificate for the year 1894 on the South East quarter of Section 27 Twp 127 Range 70 cancelled, for the reason that it was Endowment School Land at the time and therefore was not assessable, Was on motion Granted, and the County Treasurer is hereby instructed to make such Cancellation.

On motion the Board adjourns until 8 o'clock P. M. Jan 7th 1909

8' O'clock P. M. Jan 7th 1909

Board met as per adjournment

All members present

On motion the McPherson County Herald, North-west Blade, and Die Eureka Post, were appointed and designated as the official papers for the County of McPherson S. Dak. for the ensuing year.

On motion the following places were appointed and designated as official places to sell chattle mortgaged property, At the front door of the Court House in Leola; at the front door of the State Bank village of Wetonka; at the front door of the U. S. Post Office Long Lake, S. Dak; at the front door of the U. S. Post Office Mantel, S. Dak; at the front door of the U. S. Post Office Hillsview S. Dak; At the South door of the City Hall Eureka, S. Dak; at the front door of the State Bank Greenway S. Dak,

On motion the Board now proceeds to appoint Road Supervisors, and the following persons were so appointed

Road district no. 1 Henry Wachter
" " " 2 Alex Grabowski
" " " 3 ----------
" " " 4 E. L. Pade
" " " 5 Henry Mensendiek
" " " 6 John Mack
" " " 7 W. D. McFarling
" " " 8 George Fickert
" " " 9 Jacob Fauth
" " " 10 F. F. Fischer
" " " 11 John P. Guthmiller
" " " 12 no appointment
" " " 13 Adam Rauch
" " " 14 John Rath
" " " 15 John Rehberg Sr.
" " " 16 Christian F. Woog
" " " 17 Philipp Weiss
" " " 18 Fred Jakobsen Sr.
" " " 19 Michael W. Hieb
" " " 20 George Mantel
" " " 21 Michael Hoff
" " " 22 John Guthmiller

Road District no. 23	John M. Guthmiller	
" " " 24	George Bais	
" " " 25	Jacob Hoff Jr.	
" " " 26	John Lapp	
" " " 27	Fred Graimm	
" " " 28	Joseph Gaub	
" " " 29	Philipp Kessler	
" " " 30	Karl Wanner	
" " " 31	Christian Diede	

On motion bills were allowed as follows

Philipp G. Martel	Rd. Supervisor Salary	20 25
George G. Hieb	" " "	21 75
Henry Jahraus	" " "	37 50
George Matsonn	" " "	15 00
C. W. Hawes	Supplies	8 80

Report of which Rene clerk of Courts of fees collected during the year ending Dec 31st 1908. showing fees collected to the amount of $909.79, was read, and on motion the same was approved

Report of D. B. Strait Justice of Peace for the quarter ending Dec. 31st 1908 showing fines collected to the amount of $134.00 was read and on motion approved and Warants ordered issued for the costs as follows.

D. B. Strait	Justice Fees	$11 45
John Mutchler	witness Fee	1 10
Henry Schmidt	" "	1 10
John Corman	warrant and subpoena	3 20
Henry G. Kusler	Serving Warrant	5 80

Bill of Jacob Gross Registin of Deeds for extra help him of $12.00 was on motion rejected.
the Bill of Fred J. Pilz for extra pay for deputy $100.00 was on motion rejected.

On motion Board adjourned until 9 o'clock a. m. Jan 8th 1909

9 o'clock a. m. Jan. 8th 1909

Board met as per adjournment

All members Present

Report of C. W. Hawes Justice of Peace for the Quarter ending Dec. 31st 1908. was read and on motion the same was approved and warants ordered issued for the costs as follows.

C. W. Hawes	Justice Fees	10 40
F. C. Junge	" "	8 05
Jas Barbara	witness Fees	1 10
Geo. Barbara	" "	1 10

			℔
mrs. Jos. Beshara	witness	fees	1 10
George Shamma	"	"	2 50
John Isen	"	"	1 10
Paul Schumann	"	"	3 40
Peter "	"	"	2 30
Fred Feickert	"	"	2 30
Aug. Schlichamaier	"	"	2 50
John Jessen	"	"	2 30
Magdalena Jessen	"	"	2 30
Fred Jessen	"	"	2 30
Eva Jessen	"	"	2 30
Carl Engel	"	"	2 50
Chas. Shock	"	"	2 50
Philipp Hoffman	"	"	2 50
Geo. Thiekman	Interpreter		1 10
Henry Young	Sheriff fees		31 00

Report of Frank C. Junge Justice of Peace for the quarter ending Dec. 31st 1908 was read and on motion the same was approved and warants ordered issued for the costs as follows

Frank C. Junge	justice fees	10 15
Henry Young	Sheriff "	2 10
John Anderson	" "	1 20
C. M. Johnson	" "	1 05

On motion the following resolution, was adopted:
Resolved, by the Board of County commissioners of the County of McPherson that from and after the passage of this resolution, all unpaid Property Road check Receipts, both real & personal, must first be filed with the County Auditor and be passed on and accepted by the said Board of County commissioners before the same shall be paid or accepted on Taxes by the County Treasurer.

On motion the County auditor, the County Treasurer, and the Registir of Deeds were each allowed one Deputy for 12 month at $40.00 per month.

On motion Bills were allowed as follows

American Book Co.	Text Books	℔ 50 64
Christian Hoffman	Constable Fees	2 00
John J. Heppler	commissioners fees & mileage	16 10
" " "	1 day signing warants	4 00
Jacob Reimer	commissioners fees & mileage	28 60

Valentine Mettler comm'rs fees and mileage $23 40
John Prey " " " " 23 60
Jacob Ahlhausen " " " " 17 70
On motion the Board adjourned,

attest:

County Auditor

John J. Kleffner
Chairman.

Commissioners Proceedings
April 6th 1909 10 o'clock a.m.

Board of County Commissioners met in regular session in the commissioners room at the Court House Leola, So. Dak.

Meeting called to order by the Chairman John J. Hepperle.
Members Present; John J. Hepperle Chairman; John Fitz Valentine Muller; Jacob Reiner; Jacob Ahlhausen: Members; and Auditor Clay Low.

Minutes of the last meeting was read and on motion the same was approved as read,

The Petition of residents of Spring Creek School District which was duly filed with the county and asking for division of the said district, and a petition of remonstrance against the granting of the above named petition of division, signed by a greater number of residents, was looked over and on motion was laid on the table.

As provided by law the members of the Board of County Commissioners, the County Auditor, the County assessor, the assessor of Willow Civil Township, and the assessor of the Civil Township of Lincoln, now convene for conference in reference to the assessment and of the assessors duties in the coming assessment, after consideration of the valuations placed on the different personal properties, and real estate in McPherson County, by the State Board of Equalization, a motion was made and seconded and agreed to, that the said different valuations placed on both personal and real estate property by the said State Board is hereby endorsed and the Assessors are instructed to be solely guided thereby.

On motion the Board adjourns until 1:30 o'clock P.M.
1:30 o'clock P.M. April 6th 1909.

Board met as per adjournment. all members present.

The County Treasurer is instructed to accept 6.89 in full payment of Johann Kleins Personal tax for the year of 1889.

On motion Bills were allowed as follows.

Robert Arndt	Extra road work	$1.25
James Calder	" " "	4.85
John Von Eschen	" " "	25.50

M. Vincent	Extra road work	9 00
A. L. Kindred	" " "	21 00
The Detective Pub. Co.	two Pair Handcuffs	9 50
Carl Martel	attend. assessors meeting	5 20
Robert Arndt	" " "	4 20
Ulrich Rune	Court Fees	24 00
The Eureka Past	Printing & Ad.	42 75
Northwest Blade	" " "	138 35
Hipple Printing Co.	three Session Laws	3 24
Brown and Saenger	assessors Books	26 40
Central Lumber Co.	lumber	6 33
Geo. Hickman	Postage & Ex press	5 85
Fred Hoffman	looking after Poor	2 50
D. D. Opp	Postage and Ex press	38 96
C. L. Acker	Taking Testimony	3 40
Geo. Kaiser	Drayage	1 15
T. D. Lowry	Printing and Adv.	79 00
C. W. Hamer	Supplies	5 20

On motion the Board adjourns until 7:30 o'clock P. M. 7:30 o'clock P. M. April 6th, 1909

Board met as per adjournment, all members present.

On motion applications for Loans from the Permanent School Fund were granted as follows,

Anna Hyperka	$1,000.00	for five years
August Grabowski	600.00	" " "
Burkhardt Kranzer	200.00	" three "
Johann Teichert	600.00	
Fred Aman	1000.00	" five "
Jacob Boschee	600.00	" " "
Grant Tooker	1,000.00	

The office of Coroner appearing to be vacant, Dr. J. C. Kettner is duly appointed to fill such vacancy.

On motion John Kallenberger is appointed Road Supervisor of Road District No. 26 Dwg 126-72 instead of John Lapp who resigns.

On motion a Bounty of one cent each will be paid from now until May 29th 1909. on all Gophers killed in McPherson County S. D. and the Commissioners and County Auditor will receive the tails, as follows, at the City of Eureka, at the office of County Auditor Hoka,

x: Long Lake Postoffice, on both the 28th and 29th day of May, and at the house of George Mattel Twp 125-72 on the 28th day of May 1909, and at Hills river on the 29th day of May 1909. no bounty will be paid to any sinner tradesman.

On motion the Chairman of the Board and County Auditor and County Treasurer are appointed a committee to look after and attend to the fixing of the artesian well and cleaning of the Court Room and Hall and offices, and have the same painted and generaly repairing done to the Court House.

On motion the following Resolution was offered and adopted.

Resolve - that the present custom of purchasing supplies and Goods for the county, is cumbersome and without system, and that it would seem to the best interests of all concerned to have such supplies purchased through one agency. It is therefore ordered by the Board of County Commissioners that hereafter all supplies and goods charged to the county shall be ordered through the county auditor, and be shipped to, and checked out by him.

On motion the Board adjourns until 9 o'clock A. M.
April 7th 1909,

April 7th 9 o'clock A. M. 1909.

Board met as per adjournment; Members present-Pfeifer; Mettler; Reiner and Ohlhausen; and Auditor Clayton.

The Chairman being temporarily absent member Pfeifer is elected Chairman Pro-tem.

On motion Bills were allowed as follows.

Fred Hilgemann	Court certificate	$ 6 00
Fred Pfeifer	Supplies	20
Gubin Fuel Co.	Coal	6 95
E. Frank Peterson	Map	1 50
News Printing Co.	Books & Blanks	131 45
H. G. Kusler	Postage & Express	4 50
Dakota Central	Telephoning	2 00
City of Eureka	Rent for Sheriff Office 3 month	12 00
Jacob Gross	Postage & Express	13 68
Johnstone & Sons	Coal	35 36

The Belle Fourche Bee	subscription	1 50
Fred S Pitzer	Supervisors Salary	13 50
Adam Merkel	Ex Road work	4 00
Wm Valentine	" " "	3 00
Joe Sisi	" " "	4 50
Fred Rub	2 wolf scalps	4 00
Gotzie & Mohr	1 " "	2 00
Chas. Crowe	1 " "	2 00
August Diede	1 " "	2 00
Fred Schaible	1 " "	2 00
Jacob Fauth	1 " "	2 00
Ransom Collins	1 " "	2 00
Gotlieb Schenk	1 " "	2 00
Jacob Lamle	1 " "	2 00
Jacob Lechner	1 " "	2 00
Christian Maier	1 " "	2 00
Chas. R. Gray	1 " "	2 00
Joe Lapka	3 " "	6 00
Fred L. Hoff	1 " "	2 00
Frank Fritz	1 " "	2 00
North Star Lumber Co.	Lumber	147 05
Henry Young	Sheriff Fees	9 60
Henry Young	Postage & Ex,	1 40

On motion Board adjourns until 1:30 o'clock P. M.

1:30 o'clock P. M. April 7th, 1909.

Board met as per adjournment, all members present.

On motion bills were allowed as follows,

P. L. Schuchardt	Table	3 00
H. G. Kusler	Horse Inspection	2 00
" " "	Court Fees	1 50
James Claytor	Postage & Express	17 50
Educator Sch. Sup. Co.	Blanks	20 97
Eureka Rubber Mill	Hose	5 40
American Book Co.	Text Books	63 72

Petition of Nels Johnson and others of Willow Township for the Construction of a Bridge across Willow creek was on motion referred to the Chairman of the Board who was instructed to view the right, and take such steps as seemed proper,

The Petition of Mohamed Sinden for rebate of certain taxes paid was on motion rejected.

the petition of A. L. Lloyd for the rebate of certain tax was on motion rejected.

On motion the County auditor and Treasurer is ordered to cancel on the respective Books the tax for the years 1894-1895 and 1896 assessed against SW¼ Section 29 Twp 126 Range 72 of McPherson county, this belonging to the State at this time.

On motion the county auditor is instructed to issue second warants in favor of Valentine Lehr for $2.50 and Julius Olk for $2.50 for moneys assessment for the year 1908.

On motion Loans from the Permanent School Fund were extended as follows:

Carl Schuchardt Loan no. 66. extended for one year from maturity

John Guthmiller " " 172 " " " " " " "

On motion the County auditor is instructed to advertise for bids, for the deposit of the funds in the hands of the county treasurer as required by article 6 of chapter 5 of Code of South Dakota.

On motion the county auditor and Treasurer are instructed to cancel the tax for the year 1899 on the E½ NE¼, E½ SE¼ Sec 21-126-70 the same being erroneously assessed for that year.

The Quarterly Report of S. D. Opp County Treasurer for the Quarter ending March 31st 1909 showing $0,770.92 tax Collected during the Quarter, was read and on motion the same was approved.

The Quarterly report of Jacob Gross Register of Deeds for the quarter ending March 31st 1909, showing fees collected to the amount of $72.35 during the quarter was read and on motion approved.

On motion the Board goes over the Property Road work as filed with the county auditor and the same is ~~listed~~ allowed as listed by the auditor.

On motion the Board adjourns until 7:30 o'clock P. M. April 7th 1909.

7:30 O'clock P. M. April 7th 1909.

Board met as per adjournment, all members present, upon the Requisition of the clerk of Courts the ninety six names to fill the Jury list for the coming

term of court, the Board proceeds to apportion to the city of Eureka 15 names; to the town of Leola 15 names to the civil Townships of Willows 5 names; and Lincoln 10 names; and the following from the county at Large, Fred J. Adam; Louis Baer; George Giffin; C. C. Glasen; W. H. Lyle; Fred Kusler; Jacob Reede; S. J. Stindle Ora E. Thompson; Mat Patterson; N. H. Price; Peter La Fontaine; John P. Guthmuller; George Hempel; Jacob Gross; Fred Hoffmann; Jacob Fricker; John J. Reher Christ Wolf; Fred Althwein; P. H. Carlsgaard; Julius Kallas; W. D. McFarling; James Greig; Wm Habermann; M. A. Mulligan; Frank Schuchardt; Jacob Geffre; Jacob Kirschmann; John Rohr; John G. Gross; August Unmezagt; Christ Jacober; Fred Mantel; John Schuh; John Adam; Jacob Oberlander; Fred Oberlander, Gottlieb Quast; John F. Hau; Philipp Hemmerich; Jacob Hieb; Jacob Reiner; Jacob Gohl; Philipp Schmitt; Merritt Houstman; Fred Spitzer; John Jenner; Adam Obermann; Karl Hausam; Fred Bieber; Jacob Hirsch; Henry Jahnke John Whitmayer; Fred L. Hoff;

On motion the Bill of Christian Raetz for salary as Road Supervisor was allowed, amount $27.50

On motion the County Auditor is instructed to purchase Trees for the Court House grounds and have the same planted.

On motion Board adjourned until 8 o'clock a. m. April 8th 1909,

8 o'clock a. m. April 8th 1909.

Board met as per adjournment. All members present. The Quarterly report of M. Krause Justice of the Peace for the Quarter ending March 31st 1909, was read and on motion the same was approved, and warrants ordered issued as follows,

M. Krause	Justice Fees	$1.45
Henry Young	Sheriff.	$3.45

Quarterly report of R. M. Church Justice of the Peace for the Quarter ending March 31st 1909. was read and on motion the same was approved, and Warrants ordered issued as follows,

R. M. Church	Justice Fees	$3.40

Bill of Dr. A. L. Lloyd medical treatment $15.00 was on motion not allowed.

On motion Bills were allowed as follows:

M. Krause	Court Certificate	$ 2.00
M. Krause	2 Subpoenas	$ 1.00
Jacob Ohlhausen	Comm's Fees & Mileage	$ 25.70
Jacob Reuter	" " " "	27.60
John Rieb	" " " "	27.60
John Rieb	Road Inspection	2.00
J. J. Hippelee	1 day signing Warrants	4.00
J. J. Hippelee	Comm's Fees & Mileage	16.10
Valentine Mettler	" " " "	27.00

On motion the Board adjourned until May 14th 1909. at 10 o'clock A. M. for the purpose of acting on applications for the deposit of funds in the hands of the County Treasurer as advertised for by the County auditor, and any other business which may properly come before the Board at this time.

attest:

County auditor , Chairman

Proceedings of the Board of County Commissioners.
Leola, S. Dak. May 14th 10'0 clock a.m.

Pursuant to adjournment the Board of County Commissioners met in Special Session, for the purpose of receiving and acting on proposed bids for the County Funds as advertised for, and any other business which could properly come before the Board at this time.

Member Present; John J. Hepperle Chairman; John Pietz; Jacob Reiner; and Jacob Ahlhausen and Audilis Clayton.

Meeting was called to order by the Chairman, in the Commissioners room of The Court House, Leola, So. Dak.

On motion the Board granted the Leola Coronet Band permission to erect their Band Stand on the South East corner of the Court House grounds, under the directions of the Chairman of the Board and County Auditor.

On motion the Board appoints the following persons to fill the office of Road Supervisors which are vacant.

Road District No. 1 Martin S. McShane
" " " 4 A. A. Whitmore
" " " 10 Jacob Becker
" " " 11 Julius Hoeft
" " " 19 Gottfried Mohr
" " " 26 Frank Hamann

At this time the County Auditor lays before the Board of County Commissioners all bids for the deposit of County Funds received by him up to 10 o'clock a.m. to-day, and said bids were opened and read as follows, First State Bank of Bowdle for $7000. bid 3½ %; Wetonka State Bank for 2000 bid 2½ %; Bank of Leola for 3000 bid 2 %; Farmers and Merchants State Bank for $3000 bid 2% First State Bank of Leola for $3000 bid 2%; Greenway State Bank for $2000 bid 2%; German Bank for $5000. bid 2%;

On motion duly made and seconded bids were accepted, and depositories designated, and awarded to the following. Wetonka State Bank of Wetonka S. Dak, $2000 at 2½ per cent Bank of Leola, Leola, S. Dak. $3000 at 2 per cent; Farmers and Merchants State Bank of Eureka, S. Dak, $3000 at 2 per cent; First State Bank of Leola, S. Dak, $3000 at 2 per cent; Greenway State Bank of Greenway S. Dak. $2000 at 2 percent; German Bank $5000. at 2 per cent; for the full term on One year commencing June 1st 1909 and ending May 31st 1910 inclusive, said awardants to furnish

a good and sufficient Bond as required by law on or before the first day of June 1909. and John J. Hepperle chairman of the Board of County Commissioners and James Clayton County auditor is hereby authorized to approve of said Bonds.

At 12 o'clock M. Board adjourns until 10 o'clock A.M. 10 o'clock A.M. May 14-1909.

Board met as per adjournment

members Present: John J. Hepperle chairman; John Ruh, Jacob Reiner Jacob Ohlhausen and Valentine Mettler members and auditor Clayton.

On motion Andrew Mallall is appointed to look after the Court House and Grounds, and superintend the cultivation of the lawn, for the space of three month, commencing may 1st 1909. and ending July 31st 1909 inclusive at a Salary of $20 per month.

On motion the personal property Tax charged to Ruh Bros. for the year 1900 in the Township of Jackson 125-73 appearing to be erroneous. the County auditor and Treasurer is instructed to cancel said tax on

On motion the County auditor is instructed to issue Refund order in favor of John Mehlhoff for one Road and School Poll, and one Dog Tax erroneously assessed to him, amount $3.50

The County auditor is instructed to advertise for bids for the Printing of and binding of all record books and such like which may be ordered by the county for the coming year said bids must be on file with the County Auditor not later than 12 o'clock M. July 7-1909.

On motion the following Resolution was passed.

The matter of the satisfaction of contract dated October 25, 1884 executed by Henry J. Moulton, Justice, John A. Murrie by Andrew Williams agent, Lewis H. Moulton, S. C. Hardenbrook and Henry J. Moulton to the County of McPherson on the following described real estate, to-wit:- The NE. quarter of the N.W. quarter and the N.W quarter of the N E quarter of section 20 and the South west quarter of the S E. quarter and the S E quarter of the S W quarter of Section 17 in Township 126 North, Range 67 W. of the 5th P. M. which contract was recorded in the office of the Register

of Deeds in McPherson County, South Dakota on December 1, 1884 at 4:30 o'clock P.M. in book 1 page 29 and by which contract said grantors were to pay the County of McPherson one eight of the proceeds of the sale of lots of the original plat of Leola on above described premises or any lots platted for village purposes on said premises until they had paid said County the sum of $2000.00, then contract to be of no further force or effect, provided that the County seat of McPherson County, S. D. should remain on said premises until said amount should be paid.

The Board of County Commissioners considering that the County of McPherson had received ample satisfaction of the terms of said contract order John J. Hoffard Chairman of said board, and James Clayton County Auditor, said County to execute a proper satisfaction and discharge of said contract.

On motion Board adjourns.

John J. Hoffard
Chairman.

County Auditor

Leola S. Dak. July 6th 1909; 10 o'clock A. M.

Board met in regular session in the Commissioners Room in the Court House at Leola S. Dak.

Members present: John J. Hepperle; John Pietz; Valentine Mettler; and Jacob Reiner members; and Jas. Clayton Auditor

Minutes of the last regular and Special meeting's was read and on motion the same was approved as read.

The resignation of Jacob Ahlhauser, resigning his office of County Commissioner of the First District was tendered the Board, and on motion the same was accepted, and the Board immediately called the County Judge and the County Auditor to their assistance and proceeded to ballet for County Commissioner to take his place, and as they could not agree the County Treasurer was called in and Fred Hoffman received a majority of all votes cast and was accordingly declared elected to fill the vacancy caused by the resignation of Jacob Ahlhauser, as Commissioner of the First District.

On motion the Board adjourned until 3 O'clock P. M. July 6th 1909

3 O'clock P. M. July 6th 1909

Board met as per adjournment.

Members present: Hepperle; Reiner; Mettler; and Pietz; members and Auditor Clayton.

Bills were allowed as follows.

Jacob Gross	Postage	$ 8 60
Henry Kusler	Sheriff Fees	$ 53 10
J. Gibson	Meals	$ 1 00
Joseph Gab	Road Work County line	$ 24 75
Jacob Frey	Repair Plow	50
John E. Bremner	Mason Work	$ 21 23
Imperial Elevator Co.	Lumber	$ 58 30
C. S. Acker	Assistant St. Attorney	$ 50 00
P. J. Schuchardt	Table	$ 27 00
Wm Wilson	Carpenter Work	$ 27 40

Kennedy Imp. Co.	Scrapers and Plows	$220.50
Pietz Bros.	Draying	$3.00
Thos. J. P. Siedt	Postage and Phoning	$5.73
Leland Lehittick	Fee	$1.30
Dakota Central Telphone	Phoning.	$2.75
W. B. Strait	Births and Deaths	$29.75
News Printing Co.	Books and Blanks	$177.90
Geo. Hickman	Postage; Express. Att. St. Meeting	$28.90
M. Krause	Supplies	$5.75
J. Geiberger	Court Certificate	$3.10
Geo. Geiberger	" "	$3.10
Lucy Geiberger	" "	$3.10
S. G. Kerns	Quarentine	$25.00
A. M. Pierce	Draying	$6.25

On motion the Board adjourned untill 9 o'clock A. M. July 7th 1909

July 7th 1909; 9 O'clock A. M.

Board met as per adjournment: Members present; Hepperle; Metter; Reiner and Pietz; member and Auditor Clayton.

At this time Fred Hoffman presents his Bond and Oath of office which is duly approved and he takes his seat on the Board.

The applications and Bonds of John Smith; August Martel; Eck & Popham; Aasved & Hibel; Gottlib Quasch-nick; and Patrick Dunn, for license to sell intoxicating liquors at retail within this County are presented and read, and on motion the license are granted and the bonds approved subject to the provisions of law governing the sale of intoxicating liquors

Bills were Allowed as follows;

Andreas Beer & Adam Merkel	Extra Road Work	$14.50
Christian Fischer	Constable Fees	$14.00
James Clayton	Postage & Express	$15.30
Educator Sch. Supy. Co.	Suplies	$20.64
A. J. Lloyd	Births & Deaths	$7.50
American Pub. Co.	Suplies	$27.70
Frank Wysong	Labor	$1.00
Haugherty & Martens	Work in Court Yard.	$7.00

On motion the Board adjourned until 1:30 O'clock P. M. July 8th 1909.

1:30 O'clock P. M. July 8th 1909.

Board met as per adjournment; all members present

Bills were allowed as follows:

Christian Jacober	Births & Deaths	$2 50
John Goeschell	" "	$3 25
Bank of Leola	Court Cert.	$84 70
N. Dak. Metal Culvert Co.	Culverts	$2699 53
Perkins Bros.	Books & Blanks	$29 65
John Bantrill	Painting	$50 00
John Mohr	Births & Deaths	$2 50
M. Krause	Court Certificate	$21 10

On motion the County Auditor is instructed to issue refunding order in favor of P. R. Schenkenberger for $2.50 he being Assessed with Road and School Poll twice for the year 1906

On motion the County Auditor is instructed to issue refund order in favor of Margaretha Rub for $2.25 for tax erroneously paid on the SE SE¼ of Sec. 5; NE NE¼ Sec. 8, and NW NW¼ Sec. 9 Twp. 125 Range 70 for the year 1908.

Quarterly report of Justice of Peace H. B. Strait, showing fines paid in to the amount of $5.00 for the quarter ending June 30th 1909, was read and on motion the same was approved as read.

Quarterly report of Justice of Peace, George b. Knickerbocker for the quarter ending June 30th 1909. was read, and on motion the same was approved as read and Warrants ordered drawn as follows for costs.

Geo. b. Knickerbocker	Justice Fees	$12 85
H. J. Kusler	Sheriff Fees	$15 50
Christina Mutchler	Witness Fees	$1 10
Adam M. Hoff	" "	$1 10
John Koering	" "	$1 10
Theo. J. P. Giedt.		$1 10
Andreas Nagle		$1 10
John Oster Jr.		$1 10

Rev. H. Reinhardt	Witness Fees	$1.10
Matt Hammersmith	" "	$1.10

Quarterly report of Justice of Peace, R. M. Church for the quarter ending June 30th 1909, was read and approved as correct by the States attorney, and Warrants ordered drawn as follows, for costs.

R. M. Church	Justice fees	$12.05
W. H. Ryan	Dep. Sheriff fees	$11.50

Bills were allowed as follows.

F. W. Lowry	Advts. & Printing	$63.40
A. Norby	Trees for Court yard	$15.25
W. W. Appleton Treas.	Gopher Checks Pd.	$372.06
German Bank	Court Certificates	$58.60
George Reichert	Death & Births	$4.75
Geo. Kaisler	Draying	$7.60
W. H. Ryan	Dep. Sheriff fees	$115.45
John Hieb	Court Certificate	$8.50
James Clayton	Drawing Jury	$2.00
W. W. App	" "	$2.00
M. Krause	Scrapers	$40.00

Board adjourns until 7:30 O'clock P. M. July 8th 1909.

7.30 O'clock P. M. July 8th 1909.

Board met as per adjournment; All members present.

Bills were allowed as follows.

Geo. Gross.	6 Wolf Scalps	$12.00
W. M. Beagley	3 " "	$6.00
Ernest Habermann	5 " "	$10.00
John Schumack	7 " "	$14.00
Jacob Wagerman	10 " "	$20.00
George Hickman	1 " "	$2.00
John Wagner	1 " "	$2.00
Christian Schmuck	1 " "	$2.00
Jacob Rau	2 " "	$4.00
Fred App	4 " "	$8.00
Gottlieb Adam	1 " "	$2.00
Jacob A. Reichert	5 " "	$10.00
Philipp Martel	8 " "	$16.00
George Gross	6 " "	$12.00
John B. Hoffman	6 " "	$12.00

John Jesser	12	Wolf Scalps	$12 00
Fred Schaible	4	" "	$8 00
Fred W. Roesler	6	" "	$12 00
Christian W. Opp	7	" "	$14 00
Geo Feickert	6	" "	$12 00
John Glaser	5	" "	$10 00
Maurice Hughes	7	" "	$14 00
Chas. Mielke	9	" "	$18 00

The following Road Supervisors reports were looked over and approved as corrected, and warrants ordered issued as follows

Dist. No. 2	Alex Grabouska	Salary & work	$43 50
5.	Henry Young	" "	$27 00
	A. H. Young	Extra work	$3 70
	Ray Taylor	" "	$1 50
No. 8.	Geo. Feickert	Salary & Work	$12 00
9.	Jacob Fauth	" "	$20 00
10.	Christian Fischer	" "	$26 00
13.	Adam Hauck	" "	$23 00
14.	John Rath	" "	$21 50
	John Jesser	Hauling	$1 50
15.	John Nehl Sr.	Salary & Work	$10 00
16.	Christ F. Wolff	" "	$16 50
17.	Philipp Weisz	" "	$15 00
18.	Fred Jacober	" "	$30 00
19.	Gottlieb Mohr	" "	$36 50
20.	Geo. Martel	" "	$43 00
21.	Michael Hoff	" "	$12 00
22.	John Guthmiller	" "	$10 00
23.	John M. Guthmiller	" "	$20 00
24.	George Hais	" "	$20 50
25.	Jacob Hoff Jr.	" "	$31 50
26.	Franz Hamann	" "	$23 25
27.	Fred Gramm	" "	$21 25
29.	Philipp Kessler	" "	$30 40
30.	Karl Wanner	" "	$16 50
31.	Christian Hiede	" "	$18 75

Bills were allowed as follows

Northwest Blade	Printing and Advertising		$81 00
The Eureka Post	" "	"	$38 75

Fred Rehling Extra Road Work 24.50

Ulrich Rene statement of Clerks fees due for the quarter ending June 30th 1909, was read and on motion the same was approved and Warrant ordered issued for $206.15 in payment thereof.

On motion the Board adjourned until 9 O'clock A. M. July 9th 1909

9 O'clock A. M. July 9th 1909

Board met as per adjournment; All members present: The Board at this time proceeds to check up the County Treasures office and continued with the work until 12 O'clock M. when the Board adjourns until 1.30 O'clock P. M. same day.

1.30 O'clock P. M. July 9th 1909

Board met as per adjournment; All members present. The Board continues with the checking of the Treasures office, and at 3 O'clock P. M. concludes their work and find that the receipts and disbursements agree with the Books and Vouchers in the office

Quarterly report of County Treasurer H. H. Opp for the quarter ending June 30th 1909, showing Tax Collected to the amount of $3070.32 was read and on motion approved.

Quarterly report of Register of Deeds, Jacob Gross, for the quarter ending June 30th 1909; showing fees Collected during the quarter of $12.15 was read and on motion the same was approved.

The Chairman of Board of County Commissioners John J. Hepperle, and County Auditor Clayton, is instructed to view the road on the section line between Sections 31 and 32; Twp. 127, Range 66 and take such action as they deem best to make the Road passable at that point.

On motion the County Auditor and Treasure is instructed to Cancell the Tax etended against the South West 1/4 of Section 27. Twp. 126, Range 106; for the years 1907 and 1908, for the reason that said land was proved up June 24th 1908

The petition of David Rule offering principal in full payment of certain personal tax of one Friedrich Haas, was on motion rejected.

On motion the County Auditor is instructed to issue refund order in favor of Fred. Pieszleff. for $1.50 being for one road Poll erroneously paid for the year 1908.

On motion the county Auditor and Treasurer is instructed to cancell the tax extended against the SE 1/4 of 20-12.8-28 for the year 1894, it being erroneously assessed for that year.

Applications for loans from the State Permanent School Fund were allowed as follows.

John Lesko	$600.00	for 5 years
Jacob Junge	$2000.00	" " "
Emma Hickman	1500.00	" " "

On motion the Board adjourned until 7:30 O'clock P. M. July 9th 1909.

7:30 O'clock P. M. July 9th 1909.

Board met as per adjournment; All members present.

Bills were allowed as follows;

First State Bank of Leola	Court Ct.	$595.30
W.D. Opp Co. Treas. & Carl Martel	Extra assessing	$4.00
Eureka Volkszeitung	Printing	$5.00
Carl Martel	Postage	$2.25
Mitchell Lumber Co.	Lumber	$108.20
H. McMillin	Meals	$3.00

On motion the County Treasurer is instructed to cancell the Tax Sale certificates, Number 175; issued on the 12th day of Nov. 1906 on the Lots 1 and 2 in block 5 of the Northwestern Addition to Leola, the same being church property.

On motion the following Bonds were approved;

German Bank	Depository Bond	$7500.00
Greenway State Bank	" "	$2500.00
Farmers & M. St. Bank	" "	$3200.00
Bank of Leola	" "	$3700.00
First St. Bank of Leola	" "	$6000.00

Wetonka State Bank Depository Bond $25.00

The Bond of Mr. John B. Kettner in the sum of $5.00 and oath of office Coroner was presented and approved.

On motion Board adjourns until 9.0'clock a.m. July 10th 1909.

9.0'clock a m. July 10th 1909.

Board met as per adjournment; all members present.

Bills were allowed as follows.

Rinhold Schubert	attending Assessors meeting		$3.60
" "	Assessor Willow Twp.		$20.00
Robert Arndt	" Lincoln "		$30.00
" "	"	125-26-27	$40.00
Wm Rapp	"	127-26	$24.00
Carl Wacker	"	128-26-67	$50.00
Geo. Hempel	"	126-68--127-67	$40.00
Jacob Muhlbeier	"	127-68 = 128-68	$48.00
Fred J. Adam	"	125-68	$22.00
Henry Martel	"	125-26-69; & 126-70-1	$81.00
David Rath	"	128-69-70	$46.00
Fred Spitzer	"	127-69-70	$42.00
Christ Jacober	"	125-70-71	$50.00
Fred Neuhauth	"	127-71	$20.00
Jacob D. Hoyd	"	128-71	$20.00
John Mohr	"	125-72-73	$50.00
John G. Neuhauth	"	126-72	$21.00
John Guthmiller	"	126-73	$26.00
Philipp Weixelle	"	127-72-73	$45.00
John Golz	"	128-72-73	$50.00
Carl Martel	County assessor's Salary		$400.00

Moved and seconded, that the personal property Tax Jacob Fischer for the year 1895; be and are hereby abated and cancelled in so far as the same shall be or appear as a lien against the S½SE¼ and the entire SW¼ of Section 12, and the E½ of NE¼ of Sec 14, and the W½NW¼ of Sec. 13, Twp. 128, Range 73; It appearing to the Board that this Jacob Fischer moved away years ago, and that he never owned any of the above described land, But that another Jacob Fischer is the present owner of said land.

On motion the property Road Checks were allowed as listed by the County Auditor in the Property Road Check Book.

On motion bills were allowed as follows:

Dakota Central Tel. Co.	Telephone	$1 25
Leola Exchange	Supplies	$20 19
Karl Karsch	Extra Road Work	$1 50

On motion the Personal Property Tax of Joe Braufman for the year 1907 is cancelled for the reason that he was assessed in North Dakota for the same property and holds Treasurers Receipt for same.

Bills were allowed as follows.

John J. Hepperd	Comm'r. Fees and Milage	$32 00
" " "	2 Days inspecting Roads	$8 00
" " "	1 day Signing Warrants	$4 00
Jacob Reiser	Comm'r. Fees & Milage	$39 60
" "	Receiving Gopher Tails	$8 00
" "	1 day inspecting Roads	$4 00
Valentine Mettler	Comm'r. Fees & Milage	$39 00
" "	2 days Receiving Gopher Tails	8 00
John Piatz	Comm'r. Fees & Milage	$39 60
" "	Receiving Gopher tails	$8 00
" "	1½ days inspecting roads	$6 00
Fred Hoffman	Comm'r. fees & Milage	$29 40

On Motion Board adjourned.

County Auditor

Chairman

Quarterly Statement of the Superintendent of Hospital for the Insane

To the County Auditor of McPherson County, S. Dak.

I herewith hand you a statement of the account of McPherson County, with the Hospital for the Insane, for the quarter ending June 30th 1909.

E. C. Mead Supt.

Name of Patient	
Bischoff Adolph	$48.00
Thompson Chas. E.	$48.00
Wentz George	$48.00
Total	144.00

I hereby certify that the above report was made me July 8th 1909. and that $144.00 is the amount to be paid by McPherson County for the support of Insane persons for the quarter ending June 30th 1909, and that the amount of tax collected for the Insane fund during said quarter was $425.37.

Dated at Leola S. Dak. this 12th day of July A. D. 1909

County Auditor

Proceedings of the Board of Equalization.

Leola S. Dak. July 6th 1909
1.30 O'clock P. M.

Meeting of the Board of Equalization called to order in the Commissioners room in the Court House at Leola S. Dak.

Members present; John J. Hoppeus; Jacob Reiner, Valentine Mettler; and John Piatz, Commissioners and Auditor Clayton.

On motion John J. Hoppeus was elected Chairman of said Board.

The members of said Board take and subscribe to the following oath of office administered by Ulrich Renz Clerk of Courts.

State of South Dakota }
County of McPherson } S.S.

I do solemnly swear that I will perform the duties of member of the County Board of Equalization of McPherson County South Dakota, for the year 1909; according to Law, fairly, and impartialy, to the best of my ability and judgement, so help me God.

Board proceeds to look over and examine the different assessment as returned by the County and Township and City Assessors, and at 3 O'clock P. M. Board adjourned until 1.30 O'clock. P. M. July 7th 1909.

1.30 O'clock P.M. July 7th 1909

Board met as per adjournment.

Members present.; Hoppeus.; Piatz; Reiner; Mettler.; and Fred Hoffman he having subscribed the usual Oath; and Auditor Clayton

The Board Continued with the examination of the Assessors Books; and at 6 O'clock. P. M. Board adjourned until 7:30 O'clock P. M. same day.

7:30 P.M. O'clock. July 7th 1909

Board met as per adjournment. All members present.

The Board continues with the examination of the assessment books and on motion the following raises were made on Realestate.

Fred Eisenbeise	S W¼ 30-125-72	raised	$150 00
Andreas Koerner	N½ of Sec. 3-127-71	"	$200 00
Rudolph Hoer	S½ NE¼; S½ NW¼ of Sec. 3-127-71	"	$200 00
Daniel Opp	N½ of Sec. 5-127-71	"	$400 00
Valentine Mettler	NE¼ of " 16-127-71	"	$100 00
Daniel Opp	N½ SE¼ " 16-127-71	"	$50 00
Fred E. Reiner	S½ of " 1-125-73	"	$100 00
Rudolph Hoer	SE¼ of " 33-128-71	"	$100 00
" "	S½ NE¼; S½ NW¼ 33-128-71	"	$100 00
Henry Aman Jr.	NE¼ 21-127-72	"	$75 00

On motion the following lands were lowered.

L. N. Herried	NE¼ 26-128-67	Lowered	$100 00
Geo. Neuharth	N½ NE¼; N½ NW¼ 15-127-71	"	$50 00
" "	S½ NE¼; SE NW¼; NW SE¼ 15-127-71	"	$200 00
" "	N½ NE¼; SW NE¼; NW SE¼ 22-127-71	"	200 00
" "	W½ of Sec. 22-127-71	"	200 00
Fred J. Rietz	NW¼ of " 2-125-73	"	100 00

On motion the following Townships were Raised as whole

Leola 126-67 Raised 5%

Bauer 126-73 " 10%

On motion the following Townships were Lowered as whole

Highland Twp. 127-69 Lowered 10%

Lake " 127-73 " 5%

On motion Chas. Mix is assessed with Personal property as follows.

143 Steers $15.00 per head in Twp. 126-73 $2145 00

256 other Cattle $10.00 per head in Twp. 126-73 $2560 00

On Motion Board adjourns until 10 o'clock a.m. July 10th 1909

10 o'clock a.m. July 10th 1909.

Board met as per adjournment: All members present. There appearing to be nothing more to come before the Board, the books were accepted as Corrected, both Personal and realestate

On motion the Board Adjourns.

County Auditor

Chairman

Commissioners Proceedings.

Leola S. Dak. Sept. 7th 1909, 10 o'clock a.m.

Meeting of the Board of County Commissioners for the purpose of making the annual and other Tax Levy's as fixed by Law.

Meeting called to order by the Chairman of the Board in the Commissioners room of the Court House. Members present; John J. Hepperle Chairman; and Valentine Mettler; John Pietz; Fred Hoffman; and Jacob Reiner; members and Auditor Clayton.

Whereas this being the Meeting appointed by Law for the purpose of levying Taxes for the County and other purposes, the County Auditor presents the following report, which is read and ordered Spread on the Records of this Board. Viz;

To the Honorable Board of County Commissioners, of McPherson County South Dakota

Gentlemen -; I beg leave to herewith submit the annual financial statement of McPherson County, as required by Law, for the fiscal year ending June 30th 1909, also list of the expenses for the current year, and estimates of Funds which will be required for the coming year, I have based my estimates on allowances made by the Board during the year last past.

It is my belief the following amounts will cover all the expenses of the current year. Viz;

County Commissioners Fees and milage	$ 800 00
County Auditor and Deputy	$ 1830 00
County Treasurer and Deputy	$ 1980 00
County Superintendent of Schools	$ 900 00
County Judge	$ 600 00
States Attorney	$ 600 00
Sheriff and Deputies	$ 400 00
Postage & Express	$ 300 00
Books and Stationary	$ 700 00
Printing and Advertising	$ 800 00
Light Fuel and repairs	$ 800 00

Wolf and Gopher Bounties	$ 700.00
Assessors and Deputies	$ 1000.00
Insane Patients	$ 500.00
Poor relief	200.00
Road and Bridge	$ 6000.00
All other expense not included above	$ 1000.00
(Estimated) Total expense for the current year	$ 19,110.00

The above amounts are divided into the following funds.

County General	$ 12410.00
Road and Bridge	$ 6000.00
Insane	$ 500.00
Poor	$ 200.00
Total	$ 19110.00

In view of the fact that their is now a surplus of $ 8242.13 in the County General Fund, and a reasonable assurance of $ 2500.00 from License and other sources, which will be paid in to the General Fund during the year, it is my belief that the following Levy is sufficient and necessary for the current year 1909.

For County General Fund	One Mill	1. mill
For Insane Fund	One-Tenth Mill	.1 "
For Poor Fund	One-Tenth mill	.1 mill
For Bridge Fund	Five-Tenth mill	.5 "
Road Fund	One and Three Tenth "	1.3 mills

Detailed exibit of the County of McPherson State of South Dakota, for the year ending June 30th 1909

County Auditor and Deputies	$ 1680.00
County Treasurer and Clerks	$ 1136.84
County Register of Deeds and Clerks	$ 1680.00
Sheriff and Deputies	$ 541.70
Superintendent of Schools	$ 814.53
County Judge	$ 345.00
Clerk of Courts, Stengr. Witts. Etc.	$ 1624.95
County Assessors and Deputies	$ 1131.00
Expense Justice Courts	$ 155.15
Relief of Poor	$ 386.30
Postage and Express	$ 230.56
Books and Stationary	$ 958.87

Printing and Advertising	$12 15 60
Elections	$18 45 87
Light Fuel and Repairs	$424 46
Road and Bridge	$4430 54
States Attorney	$604 16
Wolf and Gopher Bounties	$918 75
County Loans	$727 80
Cement Walks	$994 27
Road Grader	$275 00
Miscellaneous	$564 27
Total	$22690 72

Assets of the County in Detail

Total amount of School money loaned and secured on First Mortgage	$9720 00
Cash County Funds	$18 721 14
Uncollected Tax	$4053 05
Court House. Jail and Etc.	$10,000 00
Bills Receivable	$216 00
Total.	$93,210. 19

Liabilities of the County in Detail

Total amount of Sch. Money Received up to date	$63440 00
Warrants in the hands of County Auditor.	$31 90
Warrants outstanding	$53 30
Net assets	$29682 99
Total	$93210 19

Cash Balances July 1st 1909 in the following Funds.

Count General	$8262 13
Road and Bridge	$6417 26
Poor Fund	$24 63
Insane Fund	$281 37
Road Poll Fund	$1012 07
County Sinking	$1 89
Special Salary	$2200 00
Sheep Inspection	$01 89
Game Fund	$30 00
County Estray.	$5 00
Total	$18721 14

Respectfully Submited

County auditor.

Moved and seconded that the following Levey of Tax be made for the ensuing year; County General Fund One Mill; for the Insane Fund One-Tenth of Mill; for the Pool Fund One-Tenth of Mill; for Bridge Fund Five-Tenth of mill; Road Fund 2 mills.
Each Male person over Twenty-One years old and under 50 years of age, and who is a resident of McPherson County South Dakota, is hereby taxed $1.50 Road Poll.
Each male person over Twenty-One years old and a resident of McPherson County South Dakota is hereby Taxed $1.00 School Poll. Provided, except such as are exempt by Law; Each Person is Taxed $1.00 for each Dog found in his possession

Motion Carried.

On Motion the Board Adjourns until 1:30 O'clock.

1:30 O'clock P. M. Sept. 7th 1909

Board met as per adjournment. Members all present.

On motion the County Auditor is instructed to issue Refund order in favor of A. J. Lloyd for $3.57, for Tax Sale Certificate No. 20. dated Nov. 11th 1907 for the SW.SW¼ of Sec. 17-126-71, the same having been doubly assessed.

On motion applications for loans from the State Permanent School were allowed as follows,

George Giffin	$1000.00
Mrs. Anna Hughes	700.00
Ludwig Stinger	1000.00
Christ Rath	2000.00

On Motion the following Loan was Extended, Ernest Habermann No. 229 extended for one year from Expiration of Date of Payment.

On motion the County Treasurer is instructed to accept the sum of $4.00 in full payment of the Personal Property Tax of John Tiedle of 128-73 for the year 1896.

On motion the County Treasurer is instructed to accept the sum of $30.00 in full payment of all delinquent realestate Tax due

on Lot number 10 of Block 2 in Boettchers addition to Eureka

On motion Bills were allowed as follows.

D. D. Opp County Treasurer	Gopher Checks Pd.	$ 5 03
James M. Brown	Surveyors Chain	$ 10 00
John J. Heppeler	Commrs fees & mileg	$ 4 10
Valentine Mettler	" " "	$ 7 00
Jacob Reiner	" " "	$ 11 60
Fred Hoffman	" " "	$ 3 40
John Pietz	" " "	$ 11 60
" "	Inspecting Roads.	$ 2 00

On motion the Board adjourns.

County Auditor Chairman

Proceedings of the Board of County Commissioners

Leola S. Dak. Oct. 5th 1909 - 10 O'clock A.M.

Regular meeting of the Board of County Commissioners of McPherson County South Dakota, was called to order by the Chairman of the Board; John J. Hepperle; present John Pietz; Valentine Mettler; Jacob Reiner and Auditor Clayton.

Minutes of the last regular and intervening meeting was read and on motion the same was approved as read.

On Motion the Board adjourned until 1 O'clock P. M. same day.

1 O'clock P. M. Oct 5th 1909

Board met persuant to adjournment; Members present, John J. Hepperle Chairman; Valentine Mettler; Jacob Reiner; and John Pietz and Auditor Clayton.

On Motion Bills were allowed as follows.

Perkins Bros.	Books and Supplies	10 75
Dakota Novelty Co.	Mantles	3 00
American Pub. Co.	Supplies	8 35
Educator Sch. Supply Co.	Supplies	11 83
News Printing Co.	Books and Blanks	82 73
Philipp Becker	Blacksmithing	1 00
North Star Lumber Co.	Lumber	5 90
Jerge Dais	Road Work	7 50
Christian Diede	" "	5 00
Phoenix Lumber Co.	Lumber	9 75
Claud Chittick	Labor	7 40
Jacob Ahlhauser	Comm'r Fees	8 90
Hoosmer Lumber Co.	Lumber	13 52
Geo Hickman	Postage and Express	8 79
Ulrich Renz	Court Fees	20 40
Goetzen Shoe Co.	Purchase of Real Estate	50 00
A. C. McMillin	Wolf Bounty	2 00
John Simlin	" "	2 00
E. A. Jones	" "	2 00
George Hickman	" "	2 00
Henry Martel	Surveying	12 10
Fred Amans Sr.	Purchase of Highway	44 80
American Book Co.	Text Books	84 24

Ginn & Co.	Text Books	20 25
Ed. Pub. Co.	" "	9 60
J. M. Lowery	Printing	72 75
E. A. Warner	"	119 00
Mitchell Lumber Co.	Lumber	17 55
Central " "	Brick	7 50
Joseph Gaub	Salary Road Supervisor	14 15

The Quarterly report of the County Treasurer for the Quarter ending September 30th 1909, showing taxes collected to the amount of $389.39 was read; and the same was approved as read.

The Quarterly report of the Register of Deeds for the quarter ending September 30th 1909 showing fees collected to the amount of $72.40 was read, and on Motion the same was approved as read.

The Quarterly report of W. B. Strait Justice of the Peace for the quarter ending Sept. 30th 1909 was read, showing fines collected to the amount of $110.00 and on Motion the same was approved as read.

On Motion the County Treasurer is instructed to Cancell the Tax Sale Certificate against the E½ NE¼ and E½ SE¼ Sec Two (2) Township 127-73 for the year 1892, it having been erroneously assessed and taxed for that year

On Motion the County Treasurer is instructed to accept $4.30 in full payment of the Personal Property Tax of A. A. Shaw Twp 128-66 for the year 1897

The petition of Chas. Mix praying for the adjustment of his personal property Tax for the year 1909 was read and considered, and was on Motion rejected for the reason that it appearing to the Board that it was a just and fair assessment of the property in Question.

On Motion the Board Adjourn until 7:30 O'Clock P. M

Oct 5th 1909 - 7:30 O'Clock P. M.

Board met as per adjournment

Members present; John J. Heppele Chairman; John Pietz; Jacob Reiner, and Valentine Mettler Members. and auditor Clayton.

The County Treasurer is instructed to accept #12.21 in full payment of the personal property Tax of Frank Minks for the year 1894 in Willow Twp.

The County Treasurer is instructed to accept #11.83 in full payment of the personal Tax of John Hickman for the years 1891 and 1898; and #10.04 in full payment of the Personal Tax of C. O. Hickman for the years 1888 and 1908

On Motion Bills were allowed as follows

Jacob Gross	Postage & Express	$10 50
James Clayton	" "	$9 80
Geo. Kaisler	Express & Dray	#1 75
Johnstone and Sons	Supplies	2 05
H. H. Opp	Postage & Express	13 71

On the requisition of the Clerk of Courts the following named persons were placed on the jury list from the County at Large; Viz Vincent Mulligan; F. E. Stevenson; Joe Weber; E. A. Moore; W. H. Moore; Ernest Mohring; W. H. Woodahl; D. R. Witt; M. R. Warnick; Jacob Huber; H. C. Carlsgaard; J. M. Hecker; ; F. J. Hecker; H. A. Cherryholme; Wm. Conrad; James Hewitt; E. A. Jones; Wm Justine; Frank Crowe; B. R. Parker; Wm. C. Schuchardt; John Elofson; M. C. McManus; J. W. McManus; P. V. Anderson; G. W. Burnham; W. W. O'Bryan; W. H. Leonard; Pete McGinn; Fred Stucke; A. G. Winnington; John Ehresman; Gottfried Mohr; John Gaub; Ludwig Maisch; Joseph Kapperman; Chas. Workins; Christ. G. Gross; John Schatz; Jacob Opp; Eugene Johnson.

And the following apportionments were made to the organized Districts;

Lincoln Civil 3 names; Willow Civil 3 names; City of Eureka 5 names; and the Town of Leola 10 names.

On motion the Board adjourned untill 8 O'Clock A. M. Oct 26th 1909

Oct. 26th 1909 - 8 O'Clock A. M.

Board met as per adjournment.

Members present; John J. Heppele Chairman; Valentine Mettler; Jacob Reiner, and John Pietz Members and Auditor Clayton.

On motion the Board goes to view the Road and Sight of Bridge on the township line between Willow and Carl Townships at 11 O'Clock Board returned.

On motion the list of Road Checks was looked over and approved as listed by the County Auditor.

Bids for the furnishing of 20 Tons of Hard Coal for the Court House were looked over and was let to the Pacific Elevator Co. at #9.75 per ton, delivered in the bin in the Court House, as wanted, they being the lowest biders.

On Motion Loans from the Permanent School Fund of Jacob Rau was extended for Two Years, and N. H. Pierce's was extended for two years.

On Motion Bills were allowed as follows

Jacob Reiner	Commis fees & Milage	# 15	60
Valentin Mettler	" " "	15	00
John Pietz	" " "	15	60
" "	Surveying Road	6	80
John J. Heppele	Commis fees and Milage	12	10
" " "	Viewing Road & Milage	5	20
" " "	One day Signing Warrants	4	00

Quarterly Statement of Superintendent of the Hospital for the Insane, to the County Auditor, of Mc Pherson County South Dakota, I herewith hand you

Statement of account of Mc Pherson County with the Hospital for the Insane for the Quarter ending September, 30th 1909

Name of Patients	amt. of Maintanence
Bischoff Adolph	$48 00
Thompson Chas. E.	$48 00
Wentz George	$48 00

and the amount of Tax collected in the Insane Fund for the quarter ending September 30th 1909 was $44.69

On Motion the Board Adjourned.

County Auditor

John J. Hoffert
Chairman.

Proceedings of the Board of County Commissioners.

Yola S. Dak. Jan. 4th 1910, 10 O'clock A. M.

Regular session of the Board of County Commissioners called to order by the Chairman, John J. Hepperle in the Commissioners room in the Court House at Yola S. Dak. January 4th 10 O'clock A. M.

Members present, John J. Hepperle Chairman, and Commissioner Fred Hoffman, and Auditor Clayton.

There being no Quorum present, the Board adjourned until Jan. 5th 1910 at 10 O'clock A. M.

January 5th 1910- 10 O'Clock A. M.

Board met as per adjournment.

Members present, John J. Hepperle Chairman, and Member Fred Hoffman, and Auditor Clayton. There being no quorum present, and as the members present were imformed by phone that the absent members could not reach Yola on account of storms and no trains running, the Board adjourned until January 11th 1910 at 10 O'clock A. M.

January 11th 1910- 10 O'clock A. M.

Board met as per adjournment.

Members present; John J. Hepperle Chairman, Fred Hoffman, Jacob Reiner and John Pietz Members, and Auditor Clayton.

Minutes of the last Meeting was read and on motion the same were approved as read.

On Motion John J. Hepperle was reelected Chairman of the Board for the ensuing year.

On Motion the Board adjourned until 2 O'clock P. M. same day.

January 11th 1910- 2 O'Clock P. M.

Board met as per adjournment.

Members present, John J. Hepperle Chairman, John Pietz; Jacob Reiner; and Fred Hoffman Members; and Auditor Clayton.

On Motion Bills were allowed as follows:

Bill of the Board of Education of the Eureka Independent School District to excess Commissions kept and retained by the County Treasurer of McPherson County S. Dak. upon tax Collected for said School Corporation, for the period Commencing Jan. 1st 1898 and terminating Dec. 31st 1909, Amounting to $1215.27 was on Motion allowed and the County Auditor instructed to issue Refunding Order for same.

Bill of the City of Eureka, for excess Commissions kept and retained by the County Treasurer of McPherson County S. Dak. upon Tax Collected for said City of Eureka for and during the period Commencing January 1st 1898 and terminating December 31st 1909, amounting to $406.15 was on Motion allowed and the County Auditor instructed to issue Refunding Order for same.

Report of R. M. Church, Justice of Peace, for the Quarter ending Dec. 31st 1909 was read and examined and on Motion approved, and warrants ordered issued for Costs as follows.

R. M. Church	Justice Fees	$5.45
Ira Anderson	Witness	2.40
Henry Young	Sheriff Fees	11.20

Report of H. B. Strait Justice of the Peace for the Quarter ending December 31st 1909, showing Fines Collected and paid over to the County to the amount of $150.00 was read and examined and on Motion the same was approved.

Report of Geo C. Knickerbocker Justice of the Peace for the Quarter ending December 31st 1909 showing fines Colected and paid over to the County amounting to $50.00 was read and on Motion the same was approved as read.

On Motion bills were allowed as follows

Fred Rub	Wolf Scalp	$2.00
Jacob Lechner	" "	$2.00
Fred Mettler	Jus " "	$4.00

George Hais	Wolf Scalp	#	2 00
Adam Hauck	"	"	2 00
Jacob C. Glasser	"	"	2 00
Jacob Mehlhoff	"	"	2 00
Paul Fritz	"	"	2 00
John Mohr	"	"	2 00
Jacob Will	"	"	2 00
George Guthmiller	"	"	2 00
Chas Crowe	"	"	2 00
Philipp Fuhrer	"	"	2 00

Report of R. M. Church County Game and Fish warden for the County of McPherson S. Dak. as approved by the State Game Warden was looked over and on Motion the same was approved and warrant ordered issued for #112 00 for expenses incurred.

Petition of P. S. Kabrud and B. O. Field and Twenty Seven other residents and legal voters of Township One Hundred Twenty Eight (128) North of Range Sixty Six (66) West of the 5th P. M. heretofore known and designated as Wachter Township - asking the Board of County Commissioners to lay off and organize said Township into, and as a Civil Township, and to define the Boundaries thereof, is presented and read. The following resolution is Offered and on Motion Adopted.

Whereas it duly appearing to this Board that the residents and legal voters of Township Number One Hundred Twenty Eight (128) North, and of Range Sixty Six (66) West of the 5th P. M. are legally entitled to have said Congressional Township set off, divided and organized into a Civil Township and that the petitioners filed with this Board asking for the organization of said Township into a Civil Township is in all respects in conformity with law, and sufficient.

Therefore be it Resolved that said petition be and the same is hereby

Granted, and that Township Number One-Hundred Twenty Eight (128) North, and of Range Sixty Six (66) West of the 5th P. M. be and the same is hereby set off, divided, and organized into a Civil Township, hereafter to be known and designated as Wachter Civil Township, and shall consist of one Congressional Township One-Hundred Twenty Eight (128) North, and of Range Sixty Six (66) West of the 5th P. M.

Moved and seconed that the following persons be appointed as Members of the Board of Supervisor's of Wachter Civil Township to act until Such Officers are duly elected and qualified, as required by law, A. S. Christianson, Andrew Flakall, and Martin McShane.

Petition of E. E. Snow for the refunding for his Poll Tax paid for the years 1905-1906 and 1907 for the reason that he was a veteran of the Spanish-American War, was on Motion rejected.

Petition of Christian Mutschler; David Hottman and 200 other Residents and Tax payers, petitioning the Board of County Commissioners to appoint as one of the official papers of McPherson County, the Eureka Volkszeitung a German weekly published at Eureka S. Dak. was on Motion laid on the Table.

On Motion the Chairman and Auditor are empowered and directed to issue and deliver to the administrator of the estate of George Kalensky deceased upon payment to the County Treasurer All Claims and demands and delinquent taxs, a Quit-Claim Deed, Conveying all and sigular its right and title and estate in and to Lot Three (3) Block Two (2) Original Plat of Eureka S. Dak.

On Motition the Board adjourned until 7:30 O'Clock P. M. Same Day.

Jan. 11-1910. 7:30 O'Clock P. M.

Board met as per adjournment.

Members present John J. Hepperle; John Pietz; Fred Hoffman; Jacob Riener and Auditor Clayton.

Board proceeds to check over the Property Road Check work, and after comparing the Checks with the books the same are all turned over to the Treasurer to pay out as called for.

On Motion the Board adjourned until 9 O'Clock A. M. Jan. 12th 1910

Jan. 12-1910 9 O'Clock A.M.

Board met as per adjournment.

Members present; John J. Hepperle; Fred Hoffman; John Pietz; and Jacob Reiner and Auditor Clayton.

On Motion Bills were allowed as follows.

Henry Young	Sheriff Fees	#10	60
Henry Wachter	Road Sup'r Salary No. 1	7	50
Alex Globouski	" " " " 2	12	00
Frank Fritz	Extra Road Work "	2	00
George Yoptka	" " " "	12	00
Elisabetha Yoptka	" " " "	15	00
J. Kallas	" " " "	6	00
H. W. Schuchardt	" " " "		50
A. A. Whitmore	" " " 4	72	00
M. Patterson	" " " "	16	00
Steve Stenerson	" " " "	2	25
H. A. Cherryholmes	" " " "	30	00
John Mach.	Ex. Rd. Work and Salary No. 6	28	70
W. H. McFarling	Road Sup'r Salary No. 7	32	50
George Feickert	" " " " 8	6	00
Christ Fischer	" " " " 10	15	00
Paul Potratz	Ex. Rd. Work " 10	6	00
Got. Stickel	" " " " "	6	00
Otto Breitag	" " " " 6	13	50
Fred Fischer	" " " " "	9	00
Julius Haeft	Road Sup'r Salary # 11	13	50
Wm. H. Lyle	Extra Road Work # 11	1	50
Adam Hauch	Sup'r Salary No 13	22	00
John Rath	" " " 14	18	00
John Teske	" " " 15	33	65
Jacob Ketterling	Road Work " 15	1	00
Philipp Weisz	Sup'r Salary " 17	9	15
Fred Jacobes	" " " 18	9	00

George Martel	Sup't Salary	No. 20		21	75
John Guthmiller	"	"	22	34	25
George Hales	"	"	24	31	00
Fred Gramm	"	"	27	34	90
Philipp Kessler	"	"	29	85	50
Christ Wiede	"	"	31	31	05

On Motion Board Adjourned until 1:30 O'Clock P. M.

January 12-1910 1:30 O'Clock P. M.

Board met as per adjournment.

Members present. John J. Hepperle; Fred Hoffman Jacob Reiner; and John Pietz and Auditor Clayton

On motion bills were allowed as follows:

Brown and Saenger	Blanks & Books		49 49
American Pub. Co	"	"	89 00
News Printing Co.	"	"	90 03
Ed. School Supply Co.	"	"	29 25
Reagan & Hooper	Fencing Road		19 35
M. Krause	Scrapers		39 50
Belle Fourche Bee	Subscription		1 50
J. Mauser	Printing		4 00
Pietz Bros.	Draying		50
Michael Hoff	Sup'r Salary		28 25
Adolph Ehrman	Blacksmithing		12 80
Dakota Novelty Co.	Lamp Supplies		4 00
Edmunds County	Culvert		80 35
First St. Bank	Court Cert'f.		17 60
Bank of Leola	"	"	20 50
Theo. P. Gredt	Postage and Express		7 51
George Hickman	Attending St. Meeting of Supt.		45 41
Eureka Roller Mills	Flour to Poor		4 75
Kennedy Mfg. Co	"	"	4 25
" " "	Repairs for Scrapers		5 91
Otto Gerdes.	Medical Treatment		19 40
Klein Bros.	Blacksmithing		3 25
Fred Hepperle	Nails		80

On Motion Board Adjourned until 7:30 O'Clock P. M.

January 12-1910: 7.30 O'Clock P.M.

Board met as per adjournment: Members present; John J. Heppeler Chairman; Jacob Reiner, Fred Hoffman; and John Pietz Members and Auditor Clayton.

On motion the proposition of John Smith for the purchase of lots 3-4-5-20 Block 5 of Eureka was declared off and this Check returned.

On motion the Board appoints Road Supervisors as follows.

Road District No. 1 Ole Sanderson
" " " 2 Emil Kutschke
" " " 3 ———————
" " " 4 A. A. Whitmore
" " " 5 H. E. Wennington
" " " 6 Jacob Geffre
" " " 7 Ransom Collins
" " " 8 Jacob Wacker
" " " 9 Philipp Zenker.
" " " 10 Gotfried Stocker
" " " 11 Fred Adam
" " " 12 ———————
" " " 13 Adam Hauck
" " " 14 Carl Gugel
" " " 15 Adam Heyd
" " " 16 John Schmitt
" " " 17 George Feioch.
" " " 18 Christian G. Wolf
" " " 19 Jacob Hieb
" " " 20 Fred Martel
" " " 21 Wm Hieb
" " " 22 John Guthmiller
" " " 23 Jacob Jenner
" " " 24 Michael Pfeiffe
" " " 25 Andreas Kallenberger
" " " 26 Franz Hamann
" " " 27 Andreas Lehr
" " " 28 Carl Schutz
" " " 29 Philipp Kessler
" " " 30 Jacob Hirsch
" " " 31 John S. Kusler

On Motion Applications for Loans from the State Permanent School Fund were Allowed as follows;

Town of Leola S. Dak.	$4000.00	for 10 years
Philipp Heiser	$1000.00	" 3 "
John W. Clapp	$ 500.00	" 5 "
Otto Hauffe	$1000.00	" 5 "
Wilhelm Rohrbach	$ 500.00	" 5 "

Quarterly report of Jacob Gross Register of Deeds for the Quarter ending Dec. 31-1909 showing fees Collected $63.65 was read and on Motion the same was approved.

Quarterly report of Daniel W. Clapp County Treasurer for the Quarter ending Dec. 31st 1909 showing Tax Collected $6353.58 was read and on Motion the same approved.

On Motion Bills were allowed as follows.

Ulrich Rene	Court Fees	$10	75
American Book Co.	Text Books	69	68
Ginn & Co.	" "	85	32
Ed. Publishing Co.	" "		75
Hawkeye Elevator Co.	Lumber	84	90
Central Lumber Co.	"	24	20
Interior Lumber Co.	"	54	70
Mitchell " "	"	13	50
North Star " "	"	64	85
Phoenix " "		9	75
H. J. Kusler	Sheriff Fees	18	40
H. J. Kusler	Telephone	2	50
H. J. Kusler — Attending Court in August $11.20 not Allowed.			
H. J. Kusler	Postage	$13	70

On Motion Board Adjourned until January 13th at 9 O'clock A. M.

January 13th 1910 at 9 o'clock A.M.

Board met as per adjournment. Members present: John J. Heppeler; John Rietz; Jacob Riener and Fred Hoffman; and Auditor Clayton

On Motion Bills were allowed as follows.

Henry Young	Sheriff Fees	$2	60
K. Clapp	Ackl. Tax Certf.	2	75

H. W. Hawes	Supplies	$ 1 55
John Cantrill	Labor	$ 2 50
Eureka Imp. & Imv. Co.	Flour for Poor	8 00
Ulrich Renz	Court Fees	37 90
Daniel W. Opp	Postage	18 05
" " "	Court Certf.	3 00
H. S. Acker	Postage	2 25
Geo. Hickman	Postage and Express	15 62
Pacific Elevator Co.	Coal	155 10

On Motion the County Auditor is instructed to issue satisfaction of SW¼ 30 12 5-67

On Motion the following loans were extended John Gibson Loan $1000.00 was extended for 2 years.

Jacob Miedinger	"	700.00	" " " 2 "
Ludwig Stickle	"	450 00	" " " 2 "
Fred Famle	"	1000 00	" " " 1 "
Jacob Rau	"	200 00	" " " 1 "
Andreas Koerner	"	500 00	" " " 2 "
Ferdenand Rothatz	"	800 00	" " " 2 "
Ernest Habermann	"	400 00	" " " 1 "

On Motion the County Treasurer is instructed to accept $5.17 in full payment of H. R. Sopers Personal Tax for the year 1899

The Board at this time proceeds to Check up the County Treasurers Office and Continues with the work until 12 M.

On Motion the Board adjourns until 1:30 O'Clock P. M.

January 13-1910; 1:30 O'Clock P. M.

Board met as per adjournment. Members present John J. Heppell; Fred Hoffman; Jacob Riener; and John Pretz and Auditor Clayton.

The Board Continues with the Checking of Treasurer's Books and report this wise.

Deposited in the	German Bank.	$ 9337.11
" " "	Bank of Leola	5518.33
" " "	First State Bank	6029.40
" " "	Greenway State Bank	21.22.68

Deposited in Farmers & Merchants Bank.		$ 5204 50
" " Wetonka State Bank		2507 96
Cash Items		219 48
Total Cash		30939 46

And that the Cash agrees with the accounts and Vouchers in the office.

On Motion the County Auditor and Treasurer are instructed to Cancell Tax Sale Certificate Number 45 on 300 X 300 ft. in the SE¼ NW¼ Sec. 20-120-67 being the sale of November 12th 1906 for the Tax of year 1905, for the reason that is it doubly assessed for that year.

Bills were allowed as follows.

James Clayton	Postage and Express	$ 10 30
F. W Lowry	Printing	75 50
Fred Arndt	Supplies	2 66
Jacob Gross	Postage and Express	15 60
Jacob Gross – Money advanced for office expenses Amount $20.00 was not Allowed		
Johnstone & Sons	Supplies	90
Morris Hughs	Wolf Scalp	2 00
City of Eureka	Rent for Sheriff Room	3 00
Fred Rub	Extra Road Work	80
John Pietz	Telephone	50
E. A. Warner	Printing	119 25

G. G. Kerns – Bill for quarantine $30.00 laid over until next meeting.

On Motion the Board adjourned until 7:30 O'clock P. M.

January 13-1910 - 7.30 O'clock P. M.

Board met as per adjournment; Members present John J. Heppell Chairman; Fred Hoffman; John Pietz and Jacob Reiner; and Auditor Clayton.

Bill of Theo J. P. Giedt for ballance due on salary for the six months ending July 1st 1909 was on Motion laid on the table.

On Motion the office of County Assessor was declared vacant, on account of Carl Mattel the present incumbent, having moved out of and ceasing to be a resident of McPherson County

And accordingly the Board proceeds to fill such Vacancy, the name of George Heichert Jr. was presented for said office, and there being no other names presented, Mr. Heichert was declared unanimously elected to fill such vacancy as County Assessor for the term ending January 1st 1911.

On Motion the following places were designated as places for the sale of Chattle Mortgage Property to-wit; At the front door of the Court House in Leola; At the South door of the City Hall in Eureka; at the front door of the U.S. Postoffice in Hillsview; At the front door of the U.S. Postoffice in Wetonka; At the front door of the U.S. Post-office at Greenway; At the front door of the U.S. Postoffice at Mantel; at the front door of the U.S. Postoffice at Long Lake.

On Motion the following Papers were designated as Official papers for the County of McPherson, for the ensuing year. The McPherson County Herald; The North West Blade; and the Eureka Post.

On Motion the County Auditor and Chairman of the Board are instructed to have the Roof of Court House repaired at once.

Quarterly report of Ulrich Renz Clerk of Courts was read and examined and On Motion the same was approved as read.

Board adjourned until 9 O'Clock A.M. January 14th 1910

January 14 - 1910 - 9 O'Clock A.M.

Board met as per adjournment. Members present; John J Heppele; Fred Hoffman; John Piety and Jacob Reiner and Auditor Clayton.

The Board proceeds to Check over the Auditor Warrant Book and the different Salaries of the County, and on Motion the Books were passed.

The Board Also goes over the Register

of Reeds Fee Book and find that the totals of the Fee Book agree with the amounts which were turned over to the County Treasurer during the year.

On Motion Bills were allowed as follows;

Jacob Reiner	Comm'r fees and Milage	# 35 60
John Rietz	" " " "	35 60
John Rietz	One day viewing Road and Milage	4 80
Fred Hoffman	" " " " "	6 00
Fred Hoffman	Comm. fees and Milage	42 80
John J. Hepperle	" " " "	28 10
John J. Hepperle	One day Signing Warrants	4 00

To the County Auditor of McPherson County Kan.

I herewith hand you Statement of account of McPherson County with the Hospital for the Insane for the quarter ending Dec. 31st 1909

Name of Patients.	Charges.
Bischoff Adolph	$48 00
Thompson Charles E.	$48 00
Wentz George	$48 00

Signed Y.C. Mead Superintendent.

And the amount of Tax collected in the Insane fund for the quarter ending Dec. 31st 1909 was $56.26

On Motion the Board adjourned.

County Auditor

John J. Hepperle
Chairman.

Leola S. Dak. Apr. 5th 1910

"Board met in the commissioners room in the Court House at Leola in regular session, at 10 O'clock A.M. meeting called to order by the Chairman, John J. ~~Hepperle~~.

Members Present, John J. ~~Hepperle~~, Chairman; and John Pietz, Valentine Mettler, Jacob Reiner, Fred ~~Hoffman~~, members; and Auditor Clayton.

Minutes of the last regular meeting read and on motion the same was approved as read.

As provided by Law, the members of the Board, the County Auditor, the County Assessor, the Assessor of Lincoln Township, the Assessor of Wachter Township; now convene for conference in reference to the assessment and of the Assessors duties in the coming assessment; after consideration of the valuations placed on the different personal properties and real estate in McPherson County by the State Board of Equalization, a motion was made and seconed and agreed to, that the said different valuations placed on both personal and real estate property by the said State Board is hereby endorsed and the Assessors are instructed to be solely guided thereby; and they are further instructed to assess lands from $7.00 to $12.00 per quarter and horses class B. from $25. to $45.

On motion the Board adjourns until 1:30 O'clock P.M..

1:30 O'clock P.M.

Board met as per adjournment, all members present.

On motion the County Treasurer is instructed to accept $15.00 in full payment of the personal property Tax of Chas. Crompton for the year 1892.

On Motion the following Polling places were changed as follows.

Heyd. Precinct no. 7 – from Adam Heyd's house to Jacob Ziegler's House.

Opp Precinct no. 14 – from Jacob H. Hoff's House to Andreas Koerners House,

On account of Wachter Township having been recently organized into a Civil Township, the Board proceeds to divide Weber and Wachter Voting Precinct no. 1 into Two separate and distinct Precincts, and Township 128-67 is designated as Weber Precinct no. 1; and the Polling place shall be at the Weber School House; and Township 128-66 is designated as Wachter Precinct no. 24; and the Polling place shall be at the School House on NE¼ 29-128-66.

On Motion the Assessors Bonds of George Feickert, County Assessor, and L. K. Ferguson of Lincoln Township, and Arthur W. Smith of Wachter Township was approved and ordered placed on file

On Motion Bills were allowed as follows:-

George Hickman	Postage and Express	# 11	51
Alonzo McMillin	2 Wolf Scalps	4	00
Geo. Sapka	1 " "	2	00
Christ Engel	1 " "	2	00
George Adam	1 " "	2	00
Peter Geffre	1 " "	2	00
John Geffre	1 " "	2	00
Gotfried Mohr	1 " "	2	00
Brown and Saenger	Supplies	24	75
News Printing Co.	Books and Blanks	117	95
Edw. School Supply Co.	Supplies.	18	22
Mitchell Lumber Co.	Supplies for Court House	21	25
Ulrich Renz	Court Fees and Postage	10	71
James Clayton	attending Auditors Meeting at Pierre	19	95
H. G. Kusler	Telephoning	1	25

James Clayton	Postage and Express	$ 1.20 70
American Pub. Co.	Books and Blanks	34 00
H. G. Kusler	Postage	4 15

Quarterly Report of Jacob Gross, Register of Deeds for the quarter ending March 31st 1910 showing fees collected amounting to $ 12.20 was read and on Motion the same was approved.

On Motion the Board adjourned until 7:30 o'clock P. M.

April 5th 1910 — 7:30 O'Clock P. M.

Board met as per adjournment.

Members all present.

The Board at this time takes up the matter of buying Culverts for the year and after a Carefull examination of the different samples which were submitted for their inspection, the Board decided to give the order to the North Dakota Metal Culvert Co. of Fargo N. Dak. the same as were purchased last year.

On Motion Bills were allowed as follows:—

J. Franklin	Carpenter	$ 10 00
John Cantrill	Labor	1 00
George Feickert	Attending Assessors Meeting one day	4 50

Bill of John Rath for Ballard Union Road Supr. Salary amound $ 12.00 was laid on the Table.

Bills of Tom Crompton and Robert Crompton for extra Road Work amounting to $ 32.25 was laid on the Table.

Applications for Loans from the State Permanent School Fund were allowed as follows.

John Stock	$ 2000.00	for 3 years.
O. W. Sloan	$ 600.00	" 5 years.

Quarterly report of W. B. Strait, Justice of the Peace for the quarter ending March 31st. 1910. was read showing fines collected amounting to $ 1.00 no/100 was on

motion approved as read.

On motion the Board adjourned until 9 O'clock a.m. April 6th 1910.

April 6th 9 o'clock a.m. 1910

Board met as per adjournment.

All members present.

Jacob Stockert appears and tenders $70.00 which was formily loaned him by the County, and on motion the same was accepted

Andreas Heer also returns $3.70 being money erroneously paid him on his road work.

Bills were allowed as follows:—

R. M. Church	Justice Blanks	$ 5 50
Eureka Imp. & Tur. Co.	Coal	5 50
Jacob Goss.	Recording County papers	8 75
Jacob Goss.	Postage	12 20
W. W. Opp	"	33 49
Eureka Volkszeitung	Printing	11 00
Dakota Central Telephone.	Phoning	2 35
F. M. Billings & Co.	Supplies	40
Kennedy Imp Co.	Flour	4 75
Fred Krein	Extra Road work	2 30
Solomon Isaak	Coal	3 10
Pacific Elev. Co.	"	37 35
John Piatz.	Freight Paid	1 23
Eureka Bazaar	Supplies	4 53
Clayton Fur. Co.	Table	24 50
J. M. Chase	Fixing County Well.	191 60

On motion the Board adjourns until 1:30. o'clock P. M.

1:30 O'clock P. M.

Board met as per adjournment. All members present.

Quarterly Report of W. W. Opp, County Treasurer, for the quarter ending March 31st. 1910 showing by collected to the amount of $6,826.66 was read and the same was approved as read.

On motion the County Auditor and Treasurer were instructed and required to cancel the following tax on the Tax list as follows,

NW¼ Sec. 18 - 128-73 - for year 1909 double assessed.
N½ SW NE¼ " 20 - 126-67 " " 1909 " "
N½ N E¼ " 18 - 126-71 " " 1909 " "
NE¼ " 10 - 127-69 " " 1908-1909 Proof was cancelled.
SW¼ " 12 - 125-68 " " 1906. Gov. land at that time.
S W¼ - Sec. 32 - 125 - 71 for years 1907-1908-1909 Sch. land.
W½ of W½ - " 19 - 126 - 72 " " 1888-1889; Gov. land at time
Lots 3-4; E½ S E¼ Sec. 19-128-68. for year 1894 part paid and Gov. land at time.
Lot 1 Block 3 - Hardenbrook add. to Leola for year 1903 - 1904 - 1905 - 1906 - Church Property Personal Property Tax of John S. Neuharth for year - 1894 - was not of age.

On motion County auditor is instructed to issue refund orders for erroneously assessments as follows :-

Fred Weare - 1 Hog Tax Eureka year 1909 - $1.00
S. J. Zenk - 1 Hog Tax " " 1909 - $1.00
John Stroebel - 1 Hog; 1 School and 1 Road Poll yr 1909 - $3.50
Frank Pierce - 1 Road Poll year 1909 $1.50
Kein and Noering excess Lot 10, Block 2, Mk. 1st add to Eureka for year 1909 $5.37
Emma Hickman - Excess to Blocks 5 - 6 McPherson County's add to Leola for year 1909 - $4.60
Pacific Elevator Co. Tax for year 1909 - Wetonka Elev. $21.36
Ed. Hand J. E. Jennings - Personal property tax for year of 1909. Tax Willow Twp. to amount of $9.03

On Motion the County Treasurer is instructed to accept $3.83 in full payment of Martin Muller, deceased Personal property tax for the year 1887; and $39.31 in full payment of the Personal property Tax of Alexander Heiser's for the years. 1895 - 1896 - 1897 - 1898 1899 and 1900; and $83/100. in full payment

of Personal property Tax of M. H. Smith of Jackson Twp. for the year 1887.

On motion the petition of Jacob Hoff Jr. for rebate of Interest of Redemption Receipt was rejected.

On motion the petition of J. H. Burham for rebate of his Personal tax for the year of 1909 was laid on the Table.

On motion the petition of H. C. Carlsgaard for rebate on Tax for year 1909 was laid over until the next meeting.

On motion the County auditor and Treasurer is instructed and required to correct the records of their respective Tax lists so that the item of tax charged to "Jacob Bieber" on Sec. 3-126-73. shall read Jacob S. Beaver Sec. 3, Twp 126- Range 73, for the year 1898.

On motion Board adjourned until 7; 30 O'clock P. M.

7; 30 O'clock P. M.

Board met as per adjournment. All members present.

On motion bills were allowed as follows.

Theo. J. P. Friedt	—	Postage and Freight.	$ 8 99
F. W. Soury	—	Advertising and Printing	66 50
E. A. Warner	—	Assessors Blanks	94 60
North West Blade	—	Printing	41 00
The Eureka Post	—	"	39 75
American Book Co.	—	Text Books	80 04
Henry Still	—	Quarintine	5 00
G. G. Kerns	—	"	10 00
J. C. Kettner	—	"	21 50
Perkins Bros,	—	Books and Blanks	118 00

On motion Loans from the State Permanent School Fund were extended as follows:-

H. H. Yost. — Loan for $400. extended for 3 years
Jacob Reiner — Loan for $300. extended for 3 years.

On motion Road Supervisors were appointed to fill Vacancy.

Dist. No. 14. Carl Schock
17. Philipp Weisz
18. Fred Weisz
20. Christ Jacobsen
21. Jacob Bentz
23. Gottlieb W. Bertsch
25. Jacob Hoff Jr.
31. Nicholaus Kusler.

On motion Board adjourned until 9 O'clock A.M. April 7th 1910.

April 7th 1910, 9 O'clock A.M.

On motion the Board agrees to pay a bounty of one cent each from now until May 28th inclusive 1910 on all gophers killed in McPherson County S. Dak. and the Commissioners and County auditor will receive the tails as follows.

John Pietz and Valentine Mettler at Eureka May 27th and 28th.

Jacob Reiner at Hillsview May 28th, and at George Martels House. May 27th

Fred Hoffman at Ethwein Store, Long Lake S. Dak. May 27th and 28th

Auditor's office May 27th and 28th

On motion the County Auditor and Treasurer are instructed to Cancell the Personal property Tax of the Eagle Roller Mills for the year 1909 at Leola.

On motion the County Auditor and Treasurer are instructed to Cancell One-Third of 1909 Tax on lots 7-8-9-10-11 and 12; Block 5 and Lots 5-6-7-8-9-and 10 of Block 6; and all of Tax on Lot 1 of Block 7, Highland Park Add. to Leola.

On motion Bills were allowed as follows:-

John A. Heppeler	Com'r. Fees and Mileage	22	10
John Pietz	" " " "	27	60

Fred Hoffman	Comm. Fees and Mileage	$	21 40
Valentine Mettler	" " " "		27 00
Jacob Reiner	" " " "		27 60
Jacob Reiner	Viewing Roads		12 00

Quarterly Statement of Superintendent of ~~Hospital~~ for the Insane to the County Auditor of McPherson County South Dakota; I herewith hand you a statement of account of McPherson County, with the ~~Hospital~~ for the Insane for the Quarter ending March 31st 1910

Signed- R. C. Mead. Superintendent.

And the amount of Tax collected in the Insane Fund for the quarter ending March 31st - 1910 was $356 62/100.

On motion the Board adjourned.

County Auditor

Chairman.

Proceedings of Board of County Commissioners

Leola S. Dak.
July 5th 1910, 10 O'clock a.m.

Board met in the Commissioners Room at the Court House in Leola S. Dak.

Meeting called to order by the Chairman John J. Hepperle. Members present, John J. Hepperle Chairman and John Pietz, Fred Hoffman, Jacob Reiner, and Valentine Mettler members and Auditor Clayton

Minutes of the last regular meeting were read and on motion the same was approved as read.

On motion the Board adjourns until 3:30 O'clock P.M. July 5th 1910.

3:30 O'clock P.M. July 5th 1910.

All members present.

On motion Bills were allowed as follows.

Jacob Gross, Register.	Postage and Express	$	10 60
Henry Young	Deputy Sheriff's fees		10 90
Emil Patschke	Road Supervisor and Extra Road Work.	$	61 80
Jacob Geffre	– Road Supervisor & Extra " "		60 00
Ranson Collins	" " " " " "		60 00
Jacob Wacker	" "		22 50
Philipp Zenker	" "		25 00
O. H. Breitag	" "		25 00
Fred Adam	" " " " " "		46 00
Karl Schoch	" "		12 00
Adam Hoyd	" "		12 00
John Schmidt	Road Supervisor		36 00
Philipp Weisz	" "		22 50
Fred Weisz	" "		22 50
Jacob Hieb	" "		39 00
Christ Junge	" "		35 00
Jacob Bentz	" "		12 00
John Guthmiller	" "		12 00
Jacob J. Heupel	" "		30 00
Michael Pfeifle	" "		21 15
Jacob Hoff Jr.	" "		21 00

Franz Haman	Road Supervisors Salary		$ 24 00
Andreas Sehr	"	"	"	14 25
Karl Schutz	"	"	& Extra R. Work.	42 60
Philipp Kessler	"	"		15 20
Jacob Hirsch	"	"	" " "	44 25
Andreas Heer	"	"		12 80
Henry Jahraus	Extra Road Work			1 50
Fred Jahraus	"	"	"	1 50
Ludwig Ulmer	"	"	"	4 50
Katie Fischer	"	"	"	6 50
Philipp Heiser	"	"	"	3 50
Ludwig Stuckle	"	"	"	8 50
Jacob Stuble	"	"	"	6 00
Nicholaus Kusler	"	"	"	3 00
Adam Merkel	"	"	"	3 00
Simon Wallis	"	"	"	6 00
John Ottmar	"	"	"	4 50
Christ Diede	"	"	"	6 00
Jacob Perman	"	"	"	3 00
Jacob Diede	"	"	"	3 00
Jacob Wolf	"	"	"	3 00
Andreas Herr	"	"	"	25 00

On motion the Board adjourned until 7:30 O'clock P. M.

7:30 O'clock P. M. July 5th 1910

Board met as per adjournment. all members present.

The assessors Bonds of Ed. Joireman of Willow Township and. b. H. Ferguson of Lincoln Township were presented and on motion the same were approved and ordered placed on file.

On motion Loans were allowed from the Permanent School Fund as follows.

Frank Lowe	$ 2400	no/100
Anna Hoppens	$ 1000	no/100
Katharina Opp	$ 2000	no/100
John M. Guthmiller	$ 3500	no/100

John Niesz — $5000 no/100
Carolina Mueller — $3000 no/100

On motion Bills were allowed as follows.

		$
Dr. G. G. Kerns —	Birth & Deaths	13 00
Dr. O. H. Gerdes —	" "	37 50
W. B. Strait	" "	28 25
John Goerschel	" "	5 00
G. C. Knickerbocker	" "	3 00
N. H. Pierce	Phone and Rent	21 25
Thos. Hensel	Labor	12 50
Mrs. Fred Hoff	Cleaning Court Room	10 00
Home Restaurant	Meals	5 25
Campbell County	Special Road Work on County line	5 73
John Tinblin	Carpentry	14 00
J. Franklin	"	12 70
Pietz Bros.	Draying	8 50
A. M. Pierce	"	9 85
North Dakota M. Culvert Co.	Culverts	$ 35 29 30
Lisby Restaurant	Meals for Jurors	28 70
Hawkeye Elev. Co.	Lumber	2 25

On motion Board adjourned until 7:30 O'clock P. M. July 6th 1910

7:30 O'clock P. M. July 6th 1910

Board met as per adjournment. All members Present.

Bills were allowed as follows.

		$
Philipp Becker	Blacksmithing	3 25
S. Dak. Abstract Co.	Abstract	15 05
Henry Young	Postage & Phone	4 50
C. L. Acker	On Board of Insanity	9 25
" " "	Member of Canvasing Board and Blanks	9 09
G. C. Knickerbocker	Rent of Hall	3 00
Central Lumber Co.	Lumber for Court House	38 30
James Clayton	Postage and Express	7 55
George Hickman	Court Cert.	9 00
O. J. Broadbent	6 Wolf Scalps	12 00
Philipp Ehresman	6 " "	12 00

Sam Huntley	6	Wolf Scalps	$ 12 00
Frank Collins	10	" "	20 00
Wm Heagly	8	" "	$ 16 00
Roy Lash	9	" "	$ 18 00
Fred L. Hoff	13	" "	26 00
Ernest Haberman	7	" "	14 00
Wm Rapp	1	" "	2 00
G. W. Sanborn	7	" "	14 00
Fred Kloos	1	" "	2 00
Roy L. Holmes	1	" "	2 00
M. R. Warnick	1	" "	2 00
Wm Haberman	10	" "	20 00
Jacob Frey	4	" "	8 00
Fred Lechner	7	" "	14 00
George Gross	17	" "	34 00
Jacob F. Hoffman	7	" "	14 00
Gottlieb Feiock	2	" "	4 00
Philipp Oster	5	" "	10 00
John W. Opp	2	" "	4 00

On Motion Board adjourned until 9 O'Clock A. M. July 7th 1910.

July 7th 1910, 9 O'Clock A. M.

Board met as per adjournment. all members present.

Bills were allowed as follows;

George Hickman	Postage and Express.	$ 10 65
H. G. Kusler	" " "	$ 5 04
H. G. Kusler	Sheriff Fees & delivering Ballot Boxes and Summon Jury.	$ 62 20
North West Blade.	Printing and Advertising	$ 123 25
Bank of Scola	Court Exp.	$ 315 70

On Motion the County auditor and Treasurer are instructed to cancell the Tax extended against the 40 rods on the West Side of the SE & NE 1/4 of Section 35 - 127 - 73 for the year of 1909

Upon the petition of the Bankers of McPherson County asking that their

contracts for the deposits of County Funds be Extended until July 1st 1911 upon their furnishing a good and sufficient Bond for the same was on motion granted and the Chairman of the Board and County auditor are instructed to approve of said Bonds when so filed.

The applications and Bonds of Aasved and Hible; Gottlieb Quaschnick; Herbert R. Cox; John Smith; August Martel; and Jesse Popham, for License to sell intoxicating Liquors at retail within the County of McPherson are presented and read; and on motion the License are Granted and the Bonds approved, subject to the provisions of law governing the sale of intoxicating Liquors.

On motion Bills were allowed as follows

First State Bank	Court Certificates	#544	75
American Pub. Co.	Books & Blanks	#139	77
News Printing Co.	" "	52	95
Educator Sch. Supply Co.	Blanks	9	27
Educational Supply Co.	"	7	00
Brown & Saenger	Books and Blanks	73	04
George Hempel	Deputy assessor 125-69; 126-69; 125-67	87	00
Jacob Muhlbeier	Deputy assessor 125-70-71-72-73	#110	00
Karl Wacker	Deputy assessor 128-67-69-70; 127-69-70	135	00
John Ottmar	Dep. assessor 127-8-73	55	00
Jacob Schneider	" " 126-73	30	00
John Guthmiller	" " 128-71-72	50	00
John G. Neuhardt	" " 127-71-72		
	126-71-72	110	00
Fred J. Adam	" " 125-2-68	60	00
George Feickert	assessing 126-7-67		
	127-8-68	135	00
George Feickert	County assessors Salary	400	00
" "	Postage & Express	5	00

Bill of Ed. Joireman for the assessor of Willow Township Civil was on motion rejected.

C. K. Ferguson for attending assessor's meeting in April #4.10

On motion Board adjourned until 1:30 P.M. O'clock July 7th 1910.

1:30 O'clock P.M. July 7th 1910

Board met as per adjournment. All members present.

On motion the following named Judges and Clerks of Election received #3.00 for their service Andrew Blackall; John Gauley; Henry Wachter; E. C. Anderson; C. H. Walund; Philipp Frey; John Sapp. Franz Hamann; John Kallenberger; Henry Aman, Adam Merkel; John A. Kusler; John Ottman; Henry Jahraus; Jacob Gruebel; Christ K. Fischer Jacob Schnabel; Christ Kurle; Mathias Goehring Henry Aman Jr; John F. Harr; Philipp Kessler; Jacob Mehlhaff; Daniel J. Harr; Daniel Bitz; Jacob Junge; John Eichelberg; Christ Frueh; Fred Lechner Wm Layton; S. W. Allbritt; J. B. Hamilton; A. E. Kindred; E. L. VonEschen; Lew Holmes; R. H. Schubert; Paul Fritz; Lee Jeffre; Nels Johnson; Ed. Joireman; and those receiving #4.00 for their services are as follows; Harid Isaak John Kusler; Mike Hoftle; Jacob Schall; A. L. Isaak; J. M. Diedrichs; Karl Hausauer; Martin Grosz; E. W. Hinsdale; L. H. Fierking; Gottlib Joachim; Jacob Pfeifle; John Golz; Philipp Weigel; Wm Joachim; Jacob Kelm; Karl Wanner; Fred Schott; John Koerner; Fred Jacober; Michael Hoff; Jacob Bentz; Jacob Muhlbeier Jr. Wilhelm Hieb; and those receiving #4.50 for their services are as follows; Christoph Hoffman John Gibson; John Goeschell; John Jesser; Bernhardt Klampfer; Wm Mohr; John Ehresman Fred Stoecker; John Mohr; Christ Jacober; John Schmitt; Fred Kloosz; Christ Schaible;

Ludwig Schumacher; Christ Schumaker; Jacob W. Opp. Fred S. Hoff.; Jacob Jenner.; Ernest H. Roesler; Gottlieb W. Bartsch.; Geo. Gross.; John M. Schatz; Peter Imbery; Frank Jones.; Fred J. Wilcken; Karl Wasser.; Jacob Ketterling; John Teske.; David Rath; K.P. Ehrensman; N.H. Price; S.W. Barnes.; Thomas Crompton.; James Pendry; Ben Herman; H.H. Yost.; Henry Breining; Frank Crowe; Ed. Hickman; Ray Sutherland; John Mulligan; Jacob Feickert; E. Habermann; Joseph Weber; Arthur Hickman; and those receiving $6.00 for their services are as follows; J.J. Harr; Christian Goehring; Ernest Reiner; Henry G. Kusler; John Stock; R.M. Church; J. Franklin; Jacob Becker.; Theo. Rene; Lester Story; and the following School Districts were allowed $2.00 for the use of the School Houses. Weber School District; Hillsview No. 1; Glucksthal No. 1; Arena School District; Washington School District; and the following named persons were allowed $3.00 for the use of their Houses. Fred Aman; George Thurn; Philipp Heiser; Henry Aman Jr. Wm Joachim; Jacob Bentz; John Jesser; Christ Jacobs; John Schmitt; Andreas Koerner; and Jacob Ziegler.

And the following persons were allowed the amounts set opposite their names, as follows; John Mulligan $1.50; H.H. Yost .70 cents, Lee Geffre $1.00; E.S. Von Eschen $1 10/100; N.H. Price .70 cents.; Jacob Ketterling $2.00; Jacob Junge $1.40 Fred Jacobs Sr. $2 20/100; Solem Wolf $3.00; Frank Hamann $10 80/100; Gottlieb Joachim $4.50; Fred S. Hoff $3.30; Christ Schaible $2.00; H.G. Kusler $3.60; Jacob F. Jacobs $2 70/100; Christ K. Fischer $3.50; John G. Kusler $4.50; John Gauley $1.70.

And the following persons were allowed $2.00 for the Posting of Notices of Primary Election as follows; Wm Hickman;

Julius Hooft.; Frank Soury; Frank Wesley; Fred Seehner; Jacob Muhlbeier Jr.; Fred E. Reiner; Gottfried Quast; Jacob Kiesz; Michael Pfeifle; Fred Mettler; John Conlon; John N. Brundage; Christ Jacober; Matias Goehring; Carl Hoffman; Philipp Heiser; John Kallenberger; E. C. Anderson.

On motion the County auditor is instructed to issue refund order in favor of S. A. Burham for $4.75 being Personal tax erroneously assessed for the year 1909.

On motion the County auditor is instructed to issue refund order in favor of M. Keim for $2.00 being One School Poll and One Hog Tax erroneously assessed in Township 127-73.

On motion Bills were allowed as follows,

W. W. Opp	Postage and Express	$14 69
W. W. Opp	Gopher Checks Pd.	$325 29
W. W. Opp	Court Certificates	25 40
Philipp Becker	Blacksmithing	3 00
Claude Chittick	Jce	2 40
James Clayton	Drawing Jury	2 00
W. W. Opp	" "	2 00

The Board at this time takes up the matter of checking the Treasurers Books and continues until 6 O'clock when they adjourn until 7:30 Oclock P. M.

7:30 O'Clock P. M. July 7-1910

Board met as per adjournment. All members present. On motion the following Tax on the following described Lands was Ordered Cancelled for the reasons given.

SE¼ Sec. 1-126-69 for the year 1909 is State Land.
NE¼ Sec. 18-125-68 " " years 1908-1909 was State Land.
Lots 1 of Sec. 17; and E½ NE¼; SW NE¼ of Sec. 19-126-73 for the year 1894 Tax, Government Land.
Lots 1-2; S½ NE¼; N½ SE¼ of Sec. 3-128-69 for year of 1894 Government land.

SE¼ of Section 6-127-66 for year 1909, was Gov. Sand.
W½ SW¼ of Sec. 35-128-69 for year 1909 " " "
SW¼ Sec. 18-125-72 for the year 1907 was School Sand
SE¼ of Sec. 6-127-66 for the year 1909 was Gov. Sand.

Quarterly Report of N. H. Opp, County Treasurer, for the quarter ending June 30th 1910 showing #3187.40 tax collected was read and Examined and on motion the same was approved as read.

The Quarterly Report of Jacob Gross, Register of Deeds for the quarter ending June 30th 1910 showing #4.55.90/100 in Fees collected, was read and on motion the same was approved as read.

Quarterly report of A. S. Kindred Justice of Peace for the quarter ending June 30th 1910, showing Fines collected #3 00/100 was read and on motion the same was approved as read.

Quarterly report of D. D. Knickerbocker Justice of the Peace for the quarter ending June 30th 1910 showing fines of #5 00 collected was read and on motion the same was approved and Warrants Ordered drawn for costs as follows.

W. B. Strait	Justice Fees	#4.05
D. D. Knickerbocker	Justice Fees.	#3.00
Gottlieb Stodel	Interpeter	#1.00
J. Comin	Officer	#2.10
H. H. Kusler	Officer	#1.20

Quarterly report of M. Krause Justice of Peace for the quarter ending June 30th 1910, showing one case, and the defendant was bound over to Circuit Court, was read and on motion the same was approved as read. and Warrants Ordered issued as follows for costs.

M. Krause	Justice Fees	#4.95
Henry Young	Sheriff Fees	#10.40

On motion Board adjourned until 8 O'Clock A. M. July 8th 1910

8 O'clock a. M. July 8th 1910

Petition of residents of the Township of Willow, to the Honorable Board of County Commissioners to construct a Bridge 34 feet long and 7 feet high on the public highway between Section 34 and 35 in Willow (126-66) Township; was read, and the Commissioners agreed to immediately view the site, which they accordingly did, and on their return the Chairman of the Board was instructed to ascertain the cost of same and report to the September Meeting.

Petition of Ed. Foreman and others that the County put the public highway South East of Leola, commonly known as the Old Stage Road in good Condition was read and the Chairman was appointed to see that it was attended too

On motion Loans from the State Permanent School fund were ~~allowed~~ extended as follows.

Michael Herme. Loan of $200.00 extended for 1 year
Barbara Morrison " " $200.00 " " 3 year.

On motion the Board adjourned until 1:30 O'clock P.M. July 8th 1910.

1:30 Oclock P.M. July 8th 1910

Board met as per adjournment; all members present.

Board takes up the checking of the Treasurer's office again and concludes the work at 5:30 O'clock and find that the cash agrees with the accounts and Vouchers in the Office, and the items are as follows;

Deposited in the	German Bank	$13132.64
" " "	Bank of Leola	$ 4945.50
" " "	First State Bank.	$ 6059.00
" " "	State Bank Greenway	$ 2957.87

Deposited in.	Farmers and Mrst. Bank	#. 40 49. 24
" "	State Bank of Wetonka	#. 2345. 76
" "	Cash Items	#. 239. 33
		#3,799. 34

On motion the County auditor is instructed to issue refund order in favor of Joseph Bashara for #2.44 that amount of his tax being erroneous.

On motion Bills were allowed as follows;

Kennedy Implement Co.	Plows & scrapers	#18 68
" " "	Hose	# 3 20
Agsved and Hibel	Flag for Court House	$ 9 29
W M Hurst	Work in Courtyard	# 46 00

On motion Board adjourned until 7:30 O'clock P.M. July 8th 1910.

7:30 O'clock P.M. July 8th 1910

Board met as per adjournment. All members present.

On motion Bills were allowed as follows.

Dr. G.G. Kerns	Quarantine and Balance of april Bill	#20 00
Dr. G.G. Kerns	Insanity Case	11 10
Ulrich Renz	Court Fees	108 30
Henry Theilen	Deputy Sheriff fees	33 10
F. W. Lowry	Printing and Advertising	#170 00
A.M. Price	Draying	1 00

On motion the Chairman of the Board is instructed to confer with a like member of the Edmunds County Board in regard to Road work on County Line South of Leola.

On motion the County Treasurer is instructed to Assign all tax sale Certificates held by the County of McPherson against Lots 7-8-9-10-11-12-23 and 24 Block 3 Rosebuds Addition to the city of Eureka, to E.E. Snow for the sum of $160 no/100,

On motion it is agreed to by and between the Board, and John Porter lessee of Section 16-124-68, to set his fence along the South side of said section far enough North of said South line to clear the old original wagon Road running in a Westerly direction along the South side of said Section, for the Consideration of $10 $\frac{no}{100}$ per year.

On motion the Board appoints Jacob Reiner to confer with a like member of the Board of Edmunds County in regard to road work on the County line near Hosmer.

On motion Board adjourned until 9 O'clock a.m. July 9th 1910.

9 O'clock a.m. July 9th 1910

Board met as per adjournment, all members present.

On motion bills were allowed as follows.

Krause & Lotscher	Plows and Scrapers	$32.50
Ulrich Rene	For Deputy Clerk of Courts	24.00
Julius Hoeft	Ballance due on Road Work	4.50
Mitchell Lbr. Co.	Lumber and Supplies	$59.60
Adolph Glaser	Labor	3.00
Leola Exchange	Supplies	25.50
Jacob Geffre	Use of Plow	4.00
Joseph Stephan	Court Bailiff.	18.80
Tom Crompton	Extra Road Work	21.00
Robert Crompton	" " "	11.25
Ulrich Rene	Vital Statistics	103.55
Jo. Feickert	attending Board Meeting and Milage	12.50
Bank of Leola	Gopher Checks	40.89
John J. Hepperle	Comm'r. Fee and Milage	36.10
" " "	Viewing Road	7.50
" " "	One day signing warrants	4.00

Valentine Mettler	Comm'r Fee and Milage	#39	20
" "	Receiving gophers	8	00
" "	Viewing Roads	9	00
Jacob Reiner	Comm'r Fee and Milage	39	60
" "	Viewing Road "	5	20
" "	Receiving gophers	8	00
" "	Freight advanced.	2	32
John Pietz	Comm'r Fee & Milage	39	60
" "	Receiving gophers	8	00
Fred Hoffman	Comm'r Fee and Milage.	37	40
" "	Receiving gophers	8	00
" "	Viewing Roads	12	40

On motion Board adjourned until 1:30 O'clock P. M. July 9th 1910

1:30 O'clock P. M. July 9th 1910

Board met as per adjournment; all members present.

On motion the county auditor; County Treasurer; and Register of Deeds were each allowed one Deputy for Twelve months for the year 1910 at #40 no/100 per month.

Statement of the Insane:-

To the County auditor of McPherson County S. Dak. I herewith hand you a Statement of account of McPherson County with the Hospital for the Insane, for the Quater ending June 30th 1910.

Patients.	Charges.
Buschoff Adolph	#48.00
Thompson Chas. E.	# 48.00
Wentz George.	# 48.00.

Signed S. C. Mead. Supt.

and the amount of tax collected in the Insane fund for the quater ending June 30th 1910 was #16.19

On motion the Board adjourned

County auditor.

Chairman.

Proceedings of the County Board of Equalization of McPherson County South Dakota

Seola S. Dak. July 5th 1910
10 O'Clock A.M.

Meeting of the County Board of Equalization called to order in the Commissioners Room of the Courthouse at Seola S. Dak.
Members present, John J. Hepperle, John Pietz, Valentine Mettler, Fred Hoffman, and Jacob Reiner, Commissioners; and Auditor Clayton
On motion John J. Hepperle was elected Chairman of the Board.

The members take and subscribe the following oath of Office, administered by the Clerk of Courts, Ulrich Rene.

State of South Dakota } SS
McPherson County }

I do solemly swear that I will preform the duties of a member of the County Board of Equalization of McPherson County, South Dakota, for the year 1910, according to law; fairly and impartially to the best of my ability and judgement so help me God.

On motion the Board adjourned until 1:30 O'clock P. M.

1:30 O'Clock P.M. July 5th 1910
Board met as per adjournment.
All members present.
Board continues with the comparing and equalization of the different assessments of the County; and at 3:30 O'clock P.M. Board adjourns until 9 O'clock a.m. July 6th 1910

9 O'clock A.M. July 6th 1910
Board met as per adjournment.
All members present.
Board continues with the equalization of the assessors Books and at 12 O'clock noon Board adjourns until 1:30 Oclock P.M.

1;30 Oclock P.M.

Board met as per adjournment.
all members present.
On motion the assessment of the Realestate in Leola Township outside of the corporation of the Town of Leola was lowered 7%.

On motion the assessment of the Realestate in the Township of Hoto was lowered 7%.

On motion the following Realestate assessments were equalized as follows.
J. W. Opp. W½ Sec. 31-128-71 Lowered $100
C. W. Opp E½ NE¼, E½ SE¼ of Sec. 31-128-71 Lowered $100
Christ Heupel. S½ SW¼, NE SW¼; SE NW¼ of Sec. 32-128-71 Lowered $100.
Earl Fink E½ of Section 32-128-71 Lowered $150
Harold Raths Buildings on Section 2-128-69 Raised $100 and the Personal Property assessments were equalized as follows. Horses. Class B. Spring Township (128-73) and Glickstahl Township (127-73) were raised 10%.

On motion the Board adjourned until 9 O'clock a. m. July 9th 1910.

9 O'clock a. m. July 9th 1910

Board met as per adjournment.
all Members present.
There being no further business to come before the Board the members thereof sign the Books.
and On motion Adjourn. Sine Die

County auditor

Chairman

County Commissions Proceedings.

Seola S. Dak. Sept 6th 1910, 10 O'Clock A.M.

Meeting of the Board of County Commissioners of McPherson County, South Dakota, for the purpose of making the annual and other Tax Levy's as fixed by law.

Meeting called to order by the Chairman of the Board, in the Commissioners room of the Court House. Members present. John J. Hoppe Chairman; Jacob Reiner, Valentine Mettler; Fred Hoffman; and John Pietz, and Auditor Clayton

This being the meeting appointed by law for the purpose of levying taxes for the County and other purposes, the County Auditor presents the following report, which is read and ordered spread on the records of this Board, Viz;

To the Honorable Board of County Commissioners of McPherson County South Dakota.

Gentlemen - I beg leave to herewith submit the annual financial statement of McPherson County, as required by law, for the fiscal year ending June 30th 1910, also list of the expenses for the current year, and estimates of funds which will be required for the coming year. I have based my estimates on allowances made by the Board during the year last past.

It is my belief that the following amounts will cover all the expenses of the current year. viz.

	#
County Commissioners Fees and Milage	800 00
County Auditor and Deputy	2100 00
County Treasurer and Deputy	2100 00
County Superintendent of Schools	1000 00
County Judge	600 00
States Attorney	700 00
Sheriff and Deputies	400 00
Postage & Express	300 00
Books and Stationary	800 00
Printing and Advertising	800 00
Election Expense	1000 00
Light, Fuel and Repairs	900 00

Wolf and Gopher Bounties	$ 600 00
assessors and Deputies	1100 00
Insane Patients	600 00
Poor Relief	200 00
Road and Bridge	1000 00
All other expenses not included above.	1000 00
(Estimated) Total Expense for Current year	$ 25000 00

The above amounts are divided into the following Funds

County General	$ 14,200
Road and Bridge	10,000
Insane	600
Poor	200
Total	$ 25,000

It is my belief that the following levy is sufficient and necessary for the current year 1910.

For County general Fund	— — One and Four-Tenth Mills	1.4
For Insane Fund	— — One-Tenth Mill	.1
For Bridge Fund	— — — Five-Tenths mills	.5
For Road Fund	— — — Two mills	2.

Detailed exibit of the County of McPherson South Dakota, for the year ending June 30th 1910.

County Auditor and Deputy	$ 1,970 00
County Treas. and Deputy	2,145 00
" Register of Deeds and Deputy	1,820 00
" Judge	650 00
" Sheriff	293 05
Supt. of Schools	1,034 63
States attorney	783 34
Clerk of Courts	1,115 40
Expense of Justice Court	88 65
County Commissioners	645 33
Assessors and Deputies	1,162 10
Board of Health	25 00
Poor Relief	106 25
Postage & Express	264 84
Books and Stationary	1,278 41
Printing and Advertising	847 50
Light, Fuel and Repairs	920 67
Road and Bridge	6,129 27

Wolf and Gopher Bounties	# 651	17
Game Warden	63	00
Miscellaneous	587	73
Total	# 22,581	34

Assets of the County in detail

Total amount of School Money Loaned and secured on First Mortgage ----	# 62,860	00
Unpaid Tax	5,069	00
Court House and grounds	10,000	00
Bills Receivable	216	00
Total	# 94,127	99

Liabilities of the County in detail

Total amount of School Money received upto date ----	# 63,440	00
Warrants in Hands of County Auditor	62	39
Net assests of the County	30,625	60
	94,127	99

Cash Ballances July 1st 1910 in the following Funds

County General Fund	# 5,037	55
Road and Bridge ..	6,662	22
Pool Fund	398	50
Insane Fund	178	84
Road Roll Fund	1,344	73
County Sinking Fund	7	31
Special Salary Fund	2,290	21
Sheep Inspection	53	60
Game Fund	4	50
County Estray	5	00
Total	# 15,982	46

Respectfully submitted

_____

County auditor

Moved and seconed that the following levy of tax be made for the ensueing years

County general Fund ; One and Four Tenth (1.04) Mills
Insane Fund ; One Tenth (.1) Mill
Bridge Fund ; Five Tenths (.5) Mills
Road Fund. Two (2.) Mills

Each male person 21 years Old and under 50 years of age and who is a resident of McPherson County is hereby taxed $1.50 Road Poll. Each Male person over 21 years old and a Resident of McPherson County is hereby taxed $1.00 School Poll; Provided except such as are exempt by law. Each person is taxed One Hollar ($1.00) for each Dog found in their possession. Motion Carried. On motion the Board adjourned until 1:30 O'clock P.M.

1:30 O'clock P. M. Sept. 6th 1910.

Board Met as per adjournment; All Members present.

On motion the Treasurer is instructed to accept $90.46 in full payment of all the Tax extented against Lots 3 & 4, Blk. 101, Bramerie's addition to Eureka.

At this time Mr. M. B. Stone Agent for the A. Y. Bayne & Co. of Minneapolis appears before the Board and submits plans and specifications for Bridge on the Willow Creek On Section Line between Section 34 and 35 of Twp. 126- Range 66 and after considerable deliberation the Board enters into contract with the A. Y. Bayne & Co. to construct a Steel Truss Bridge on the aforesaid site, and copy of Plans are filed with County Auditor.

On motion Bills were allowed as follows.

Valentine Mettler -	Comm'r Fees and Milage	$11 60
John J. Hoppark	" " " "	4 10
" " "	1 day Inspection of Roads	4 00
Jacob Reiner	Comm'r Fees & Milage	11 60
" "	1 day Inspection of Road	4 00
Fred Hoffman	Comm'r. Fees & Milage	5 40
" "	1 day Inspection of Roads	4 00
" "	Repair of Plow	35-
John Piltz	Comm'r. Fees & Milage	11 60
" "	Inspection of Roads and Selling lots in Eureka	6 00

On motion Board adjourned

County auditor

John [illegible] Chairman

Commissioners Proceedings

October 4th 1910; 10 O'clock a.m.

Board of County Commissioners met in regular session, in the Commissioners room at the Court House in Seola S. Dak.

Meeting was called together by the Chairman; members present John J. Hoppers Chairman, and John Rietz, Valentine Metteer, Jacob Reiner, and Fred Hoffman members, and Auditor Clayton.

The minutes of the last two meetings were read, and the same was approved as read.

On motion the Board adjourned until 1:30 o'clock P.M.

October 4th 1910; 1:30 O'clock P.M.

Board met as per adjournment; members all present.

On motion Loans from the Permanent School Fund were extended as follows.

Henry Young - #460.00 Due Oct. 1-st. 1910 Extended for One year
George Davis #2500.00 " " " " " " " "

On motion, Applications for Loan from the Permanent School fund were allowed as follows.

Fredrick Schumacher - #2000.00 for Five years - 6%

On motion the County Auditor was ordered to issue refund order for the cancelation of the following Tax extended against the following Lands.

E½NE¼ - 13-128-69 for the 1896 tax, was goverment Land.
SWNE¼ - 26-128-70 for the 1909 tax, was assessed twice
W½SW¼ - 20-128-70 for the 1892 tax, was goverment land.
NW¼ - 32-126-70 for the 1887-88-89 Tax " " "
S½SW¼; S½SE¼ 23-128-69 for the 1894 Tax " " "
NW¼ 6-125-73 for the 1890-91 tax " " "
E½SW¼; S½SE¼ - 18-125-70 for the 1894 tax, was assessed twice.

On motion bills were allowed as follows;-

John Goeschel	Justice Fees	#2.50
John Ottmar	Extra Road Work	#1.50
W. W. Opp Co. Treas.	Postage	#11.30

		$
W. W. Kpp Co. Texas.	Gopher Checks	37 45
Kenedy Implement Co.	Supplies for Poor	3 80
Eureka Implt. & Fur. Co.	" " "	9 00
John Ottman	Attending Insane	16 75
George Hickman	Postage and Express	8 85
A. M. Pierce	Draying	4 85
Clayton Furniture Co.	Filing Case	15 00
A. R. Atkins	Supplies for Court House	5 20
Bank of Leola	Court Certificates	22 98
Henry Young	Sheriff Fees	36 30
Fred Priezler	Supplies	2 12
E. Hierenfeldt	Supplies for Pool	2 45
City Restaurant	Meals for Mr. Smolonski	3 15

On motion the County Treasurer is instructed to accept $5.93 in full payment of the Personal Property Tax of Samuel Krause Jr. for the year 1902 Township 124 Range 68.

On motion the County Auditor is instructed to draw Two District School Warrants in favor of George Hickman County Superintendent of Schools, for $5 00 each, one Blaine School District Number One and Two, on account of his having to make trips for the Treasurers report of said Districts.

On motion a petition of the Deputies of the Court House for a raise in their wages, was Rejected

On motion Bills were allowed as follows;

		$
Mayer and Jund	Bridge Work	3 00
C. S. Acker	Insanity Fees	4 25
Klein Bros.	Blacksmithing	5 25
Hollandsworth Hart Lbr. Co.	Lumber	9 25
James Clayton	Postage and Express	10 58
Peter Lapp	Extra Road Work	12 00

On motion Board adjourned until 7:30 Oclock P.M.

7:30 O'clock P. M.

Board met as per adjournment; all members present

The Board at this time proceeds to fix Polling Places and appoint Judges of Election, for the Election to be held November 8th 1910.

Precint no. 1.

Weber Township 128-67; Polling Place weber school house. Judges of Election, Ernest ~~Haberman~~ Supt; Charles F. ~~Hargitt~~ and John Mulligan.

Precinct no. 2.

Iroto and Carl Townships 127 Range 66 and 67; Polling place. Iroto ~~School House~~; Judges of Election, Ernie Kutschke Supt, Peter Jeffre and John Sapka.

Precinct no. 3.

Willow Twp. 126 Range 66, Polling place School House no, 1. Sec. 10; Judges of Election, Grant Tooker Supt. John Sebold and Rocus Jeffre.

Precinct no. 4.

Lincoln Twp. 125 Range 66; Polling Place, Mercantile Hall Wetonka. Judges of Election, Ernie Von Eschen Supt. J. V. Prenzler, and Wm Holmes Jr.

Precint no. 5.

Washington and ~~Howard~~ Twp. 125 Ranges. 67 and 68. Polling Place guthmiller School House, Judges of Election John P. guthmiller Supt. matt Patterson and W. ~~H~~. Sile.

Precinct no. 6.

Leola and Spring Twp. 126 - Ranges. 67 and 68. Polling place. Commissioners Room Court House. Judges, R. M. Church Supt. J. Franklin and Fred Glassman.

Precinct. no. 7.

~~Hyd~~ Township 128, Ranges. 68-69. Polling place, Jacob Zieglers House. Judges of Election, Jacob Maule Supt. Christian Zischer and Fred Feickert.

Precinct no. 8.

Aen Townships 120-126 Range 69; Rube School House Judges of Election Jacob Bender Supt. Jacob Junge and John Eichelberg.

Precint # 9.

Ketterling Twp 126 Ranges 70 and 71, Polling Place at the House of Jacob Bentz. Judges of Election, Jacob Muhlbier Supt. John Prenzler and Philipp martel

Precinct No. 10

Hillsview Twp. 125 Ranges 72 and 73. Polling Place Hillsview School House. Judges of Election, Andreas Lehr Supt. Philipp Reiger and Fred Glamm.

Precinct No. 11.

Mehlhaff, Twp. 126 Range 73. Polling Place at the House of Fred aman; Judge of Election, Jacob Mehlhaff Supt. Jacob Oberlander and Daniel Bitz.

Precinct No. 12

Lake, Township 127 Range 73, Polling Place at the House of Michael Reim's. Judges of Election, Paul Hausauer Jr. Supt. Fred Bieber and Jacob Hirsch.

Precinct No. 13.

Hetmold, Township 128 Range 73, Polling place at the House of Wilhelm Joachim. Judges of Election Jacob Pfeifle Supt. Henry Sadner and Wm Joachim.

Precinct #14.

Opp. Townships 127-128 Range 71. Polling place at the house of Andreas Koerner. Judges of Election Fred Neuharth. Supt. John Whitmayer and John Knapp.

Precinct No. 15.

Long Lake Townships 127-128 Range 70; Polling Place at the house of John Schmitt. Judges of Election Fred Spitzer Supt. John Schmitt and Jacob Schauer.

Precinct No. 16.

1st Ward Eureka. Polling place at Fire Hall. Judges of Election, Henry Kusler Supt. John M. Kiesling and E. W. Hinsdale.

Precinct No. 17.

2nd Ward Eureka Polling Place at northwestern German Insurance Co. Office. Judges of Election Gottfried Werre Supt, David Isaak and John Kusler.

Precinct No. 18.

3rd Ward Eureka. Polling Place at Hollensworth Hart Lumber Co. Office. Judges of Election Daniel Mettler Supt. John Klipfel and Hugo Hellman.

Precint No, 19.

Weisser Twp. 125 Ranges 70-71: Polling place at the House of Christian Jacobers. Judges of Election, Fred Martel Supt. Fred Wilhauer and John Londenberger

Precinct no. 20.

Arman Township 127 Range 72. Polling Place at the ~~House~~ of ~~Henry~~ Arman Jr. Judges of Election Jacob ~~Hoff~~ Jr. ~~Supt~~. Christian H. Fischer and ~~Henry~~ Arman Jr.

Precinct no. 21

Hoffman Twp. 127 Ranges 68-69. Polling place at the ~~House~~ of John Jessen, Judges of Election, Fred Lahman Supt. John Maier and Jacob Barth.

Precinct no. 22

Spring Creek Twp. 128 Range 73. Polling place at the ~~House~~ of Philipp ~~Heiser's~~. Judges of Election John Ottman Supt. John A. Kusler and Philipp ~~Heiser~~.

Precinct no. 23.

Stickel Twp. 126, Range 72. Polling place at the ~~House~~ of John Stock Sr. Judges of Election, John Sapp Supt. George Thurn and Peter Stickelmayer.

Precinct no. 24.

Wachter Twp. 128. Range 66. Polling place at School House on Section 29. Judges of Election, Matt Field Supt. H. W. Hart and A. W. Smith.

On motion the Board adjourned until 9 O'clock a. m. Oct. 6th 1910.

9 O'clock a. m. Oct 6th 1910.

Board met as per adjournment.

Members all present.

On motion bills were allowed as follows.

Mitchell Lbr. Co.	Supplies for Court House	$30 60
Ulrich Rene	Court Fees	27 30
Gotfried Mohr	Blacksmithing	1 50
W. B. Williams	Stenographer Court	20 00
H. J. Kusler	Sheriff Fees	32 45
Fred Keim	Livery for Sheriff	14 40
G. B. Knickerbocker	Meals.	75
North Dakota Culvert Co.	Culverts	1344 80
Dr. G. G. Kerns	Insanity Cases	10 30
Eureka Volkszeitung	Printing	6 00
Educators Sch. Supply Co.	Supplies	26 80

		$	¢
Will A. Beach	Supplies		20
Brown and Saenger	Books and Blanks	69	95
News Printing Co.	Books and Supplies	87	30
Perkins Bros.	Books and Blanks	46	25
American Pub. Co.	Supplies	13	80
North West Blade	Printing and Ad.	88	70
The Eureka Post	" " "	80	75
M. St. S. Railroad Co.	Freight on Culverts	92	45
Adolph Meidinger	Extra Road Work	69	50
Daniel Bitz	" " "	8	00
Philipp Kessler	" " "	4	50
A. A. Whitmore	Salary & Extra Road.	61	50
Peter La Fountain	Extra Road Work	6	00
Albert Valentine	" " "	6	00
Ed. Foreman	" " "	12	00
August Pieske	" " "	3	00
First State Bank	Court Certificates	21	40
Ransom Collins	Salary of Road Supervisor	12	00

On motion the County Treasurer is instructed to accept $5.44 in full payment of the Personal property Tax for the year 1900 extended against Johanas Spitzer Twp. 127-69.

On motion the Board adjourned until 1:30 O'clock P. M.

1:30 O'Clock P. M. Oct. 5th 1910

Board met as per adjournment. All members present.
On motion bills were allowed as follows

		$
S. Halwick	One Wolf Scalp	2 00
Wm Boeding	" " "	2 00
Johan Jundt	Two " "	4 00
Karl Karsch	One " "	2 00
Charlie Grey	" " "	2 00
A. M. Pierce	" " "	2 00
Charlie Nelson	Labor	4 50
Jacob Gross	Postage	9 14
Eureka Volkszeitung	Printing and Advn.	13 50
O. F. Krauskopf	Professional Service	25 00
W. H. Stile	" "	5 00
Mrs. J. C. Kettner	" "	10 00

Dr. J. D. Kettner	Medicine for Poor	#21 50
Dr. A. J. Rott	Treating Scarlet Fever	12 75
F. W. Fowry	Printing and advs.	76 75
Central Lbr Co.	Lumber	16 85
Ginn & Co.	Text Books	57 21
Educational Pub. Co.	" "	9 60
American Book Co.	" "	146 23

The Quarterly Report of Jacob Gross, Register of Deeds for the quarter ending September 30th 1910, was read, showing fees collected to the amount of #382 55 during said quarter and on motion the same was approved as read.

The quarterly Report of W. W. Opp. County Treasurer for the Quarter ending ~~June~~ Sept 30th 1910 showing Tax collected during the quarter amounting to #5147.66/100 was read and on motion the same was approved as read.

The Quarterly report of Geo. D. Knickerbocker Justice of the Peace for the quarter ending Sept. 30th 1910; was read and examined and on motion the same was approved as read and warrants ordered issued as follows.

G. D. Knickerbocker	Justice Fees	#7.10
Gottlieb Stodel	Witness Fees	1.10
Gottlieb Reitz	" "	1.10
John Oster	Officer's "	2.00
H. J. Kusler.	Sheriff's "	9.20

The quarterly report of M. Krause, Justice of the Peace for the Quarter ending Sept. 30th 1910; was read and examined and on motion the same was approved as read and Warrants Ordered issued as follows.

M. Krause	Justice Fees	#12 15
Henry Young	Sheriffs Fees	16 80
J. J. Hepperle	Interpeter	2 00
R. Sutherland	Juror	1 10
S. Maas	"	1 10
F Watters	"	1 10
X Junge	"	1 10

		$
a. G. Clayton	Juror	1 10
R. Schubert	"	1 10
Henry Boding	Wittness	1 10
Wm Boding	"	1 10
R. M. Church	"	1 10
Philipp Becker	"	1 10
Wm Sotcher	Officers fee	7 60

On motion the Pacific Elevator Co. was awarded the contract for 20 tons of nut Coal at $10.35 per Ton, Delivered in the Bin in the Court House.

Upon the requisition of the Clerk of Courts for forty eight (48) names to fill the jury list for the coming December term of Court, the Board proceeds to apportion to the City of Eureka to furnish ten (10) names; Scotia fifteen (15) names; Wachter Civil Township first (5) names; Lincoln Civil Twp. First (6) names; and the County at large thirteen (13) names and they are as follows.; John Whittmayer.; Fred Neuhaath, Jacob Mühlbeier Jr; Carl Hoffman; Geo. Fickert Oscar P Jang; W. E. Baker; James Stancer; Peter Kuckenberger; Paul Scherman; Jacob Maule; John Holwager; H. P. Ehresman.

On motion the Bill of Gross Bros. Hillsview for supplies to Election Board was rejected.

On motion the County auditor and the Chairman of the Board of County Commissioners are instructed to execute and deliver to John Smith of Eureka S. Dak. assignment of Certificates of Sale of Mortgage Foreclosure and Quit Claim Deed and all other papers belonging to or appertaining there to, to Lots 3-4-5-6 of Block 5 of the original Plat to Eureka S. Dak, upon the payment of the sum of Six Hundred Fifty ($650.00) Dollars.

On motion bills were allowed as follows.

		$
J. J. Heppale	Commir fees and milage	12 10
" " "	One day Signing Warrants	4 00
Fred Hoffman	Commir fees and milage	13 40

Valentine Mettler Comm'r fees and Milage	$19	00
Jacob Reiner " " " "	19	60
John Pretz " " " "	19	60

On motion the Board adjourns until 10 O'clock a.m. November 15th 1910 for the purpos of canvassing the Election returns of the coming november General Election and for the transaction of any other business which may come before the Board at that time.

attest

County auditor

Chairman.

Proceedings of the Board of County Commissioners

Leola S Dak. November 15-1910
10 O'clock a. m.

Board met as per adjournment of Oct. 5th 1910.
Members present John J. Hepperle Chairman, Fred Hoffman members, and Auditor Clayton.
Meeting was called to order by Chairman Hepperle.
There being no Quorum present, on motion the members present adjourned until 1:30 O'clock P. M.

1:30 O'clock P. M. November 15th 1910

Board met as per adjournment. Members present John J. Hepperle, Fred Hoffman, John Pietz and Jacob Reiner members and Auditor Clayton.
On motion the following named persons were allowed $2.00 per day as members of Boards of Registration.
James Greig; Joseph Weber; Ed Hickman; Wm Woodall; E. W. Moore; Julius Hoeft; W. H. Lile; John J. Hepperle; James Clayton; F. W. Lowry; George Feickert; Christian Hoffman; John Spitzer; George Hempel; Adam Hauck; Fred Rub; George Gross, Andreas Lehr; Frank Jones; Karl Schock, Gotfried Guast; Jacob Oberlander; Jacob Pfeifle; Wm Joachim; Fred S. Hoff; Rudolph Hoer; Andreas Roerner; John Schmidt; Jacob Hoffman; Fred Schumacher; Gotfried Mohr; John Mohr; Matheis Goehring; Jacob Hoff Jr. Henry Amangs. Jacob Maier; Philipp Hoffman; John Ottmar, Philipp Hoeser; Andreas Herr; Franz Hamann; George Thurn; and the following named persons received $1 50/100 for posting notices of Registration.
James Greig; Ed Hickman; Julius Hoeft; F. W. Lowry, George Feickert; George Hempel; Jacob Oberlander; Jacob Pfeifle; Fred S. Hoff; Gotfried Mohr and Franz Hamann, Fred Jacobs Sr. Christ J. Wolf; Jacob Bentz.
On motion Board adjourned to meet 7:30 O'clock P. M. Nov. 15th 1910

7:30 Oclock P.M. Nov. 15th 1910

Board met as per adjournment, same members present.

On motion the following Judges and Clerks of General Election were allowed as follows:—

Those who received $3.00 perday were J.B. Sebold; Roaus Geffre; Harry Loomis; Robert Valentine; Ed. Foreman; Jacob Oberlander; Daniel Bitz; Jacob Mehlhaff; J.J. Haas; Karl N. Schock; Jacob Hoff Jr. Christ K. Fischer; Henry Aman Jr. Mathews Goehring; A.W. Smith; H.W. Hart; R.A. George; E.B. Anderson; John Gauley; Henry Houman; Johnnie Spitzer; John Sapp; P. Stiegelmaier; George Thurn; and those receiving $3.50 were Karl Hausauer Jr.; Jacob Husch; John Koerner; Fred Bieber; and those receiving $4.00 were E.S. Von Eschen; H.W. Holmes; J.V. Preazler; James Calder; F.B. Stuth; Jacob Maule; Christ Fischer; Fred Feickert; W.F. Sammis; Gott. Schmidt; Jacob Muhlbeier; Philipp Martel; John Preazler; F.A. Schwarz. Wm Hieb; Jacob Bender; John Eichelberg; Adam Hauck; George Heupel; Wm Layton; Andreas Lehr; Fred Gramm; Philipp Reiger; W. Frank Jones; Thomas Sturm; Jacob Pfeifle; Wm Joachim; Heinrich Laaner; Philipp Weixle; Adam Obenauer; Fred Neuhauth; John B. Whitmayer; John Knapp; John G. Neuhauth; Fred Whittmayer; John Schmitt; Jacob Schauer; Fred Spitzer; Jacob W. Hoyd; Christ Schumacher; Henry Kusler J.M. Hindricks; E.W. Himsdale; John Werre; Henry Pietz; G.G. Werre; David Isaak; Mike Hoptel; Albert Isaak; Jacob Schall; Fred Lahman; Jacob Fauth; John Maier; John Jesser; Fred Meidinger John Ottmar; Philipp Hoiser; John G. Kusler; Henry Johnns; Willis Mauch; and those receiving $4.50 were; W.F. Hargitt; John Mulligan; Ernest Haberman; Arthur Hickman; Joe Weber; Emil Kutschke John Lapka; Peter Jeffre; John Hepler, Ray Sutherland,

John Guthmiller; Wm Ho Sile, E. J. Howell, Albert Larson, George Barnes; and those receiving $6 00 were, Fred Martel; Fred Wilhauer; John Lundenberger; Christ Jacober; Adam Martel; and those receiving $7 00 were Hugo Hilemer; J. M. Schatz; Daniel Mettler, Gottlieb Stodel; Oscar W. Froemining; and those receiving $9 00 were J. Franklin, Fred Glassman, R. M. Church; A. G. Clayton; F. B. Watters.

On motion Bills were allowed as follows.

		$
John Mulligan	Returning Poll Book.	1 50
Emil Kutschke	" " "	1 20
Rochus Geffre	" " "	1 10
E. S. Von Eschen	" " "	1 10
John Guthmiller	" " "	80
Jacob Ziegler	" " "	1 80
John Eichelberg	" " "	1 40
Jacob Muhlbeier	" " "	2 20
Fred Gramm	" " "	3 60
John Koerner	" " "	4 50
Jacob Pfeifle	" " "	4 20
Fred Neuhauth	" " "	3 00
Adam Martel	" " "	2 70
Christ K. Fischer	" " "	4 50
Jacob Fauth	" " "	1 50
Henry Jahraus	" " "	4 50
John Lapp	" " "	3 20
R. A. George	" " "	2 00
Weber School Dist.	Use of House	2 00
E. S. Von Eschen	" " Hall	2 00
Howard School Dist.	" " House	2 00
Jacob Ziegler	" " "	3 00
Arena School Dist.	" " "	2 00
Jacob Bentz	" " "	3 00
Karl N. Schock	" " "	3 00
Gottlieb Adam	" " "	3 00
Wm Joachim	" " "	3 00
Andreas Koerner	" " "	3 00
John Schmidt	" " "	3 00
City of Eureka	" " "	9 00

		$	
North Western L. Ins. Co.	Use of House		2 00
Hollandsworth Hart Lbr. Co.	" " "		2 00
Christ Jacober	" " "		3 00
Henry Amann Jr.	" " "		3 00
John Jesser	" " "		3 00
Philipp Heiser	" " "		3 00
George Thurn	" " "		3 00
Chas. Mix	Returning Ballot Boxes		14 40

On motion Board adjourned until 9 o'clock a. m. Nov. 16th 1910

November 16th 1910, 9 O'clock a.m.

Board met as per adjournment, members present, John J. Hepperle, Chairman, John Pietz and Hoffman, and Jacob Reiner members and Auditor Clayton.

On motion Bills were allowed as follows.

		$	
John Cantrill	Labor		4 50
A. M. Pierce	Hraying		2 40
F. W. Sowry	Printing and Advertising		744 45
Northwest Blade	" " "		814 00
The Eureka Post	" " "		716 25
City Restaurant	Meals for Prisoner		4 20
Christian Fischer	Wolfs Scalp		2 00
John Jesser	" "		2 00
Strobel Bros.	Coal for Poor		12 65
Kennedy Impl. Co.	Blow " "		4 15
John N. Brundage	Registration Lists		7 00
John Oster	Road Work		2 50
Dr. G. G. Kerns	Disinfection		5 00
J. Franklin	Puting On Storm Windows		2 50
Henry Theilen	Hraying		2 00
C. S. Acker	Services Rendered		20 00
W. S. Wheeler	Plumbing		4 80
Forsch & Forsch	Blacksmithing		6 00
Hammond & Stephans Co.	Supplies		3 80
A. H. McMillin	Board for Poor		27 70
Ed. Foreman	assessing Willow Twp		30 00
North Dakota Metal Culvert Co.	Culverts		84 28
M. St. S. Ry.	Freight on Culverts		38 67
James Clayton	Freight advanced		7 71

On motion the County Auditor and Treasurer are instructed to Cancel Tax erroneously extended against E½SE¼ 22 and S½SW¼ and S½SE¼ of 23 -128- 69, for the year 1894 it being Government Land at the time.

On motion Bills were allowed as follows,

John J. Hoppeler	Comm'r Fees and Milage	12	10
" " "	Inspection of Roads	12	00
" " "	Milage of Same	3	00
" " "	attending good Road's Meeting at Aberdeen	5	50
Fred Hoffman	Comm'r Fees and Milage	13	40
" "	attending good Roads Meeting at Aberdeen	5	50
John Pietz	Comm'r Fees and Milage	19	60
" "	Inspection of Roads	6	00
" "	attending good Road's Meeting at Aberdeen	10	10
Jacob Reiner	Comm'r Fees and Milage	19	60
" "	Inspection of Roads	2	00
" "	Milage for Same	1	50

On motion Board adjourned.

attest

County auditor

John J. Hoppeler
Chairman.

Proceedings of the Canvassing Board of the General Election Held November 15th 1910.

At a regular adjourned meeting of the Board of County Commissioners, which was adjourned to, and held on the 15th and 16th day of November. a. d. 1910, was called to order by the Chairman of the said Board. Members present, John J. Hepperle, Fred Hoffman, John Pietz, and Jacob Reiner, Commissioners and auditor Clayton.

On motion duly made and passed, that the canvassing of the returns of the General Election held November 8th 1910 be taken up. The County auditor called to his assistance, John J. Hepperle, John Pietz, Fred Hoffman and Jacob Reiner, Commissioners to be and constitute such Board of canvasser and the above mentioned Commissioners were sworn in as such canvasing Board by Ulrich Renz, Clerk of Courts.

On motion John J. Hepperle was elected Chairman of said Board, and Nella. Clayton, Deputy County Auditor and Jacob Reiner County Commissioners, acted as Clerks of said Board.

The Board now proceeds to canvass the returns of the General Election held November 8th 1910, and upon the completion of the same, it was moved and seconed that all persons who have received the highest number of Votes cast for any one County or Legislative Office, except, State Senator, be and the same are hereby declared elected to said offices, and certificates of Election are directed to be issued to such persons as directed by Laws.

After making and certifying to the Abstracts of votes cast for, State, County and Legislative offices, and the Amendements to the State Constitution, and the Proposed Laws Submitted to the Voters, the Board did on motion adjourn Sine Die

attest.

County auditor

Chairman.

Proceedings of the Board of County Commis

January 3rd 1911, 10 O'clock a.m.

Regular meeting of the Board of County Commissioners of McPherson County South Dakota, was called to order in the Commissioners room of the Court House at Leola S. Dak.

Members present;-

John J. Hepperle (Chairman) Fred Hoffman, and Jacob Reiner members and Auditor Clayton.

Minutes of the last Regular and one special meeting was read and on motion the same was approved as read.

At being 12 O'clock meridian the Board adjourned until 1:30 O'clock P.M.

Jan. 3rd 1911, 1:30 O'clock P.M.

Board met as per adjournment.

Members present, John J. Hepperle, Jacob Reiner and Fred Hoffman members, and Auditor Clayton.

There being no further business to come before the Old Board they did accordingly adjourn. Sine die

attest.

County auditor

John J. Hepperle
Chairman.

Jan. 3rd 1911 2 O'clock P.M.

Regular meeting of the Board of County Commissioners of McPherson County S. Dak.

At this time the County auditor reports that Fred Hilgeman, John Koering, John Mehlhaff, and John J. Hepperle, the newly elected County Commissioners have presented their Official Bonds and Oaths of Office in the penal sum of $2000.00/100 each, duly approved by the Clerk of Courts of McPherson County South Dakota.

And the County auditor called the meeting to order.

Members present were Fred Hoffman

sioners.

old Member.; and John Hoering, Fred Hilgeman, John Mehlhaff and John J. Hepperle new members and auditor Clayton.

On motion John J. Hepperle was elected Chairman for the ensuing year.

On motion Bills were allowed as follows;

		$
H. G. Kusler	Phoning and etc.	8 10
" " "	Sheriffs fees	15 45
" " "	Summoning Petit Jury	30 00
" " "	Delivering the Ballot Boxes	31 70
Eureka Imp. & Sur. Co.	Coal for Poor	6 80
Jacob Reiner	Comm'r fees & Milage	11 60
Kennedy Imp. Co.	Flour for Poor	8 10
Gottfried Mohr	One Wolf Scalp	2 00
Alonzo McMillin	Two " Scalps	4 00
John Sagarsolm	One Wolf Scalp	2 00
Fred Weisz	" " "	2 00
Jacob Seehner	" " "	2 00
J. Carr	Two " "	4 00
John Rapp	One " "	2 00
Wm H. Rapp.	" " "	2 00
Fred Walth	" " "	2 00
Adam Abenauer	" " "	2 00

The Official Bond of

		$
James M. Brown	County Judge in sum of	1,000 00
Jacob Gross	County Auditor " " "	2,000 00
Daniel H. Opp	County Treasurer " " "	4,000 00
James Clayton	Register of Deeds " " "	2,000 00
Henry Young	Sheriff " " "	2,000 00
Ulrich Renz	Clerk of Courts " " "	2,000 00
C. S. Acker	States attorney " " "	1,000 00
Lynn F. Sloan	County Sch. Supt. " " "	500 00
George Dickert	County Assessor " " "	1,000 00
J. C. Kettner	Coroner	500 00
Fred J. Othwein	Justice of the Peace " " "	500 00
Fred J. Wilcken	" " " " " " "	500 00
George Hengel	" " " " " " "	500 00
Christian Hoffman	Constable " " "	500 00
John M. Schatz	" " " "	500 00

John Eichelberg Constable in the sum of $ 6 00 was read and examined and on motion the same were approved and Ordered that they be recorded in the Register of Deeds Office at the expense of the Official.

On motion Bills were allowed as follows.

E. B. Anderson	member Registration Board & posting notices.	$ 3 50
Edward Maag	member Board Registration	2 00
Claude Chittick	Extra Road work	92 75
Fred W. Homeyer	member Registration Board	2 00
F. O. Schuchardt	Posting Primary notices	2 00
Fred Jacober	member Registration Board	2 00
Jacob Bentz	" " "	2 00
Christian J. Wolf	" " "	
	Posting notices	3 00
F. W. Lowry	Printing & advertising	47 75
Fred Stucke	Court Certificates	3 20
G. M. Chase	Well Pipe	44 00
Interior Lumber Co.	Lumber	1 80
M. O. Ronayne	Supplies	50
George Hickman	Court Certificates	6 00
Bank of Leola	" "	91 90
Pacific Elevator Co.	Coal	156 50
Gottfried Stocker	Lumber	1 85
Mitchell Lumber Co.	Supplies	8 25
A. M. Pierce	Draying	5 00
F. S. Marker	Meals	5 70
C. S. Acker	Legal Services	30 00
Henry Young	Sheiff fees	8 00
Zimmerman Lbr. Co.	Lumber	4 55
St. Paul German Hospital		117 00
Perkins Bros	Books and Blanks	9 70
Fred arndt	Supplies	17 80
Hollandsworth Hart Lbr. Co.	Lumber	28 90

On motion the bill of H. G. Kusler for Inspection of horses amounting to $15 20 was Rejected.

On Motion Board adjourned until 7:30 O'clock P. M.

January 3- 1911; 7:30 O'clock P. M.

Board met as per adjournment.

Members present John J. Heppard Chairman, John Hoering; Fred Hoffman; Fred Hoilgeman and John Mehlhaff, members and auditor Clayton.

On motion Bills were allowed as follows:-

John Gugel	Extra Road Work.	$ 10 50
John Eliasson	" " "	4 50
August Rathe	" " "	4 50
Ed. Dorn	" " "	3 00
Andrew Block	" " "	3 00
Oscar Pfaff	" " "	6 00
Peter Lapp	" " "	44 50
Ed. Joreman	" " "	75 00
Fred Nelson	" " "	15 00

On motion the County Treasurer is instructed to accept $21 55/100 in full payment of Fred M. Hoff's Personal Tax for the year 1905, in Township 127-72.

On motion Bills were allowed as follows.

Emil Kutschke	Extra Rd. Work and Salary	$ 51 00
Jacob Jeffe	" " " " "	34 50
Ransom Collins	Road Supervisor's Salary	7 50
Jacob Wacker	Extra Rd. Work and "	16 50
Philipp Zenker	Road Supervisor's Salary	15 00
O. H. Breitag	" " "	24 75
Adam Bauer	Extra Road Work " "	82 50
Adam Heyd	Road Supervisor's Salary	22 50
John Schmidt	" " "	30 00
Philipp Weisz	Extra Road Work and "	30 00
Fred Weisz	" " " " "	33 30
Jacob Hieb	Road Supervisor's Salary	18 00
Jacob Bentz	Extra Road Work " "	29 25
John Gutknecht	Road Supervisor's Salary	35 00
John J. Hengel	" " "	22 50
Jacob Hoff Jr.	" " "	16 50
Andreas Sehr	Extra Road Work and Salary	24 25
Philipp Kessler	" " " " "	42 60
Andreas Heer	" " " " "	56 55
John Wagner	" " "	3 00

On motion the Board adjourned until 9 o'clock a. m. Jan. 4th 1911

9 o'clock a. m. Jan. 4th 1911

Board met as per adjournment.
All members present.
On motion the County auditor is instructed to issue refund order in favor of John J. Scheuffle for $11 20/100, being the tax extended against the NW¼ Sec. 30-128-69 for the year 1910 it being Goverment Sand.

The quarterly Report of G. B. Knickerbocker, Justice of the Peace for the quater ending December 31st 1910, showing fine collected to the amount of $50 no/100, was read and on motion the same was approved as read.

On motion loans from the State Permanent School Fund were extended as follows:—

George Zeickert	Loan	$500.00	extended for one year
Jacob Rau	"	200.00	" " " "
Ernest Haberman	"	400.00	" " " "
Gottfied Stocker	"	600.00	" " " "
Katharina Wacker	"	300.00	" " " "
Karl Wacker	"	400.00	" " " "
John Klein	"	1000.00	" " " "

The Petion of Ace Webster for the abatement of certain Personal Tax extended against him in Koto Township was on motion rejected, for the reason that the Proof contained therein was insufficient.

On motion bills were allowed as follows.

Wm Hurst	Extra Road Work	$26 00
" "	Work in Court yard	8 00
W. W. Opp	Postage and Gober Check	16 68
Geo. Hickman	Postage and Attending St. Supt. Meet.	19 37
A. J. Bayne & Co	Bridge in Willow Twp.	795 00
Krause and Sotcher	Supplies	9 25
Educator Sch. Supply Co.	"	14 25

Brown & Saenger	Supplies	$37	54
Jacob Gross	Postage	10	86
American Pub. Co.	Books and Blanks	146	30
News Printing Co.	" " "	85	25

On motion the Board adjourned until 1:30 O'clock P. M.

1:30 O'clock P. M. Jan. 4th 1911

Board met as per adjournment.
all Members present.
On motion Bills were allowed as follows:-

Henry Young	Sheriff Fees	$51	50
American Book Co.	Text Books	45	84
Central Lumber Co.	Lumber	6	40
Mrs. R. Opp	ackldg. Sat Certificates	7	50
Clayton Furniture Co.	Supplies for Poor	27	50
James Clayton	Postage and Express	12	50
Ulrich Rene	Court Fees	86	00
Perkins Bros.	Supplies	16	50

The Quarterly report of M. Krause, Justice of the Peace for the quarter ending December 31st 1910, showing fines collected to the amount of $16 60/100 was read and on motion the same was approved as read and warrants ordered issued for costs as follows:-

R. M. Church	Justice Fees	$ 4	40
M. Krause	" "	7	90
H. Young	Sheriff Fees	21	15
Mattie Meyer	Witness Fees	1	10
James Meyer	" "	1	10
Valentine Sehr	" "	1	10
Mrs. Valentine Sehr	" "	1	10
A. S. Wattier	Juror's Fees	1	10
S. M. Clayton	" "	1	10
L. Junge	" "	1	10
P. S. Schuchardt	" "	1	10
George Kaisler	" "	1	10
G. M. Pierce	" "	1	10

The quarterly reports of R. M. Church, Justice of the Peace for the quarter ending December

31st 1910 was read; Showing Three bases disposed of, and no Fines imposed, and on motion the same was approved as read and warrants ordered issued as follows for costs:

R. M. Church	Justice Fees	$ 17 30
W. E. Sortcher	Officers Fees	35 95
E. E. Sortcher	" "	2 50
Henry Young	" "	$ 13 95
Daniel Boger	Witness Fees	3 00
Matilda Boger	" "	3 00
Fred Arndt	" "	1 10
Joe Ell	" "	1 10
H. F. Lippes	" "	1 10
Mike Mulligan	" "	1 10
Chas. Kepnick	" "	1 20
John Horn	" "	1 20
Lewey French	" "	1 20
Lester Story	Juror Fees	1 10
John Hamilton	" "	1 10
A. Y. Denton	" "	1 10
W. S. Wheeler	" "	1 10
John Holman	" "	1 10
Frank Watters	" "	1 10
John Rath	Witness Fees	4 00
Margaretta Rath	" "	4 00
Magdalina Rath	" "	4 00

On Motion the Board adjourned until 7:30 O'clock P. M.

7:30 O'clock P. M. Jan. 4th 1911

Board met persuant to adjournment.

All members present.

The Board proceeds to appointment of Road Supervisors for the ensuing year as follows:

Road Dist. No.	Road Master
Washington " " 4	John Goes
Leola " " 5	W. E. Leonard
Koto " " 6	W. H. Woodall
Weber " " 7	Jacob Huber
Wacker " " 8	Jacob Adam

Hoffman	Dist. No.	9	Philipp Hoffman
Spring	"	" 10	O. H. Breitag.
Howard	"	" 11	John P. Guthmiller
Hervey	"	" 12	no appointment.
Arena	"	" 13	John Eichelberg
Highland	"	" 14	Fred Bender
Harrison	"	" 15	Jacob Maule
Bergdorf	"	" 16	Jacob W. Heyd.
Long Lake	"	" 17	Fred Spitzer
Moscow	"	" 18	August Rub.
Blanie	"	" 19	Wm Mohr
Cleveland	"	" 20	John Eheaman
Kassel	"	" 21	John Preszler
Odessa	"	" 22	Jacob Heypel
Petersburg	"	" 23	Jacob W. Bertsch
Metmold	"	" 24	Gottlieb Joachim
Rosenthal	"	" 25	Christian Kurle
Stickel	"	" 26	John Sapp
Hollerview	"	" 27	Lorenz Malsam
Jackson	"	" 28	Wm Christman
Bauer	"	" 29	Philipp Kreszler
Gluckstal	"	" 30	Carl Wanner
Spring Creek	"	" 31	Fred Odenbach

On motion the following places were designated as places for the sale of Chattle Mortgage Property to wit:— at the front door of the Wetonka State Bank; at the front door of the Court House in Leola; at the front door of Athweins store Long Lake; at the front door of the Greenway State Bank at greenway; at the South door of City Hall, Eureka; at the front door of the U. S. Post-Office. Hallerview

Commissioner Hoering moved the following That the McPherson County Herald, the Northwest Blade; and the Eureka Volkszeitung, be designated as the legal Official newspapers of McPherson County for the ensueing year.

Which was duly seconded

Commissioners Hoering and Mehlhaff voting "yes" and Commissioners Hilgemann, ~~Hoffman and Hepperle~~ voting "no".

The motion was declared lost.

Commissioner Hilgeman moved, that the McPherson County Herald, the North West Blade, and the Eureka Post, be designated as the legal Official newspapers of McPherson County for the ensuing year, which was duly seconded, and Commissioners Hilgeman, Hoffman and Hepperle voted "yes" and Commissioners Hoering and Mehlhaff voted "no".

The motion was declared carried.

On motion the County Auditor, the County Treasurer and the Register of Deeds are each allowed a Deputy for Twelve months at a Salary of Fifty Dollars per month, for the ensuing year.

On motion the Board adjourned until 9 O'clock a. m. January 5th 1911.

January 5th 1911, 9 O'clock a. m.

Board met as persuant to adjournment: all members present.

The Board proceeds to check up the Treasurers office and continue with said work, and at 12 O'clock Meridian adjourn until 1:30 O'clock P. M. and at 1:30 O'clock Board met persuant to adjournment, all members were present and they continue with the checking of the Treasurer's books until 4:30 O'clock P. M. and find that the Cash agrees with the accounts and Vouchers in the office and the items are as follows:-

Deposited in the	German Bank	$ 3901 09
" " "	Bank of Leola	$ 3115 07
" " "	First State Bank	$ 2587 30
" " "	Greenway State Bank	$ 1000 00
" " "	Farm. & Merch. Bank	$ 1502 10

State Bank of Wetonka		$ 2000	00
" "	Cash Items	3770	90
		$ 17,881	46

On motion bills were allowed as follows:—

Wm. J. Kettner	attending meeting of Board of Health Eureka	$ 2	00
" " " "	attending Mrs. Gott. Hobbs Long Lake. Eight visits & Medicine	$ 14	00
" " " "	attending John Reeder girl and Medicine	2	00
" " " "	Attending Philipp Bliss and Medicine	4	50
" " " "	Quarantine and Reports	13	00
George Hengel	Balance on Deputy assessor	13	00

on Motion the Board adjourned until 7:30 O'clock P.M. January 5th 1911.

January 5th 1911; 7:30 P.M.

Board met persuant to adjournment.
all members present.
On motion Bills were allowed as follows.

James Clayton	Drawing Jury	$ 2	00
Western Mutual Telephone	Rent	3	00
Dakota Central Phone.	Phoning	4	15
F. M. Billings	Supplies	1	40
First State Bank	Court Certificates	399	80
W. W. Epp	Drawing Jury	2	00

Upon the requisition of the Clerk of Courts for 64 names to fill the Jury list, the Board proceeds to apportion the draft as follows; the City of Eureka to furnish 15 names, the Town of Leola 10 names, and the seven Townships of Simcoe, Willow, and Wachter each to furnish 6 names, and the following were drawn from the County at Large.

Laurence Schulz.	Fred. F. Hoffman	W. E. Leonard
John S. Kusler.	Jacob J. Spitzer	Peter Sapp
Fred Odenbach.	Fred Leickert	C. D. Sanner.
Ernest Roesler	John A. Leickert	
Adam Obenauer	Franz Wiesenburger	
George Wolff	Andrew Block	

The Quarterly Report of Jacob Gross, Register of Deeds for the quarter ending Dec. 31st 1910 showing fees collected during the quarter amounting to $562 35/100 was read and on motion the same was approved as read.

The quarterly Report of Daniel W. Opp, County Treasurer, for the quarter ending Dec. 31st 1911; showing Tax collected during the quarter amounting to $835 89/100. was Read and on motion the same was approved as read.

On motion the County Treasurer is instructed to accept $28.03 in full payment for assignment of all the Tax Sale Certificates held by the County on Lot 10, Block 2 of Reagan's Add. to Eureka.

On motion the Board adjourned until 8:30 O'clock a.m. Jan. 6th 1911.

January 6th 1911 8:30 O'Clock A.M.

Board met persuant to adjournment.

All members present.

Annual Report of Ulrich Rene, Clerk of Courts for the year ending December 31st 1910, showing fees received during the year amounting to $989.35, was read and examined and on motion the same was approved as read.

The following Road Reports were laid over pending their reports. A.J. Wennington Dist. No. 5; Christian Junge No. 20; Jacob Rusch No. 30; and Carl Schutz No. 28.

The Bill of Dr. J. C. Pettner for the treatment of John Osters Baby, amounting to $48.25 was laid in the table.

The bill of Soloman Isaak for coal to Sheriff was on motion Rejected.

The resignation of James Clayton of the Office of County Auditor was presented to the Board to take effect January 16th 1911, and on motion the

same was accepted.

On motion Bills were allowed as follows.

		$
Frank Crowe	Kindling Wood	5 00
John Schmitt	Returning Ballot Box	2 20
John J. Hepperle	Commis fees and Milage	28 10
" " "	One Day signing Warrants	4 00
John Hoering	Commis fees and Milage	35 60
John Mehlhaff	" " " "	35 40
Fred Hilgeman	" " " "	36 50
Fred Hoffman	" " " "	33 40
" "	Visiting Poor	2 50

On motion the Board adjourned

County auditor

John J. Hepperle
Chairman.

Proceedings of the Board of County Commissioners

Leola, S.D. April 4, 1911.

Board of County Commissioners met in the Commissioner's room in the Court-house at Leola in regular session at 10 o'clock A. M. Meeting called to order by Chairman J.J. Hepperle. Members present, John J. Hepperle, Chairman; Fred Hilgemann, Fred Hoffman, John Boering, John Mehlhaff and Auditor Gross. Minutes of last regular meeting read and approved as read. As provided by law the members of the board, the County Auditor, County Assessor, deputies and the assessor of Wachter Civil township now withdraw for conference in reference to the assessment and the assessor's duties in the coming assessment. After consideration of the valuation placed on the different personal properties and real estate in Mc Pherson County by the State Board of Equalization a motion was made, seconded and agreed to that the said different valuations placed on both personal and real property by the said State Board be hereby endorsed and the assessors are instructed to be solely guided thereby and they are further instructed to assess lands from $650 to $1300 per quarter section. On motion the board now adjourned until 1:30 P.M.

April 4, 1911 - 1:30 P.M.

Board met as per adjournment. All members present. On motion duly made and seconded the board entered into contract with Gilbert Improved Corrugated Culvert Co. Said company to furnish galvanized corrugated culverts needed by Mc Pherson County during the year 1911. On motion Auditor is instructed to issue warrant for $12.00 in favor of Ed. Joriman on Leola Fire Guard fund for making fire-break on the east side of Town 126, Range 67.

On motion the following bills were allowed:

St. Paul German Hospital - operation on Wilhelm Nieffer	$119.00
Jacob Hoff - extra road work and hauling culverts	5.00
Michael Pfeifle - road supervisor's salary	35.00
Christian Jung - road supervisor's salary	46.75
Perkins Bros. - books, office supplies, etc.,	33.25
John Kirnan - court certificate	4.40
Henry Young - sheriff's fees	3.15
C.S. Acker - expenses of attending States attorneys' meeting at Pierre	16.94
Eureka Volkszeitung, printing and stationery	31.50
T. Franklin - carpentry work at court-house	2.00
H.G. Kusler - Deputy sheriff	1.44
W.T. Hinz - work on vault in court-house	5.00

Adolph Ehrman - repairing road - scrapers and plows $13.50
On motion board adjourned until 7\30 P.M.

April 4, 1911 - 7\30 P.M.

Board met as per adjournment. All members present. On motion following bills were allowed:

Dr. C. E. McCauley - care and medical treatment of John Schmidt	$100.00
Emil Dierenfeldt - meat for Mrs. Adam Hoff, allowed	2.20
Eureka Implement & Furniture Co. - coal & flour for Mrs. Thorsrud	14.30
First State Bank of Leola - court certificates	30.60
Perkins County Signal - state estray paper	1.50
Solomon Isaak - coal for Mrs. Adam Hoff	28.35
John Mohr - vital statistics	6.75
Gross Bros. - blankets used on election day for polls	2.50
William Joachim - vital statistics	7.75
Ulrich Renz, Clerk of Courts' fees and postage	24.75
Ulrich Renz, clerk of courts' fees in State vs Orthwein	6.30
H. G. Kusler, Sheriff's fees and postage for last quarter of 1910	6.31
Karl Schutz - Road - supervisor's salary for 50.48 allowed at	45.00
L. F. Slocum - postage and office supplies	24.90
Educator School Supply Co. - blanks and supplies for School Supt. - bill $61.13 allowed at	60.83
B. F. Puckett - vital statistics	4.50
John Heckenlaible - vital statistics	3.50
McIntyre Elevator Co. - coal for Mrs. Brandner	4.30
R. M. Church - game warden	40.00

Bill of $22.50 from H. A. Cherryholmes for extra road-work laid on the table. Bill of $60.00 for casket for John Schmidt presented by G. B. Howell, rejected. On motion Board adjourned until 8\30 A.M., April 5, 1911

April 5, 1911 - 8\30 A.M.

Board met as per adjournment. All members present. On motion bills were allowed as follows:

James M. Brown - postage and telephone	4.20
Eureka Bazaar - goods for Mrs. Adam Hoff	34.23
Henry Young - sheriff's fees, postage and attending sheriff's meeting at Pierre	25.10
West Disinfecting Co. - 200# Sweepine	5.00
St. Paul Book and Stationery Co. - supplies for School Supt.	24.45
Central Lumber Co. - lumber	30.86

Jacob Hirsch - Road Supervisor's Salary $48.00
Edmunds County - costs in court case of Blue Bell Medicine Co. vs John A. Wolf, et al 80.00
Brown & Saenger - records & office supplies 41.91
News Printing Co. - assessor's books and supplies 74.10
H. Hart, assessor of Wachter Civil Twp - attending County Board meeting 4.80
A.G. Winnington - balance due Road Supervisor's Salary 26.00

On motion County Auditor is instructed to issue Refund orders to the following persons who are members of Eureka Fire Department, viz:

Louis H. Frerking	$1.50
Mike Stotz	1.50
Jacob Kiesz	1.50

Bill of Philipp Jenker for $5.00 for extra road-work was laid on the table.

The following bills were then allowed:

C.L. Acker - expenses in case of State vs. Kruger	16.36
D.D. Opp - postage, gopher checks and court certificates	58.63
Frederick R. Childs, Typewriter Ribbons, 1 Doz.	3.00

American Publishing Co. bill for 94.35 for supplies held for correction. Laid on the table. News Printing Co. - legal blanks - $53.00 laid on the table.

On motion County Auditor is instructed to issue refund orders in favor of Gottlieb Rau for $6.42 with 10% interest for taxes erroneously paid on E½ of NE¼ of Section 5-128-70 for the years 1908 & 1909.

On motion Co. Auditor is instructed to issue refund order to favor of Adam Merkel for road poll erroneously assessed against him. One also to be issued to John Heupel for road-poll, he being over 50 years old. The board then allowed the bills of:

American Book Co. - text books	$28.49
James Clayton, Reg. of Deeds - postage	8.90

Quarterly report of James Clayton, Register-of-Deeds, read and on motion approved and accepted as read.

On motion a refund order was allowed in favor of Peter LaFontaine for road-poll of $1,50, he being over 50 years of age.

Report of M. Krause, Justice of the Peace, read and approved and warrants instructed to be drawn as follows:

M. Krause, Justice fees	19.05
Henry Young, Sheriff's fees	42.40
John Lammle, witness fees	3.50

Christian Wolf,	witness fees	3.50
Henry Wolf	" "	3.50
Michael Henne	" "	3.50
James Clayton	" "	1.10
Philipp Jenker	" "	2.20
Theo. Reue	" "	1.10
James Redding	" "	1.10
Jacob Fischer	" "	3.50

On motion Auditor was instructed to issue refund order in favor of W. E. Conrad for $1.00 dog-tax erroneously assessed.

Henry Losing was granted a refund of $1.50 for road-poll.

On motion Board adjourned until 1.30 P. M.

April 5, 1911 - 1.30 P. M.

Board called to order as per adjournment. All members present. On motion the following bills were allowed:

O. H. Gerdes, operation on John Dreftz - (bill $215.00) allowed at $150.00.

Eureka Drug Co. - drugs for John Dreftz 7.75

Dr. O. H. Gerdes - attending Adam Hoff, deceased 33.20

On motion Auditor is instructed to issue refund order in favor of Keim and Doering erroneously assessed with $8.40 against the E½ of lot 10 in Block 2, first Add. to Eureka.

On motion the County Treasurer is instructed to accept the original amount of taxes extended against Christian Wolf and Andreas Brand for the years 1898 and 1899.

On motion the Co. Treas. is instructed to accept the original taxes assessed J. A. Melicher in the years 1893, 1894 and 1895 in full payment for same.

The petition of Henry G. Neuharth to improve the Section line of Section 4, Twp 126, R. 69 was referred to Commissioners Hepperle and Hoffman for inspection and consideration.

On motion the following loans from the permanent school fund were extended as follows:

Herman Jasmer, $600.00, for 1 year.
Lorenz Kessler, $175.00, for 1 year.
John Mulligan, $1000.00, for 1 year
Friedrich Aman, $1000.00, for 1 year.

The quarterly report of D. D. Opps, County Treasurer read and was approved as read.

On motion Co. Auditor is instructed to issue refund order in favor of Fred Lammle for $1.50 road-poll erroneously assessed against him.

Application of Ray Sutherland for refund of his road- and school-poll was rejected.

On motion Co. Auditor was instructed to issue Refund order in favor of Andreas Barth for taxes erroneously assessed against him to the amount of $8.55.

On motion the following bills were allowed:

Northwest Blade, official printing and assessors' supplies $123.60

T. D. Lowry, official printing and office supplies 67.21

On motion Co. Auditor is instructed to cancel the taxes levied on the NW¼ of 18-128-73 for the year 1910 same having been Government land. For the same reason the taxes against the SW¼ of 22-128-67 were cancelled for the year 1910.

Upon due consideration the Board recommended Henry Young to the State game warden as a capable candidate for the appointment of county game-warden.

On motion the Board appointed Daniel M. Joachim as Justice of the Peace in District No. 4 to fill vacancy now existing.

Bill of Pacific Elevator Co. for coal for Court House was allowed $47.75.

Board adjourned until 7:30 P. M.

April 5th, 1911 – 7:30 P. M.

Board met as per adjournment. All members present.

On motion applications for loans from the permanent school fund were approved as follows: August Grabowski $1000.00

Joe Lypress 600.00

On motion wolf bounties were allowed as follows:

Henry P. Martel	$2.00	Christian J. Gross	$4.00
T. J. Wilcken	2.00	Adam Hauck	2.00
Stanilaus Baer	2.00	Herman Jasmer	2.00
Alonzo McMillin	2.00	Christopher Reb	2.00
Fred Feickert	2.00	A. W. King	6.00
J. A. Karr	2.00	Henry Schnabel, Jr.	2.00
Jacob Heupel	4.00	Theobald Heckel	2.00
Fred Schaible	6.00	Wm. Gohl	2.00
Adolph Meidinger	2.00	Adam Martel	4.00
Arthur Mack	2.00	Michael Hoff	2.00
Christ D. Opp	2.00	Daniel Bitz	2.00
		Lee Geffre	2.00

Bill of Jacob Gross for postage and express allowed $7.87

Application of Fred Martel for a loan of $3000.00 from the permanent school fund was rejected for the reason that it exceeds the amount the state can loan on his amount of property.

Following were allowed: On motion bill of J. C. Kettner for services as coroner and fumigating at J. Fauth's house allowed at $15.00

Bill of J. C. Kettner - quarantining and fumigating the Philipp Ehresman house and medicine for the Fauth family 30.00

North-west Blade - for publishing Commissioners' Proceedings and legal notices 47.75

Die Eureka Post - for publishing Com. proceedings and Auditor and Treasurer's quarterly statements 49.75

On motion the following persons were appointed as Road Supervisors to fill vacancies now existing:

John Mohr, Dist. #20
Nicholas Ganser, Dist. #2
John Schaible, Dist #18
Fred Keim, Dist. #26.
Peter Geffre, Dist. #6

Upon consideration the Board agrees to offer Bounty on gopher-tails from April 1st. to May 20th., at one cent each - gopher-tails to be received on May 19th. and 20th. by the respective commissioners at city of Eureka, Hillsview, Long Lake post-office and Leda.

Quarterly report of C. J. Kindred, Justice of the Peace was read and on motion was approved as read except in the case of State vs Frank C. Stuhr for unlawfully operating slot-machines. Warrants were instructed to be drawn as follows:

C. J. Kindred, justice's fees	$5.90
Henry Young, Sheriff's fees	35.70
W. F. Miller, witness fees	.60
C. Brown " "	.60
Mrs. F. C. Stuhr	.60

On motion board adjourned until April 6th. 1911 at 8:30 A.M.

Board met as per adjournment. All members present.

On motion Co. Auditor is instructed to issue a Warrant for $10.00 on the first day of every month in favor of Mrs. Adam Hoff from the Poor fund until further action is taken by the County Board.

The following resolution was adopted by the board:

It appearing to this board that it is necessary to have the numerical indexes of the mortgages and deeds in the Register of Deeds office copied into new records, the board on motion duly made and seconded enters into contract with James Clayton, Register of Deeds, to do the copying at $6.80 per Township. Mr. Clayton to furnish Bond in the sum of $5000.00

To the County Auditor of Mc Pherson County, S. D.

I herewith hand you statement of account of McPherson County with the Hospital for the Insane, for the quarter ending March 31st., 1911.

Chas Thompson	$48.00
George Wentz	48.00
Ethel Wilson	48.00
Total	$144.00

(Signed) L. C. Mead, Superintendent.

On motion bills were allowed as follows:

John J. Hepperle -	commissioner's fees and mileage	24.00
John Mehlhaff -	commissioner's fees and mileage	27.40
Fred Hoffman -	commissioner's fees and mileage	21.40
John Doering -	commissioner's fees and mileage	27.60
Fred Hilgemann -	commissioner's fees and mileage	28.50

On motion the board adjourned.

John J. Hepperle
Chairman

Attest: Jacob Gross
Auditor

Proceedings of Board of County Commissioners

Leola, S. D. July 5th 1911. 10. A. M.
Board Met in the Commissioners Room in the Court House at Leola.
Meeting was called to Order by Chairman Hefferle, Members present were John J. Hefferle, Chairman, Fred Hoffmann and Auditor Gross, As the persons present did not constitute a quorum, the Meeting was adjourned until July 6th 1911 at 9 oclock A. M.

July 6th 1911.
9 oclock A. M.

Board Met as per adjournment, Members present John J. Hefferle, Chairman, Fred Hoffmann Fred Hilgeman, Gottlieb Doering, Fred Mehlhaff and Auditor Gross, The Proceedings of last regular Meeting was read and the same was on Motion approved as read on Motion Board Now adjourns until 7 30 oclock P. M.

July 6" 7 30 P. M.

Board Met as per adjournment all members present, on Motion following Bills were allowed.

W. K. Bishop, work in Sup. of Schools office	$ 3 00
Superintendent of Schools attending Superintendents Meeting at Piere	$ 21 50
Lyon & Slocum Postage and Express	$ 24 64
Christ Gohl Repairing Road Phoos	$ 3 75
A. M. Pierce hauling Water for court house	1 75
Dr. J. A. Rott Vital-Statistieks	$ 8 50

Bill of J. A. Rott for Attending Mrs Carl Neubauer was on Motion laid on Table
Bill of J. A. Rott for $27 00 for Attending Adam Hoff deceased was on Motion laid on Table

John Koeschel Vital Statistieks allowed at $3.25

Eureka Volksgeitung Printing and Suplies for Court House $12.00
Krause & Lortcher Repairs for Road Plows 2.95

D. B. Strait conducting Teachers Examination at Eureka $6.00
Fred Feickert hauling culverts and Extra Road Work $5.00
Geo. L. Knickerbocker use of Opera house at Eureka $3.00
Henry Young drawing Jurors and attending Court $16.00

L. L. Heil, Court Certificate $13.10
James M. Brown assistent to States Attorney in Court $50.00
W. T. Hing Work on Safe in Court House $5.00
B. E. Eastvill Work in Court House $10.00
Clayton Furniture Store, Suplies for Court House $12.95
Jacob Gross, drawing Jurors for June 1911 term of Court $2.00

H. F. Cripps, Carpenter Work in Court House 1.35
C. S. Acker, taking and transcribing testimony in case of S. Dak. vs. Wm Kruger 21.10

C. S. Acker, Telegraphs and Trips to Wetonka 9.04
Krause and Lortcher, Plow Repairs 10.75
On Motion Board adjourned until July 7th at 1:30 o'clock P. M.

July 7th 1911 1:30 oclock P. M.
Board Met as per adjournment all members present
On Motion Bills were allowed as follows

Pacific Elevator Co. Coal	$ 5.05
Jacob Brosz, Planting Trees in Court Yard	$ 6.00
Leola House Meals for Jurors and Prisoners	$ 8.00
Mitchell Lumber Co. Paint and Supplies for Court House	$ 83.80
Western Mutual Telephone Co. Telephone hire	$ 3.00
John Kerner Balance due him for Extra Road Work.	$ 29.00
Christ Bauer, Extra Road Work	$ 2.85
Chas. Mix, Deputy Sheriffs fees	$ 12.25
F. D. Lowry Publishing Board Proceedings and Supplies for Court House	$ 94.75
Wilhelm Mohr Road Sup. Dist. # 19 and Plow Repairs	$ 30.00
Philipp Hoffman Road Sup. # 9	$ 16.00
Jacob J. Heupel. Road Sup. Dist # 14	$ 22.50
W. E. Conrad Road Sup. Dist. # 5	$ 3.75
John Eichelberg Road Sup. Dist. # 13	22.25
William Christman Road Sup. Dist # 28,	23.70
Jacob D. Heyd Road Sup. Dist. # 16.	$ 15.00
John P. Luthmiller Road Sup. Dist # 11.	$ 23.20
John Mohr, Road Sup. Dist # 20.	26.50
O. H. Breitag. Road Sup. Dist. # 10.	$ 13.00
Philipp Kessler, Road Sup. Dist. # 29.	$ 18.00
Gottlieb Joachim, Road Sup. Dist. # 24 Road Sup. Salary, Extra Road Work and Repairs	$ 23.00
Jacob Adam Road Sup. Dist # 8.	$ 12.00
Fred Odenbach Road Sup. Dist # 31	$ 21.00
Fred Krein, Road Sup. Dist. # 26	30.50
Karl Wanner Road Sup. Dist # 30	$ 16.00
J. J. Huber, Road Sup. Dist. # 7	26.25
Henry Jasmer Road Work	$ 1.50

On Motion Board now adjourns until 7:30 P.M.
7:30 P.M. Board Met as per adjournment all members present, On Motion following Bills were allowed.

Lorenz Molsam Road Supt. Dist. #27.	$ 26.00
Christian Kurle, Road Supt. Dist # 25	14.65
A. M. Joachim, Vital Statisticks	7.50
Henry Thielen, draying, also cultivating Court Yard	7.45
L. L. O'Leary, drawing Jurors	$ 2.00
Capital Supply Co. Supplies for County Superintendent of Schools	9.62
American Publishing Co. Tax Receipts and office Supplies	$ 121.85
Perkins Bros. Stationary	$ 13.50
Hipple Printing Co. Six Sets of Codes	$ 75.00
News Printing Co. books & Supplies	$ 57.90
Will A. Beach, letter files	$ 1.40
Bill of Theo. J. P. Liedt, Expences incurred while he was States Attorney last Year was allowed at	$ 14.50
John Cantrill, Painting Court House	$ 60.00
D. B. Strait, conducting Teachers Examination	$ 6.00
Theo. J. P. Liedt Phones & Postage	$ 6.15
Western Mutual Telephone Co.	$ 7.50
Geo. Knickerbocker Vital Statisticks	$ 17.25
North Star Lumber Co. Lumber	$ 3.16
Fred Gohl Work in Court Yard 30 ours	7.50
Ludwig Marz Work in Court Yard	6.26
News Printing Co. Tax Lists & Record books	$ 247.00
Dr Kerns, Vital Statistics	13.00
J. M. Eisenbeis unloading Culverts at Eureka	2.50
Eureka Implement Co. Flour & Coal for Adam Hoff Familie Bill for	$ 28.00
allowed at	$ 14.00

H. Krause former Justice of the Piece
Vital Statistics $12.50
Chas Hix, Deputy Sheriff, Boarding
guarding and transporting Prisoners $13.00
On Motion Board now adJourned until
July 8th 1911 at 8 oclock A. M.
July 8th 1911 8 oclock A. M.
Board Met as per adJournment, all members
present, on Motion Bills were allowed
as follows
Eureka Implement and Furniture Co.
Flour for Mrs Thorsrud $3.25
Educator School Supply Co. Supplies
for Sup. of Schools 5.19
Pearl Bros. Printing Co. Supplies
for Sup. of Schools $10.30
Fred Hoffmann Two days receiving
Gopher tails $8.00
Fred Hilgeman Receiving Gopher tails $8.00
John Mehlhoff, Receiving Gopher tails $8.00
John Doering " " " $8.00
John Doering inspecting Road $3.00
Seola Leader Supplies $7.10
Report of C. S. Acker State Attorney
showing $341.60 of fines collected was
read and Motion same was approved
on Motion the Statement of the Joint
County Normal Institute was approved and
a Warrant ordered drawn for the sum of $107.86
James Clayton hauling Commissioners out
per Auto to view Road $7.60
James Clayton Postage for last quarter 6.85
Report of C. S. Acker showing fines
collected in J. Fred Orthwein and Ludwig
Orthwein case to the amount of $227.20 was
on Motion approved
On Motion Auditor is instructed to issue
refund Order in favor of John Nelson
for $1.50 for Dog tax erroniously assessed
against him

On Motion County Treasurer is instructed to cancel the taxes levied on the W½ SW & NW SW for the Year 1896 same. being erroneously assessed
Bank of Leola, Court certificates allowed $47.60
Quarterly Report of James Clayton, Register of Deeds was read and on Motion same was approved
It was now moved and seconded that the County Treasurer be instructed to pay for court certificates on presentation of such
Bank of Leola court certificates allowed at $341.50
On Motion the Auditor is instructed to cancel the taxes levied on the N½ NE¼ & N½ NW¼ - 29 - 125 - 71 for the Year 1908 same having been erroneously assessed and Auditor is further instructed to issue refund Order to holder of tax sale certificate for above taxes
Bond of E. B. Sigler, appointed County Judge in the sum of $1000.00 was on Motion approved
On Motion County Auditor is instructed to issue refund Order in favor of George Rieb for $16.00 for taxes erroneously paid by him
Auditor is further instructed to issue refund Order in favor of Fred Rueb for $2.30 for taxes erroneously paid
The Auditor is instructed to cancel taxes levied on N½ NE¼ - 19 - 126 - 69 same having been State land
Quarterly Report of Frank Junge Justice of the Piece was read and on Motion same was approved
O. H. Iserdes Vital Statistics, allowed $14.00
Henry Young Sheriffs fees and keeping Prisoners $43.45

On Motion following Bills were allowed

John L. Neuhardth,	Deputy	assessor	$25.50
Fred J. Adam	"	"	$45.00
John B. Wittmayer	"	"	$60.00
J. H. Wittmayer	"	"	$30.00
Jacob Muhlbaier	"	"	$81.00
Jacob Schneider	"	"	$60.00
Karl Wacker	"	"	$1.00
Henry Jahraus	"	"	$60.00
David F. Lamle	"	"	$28.00
Ed Joerman	"	"	$38.00
John Echelberg	"	"	$55.00
John Ottmer	"	"	$38.00

On Motion Bond of Daniel M. Joachim Justice of the Piece, in the sum of $500.00 was on Motion approved

On Motion Wolf Bounties were were allowed as follows

Fred Weisz	$ 2.00
John Gibson	$ 14.00
Albert Krueger	$ 8.00
Alonzo McMillin	$ 2.00
R. L. Holmes	$ 4.00
Fred Walth	$ 28.00
Fred Schaible	$ 16.00
Charles Heagley	$ 32.00
Glasser A. G.	$ 12.00
Kundert Karl H.	$ 8.00
Carl Wacker	$ 12.00
Harrold Hart	$ 14.00
Albert Krueger	$ 14.00
E. H. Jennings	$ 10.00
John Haux	$ 18.00
Franz Haman	$ 14.00
Phillip & Carl Lindsee	$ 18.00
George Heitzman	$ 8.00
Harry Stucke	$ 6.00
Ezrill Kutschke	$ 12.00
Laurence Heibel	$ 2.80

John Cantrill having Paper in Court House $ 5.00
On Motion Board Now adJourns until 1.00 P. M.
1.30 P. M. Board Met as per adJournment all Members present, Quarterly Report of L. C. Fei, Justice of the Piece was on Motion approved
Bill of Ray Sutherland, assessor of the Town of Leola for $ 100.00 was laid on the Table
On Motion the following Loans from the Permanent School fund were extended
Minnie O. Hall, $ 500.00 extended for one Year
Emma Hickman Loan of $ extended for Two Years
Jacob Lamble Loan of $ 375.00 extended for 3 Years.
George Dais, Loan of $ 1300.00 extended for 3 Years
Phillip Weisz, Loan of $ 1300.00 extended for one Year

Bill of American Publishing Co. Blanks and Supplies for County Judge allowed at $22.10

Bill of Dr. J. A. Rott 43.20 was allowed at $11.00

Bill of Leola Exchange, Supplies for Court Court House, also Supplies for Bill Rapp allowed $8.20

First State Bank of Leola Court certificate and Gopher Checks $5.45.95

The County Auditor is instructed to issue refund Order in favor of Isidor Imberi for taxes erroneously paid by him, amount $2.30

Farmers & Merchants State Bank Court certificate $77.70

The Applications and Bonds of J. L. Pofham, John Schmidth, August Martel, Aasved & Heibel George Neuharth and Gottlieb Quaschnick for License to sell intoxicating Liquors at retail within the County of McPherson are presented and read and on Motion the Licenses are granted and the Bonds approved subject to the provisions of Law governing the sale of intoxicating Liquors

Farmers & Merchants State Bank Gopher checks allowed at $85.27

Bill of George Feickert, County assessor assessing eight Townships and Making assessors books and attending Meetings allowed at $648.50

Bill of Dr. Kerns, Attending, desinfecting and quarantine Scarlet feber cases, allowed $35.00

On Motion Board now adjourns until July 10. 1911 at 9 oclock A. M.

Monday July 10. 1911. 9. oclock A. M. Board Met as per adjournment all Members present

Quarterly Report of D.D. Off. County Treas. was read and on Motion same was approved
Bill of Ray Sutherland assessing Town of Leola was now allowed at $100.00
Report George C. Knickerbocker Justice of the Piece was read and on Motion same was approved and warrants ordered drawn as per report
On Motion Application of Mary Leberman for a Loan from the Permanent School Fund of $900.00 was approved
Applications of
Lorenz Hartman, John Feickert
John Siebhard, were rejected for want of funds
Bill of J. H. Wittmayer for $5.00 as interpreter was on Motion rejected
Die Eureka Post, official Printing and Supplies allowed at 45 20/
E. A. Warner Supplies and Printing legal Notices allowed 41 50/
North West Blade Publishing Proceedings legal Notices, and Supplies 40 75/
Bill of Hosmer Lumber Co for $3 37/ was on Motion rejected
First State Bank of Leola Gopher checks allowed $3 76/
D. D. Off. County Treas, Gopher checks, Postage Expres and Court certificates $509 62/
Jacob Gross, Auditor, Postage $9 86/
Report of Ulrich Rene, Clerk of Courts Vital Statistics, was approved and a Warrant ordered drawn for $106 65/
Bill of Ulrich Rene Clerk of Courts fees allowed at $169 97/
Board Now adJourns until 1.30 oclock P. M.
July 10. 1.30 oclock P. M. Board Met as per adJournment all members present
the Board Now proceeds to check up the Treasurers office and continues until 6 oclock P. M. Board Now adJourns until 7.30 P. M.

July 10. 7 30 P. M. Board Met as per adjournment all members present Bd proceeds again to check up Treasurers books and in due time adjourns until July 11. 1911 at 8 30 A. M.

July 11. 1911 8 30 A. M. Board met as per adjournment all members present Board proceeds again to check up with the Treasurer and counted the money in the Treasury and finds that ag the cash agrees with the accounts and vouchers in the office

On Motion Fred Wollett was appointed Road Supervisor in District # 18 to fill vacancy now existing

Bill of J. S. Schaffer, Sheriff of Brown County for services rendered in case of State vs F. C. Stuhr allowed at $1.95

Herman Jasmer Extra Road Work allowed at $6.00

Hospital for Insane allowed $144.00

Bill of C. M. Pierce for Mowing weeds around Court House Yard allowed at $1.00

Peter Geffre Road Supervisors Salary and Working out Road Tax in Koto Township $228.00

Kilbert Corrugated Culvert Co. Culverts for County allowed at 902.24

James Clayton transferring Record Index 217.60

On Motion Board adjourns until one oclock P. M.

One oclock P. M. Board Met as per adjournment all Members present It appearing this Board there are not Sufficient funds on hand at this time to be deposited in accordance with a certain resolution heretofore made

by this Board at a regular Meeting thereof held on the 14th day of May 1909 now therefore be it resolved that the Banks named in said resolution as Depositories are hereby released from any and all liability by reason of any contracts entered into with the County of McPherson in accordance with the terms of said resolution,

Bill of Town of Leola for assessing the Village of Leola for the Years 1909 and 1910 was allowed at $202.00

Bill of H. A. Cherryholmes to the amount of $22.50 for Extra Road Work was on Motion rejected

On Motion County Treasurer is instructed to cancel the taxes extented against lot 4 Section 4. Town. 128. R. 70

On Motion the County Auditor is instructed to issue refund Order in favor of Fred Klein erronously paid on lot # 4 Sect. 4 128. - 70 for the Years 1906 - 1907 - 1908 and 1909. to the amount of $7.87

Bill of American Book Company for Baldnce due was on Motion allowed at $68.52

On Motion the Board now passes following resolution: This Board having Experienced considerable difficulty by reason of the various officials ordering office Supplies and charging same to the County, and in the allowance of such bills when presented to this Board; therefore: Be it Resolved that no bills for Supplies hereafter furnished County officials will be allowed and ordered paid by this Board unles such County official desiring such Supplies shall first present an Itemized Statement of the same to the County Auditor, whose duty it shall become to order such Supplies whenever in his Judgement the same is necessary. and the Auditor is hereby instructed to at once mail to each County officer a copy of this resolution

On Motion following Bills were allowed
John Doering Com. fees and Mileage $46.10
Fred Hoffmann Com. fees & Mileage and inspecting Road $47.40
Fred Hilgeman Com fees & Mileage $44.50
John Mehlhaff Com. fees & Mileage $43.40
John J. Hefferle Com fees & Mileage $48.00

On Motion Board now adJourns

Jacob Gross
Attest

Chairman

Board of Equalization Proceedings

Meeting of the Board of Equalization called to order in the Commissioners Room in the Court House at Leola, S. D. Members present: John J. Hefferle, Fred Hoffmann, and Auditor Gross As those present did not constitute a quorum the Board was on motion adjourned until July 6" 1911 at 10 o'clock A. M.

July 6. 1911. 10 o'clock a. m. Board met as per adjournment all members present On Motion John J. Hefferle was elected Chairman of the Board. The members of the Board now take and subscribe the following Oath of office as administered by Clerk of Courts Ulrich Renz.

State of South Dakota }
County of McPherson }

I do Solemnly swear that I will perform the duties of a member of the County Board of Equalization of McPherson County South Dakota for the Year 1911 according to law fairly and impartialy to the best of my ability and Judgement, so help me god.

Board now proceeds with the comparing and Equalizing of the different assessments of the County and at 12 o'clock adjourns until 1:30 P. M.

July 6th 1911 1:20 P. M.

Board Met as per adjournment and continues with the Equalization and changes the assessment on the following described real estate viz:

N E ¼	Sec. 7 – 127 – 72	lowerd	$100.00
N ½	" 32 – 127 – 72	"	$200.00
N ½ S E ¼ + W ½ N E ¼	19 – 126 – 73	"	$100.00
N W ¼	19 – 126 – 73	"	$100.00
S ½ S W ¼, N E ¼ S W ¼ + S E N W ¼	Sec. 32 – 128 – 71,	lowered	$150.00
E ½ N E ¼ + E ½ S E ¼	31 – 128 – 71	"	$100.00
N ½ S W ¼, + N ½ S E ¼ + N ½ N E ¼	Sec. 30. 128 – 71	raised	$200.00
E ½	Sec. 32 – 128 – 71	lowered	$100.00
S W ¼	" 33 – 128 – 71	raised	$100.00
S ½	" 18 – 127 – 72	lowered	$300.00

NW¼ Sec. 18–127–72 lowered $150.00
NWNE, N½NW¼ & SWNW. Sec. 31–127–72 lowered $150.00
On Motion Board now adJourns until July 7th 1911 at 8³⁰ A. M.
July 7th 1911. 8³⁰ A. M.
Board Met as per adJournment. All members present. The Board now makes the following changes in the following described real property
lots 16 & 17, Block 1. Greenway lowerd $10.00 each
lots 1. 3. 4 & 5 Blk. 2, Greenway raised $20.00 each
lots 20 & 21 Blk 2, Greenway raised $50.00 each
lot 19, Block 2 Greenway raised $30.00
lot 1, Block 3 Greenway raised $20.00
lot 9, Block 1 Hillsview raised $20.00
lots 1 & 14 Block 5 Hillsview raised $15.00
Board now adJourns until July 8th 1911. 4 P. M.
July 8th 1911. 4 oclock P. M.
Board Met as per adJournment
All members present, The following changes in real estate assessments were now made
N½ of Sec. 3.– 127–71 raised $100.00
SW¼ of Sec. 4–127–71 lowered $100.00
SE¼ of Sec. 4–127–71 lowered $100.00
N½SE¼ & N½SW¼ Sec. 5–127–71 lowered $125.00
S½SE & S½SW¼– 5– 127– 71 lowered $125.00
N½SE 16– 127– 71 lowered $25.00
Personal property assessment of Fred Preszler in the City of Eureka was lowered in the amount of $646.00
The Board now proceeded to equalize the real estate assessments of the different Townships as follows

Earl Township		lowered	12%
Washington	"	"	7%
Leola	"	"	12%
Koto	"	"	7%
Weber	"	"	4%
Howard	"	"	14%
Spring	"	"	8%
Blaine	"	"	10%
Moscow	"	"	10%

Long Lake	Township	lowered	10 %
Bergdorf	"	"	10 %
Cleveland	"	"	20 %
Cassel	"	"	10 %
Odessa	"	"	5 %
Petersburg	"	"	10 %
Hillsview	"	"	7 %
Stickel	"	"	4 %
Rosenthal	"	"	8 %
Detmold	"	"	8 %
Bauer	"	"	20 %
Jackson	"	Raised	4 %

Board now adjourns until July 10" 1911. at 10. A. M.

July 10. 1911. 10 oclock A. M.

Board Met as per adjournment all Members present, The following changes were then made

NE ¼ Sec. 18. — 128 — 69		raised	$200.00
NE ¼ 19. + E½ Sec. 18. — 128 — 69		raised	$100.00
W½ 18	128 — 69	raised	$400.00
NW 19 —	128 — 69	raised	400.00

There being no more buisness before this Board the members of the Board signed the assessors books and on Motion adjourned

Attest.

Auditor

Chairman

Proceedings of Board of County Commissioners
Leola S. D. Sept 5th 1911

Meeting of the Board of County Commissioners of McPherson County South Dakota for the purpose of making the Annual tax levy as fixed by law

Meeting called to Order by the Chairman in the Commissioners Room in the Court House

Members present J. J. Hefferle, John Doering John Mehlhaff, Fred Hilgeman and Fred Hoffman and Auditor Gross

This being the Meeting appointed by law for the purpose of levying taxes for the County and other purposes the Auditor presents the following Report, which is Read and ordered Spread on the Records of this Board viz:

To the Honorable Board of County Commissioner of McPherson County South Dakota

Gentleman:

I beg leave to herewith Submit the annual financial Statement of McPherson County as required by law for the fiscal Year ending June 30" 1911 also list of expenses for the current Year and estimates of funds which will be required for the coming Year. I have based my estimates on allowances made by the Board during the year last past, It is my belief that the following amounts will cover all the expenses for the current Year:

Commissioners fees and Mileage	$ 900.00
County Auditor and Deputy	$ 2100.00
County Treasurer and Deputy	$ 2100.00
Superintendent of Schools	$ 1050.00
County Judge	$ 600.00
States Attorney	$ 800.00
Sherriff and Deputies	$ 550.00
Postage and Express	$ 300.00
Books and Stationary	$ 800.00
Printing and advertising	$ 1200.00
Elleetion Expenses	$ 3000.00
Light Fuel and Repairs	$ 900.00

Wolf and Gopher Bounty	$ 500.00
Assessor and Deputies	$ 1000.00
Insane Patients	$ 600.00
Poor Relief	$ 1000.00
Road and Bridge	$ 10000.00
All other expenses not included in above	$ 1000.00
Estimated total expense for current Year	$ 30400.00

The above amounts are divided into the following funds:

County General	$ 18800.00
Road and Bridge	$ 10000.00
Poor	$ 1000.00
Insane	$ 600.00
Total	$ 30400.00

It is my belief that the following levy is sufficient and nessesary for the current Year 1911

County General fund	4 Mills
Bridge fund	2 tenths Mill
Road fund	2 Mills
Insane fund	one tenth Mill
Poor fund	two tenths Mills

Detailed exhibit of McPherson County South Dak. for the Year ending June 30, 1911

County Auditor and Deputy	$ 2040.00
County Treasurer and Deputy	$ 2040.00
Register of Deeds and Deputy	$ 1740.00
County Judge	$ 630.00
Sheriff	$ 549.45
Superintendent of Schools	$ 1011.41
States Attorney	$ 786.90
Clerk of Courts. (including Stenographer Jurors Witnesses and Board for Jurors	$ 1783.30
County Commissioners	$ 851.37
County Assessor and Deputies	$ 574.30
Board of Insanity and care of insane	$ 65.50
Board of Health	$ 241.00
Poor Relief	$ 1053.15
Stationary, books, Postage and Express	$ 1258.46
Printing and advertising	$ 1163.49
Election expenses	$ 3791.37
Expense of Court House	$ 802.94

County Road and Bridge	$ 2578.42
Wolf and Gopher Bounty	$ 403.10
School Books	$ 213.04
Miscellaneous Expenture	$ 1411.78
Total	$ 31147.68

Assets of the County in Detail

Loans Made from the Permanent School fund	$ 72960.00
Taxes unpaid	$ 5970.34
Court House and Grounds	$ 10.000.00
Cash in Treasury belonging to County funds	$ 4099.95
Total Assets	$ 93246.29

Liabilities of the County in detail:

Total Amount of Permanent School fund Money received from State to date	$ 73440.00
Warrants issued including those in hands of County Auditor	$ 863.47
Funds overdrawn and other liabilities	$ 2363.93
Total liabilities	$ 76667.40
Net assets of the County	$ 16578.89

Cash Balances July 1st 1911

General fund overdrawn	$ 1562.60
Road and Bridge	$ 1064.84
Poor fund overdrawn	$ 528.44
Insane	$ 89.68
Road Poll	$ 1662.43
County Sinking	$ 8.09
Special Salary	$ 1305.95
County Game	$ 53.60
County Estray	$ 5.00

Respectfully Submitted

Jacob Gross

County Auditor

It was moved and seconded that the following levies be made for the ensuing Year

County General fund		3 Mills
Insane fund	one tenth	Mill
Bridge fund	two tenths	Mill
Road fund		2 Mills

Poor fund two tenths mills
Each male person 21 Years old and under 50 Years of age and who is a resident of this County is hereby taxed $1.50 Road Poll and each male person over 21 Years old and who is a resident of the County of McPherson is hereby taxed $1.00 School Poll except such as are exempt by law
Each person is taxed $1.00 for each dog found in his possession, Motion carried
On recommedation of the Superintendent of Schools School tax levies were changed as follows:

	present levy by School Board	Addition to levy
Arena	$100.00	$200.00
Harrison #3	$175.00	$ 50.00
Harrison #4	$100.00	$140.00
Blaine #3	No levy	$100.00
Long Lake #1	" "	$125.00
Cleveland #4	$75.00	$ 25.00
Kassel #1	$75.00	$ 75.00
Kassel #3	$60.00	$ 30.00
Kassel #4	$100.00	$120.00
Oddessa #1	$200.00	$ 50.00
Oddessa #2	$100.00	$100.00
Oddessa #3	$100.00	$170.00
Hillsview #2	No levy	$110.00
Stickel #3	" "	$170.00
Stickel #4	$75.00	$130.00
Baier #3	No levy	$100.00
Rosethal	$300.00	$200.00

Board Now adJourns until 1:30 P.M.
1:30 P.M. Board Met as per adJournment
all members present
On Motion the following amounts were ordered transferred to the County General fund: $1662.48 from Road Poll fund. $752.00 from special Salary fund to Road and Bridge fund
On Motion the Bill of John Goltz Road Supervisar was allowed at $24.00
Bill of William Hurst for cultivating court House Yard 8 times $16.00

Bill of D.D. Off & County Treasurer Postage & Expres allowed 17.80
Interior Lumber Co. Lumber for Bridges allowed at $ 18.10
Bill of Geo. A. Ogle & Co. for one McPherson County Atlas allowed at $ 15.00
Bill Orthwein & Son Supplies for Katharina Brandner allowed $ 6.25
Jacob Maule Road Supervisor bill for $ 16.50 allowed at $ 14.00
Wilhelmine Boeding caring for Jacob Reede deceased during last illness $ 5.00
L. F. Slocum trip to Blaine School Dist #1 for treasurers Report allowed $ 5.00
L. F. Slocum Postage and Express $ 15.20
Farmers & Merchants State Bank Court cetificate $ 3.00
Frank Wesley work in Court House Yard $ 7.50
On Motion Board adJourns until 7.00 P. M.
At 7.30 P. M. Board Met as per adJournment
All Members present
On Motion the County Treasurer is instructed to accept $ 66.40 in full payment of personal taxes of Wm. F. Hacking for the Years 1888. 1889 and 1890
On Motion the County Auditor is instructed to to issue Refund Order for $ 2.50 in favor of David Owens for Road and School Poll erroneously paid by him
application of Fred Kusler for a Loan from the Permanent School fund in the amount of $ 1400.00 was approved
Application of Jacob Fischer for a Loan from the Permanent School fund in the amount of $ 1000.00 was approved
application of Jacob Lammle for a Loan from the permanent School fund in the amount of $ 625.00 was approved
Petition of Reinhold Schauer for Medical aid was referred to Doering and Hilgeman for the purpose of such action as they may see fit upon investigation of the case

On Motion Wolf Bounties were allowed as follows

E. H. Tobin	$ 2.00
Henrich Hieb	$ 6.00
Agust Weisser	$ 2.00
John Mohr	$ 2.00
Fred Schneider	$ 2.00
J. D. Hickman	$ 2.00
Jacob Muhlbeier Sr.	$ 2.00

On Motion Board now adJourns until Sept 6" at 8³⁰ A.M.

Sept 6 8³⁰ A.M. Board Met as per adJournment all Members present

It appearing to the Board from information gained from the County officers that the Method adopted by the Board two Years ago allowing taxpayers to pay their Road taxes in Work is inadequate for the reason that to many errors are comitted by some of the Road Supervisors in issuing receipts for such Work and upon thorough discussion of the Matter the following motion was passed moved seconded that all Road and Bridge taxes are to be paid in cash and the different Road Supervisors are required to apply to their respective commissioner for information where and when the Road Wark is to be done and the amount allotted for Road purposes in such district. Motion carried

On Motion the following Bills were allowed

Fred Hilgeman Com. fees & Milege	$ 20.50
John Doering Com. fees & Mileage and unlocking culverts at Eureka	$ 21.60
Fred Hoffman Com. fees & Mileage	$ 13.40
John Mehlhaff Com fees & Milege	$ 19.40
John J. Hefferle Com fees, Signing Warrants and freight paid	15.05

On Motion Board now adJourns

Attest

Jacob Gross
County Auditor

Chairman

Proceedings of Board of County Commissioners
Regular Meeting of Board Leola, Oct. 5. 1911
of County Commissioners
Commissioners called to order in the Commissioners
Room in the Court house
Members Present. John J. Hefferle Chairman
Fred Hilgeman, John Mehlhaff John Doering
Fred Hoffman and Aditor Gross
Proceedings of last three (2) meetings were
read and on motion same were aproved with
the exception of the Bill of John J. Hefferle
for July meeting which should read as
follows. John J. Hefferle " Commissioners
fees & mileage and inspecting roads, in
the Proceedings of Equalization Board the
$200.00 levied on Rosenthal School District
on recommendation of Superintent of Schools
was hereby recalled, Board now adjourns
until 1/30 P. M.
at 1/30 Board met as per adjournment
all members present, On Motion following
Bills were allowed
Forsch and Forsch repairing Road Plow-
repairing Stove, and putting iron Bars on
Jail Windows $16.80
Bill of John Doering for money advanced
to Dr. Rott, and Postage and Telephones and
freight Paid $12.47
John Pressler extra Road Work. $6.00
Dr. L. L. Kerns operation on and attendance
to J. Macy $136.00
Theo. J. P. Liedt, for services in case of
State vs. Wilhelm Rohrbach. $10.00
Quarterly Report of George L. Knickerbocker
Justice of Peace was read and on Motion same
was approved and warrants ordered drawn
as follows. George L. Knickerbocker
Justice fees $4.05
Chas. Mix Deputy Sheriffs fees $11.60
James Clayton transcribing Deed Index $217.60

James Clayton, Register of Deeds
Postage for quarter ending Sept. 30, 1911. $11.28
Jacob D. Bertsch, Road Supervisor for Dist. #28
Bill for $18.00 allowed at $13.50
Henry Jasmer, Extra Road Work $4.50
Gilbert improved corrugted Culvert Co. for culverts
Bill for $140.00 allowed $129.93
Peter Schumack Road Work. $12.00
F. D. Lowry, legal notices, printing Commissioners
Proceedings, Stationary and Supplies $8.70
On Motion Wolf Bounties were allowed
as follows
Franz Hamann $2.00
August Weisser $2.00
Fred Walth $8.00
W. A. Fessenden $12.00
Adolph Ehrman, Plow Repairs $6.90
L. F. Slocum, Postage and Express, $8.45
Dr. L. L. Kerns, quarantining & disinfection
of the A. H. Young premises $10.00
J. Fred Orthwein Justice of the Peace
Vital Statistics $3.00
Eureka Roller Mills flour for
Mrs Adam Hoff $3.00
Chas. Mix Deputy sheriff
Postage and Telephones $4.00
Henry Young, Sheriff, Postage & Telephones $3.80
E. A. Warner Stationary $11.20
Eureka Post legal notices and Board
proceedings $63.00
North West Blade- legal notices
Board Proceedings etc. $62.00
Henry Young, Sheriff taking a
Prisoner to Aberdeen $10.00
F. McGee, 30 days Board for Prisoner $22.50
O. H. Gerdes, operation on Mrs. Simon Wallace 22.50
Mitchel Lumber Co. Nails, Windows glass
etc allowed at $2.75
Western Mutual Telephone Co.
Telephone rent $15.00

On Motion following Loans from the Permanent School fund ~~from the~~ have been extented as follows:
Ernest Haberman $400 for one Year
Jacob J. Hieb $600.00 for two Years
Christ H. Walund $250.00 for three Years
Fred Lamle $1000.00 for 2 Years
Quarterly Report of Register of Deeds was read and on same was approved as read
On Motion County Auditor is instructed to issue refund order in favor of Emil Capp for the amount of $1.00 for dog tax erroniously assessed On Motion board adjourns until 7:30 P.M.
7:30 P. M. Board Met as per adjournment all members present. On motion County Treasurer is instructed to accept $31.75 in full Payment of Personal Taxes of Fred Haas for the Years 1895. 1896. 1897. 1898. 1900. 1903 and 1906
The Treasurer is also instructed to accept $33.10 in full Payment of taxes against lot 10. Block 15. Milwaukee Land Co's. 3rd Addition to Eureka for the Years 1898, 1899. 1900, 1901, 1902, 1903, 1904 and 1906.
On Motion applications for Loans from the Permanent School fund were approved as follows:
Spring School District for amount of $800.00
Susie Adam for Amount of $400.00
Fred Preszler for the Amount of $2000.00
H. C. Carlsgaard for the Amount of $1,000
approved at $600.00
application of Sam Hickman for a reloan of his present Loan was approved
Bill of C. A. Liggitt, Road Supervisor was allowed at $24.00
On Motion Board now adjourns until October 4, 1911 at 8:30 A. M.

October 4th 1911. 8:30 A. M.
Board Met as per adjournment

All members present
On Motion the County Treasurer is instructed to cancel the Personal taxes for the Year 1899 against John Loehring same having been erroneously assessed
On Motion Bill of Jacob Teske for Boarding Reinhold Schauer 4 two Months allowed $3.20
Quarterly Report of D. D. Off, County Treasurer was read and Motion same was approved as read
Order from State Game Warden for $75.00 in favor of Henry Young, County Game Warden was on Motion approved
On Motion the bid of the Mitchell Lumber Co. to deliver 20 tons of hard Coal into the Coal bins at the Court House at $10.50 per ton was accepted as theirs was the lowest bid made
Bills of John Hoffman Jr. for $3.20 Fred Jenner for $3.20, Christian Fischer for $3.20 Jacob Jenner for $3.20, Karl Hoffman Jr. for $3.20 for Witness fees in the case of State vs. Babitzke were rejected for the reason that the same were not itemized by the Justice of the Peace in his Report
Bill of Dr. Rott for $9.50 was allowed at $5.50
Bill of Dr Rott for Services as member of Board of Health was allowed at $7.25
Bill of Central Lumber Co. lumber for Bridges allowed $19.21
The County Auditor is instructed to cancel the Personal tax extented against Ace Webster for the Year 1906
Quarterly Report of Frank Junge, Justice of the Peace, was read and approved and Auditor instructed to draw warrants as follows
Frank Junge, Justice fees $3.50
Henry Young, Sheriffs fees $14.25
Bills were then allowed as follows:
Capital Supply Co. Suplies for School Superintend $5.00
Hammond and Stephens Co. Suplies for Sup. $5.50

Heros Printing Co. Records and Supplies $66.00
Educator School Supply Co. Supplies $42.44
Brown & Saenger Justice Blanks and Tax Books $55.84
Perkins Brothers office Supplies and Seal for Clerk. $23.75
Will A. Beach Co. Tax Sale Certificates $14.00
On Motion Board Now adjourns until 1 o'clock P. M.
one o'clock P. M.
Board met as per adjournment, all members present:
On Motion the Loan of Fred Harsch from Permanent School fund was extended for three Years
Application of John Klein for a relase of his present Loan from the Permanent School fund was disproved
The following Bills were allowed
Jacob Gross Postage and Express $7.54
Eureka Implement and Furniture Co.
Flour and Coal for Mrs Thorsrud $16.25
Eureka Volkszeitung Supplies and legal Notices $2.50
Krause & Lortscher Supplies for Court House $2.25
Ulrich Rene, Clerk of Courts fees $21.85
On Motion County Treasurer is instructed to cancel taxes levied on on E½ NW¼ Sec. 23. Town. 126- R. 72 for the Year 1910 once as same has been assessed twice
Upon the requisition of the Clerk of Courts for 44 Names to fill the Jury list for the December term of Court the Board proceeds to apportion from the City of Eureka five names, Leola three names Lincoln three Names Wachter three Names, Willow two Names, and the County at large Twenty eight Names, the Names Selected from the County at large are as follows:

Carl Hoffmann	J Gottlieb Joachim
Jacob Adam	George Feickert Jr.
Christian Leicht Jr.	Christian Off
David A Lamle	John Off
John Teske	Carl Wanner

Fred Schott
A. Tribble
Gustav Weber
Jacob Muehlbeier, Sr.
Jacob Lutz
Philipp Reiser
Wm Joachim, Jr.
Peter McGinn
Carl Schoch.

Jacob Feickert
Ferd Weber
Jacob Mehlhoff
Christoph Mehlhoff
Philipp Jung
John Hoffman
Lloyd Houstman
John Eichelberg

On Motion the County Treasurer is instructed to cancel the Personal taxes of Fred Haas for the Years 1904 and 1905

On Motion the following Bills were allowed

American book Co. Text books $94.29
Fred Hoffmann Commissioner, Mileage and inspecting Roads $16.40
John Mehlhoff Com. fees & Mileage $19.40
John Doering Com. fees & " $19.60
Fred Hilgeman Com fees & " $20.50
John J. Hefferle, Com fees, Mileage, one day Signing Warrants, inspecting Roads and Mileage for same $19.50

On Motion Board now adjourns

Jacob Gross
County Auditor

John J. Hefferle
Chairman

Leola, So. Dak. January second 1912
Regular Meeting of Board of County Commissioners was called to Order in the Commissioners Room in the court house in Leola, All members present Proceedings of last regular meeting was read and on Motion was approved as read
On Motion John J. Hepperle was re-elected Chairman of the Board for the ensuing Year
Board Now adjourned until 1:30 P. M.
at 1:30 P. M. Board reassembled as per adjournment with all members present
On Motion Bills were allowed as follows

Adolph Ehrman repairs on Road Plows and Scrapers	$ 9 65
Jacob Teske - caring for Reinhold Schauer	$ 50 85
Mrs George Blanchard, Meals for Jurors	$ 3 25
American Publishing Co. Office Supplies	$ 5 06
Perkins Bros. Records and Supplies	$ 47 05
Forsh & Forsh - Plow repairs, Bill 90c, allowed at	75 cents
A. H. McMillin, Meals for Jurors	$ 3 25
Ulrich Rene, clerk of courts, recording Court Proceedings	$ 6 00
Frank Weseley, work in and around Court House	$ 13 25
Henry Thielen, draying	$ 3 65
State of South Dakota deficiency in remittance of taxes	$ 6 35

On Motion duly made and seconded Co. Auditor is instructed to issue Refund Order in favor of Richards Trust Co. for tax sale certificate issued after the 1911 sale of 1910 taxes against S½ N W¼ & E½ S W¼ of Sec. 9. Town. 128. R. 69, amount $ 12 98
On Motion County Auditor is instructed to cancel taxes on S½ N W¼ & E½ S W¼ of Sec. 9 - 128 - 69 same being erroneously assessed
Bills were then allowed as follows:

L. F. Slocum - Postage, Express and attending Superintendents Meeting	$ 40 93
C. S. Acker acting as member of Insanity Board Postage, Express etc	$ 12 25
D. B. Strait two months salary as Deputy County Superintendent for the Months of and October and Postage	65 31

Board Now adjourns until 9 o'clock A. M. Jan. 3. 1912

Jan. 3rd 1912. 9 oclock A. M.
Board reassembled as per adjournment all members present. On Motion County Auditor is instructed to issue refund Order in favor of Geo. Barnes for $1.50 Road Poll erroneously Paid by him
Bill of Educator School Supply Co.
Supplies for School Supt. allowed at $37.78
Jacob Gross drawing Jurors $2.00
Moved and seconded that the Bill of Arthur Greig for houserent amounting to $45.00 owed by the Mahoney Families was rejected
Bill of Gilbert Corrugated culvert Co. for culverts was allowed at $185.05
On Motion County Auditor is instructed to issue Refund Order for $2.26 in favor of John Huber for taxes erroneously paid on E½ of W½ Sec. 6-125-71. for the year 1910
On Motion the following Bills were allowed
W. C. Goebel coal for Mrs Brander $7.50
Mitchell Pub. Co. office Supplies $3.20
D. S. Wheeler repairing lights in court house $1.75
On Motion the Petition of Mathews Hoffer praying for the cancellation of his 1891 personal taxes was rejected
Moved and seconded to approve of the report of C. S. Acker showing fines, costs and forfeitures collected during the year 1911 to the amount of $223.05
Bill of Heros Printing Co. for $15.20 for records and Supplies was allowed at $22.80
On Motion County Auditor is instructed to issue refund Order in favor of Henry Thielen for $1.00 dog tax erroneously Paid
Board now adjourns until 1.30 P. M.
At 1.30 P. M. Board reassembled as per adjournment all members present
The following Bills were allowed
Eureka Volkszeitung Stationary $13.50
Eureka Imp. & Furniture Co.
Flour and Coal for Mrs. Thorsrud $14.10

E. A. Warner printing Com. Proceedings legal Notices etc $143.85

Quarterly report of Geo. C. Knickerbocker Justice of the Peace for the quarter ending Dec 31, 1911 With draft of $15.00 for fines collected examined and on Motion approved and Auditor instructed to draw order for $1.25 in favor of Geo. C. Knickerbocker for Justice fees

Bills were allowed as follows

Ikes Printing Co. (Bill for $7.70) allowed at	$4.40
News Printing Co. Blanks for Co. Judge	$3.60
Will A. Beach Printing Co. one gross Gillotts Pens.	.85
Rochus Kessler extra Road Work	$14.25
Fred J. Adam extra Road Work	$3.00
Hotel Knickerbocker 2 3/4 days Board for Clifford Thorgrud	$2.75
F. McGee Meals for Jurors	$6.50
F. McGee care of clothes and 15 days Board for J. Levi	$5.60
F. McGee care of Mrs. Gregory	$8.00

Road Supervisard Reports were approved as follows

John Goltz Supervisors	$9.00
Fred Nelson extra Road Work	$10.50
Fred Kohl " " "	$3.00
John Goltz " " "	$6.00
John Heibel " " "	$3.00
George Hall " " "	$3.00
Peter Geffre, Supervisors fees and Plow repair	$28.00
Thomas Geffre extra Road Work	$36.00
Lewis Geffre " " "	$36.00
Jacob Geffre " " "	$27.00
Henry Berlin " " "	$36.00
Joseph Bell " " "	$6.00
Percy Haysworth " " "	$4.00
Otto Breitag Supervisors fees.	$2.00
N. A. Jacobson extra Road Work	$3.75
Fred Glasseman " " "	$3.75
Philipp Hoffman Sup. fees	$15.00
Fred Hoffmann extra Road Work	$18.00
Jacob Fauth " " "	$12.00

Philipp Hoffmann	extra	Road	Work	$21.00
Karl Hoffmann	"	"	"	$9.00
Christof Hoffmann	"	"	"	$6.00
John Feickert	"	"	"	$3.00
Bernhardt Krangler	"	"	"	$3.00
Fred Feickert	"	"	"	$3.00
Philipp Zenker	"	"	"	$9.00
John Eichelberg	Supv. fees.			$18.00
Gottlieb Krangler	extra	Road	Work	$19.00
John Jacober	"	"	"	$13.00
Jacob F. Rueb	"	"	"	$2.25
Fred Rueb	"	"	"	$27.00
Ludwig Job	"	"	"	$10.00
John Eichelberg	"	"	"	$19.00
Adam Hauch	"	"	"	$12.00
Henry J. Renshler	"	"	"	$1.00
John Voegele	"	"	"	$6.00
Gottlieb Walth	"	"	"	$3.00
Jacob Maule, Supv. fees. (Bill for 20.50) allowed at				$16.00
Christian Scheufele	extra	Road	Work	$3.00
John D. Opp	"	"	"	$6.75
George Wolf	"	"	"	$4.00
John Scheufele	"	"	"	$3.00
Christian Rath Jr.	"	"	"	$4.00
Jacob Sandmeier	"	"	"	$4.00
John C. Schock	"	"	"	$3.00
Ludwig Orthwein	"	"	"	$3.00
John Knipfle	"	"	"	$4.00
David Rath	"	"	"	$4.00
Christian Wolf	"	"	"	$4.00
Barry Forsch	"	"	"	$6.00
Adam Heyd	"	"	"	$4.00
Adam A. Heyd	"	"	"	$3.00
Fred F. Scheufele	"	"	"	$3.25
Fred Scheufele	"	"	"	$3.00
D. F. Lamle	"	"	"	$3.00
John Holzweger	"	"	"	$6.25
John Feldmeyer	"	"	"	$1.00
Gottlieb Scheid	"	"	"	$4.00
John Spitzer	"	"	"	$3.00

Jacob Spitzer,	extra Road Work		$3.00
Christian Hoffmann	extra Road Work.		$3.00
Fred Fischer	"	"	$3.00
Jacob Maule	"	"	$6.00
C. Wells	"	"	$1.00
Wilhelm Mohr, Sup. fees and hauling culverts (Bill for 40.75)		allowed at	$31.75
Jacob Walth, Sr.	extra Road Work		$6.00
Philip Werre	"	"	$6.00
Peter Mosch	"	"	$8.75
Fred Stocker Sr.	"	"	$9.00
Wilhelm Mohr	"	"	$7.00
John Walth Sr.	"	"	$7.50
Jacob Laule	"	"	$4.50
Gottfried Mohr	"	"	$10.50
Jacob Gross	"	"	$6.00
Mrs John Laule	"	"	$6.00
Jacob Mayer	"	"	$9.00
Michael A. Hieb	"	"	$9.00
John Hieb	"	"	$4.50
Mrs. Fred Adam	"	"	$6.00
Christian Voegele	"	"	$5.25
Fred Vilhauer	"	"	$6.00
D. Spitzer	"	"	$6.00
Jacob Stocker	"	"	$6.00
Fred Marx	"	"	$6.00
Fred Voegele	"	"	$6.00
Mrs Fred Bauer	"	"	$6.00
Michael Hieb	"	"	$7.50
John Albrecht	"	"	$6.75
Adam Lauer	"	"	$6.00
Fred Walth, Sup. fees & hauling Culverts			$24.00
Fred Schaible	extra Road Work		$10.50
Henry Jundt	"	"	$6.00
Jacob Muhlbeier	"	"	$7.50
Christ Eichelberg	"	"	$9.00
Henry Schmidt	"	"	$7.50
Christ Wolf	"	"	$9.00
Fred Jacober	"	"	$9.00
Fred Weisz	"	"	$9.00

Gottlieb Feiock extra Road Work	$ 6.00
Christ Scholl " " "	$ 6.00
Daniel Bender " " "	$ 6.00
John Schaible " " "	$ 3.00
Jacob Rieb " " "	$ 3.00
Fred Walth " " "	$ 6.00
John Kranzler " " "	$ 9.00
Bernhardt Kranzler " " "	$ 6.00
Christ Kranzler " " "	$ 6.00
Michael Pitz " " "	$ 9.00
Peter Hauck " " "	$ 6.00
Jacob Job " " "	$ 3.00
Christof Stockburger " " "	$ 3.00
Jacob Rath " " "	$ 3.00
Fred Spitzer, Sup. fees. (Bill for 21.00) allowed at	$ 15.00
John Braudner extra Road Work.	$ 9.00
Christ Schumacher " " "	$ 4.50
Fred Zelsner " " "	$ 9.00
G. J. Feiock " " "	$ 6.00
Jacob Kloos " " "	$ 6.00
Fred Kloos " " "	$ 3.00
Fred Spitzer " " "	$ 6.00
Philip Weiss " " "	$ 3.00
Jacob Schumacher " " "	$ 3.00
Christian Schaible " " "	$ 3.00
Jacob Hoffmann " " "	$ 3.00
Ludwig Schumacher " " "	$ 9.00
Gottlieb Feiock " " "	$ 3.00
Jacob D. Heyd, Sup fees	$ 20.25
Jacob Fischer extra Road Work	$ 9.00
Christian Leicht " "	$ 3.00
Wm Steinwandt " "	$ 3.00
John Lamle " "	$ 12.00
John J. Heyd " "	$ 3.00
Fred Spitzer Sr. " "	$ 9.00
Jacob Lamle " "	$ 6.00
Christ F. Wolf " "	$ 4.50
Adam D. Heyd " "	$ 7.50
John D. Heyd " "	$ 6.00
John B. Hoffmann " "	$ 6.00

Jacob Hoffmann,	extra	Road	Work	$6.00
Jacob Heyd	"	"	"	$3.00
Heinrich Wolf	"	"	"	$4.50
Jacob Schaber	"	"	"	$9.00
Christian Opp	"	"	"	$4.50
John H. Klein	"	"	"	$4.50
John Schmitt	"	"	"	$4.50
David Lamle	"	"	"	$3.00
Christof Retzer	"	"	"	$6.00
John Retzer	"	"	"	$6.00
Christian Schauer	"	"	"	$6.00
John Zimmermann	"	"	"	$4.50
Gottlieb Rau	"	"	"	$6.00
Christian Fischer	"	"	"	$6.00
Margaretha Diehl	"	"	"	$3.00
John Mohr, Sup. fees, and hauling Culverts (Bill for 47.25) allowed at				$43.75
John Dockter	extra	Road	Work.	$10.00
Fred Kolb	"	"	"	$6.00
Jacob W. Hieb	"	"	"	$9.00
Fred Martel	"	"	"	$10.50
Gottlieb Kranzler	"	"	"	$6.00
Fred Jundt	"	"	"	$7.50
John Pietz	"	"	"	$7.50
Fred Hieb	"	"	"	$3.00
Jacob F. Jacober	"	"	"	$1.50
Adam Lauer	"	"	"	$3.00
John Weishaar	"	"	"	$6.00
John Staub	"	"	"	$6.00
Theodore Pietz	"	"	"	$9.00
Leo Martel Sr.	"	"	"	$6.75
Fred Kranzler	"	"	"	$9.00
John Junckert	"	"	"	$9.00
Christ Sayler	"	"	"	$7.50
Geo. Guthmiller	"	"	"	$5.25
John Forkel	"	"	"	$1.50
Geo Bauer	"	"	"	$13.50
John Mohr	"	"	"	$10.50
Philip Guthmiller	"	"	"	$3.00
Daniel Krein	"	"	"	$5.50

Jacob H. Aman	extra Road Work	$ 3 00
August Weisser	" " "	$ 8 00
Adam Martel	" " "	$ 8 00
Christ Jung	" " "	$ 1 50
Fred Jung	" " "	$ 1 50
M. Hauck	" " "	$ 4 50
Jacob Aman Jr.	" " "	$ 3 00
Ludwig Maisch	" " "	$ 3 75
John Maisch	" " "	$ 5 25
Adam Rieger	" " "	$ 5 25
John L. Dockter	" " "	$ 3 00
John Huber Sr.	" " "	$ 1 50
John Huber Jr.	" " "	$ 3 00
John Aman Jr	" " "	$ 3 00
Fred G. Martel		$ 3 00
Jacob Hempel, Sup. fees		$ 30 00
Henry L. Hoff	extra Road Work	$ 3 00
John Knapp	" " "	$ 4 50
Henry Kundert	" " "	$ 6 00
John G. Neuhardt	" " "	$ 10 50
Henry Schnabel	" " "	$ 6 00
Henry Schnabel Jr.	" " "	$ 1 50
Fred L. Hoff	" " "	$ 6 00
Michael Luthmiller	" " "	$ 11 00
Jacob Dreszer	" " "	$ 10 50
Adam Dreszer	" " "	$ 16 00
Jacob Kuszmaul	" " "	$ 6 00
John Luthmiller	" " "	$ 9 00
Peter Loebs	" " "	$ 6 00
Peter Morloch Jr	" " "	$ 6 00
Jacob Hempel	" " "	$ 13 00
Jacob Stoebner	" " "	$ 6 00
Jacob D. Bertsch	Sup. fees and repairs On Road Machinery	$ 20 00
Christian Opp	extra Road Work	$ 4 50
Johann Nies	" " "	$ 15 00
Heinrich Nies	" " "	$ 9 00
Johann Hempel	" " "	$ 4 50
Karl Fink	" " "	$ 4 50
Andreas A. Bertsch	" " "	$ 3 00
Gottlieb Krangler	" " "	$ 1 50

Heinrich Hoff	extra	Road	Work	$3.00
Johann Hoff	"	"	"	$3.00
Friedrich Neuharth	"	"	"	$3.00
Andreas D. Bertsch	"	"	"	$3.00
Gottlieb D. Bertsch	"	"	"	$3.00
Jacob Fischer	"	"	"	$6.00
Philipp Schmidt	"	"	"	$1.00
Johann Retzer	"	"	"	$3.00
Gottfried Helfenstein	"	"	"	$1.00
Arthur Tribble	"	"	"	
John M. Guthmiller	"	"	"	

Fred Odenbach	Supervisors	fees		$22.25
John S. Kusler	extra	Road	Work	$4.00
Jacob Perman	"	"	"	$6.00
Kate Fisher	"	"	"	$3.00
Adam Merkel	"	"	"	$9.00
Christ Dohn	"	"	"	$3.00
Christ Bertsch	"	"	"	$4.00
Fred Fischer	"	"	"	$5.00
Nicolaus Kusler	"	"	"	$6.00
Jacob Wolf	"	"	"	$8.00
Jacob Grossharns	"	"	"	$4.00
Gottlieb Joachim	"	"	"	$1.00
Karl Ottner	"	"	"	$3.00
Philipp Heiser	"	"	"	$6.00
Gottlieb Krause	"	"	"	$4.00
John Klundt	"	"	"	$7.00
Henry Jahraus	"	"	"	$12.00
Chris. Diede	"	"	"	$6.25
Peter Ackerman	"	"	"	$3.00
John Rau	"	"	"	$4.00
Jacob Ackerman	"	"	"	$1.00
Jacob Diede	"	"	"	$6.00
John Ottner	"	"	"	$7.00
Philip Imig	"	"	"	$2.25
Simon Wallace	"	"	"	$3.00
Wm Roesler	"	"	"	$4.50
John Breneise	"	"	"	$4.50
Adam Lutz	"	"	"	$6.00

Andreas Moser	extra	Road	Work.	$ 3 00
Michael Lutz	"	"	"	$ 3 00
Jacob Gruebele	"	"	"	$ 7 50
Ludwig Ulmer	"	"	"	$ 4 50
Ludwig Stickel	"	"	"	$ 6 00
John Jahraus	"	"	"	$ 1 50
Lorenz Malsam,	Sup.	fees	+ hauling Culverts	$ 29 90
Lorenz Malsam	extra	Road	Work	$ 15 00
Frank Malsam	"	"	"	$ 7 50
Martin Wolf	"	"	"	$ 3 00
Peter Malsam	"	"	"	$ 6 00
George Zimmerman	"	"	"	$ 6 00
Peter Gabriel	"	"	"	$ 1 50
Karl Zimmerman	"	"	"	$ 2 00
George Kubbemann	"	"	"	$ 3 00
Jacob Wolf	"	"	"	$ 4 50
John Schultz	"	"	"	$ 1 50
Peter Imbery	"	"	"	$ 3 00
Karl Ritter	"	"	"	$ 3 00
George G. Malsam	"	"	"	$ 3 00
George Malsam	"	"	"	$ 12 00
Philip Rieger	"	"	"	$ 6 00
Rigitta Wasanko	"	"	"	$ 3 00
William Christianoski	"	"	"	$ 6 00
Andrew Lehr	"	"	"	$ 15 00
John Mehlhaff	"	"	"	$ 13 50
Jacob Rohrbach	"	"	"	$ 3 00
Adam Rieger	"	"	"	$ 3 00
Katie Aman	"	"	"	$ 18 00
Oswald Luthmiller	"	"	"	$ 9 00
Frank Heintzman	"	"	"	$ 6 00
Jacob E. Mehlhaff	"	"	"	$ 7 50
William Wolf	"	"	"	$ 6 00
John Will	"	"	"	$ 3 00
Fred Eisenbeis	"	"	"	$ 9 00
Fred Schneider	"	"	"	$ 6 00
Markus Imberi	"	"	"	$ 6 00
Mathias Rieger	"	"	"	$ 3 00
John Heintzman	"	"	"	$ 1 50
Nick Heintzman	"	"	"	$ 1 50

Joseph Lisi	extra Road Work.	$ 1 50
Jacob Reiner	" " "	$ 6 00
Fred Gramm	" " "	$ 6 00
John C Mehlhaff	" " "	$ 4 50
Gottlieb Kranzler	" " "	$ 9 00
Simon Loehring	" " "	$ 9 90
Jacob Will	" " "	$ 7 50
John Adam	" " "	$ 6 00
Christian Kurle,	Supervisors fees	$ 24 00
Mathias Loehring	extra Road Work.	$ 9 00
Gottlieb Hoff	" " "	$ 6 00
Jacob Hoff	" " "	$ 6 00
Christ Lotz	" " "	$ 4 50
Gottlieb Pfeifer	" " "	$ 3 00
John Pfeifer	" " "	$ 1 50
Karl Pfeiffe	" " "	$ 1 50
Jacob Merkel	" " "	$ 3 00
Jacob Schnabel	" " "	$ 4 50
Jacob A. Meier	" " "	$ 3 00
John Opp	" " "	$ 2 90
Daniel Merkel	" " "	$ 2 90
John Kurle	" " "	$ 4 45
Fred Miller	" " "	$ 4 05
Henry P. Hoff	" " "	$ 2 70
Daniel Hoff	" " "	$ 3 00
Fred Kamdner	" " "	$ 3 00
Christ K. Fisher	" " "	$ 6 00
John Hieb	" " "	$ 2 95
Andreas Kallenberger	" " "	$ 17 70
Henry Aman Jr.	" " "	$ 15 00
Jacob T. Loehring	" " "	$ 3 00
Christian Kurle	" " "	$ 21 25
David Kurle	" " "	$ 16 05
Philip Kegler,	Sups. fees & hauling Culverts	$ 19 70
Christian Reier	extra Road Work.	$ 4 50
John Thurn	" " "	$ 7 50
Phillip Kegler	" " "	$ 9 00
Daniel Pitz	" " "	$ 9 00
John Klundt	" " "	$ 19 50
Christof Mehlhaff	" " "	$ 16 50

Jacob Mehlhaff	extra road Work.			$ 3 1 00
Daniel Harr	"	"	"	$ 10 50
Fred Metzger	"	"	"	$ 3 00
J. F. Harr	"	"	"	$ 6 00
Henry Aldrich	"	"	"	$ 15 75
Gottlieb Eisenman	"	"	"	$ 18 00
Fred Wanner	"	"	"	$ 6 00
Theodore Heckel	"	"	"	$ 6 00
Adam Weller	"	"	"	$ 15 00
Jacob Yelich	"	"	"	$ 9 00
Gottlieb Joachim, Sup.	fees. & hauling Culverts			$ 41 50
William Joachim	extra Road Work.			$ 10 50
William Joachim Jr	"	"	"	$ 4 50
Jacob Joachim	"	"	"	$ 4 00
Gottlieb Joachim	"	"	"	$ 8 50
Adam Obenauer	"	"	"	$ 6 00
Michael Pfeifle	"	"	"	$ 4 50
Fred Hilgeman	"	"	"	$ 7 50
Wm Funk	"	"	"	$ 3 00
Christ Werre	"	"	"	$ 5 00
Franz Weisenburger	"	"	"	$ 6 00
John Schrenk e	"	"	"	$ 2 00
John Blessing	"	"	"	$ 4 00
George Dais	"	"	"	$ 14 00
John Ritter	"	"	"	$ 1 50
Carl Bertsch	"	"	"	$ 3 00
Christ Zimmerman	"	"	"	$ 6 00
Andreas Diede	"	"	"	$ 1 50
Gottlieb Schrenk	"	"	"	$ 8 00
Gottlieb Bertsch	"	"	"	$ 10 00
Carl Dohn	"	"	"	$ 4 00
Adam Bertsch	"	"	"	$ 7 00
Katrine Pfeifle	"	"	"	$ 6 00
Jacob Pfeifle	"	"	"	$ 3 00
Jacob Weixel	"	"	"	$ 4 50
Jacob Bertsch	"	"	"	$ 3 00
Conrad Pfeifle	"	"	"	$ 3 00
Christ Arlt	"	"	"	$ 1 50
Ben Arlt	"	"	"	$ 1 50
Henry Bertsch	"	"	"	$ 6 00

Jacob Bertsch	extra Road Work			$ 4 50
Carl Bertsch	"	"	"	$ 1 00
Henry Ladner	"	"	"	$ 9 00
Christ Golz	"	"	"	$ 3 00
Carl Wanner,	Sup. fees			$ 21 00
Gustaf Hausauer	extra Road Work			$ 8 25
Karl Hausauer	"	"	"	$ 9 75
Jacob Hirsch	"	"	"	$ 9 75
John Spitzer	"	"	"	$ 9 00
Karl Schuck	"	"	"	$ 9 00
Philip Ludisi	"	"	"	$ 6 00
Johan Carl Ludisi Ritter	"	"	"	$ 3 00 4 50
John Kerner	"	"	"	$ 6 50
Philip Kast	"	"	"	$ 6 00
Johann Kessler	"	"	"	$ 9 00
Philip Schaffer	"	"	"	$ 7 50
Michael Keim	"	"	"	$ 6 00
Karl Schutz	"	"	"	$ 9 00
Johann Mutschler	"	"	"	$ 6 00
Jacob Heidle	"	"	"	$ 11 25
Christian Scheidt	"	"	"	$ 5 25
Fred Miller	"	"	"	$ 4 50
Fred Schott	"	"	"	$ 13 50
Christian Oster	"	"	"	$ 10 13
Johann Kemmet	"	"	"	$ 9 00
Daniel Opp	"	"	"	14 25
Karl Wardner	"	"	"	18 00
Fred Oberlander	"	"	"	6 00
Wm Christman	Sup. fees and hauling Culverts			$ 25 50
David Gabriel	extra Road Work			$ 7 50
Joseph Kaub	"	"	"	$ 21 00
Fred E Reiner	"	"	"	$ 7 20
Christoph Perman	"	"	"	$ 9 00
John Kaul	"	"	"	$ 10 20
Peter Gabriel	"	"	"	$ 13 50
Fred Schutz	"	"	"	$ 9 00
Christian Perman	"	"	"	$ 6 00
Jacob Opp	"	"	"	$ 3 90
Gottlieb Kaul	"	"	"	$ 5 10
George Gross	"	"	"	$ 14 70

Wilhelm Christman	extra	Road	Work	$15.00
John Stoebner	"	"	"	$5.40
Leo. Libbis	"	"	"	$5.40
Jacob Schneider	"	"	"	$3.00
Gust Libbis	"	"	"	$6.90
Gottlieb Lesle	"	"	"	$5.10
Henry Grosz	"	"	"	$11.70
Charley Schutz	"	"	"	$3.75
Ed. Rietz	"	"	"	$4.50
Lorenz Wolf	"	"	"	$4.50
A Zimmerman	"	"	"	$3.00
Fred Schilling	"	"	"	$4.50
Jens Johnson	"	"	"	$3.00
John Perman	"	"	"	$3.00
Christian Kaul	"	"	"	$3.00
Jacob Bosche	"	"	"	$3.00
John Kloodt	"	"	"	$2.25
Derold Heckel	"	"	"	$2.40
Adam Weller	"	"	"	$1.80
Christoph Reier	"	"	"	$1.50
Markus Imberi	"	"	"	$1.50

Board Now adJourned until 7:30 P. M.
At 7:30 P. M. Board reassembled all members Present, Bills were Now allowed as follows:

Arthur Donohue Witnes fees and Mileage in Mrs. Gregory Insanity case	$2.80
C. S. Acker member of Board of Insanity Three days in Sept 1911.	$6.00
One day in October "	$2.00
E. H. Jennings Witness fees in Mrs Gregory insanity case	$2.80
E. C. Sigler, Chairman of Board of Insanity Three days in Septemuber	$3.00
Chairman of Board of Insanity in John Levi case in October 1911	$3.00
Dr. G. G. Kerns examiniation of Mrs. Gregory ~~as~~ case as Phisician appointed by Board of Insanity	$6.00
Dr. G. G. Kerns. Phisician in Insanity case on October 28th	$7.10
I. N. Crist Witnes fees. in Mrs. Gregory case	$2.80

On Motion Wolf bounties were allowed as follows:
F. J. Wileken $2.00 Fred Meidinger 2.00
Jacob J. Spitzer $2.00 Adam Muhlbeier $2.00
Peter Leffre $2.00 Joe Leffre $2.00
On Motion the following Loans from the Permanent School Fund were extented
Adam Obenauer Loan for three Years
O. L. and John E. Gibson renewed for five Years
Karl Wacker Loan renewed for ~~five~~ Years
Ferdinand Potraz Loan extented for three Years
Annual Report of Clerk of Courts was examined and Motion same was approved
Board Now adJourns until 9 A.M. Jan 4. 1912
January 4. 1912 9 o'clock A. M.
Board Reassembled as per adJournment with all Members present
Board Now proceeds to appoint Road Supervisors for the ensuing Year, following persons were appointed:
John Rapp, Carl Township, Dist. # 2
E. F. Mollring, Koto Township, Dist. # 6
Will Haberman, Weber Township, Dist. # 7
Conrad Senger, Wacker Township, Dist # 8
John Schenfele, Harrison Town Dist. # 15
John Maier Jr. Highland Town. Dist. # 14
John A. Feickert, Hoffman Town, Dist. # 9
W. W. Eystone, Washington Town Dist. # 4
Louis Haas, Leola Town. Dist. # 5
Gotthilf Stickel, Spring. Town Dist. # 10
Chas. Remmers, Howard Town Dist. # 11
John Eichelberg Arena, Town Dist. # 13
No Appointment for Dewey Town Dist. # 12
Gottlieb Feiock, Long Lake, Town Dist # 17
Christ Fischer, Bergdorf Town. Dist # 16
Jacob Heupel, Odessa " " # 22
Carl Fink, Petersburg " " # 23
Henry Aman Jr. Rosenthal " " # 25
Gottlieb Bertsch Detmold " " # 24
John Ritter Gluckstal " " # 30
Andreas Heer Springcreek " " # 31

Philip Frey, Stickel Town. Dist # 26
Fred Walth. Moscow " " # 18
John Staub, Cleveland " " # 20
Jacob Hieb Blaine " " # 19
Philip Kegler Bauer " " # 29
Derwald Guthmiller, Hillsview " # 27
Wm Christman, Jaeson " " # 28
Gottlieb Bertsch, Kassel " " # 21

On Motion following Bills were allowed
K. Okk. acknowledgeing tax sale certificates $15.25
D. D. Okk. drawing Jurors for Dec. 1911 Term of Court $2.00
D.D. Okk. Postage, Telephones and express for last quarter $24.20
American Book Co text books $28.56
Henry Young Sheriffs fees $84.05

On Motion the Loan of Henry Young from the Permanent School Fund was extended for two Years

Board Now adJourns until 1:30 P. M.

At 1:30 P. M. Board reassembled as per adJournment all members present

Application of George Feickert for an extention of his his Loan from the Permanent School fund was granted

Bill of James Clayton Postage for last quarter was allowed at $10.75

Quarterly Report of James Clayton Register of Deeds was read and on Motion same was approved as read

Bills were then allowed as follows:

C. S. Acker expenses caused by trip States Attorneys Convention $4.74
Krause & Lortscher gasoline for court house Lamps $1.75
Mitchel Lumber Co. Coal and Suplies for Court house $322.50
McPherson County Herald office Suplies, Printing Commissioners Proceedings and legal Notices $115.75
Ulrich Renz, Clerk of Courts fees Bill for $218.70 was allowed at $185.95
Fred Arndt Suplies for Mrs Brandner. $9.65

Quarterly Report of D.D. Offs Co. Treas.
Was read and On Motion same was approved as read
The Petition of Washington Township for civil
Township organization and it appearing to
to said Board that said Petition is in due
form and that same is signed by a majority
of the legal voters of said Township said
Petion is hereby granted and the Board
appoints Chas. F. Hill, Tom Crompton
and John Heibel as the Board of
Supervisors of said Civil Township
until their successors are elected
Board Now adJourned until 7³⁰ P. M.
at 7³⁰ P. M. Board Met as per adJournment
all Members present
Board Now proceeds to check up Treas. books
and in time adJourns until Jan. 5th at 9 A.M.
At 9 o clock A. M. Jan. 6th 1912 Board
Reassembled as per adJournment all members
present,
The checking up of the Treas. books is continued
and at noon Board adJourns until 1³⁰ P. M.
At 1³⁰ P. M. Board Met as per adJournment
Board finishes auditing Treasurers books and
agree with the following Report

Cash in Banks $ 9,391.33
Cash and Cash items $ 413.13
Total $ 9804.49

Application of the Town of Leola, incorporated
for a loan from the Permanent School fund
for $4500.00 was on Motion approved
Bills were allowed as follows:
Jacob D. Bertsch for Balance due him as Road
Supervisor in Dist. # 23. $5.00
Jacob Gross Co. Auditor Postage & Express
for last quarter $9.95
Board Now adJourns until 7³⁰ P. M.
At 7³⁰ P. M. Board Met as per adJournment
all members present.
Board Now Proceeds to check up with

the different Book depositories and upon discory that the Leola Depository has not settled with the County for a number of years, the Chairman of the Board and the County Auditor Now on Motion Were appointed a committie to effect such settlement
Board Now adJourns until Jan 6. 1912 8 oclock a. m
Jan. 6. 8 oclock A. M.
Board Met as per adJournment all members present.
Bill from Leola Exchange for Suplies for Court House allowed 85 cents
Clothes for Joe Rapp purchased from Leola Exchange allowed at $13.70
Chas. Mix, Bill for Deputy Sheriffs fees allowed $8.25
Pelition of Andrew Flakell and others, residents of Wachter Civil Township, praying that a Bridge be constructed in said Township was on Motion laid on the table until such time as this Board can investigate
Bill of John Doering for inspecting roads, Mileage for same and Telephones was allowed at $12.00
The offer of Phillips Weixel of $55.00 for all taxes held by McPherson County against Block 4. Boettchers Addition to Eureka Was on Motion laid on the table
On Motion C. S. Acker is appointed as member of insanity to fill vacancy caused by the resignation of James M. Brown
On Motion the County Auditor, Register of Deeds and the County Treasurer are allowded a Deputy for 12 Months at $50.00 per month
it was moved and seconded to appoint the McPherson County Herald, the Northwest Blade and the Eureka Volkszeitung as the official papers of McPherson County, There being a tie the County Auditor called the Roll with the following result, John Doering "Yes" John Wohlhaff "Yes" Fred Hilgeman "No" Fred Hoffman "No" John J. Hespperle "No"

It was Now Moved and seconded to appoint the McPherson County Herald, the North West Blade, and the "Die Eureka Post.. Motion carried
On Motion following Bills were allowed
John J. Hepperle Commissioners fees and Mileage one day signing Warrants and one day inspecting Roads $40 10
Fred Hilgeman Commissioners fees and Mileage $40 50
Fred Hoffman Commissioners fees, Mileage and inspecting Roads $46 40
John Mehlhaff Com. fees, Mileage and inspecting Roads $45 50
John Doering Com. fees and Milege $39 60
To the County Auditor
I herewith Hand You Statement of account of McPherson County with the Hospital for the insane for the quarter ending Dec 31st 1911
Names of Patients
Chas C. Thompson charged $48 00
George Wenz " $48 00
Ethel Wilson " $48 00
John Levi, admitted Nov. 11. 1911 " $26 13

L. C. Mead
Superintendent (seal)

Board Now adJourns.
Attest:
Jacob Gross
Co. Auditor

John J. Hepperly
Chairman

Leola, South Dakota, Feb. 28— 1912
Special Meeting of Board of County Commissioners
of McPherson County, South Dakota, held on
this 28th day of Feb. 1912 with all members
present, such meeting being called for the
purpose of determining whether or not seed wheat
should be furnished to residents of McPherson County
as provided by chapter 225 of the session laws
of South Dakota for the Year 1911. and no Petition
as provided by said law having been filed and
presented to this Board, and after hearing arguments
and sugestions from F. H. Barnard, Manager
of the North Western to land Company's and
H. C. Yutzy, traveling freight Agent
of the Minneapolis & St Louis R. R. and
various residents of McPherson County interested
in said Matter and the Board being fully
advised in the premises, and being advised
that there would be no freight charges on any
seed wheat purchased by said County,
adopted the following resolution to-wit:
That said County will purchase all nessesary
seed wheat to be sown in this County, provided
the same will be shipped free of charge by the
Raid Road Companies, and sell the same
to the users thereof for cash, any one desiring
to avail himself of the provisions of this
resolution shall file with the County Auditor
of McPherson County on or before the
second day of April 1912. an application
in writing (such Blanks to be furnished
by the Auditor) stating the Number of Bushels
needed and depositing with the County Auditor
at the time of the filing of such application
20% of the cost of the grain mentioned in
said application such seed wheat being
figured at the rate of $1.00 per Bushel for the
purpose of ariving at the amount to be
deposited with the County at the time of
of filing the application,

any ammount so deposited is for the purpose of guaranteeing the taking of such grain by the applicant and is to be applied on the purchase price thereof and the Ballance remaining due shall be paid in cash by such applicant upon the delivery of the grain

Resolved further. that said grain shall be furnished by the County at the actual cost plus the necessary expense of handling

And Resolved further that Reagan & Hooper Elevator at Leola S.D. is hereby designated as the place where deliveries of such grain will be made

and resolved further that no grain shall be furnished any person except after he shall have settled in full therefor with the County Auditor and received an Order from said Auditor for such grain

Resolved further that John J. Hefferle, Chairman of said Board is hereby appointed to take charge of the purchase of such grain and disposition of the same at Leola, and John Doering member of such Board at Eureka and are instructed to order grain as rapidly and at such times as the applications on file shall warrant but no grain shall be furnished except in carload lots

Resolved further that John J. Hefferle Chairman is hereby appointed as a. committee of one to confer with the various railroad companies with the View having feed grain shipped in the same manner as seed Wheat and it is further resolved that in case same can be accomplished the resolutions adopted shall govern feed grain as much as seed wheat,

Board Proceeds to dispose of other buisness

it Was moved and seconded to allow the Bill of Campbel County for one half of the Road Work done on county line between McPherson and Campbel

Canfel Counties to the amount of $9.00
On Motion County Auditor is instructed to issue refund Order in favor of John M. Stickel for Road Poll for the Years 1909 and 1910, same having been erroneously Paid by him amount $8.00
Also refund Order in favor Ulrich Rene for one Road Poll $1.00
Also refund Order to Henry Preszler for dog tax erroneously Paid by him $1.00
Also refund to John D. Bitz for dog tax $1.00
aslo refund to F. H. Reents for dog tax $1.00
Also refund Order to Rosina Eichelberg for School Poll erroneously Paid in the Years 1910 and 1911 $2.00
Bills were then allowed as follows:
L. F. Slocum Postage, Phones and Rubber Stamp $11.45
F. D. Lowry Post Master one Thousand Stamped Envelopes for Sup. of Schools $16.24
Farnham Printing and Stationary Co. Penholders $1.40
Central Lumber Co. Lumber $4.10
Pacific Elevator Co. Coal for John Resler $7.50
Western Mutual Telephone Co. Telephone hire $7.50
Fred Odenbach Extra Road Work $5.50
Auditor is instructed to issue refund Order in favor of Fred. L. Hoffman for one School Poll he having been assessed twice $1.00
Board Now adJourns until 7:30 P. M.
At 7:30 P. M. Board Met as per adJournment all members present:
On Motion Bills were allowed as follows
A. M. Bell Meals for Jurors $3.25
Gilbert Improved corrugated Culvert Co. Balance due for culverts $11.20
Brown & Saenger office Supplies $20.18
Michael Keim Extra road Work $3.00
Bill of John Preszler Road Supervisor, for $3.10 was allowed at $22.10
Jacob Lamle Balance due for extra Road Work $1.50
Jacob Fischer Balance due for extra Road Work $1.50
John Lamle Balance due for extra Road Work $1.75
Johann Schmitt Balance for extra Road Work $4.50

Bill of W. A. King accountant, for checking County offices, car fare and Board allowed at $78.15
Wolf Bounties were allowed as follows:
John Weller Jr. $2.00
Dee Collins $2.00
Christian J. Gross $2.00
Daniel Bitz $2.00
Board Now adJourns until 8 oclock Feb 29. 1912
Feb 29. 1912 8 oclock A. M. Board Met as per adJournment all members present:
The Matter of Bill owing by Leola Exchange for text books coming before the Board at this time the Board hereby appoints C. S. Acker States attorney, to take such Steps as he shall deem proper to protect the Countys interest
Bill of C. S. Acker for Coal Stove for Commissioners Room was allowed at $12.00
Bill of Frank Wesley for fixing County artesian Well allowed at .75
Bills for extra Road Work were allowed as follows: Jacob Job $4.50
Fred Job $4.50 Christian Leist $3.00
Gottlieb Graff 3.75 Konrad Schnabel $3.00
Friedrich A. Hoffman 3.00 Jacob F. Hoffmann $3.00
Christian Spitzer $6.00 Phillip Martel $6.00
Adolph Meidinger 6.00 Henry Stoebner $6.75
Wilhelm Hieb 6.00 Gottlieb F. Bertsch $6.00
Johann Bertsch $3.00 Jacob Berg $3.00
Salomon Herman $1.50 Johann Haux $5.25
August Stoebner $3.00 Michael Hoff $13.50
Johann Preyler $17.25
Fred Krein Salary as Road Supervisor and Extra Road Work $30.00
Martin Stickel extra Road Work $2.00
Christ Fauth " " " $9.00
John Lapp " " " $6.00
John Stock " " " $4.00
Henry Stoebner " " " $1.00
Christina Bender " " " $15.00
Adolf Meidinger " " " $15.00

Barry Bender extra Road Work $6.00
Philipp Litz " " " $3.00
Jacob Granulich " " " $3.00
Fred Meidinger " " " $3.00
following Bills were then allowed:
John J. Hepperle one day as member of Comittee appointed to settle with textbook Depositories, com. fees Mileage and Telephones $16.85
Fred Hilgemann com fees & Mileage $20.50
Fred Hoffmann com fees & Mileage $13.40
John Mehlhaff com. fees & Mileage $18.40
John Doering com. fees. Mileage & Telephones $19.85

Board Now adJourns

Attest:
Jacob Gross
Co. Auditor

John J. Hepperle
Chairman

1912 Leola S.D. Apr 2nd. 19

Board of County Commissioners met in the commissioners' room in the Court House in Leola in regular session. Meeting called to order by the Chairman John J. Hepperle. All members present. Minutes of last regular and special meetings were read and on motion approved as read. As provided by law the members of the board - the County Auditor, the County Assessor and Deputies, and the assessors of Willow, Wachter, Lincoln and Washington Civil Townships now withdraw for conference in reference to the assessment of taxes for the year 1912. After consideration of the valuation placed on the different personal properties and real estate in Mc Pherson County by the state Board of Equalization, a motion was made, seconded and agreed to that the said different valuations placed on both personal and real property by the said State Board be hereby endorsed and the assessors are instructed to assess lands on an average of six (6) dollars per acre. Board now adjourns until 1:30 P.M.

At 1:30 P.M. Board met as per adjournment with all members present. On motion bills were allowed as follows:
Eureka Furn + Imp. Co. - coal for Mrs. Thorsrud $ 9.15
John Preszler - hauling culverts from Eureka - allowed at 3.00

Petition of Chas. Mix asking for permission and license to construct a bridge over and across the Section line between Sections 7 and 18, Township 126, Range 72, at a point about 25 rods east of the Range line running north and south, for the purpose of allowing stock to pass under and through it in going to or from one of the said sections to the other, is read. It was moved and seconded, that license and permission is hereby granted to Chas. Mix to construct a good and substantial bridge over and across the section line running east and west between sections 7 and 18, Township 126, Range 72, for the purpose of allowing stock to pass or run through from one of said sections to the other, subject however to the approval of this Board, said bridge to be of equal width with the grade or dam at that point, and to be safely and properly constructed, and with the understanding that he will at all times keep such bridge in good repair and safe condition, and that he will save the county harmless from any damage growing out

of the construction of such bridge or crossing. Motion carried.

Bills were allowed as follows:

German Baptist Hospital - medical treatment for Mrs. Resler #	78 00
Die Eureka Post - publishing Commissioners' proceedings & Aud. & Treas. exhibits and legal notices	55 25
North West Blade - same as above	51 75
E. A. Warner - office supplies	31 80
Jacob Teske - boarding and caring for Reinhold Schauer 3 months	48 00
Jacob Teske - clothes & Medicine for Schauer	8 75
L. T. Slocum - postage & express	6 45
C. S. Acker - telephones & postage	3 50
Eureka Bazaar - clothes for Clifford Thorsrud	5 50
W. A. King, accountant - Feb. 29 to March 4th.	31 25
Ulrich Reue - Clerk of Courts fees	3 95
Geo. C. Knickerbocker - use of City Hall at Eureka for school officers' meting	5 00
Capital Supply Co. - apportionment orders for Supt. of Schools	1 55
Farmers Store - flour for Leobald Senger	6 40
Central Lumber Co. - coal for Fred Obermaier	7 50
Central Lumber Co. - coal for Fred Obermaier	7 45
Educator School Supply Co. - blanks & supplies for Supt. of Schools	16 41
W. A. King, accountant - March 15th. to April 1st. & railroad fare	127 42
Dr. J. C. Kettner - services as coroner	97 50
Mitchell Lumber Co. - coal for court-house and coal for Mrs. Brandner	60 80

Bill of Hosmer Lumber Co. was not considered.

On motion the County Auditor is instructed to forward a donation of #50\00 to the Children's Home at Sioux Falls.

Report of C. S. Acker showing money collected to the amount of #105.40 was on motion approved.

On motion the following places were designated as places where chattel mortgage sales should be held in 1912: At the front door of the Wetonka State Bank; at the front door of the Court House in Leola; at the front door of Orthwein's Store at Long Lake; at the front door of the Greenway State Bank at Greenway; at the south door of the City Hall at Eureka; at the front door of the U. S. Post-office in Hillsview.

Bill of Mrs. A.S. Baker for taking care of Mrs Resler allowed 3 69

On motion the County Auditor is instructed to issue refund to Wm. Hurst for wrongfully assessed taxes in the amount of 2 65

The bill of George Feickert, assessor for attending the meeting of the board and for stationery & postage was allowed 10 00

The County Auditor was instructed on motion to cancel the Tax-sale certificate on the N.W¼ of 34-125-68.

Auditor was instructed to issue refund order in favor of Rudolph Doerr for Road-poll of $1.50 erroneously assessed.

The Auditor was further instructed to issue refunds to the banks of the County for excessive assessments as follows:

Wetonka State Bank — the sum of	28 00
Bank of Leola — " " "	91 42
First State Bank of Leola — " " "	72 73
Farmers & Merchants State Bank " " "	79 31
German Bank of Eureka " " "	227 84
Greenway State Bank, Greenway, S.D.	9 00

Board now adjourns until 7³⁰ P.M.

At 7¹⁰ Board reassembled as per adjournment. All members present. On motion the loan of Karl Koerner from the permanent School-fund was allowed to be renewed to Joseph M. Schatz. The loan of Lorenz Kessler was extended for one year, Loan of Fred Stoecker was extended for 5 years. Loan of Herman Jasmer was extended for 3 years. Loan of Gottfried Stoecker was extended for one year. The application of A. T. Drackley for a loan from the permanent School Fund was on motion rejected. On motion the County Auditor is instructed to issue refund order in favor of P. A. George for Road-poll erroneously assessed, also to refund to J. T. Neef a dog tax erroneously assessed to him of $1.00. On motion the Co. Auditor is instructed to refund the taxes paid on N½ of N½ 22-128-69 once as the same had been paid twice for the year 1911- $12.75. Wolf bounties were allowed as follows:

John F. Hoffman	$2.00
Jacob Feickert	2.00
Wm. Haberman	2.00
Christoph Rieb	2.00

On motion bills were allowed as follows:

Ed. Pischke - one day attendance assessors' meeting	$3 00
Carl Hart - " " " " "	3 00
E. Leberman " " " " "	3 00

Application and Bond of George G. Neuharth to sell intoxicating liquors in the city of Eureka approved.

It was moved and seconded to let the contract for culverts to the North Dakota Metal Culvert Co. at prices as per price-list on file in the County Auditor's office. On motion the Board now adjourns until tomorrow morning at 8:30 o'clock A.M.

April 3rd., 1912 at 8:30 A.M.

Board met as per adjournment. All members present. Upon consideration the Board agrees to offer bounty on gopher-tails from April 1st. to May 25th. at one cent each. The gopher-tails are to be received May 24th and 25th. by the respective commissioners, viz: John Doering and Fred Hilgeman at Eureka; John Mehlhaff at Fred Martel's place on the 24th. and at Hillsview on the 25th.; Fred Hoffman at Long Lake P.O. on the 24th. and 25th.; also at Leola.

On motion the polling-place of Hoffman Election Precinct is hereby changed from the John Jesser residence to the Charles Gray School-House.

The following bills were then allowed:

Dr. G. G. Kerns - attending Mrs. John Glaser in her illness	$15 00
Dr. G. G. Kerns - quarantine and disinfection of the C. S. Acker home	5 00

The following refunds were granted to Bank of Leola:

Tax-sale certificate #139 - NW¼ of NW¼ 20-126-67 for	2 10
" " #103 - S½ of SW¼ 33-128-73 for	15 62
" " #120 - SE¼ of NE¼ 10-125-72 for	3 13

as all were erroneously assessed.

Bills were allowed as follows:

James Clayton - Rg. of Deeds - postage for quarter ending Mar. 31st. -	8 30
Jacob Gross, Co. Aud., - postage for last quarter	37 82
Frank Wesely - cleaning Court House water-closet	1 00

The quarterly report of fees collected by James Clayton, Rg. of Deeds was read and upon motion was approved as read.

Petition of First State Bank of Wetonka for abatement of certain personal taxes was laid on the table.

Following bills were allowed:

Chas Mix, Dep. Sheriff - for fees allowed at	4 80
D. D. Opp - Money advanced for drayage	2 50

April, 1912.

Fred Arndt - groceries for Senger family	5 03
Brown & Saenger - Election supplies	65 50
D. D. Opp, Co. Treas. - postage & telephones	35 41
News Printing Co. - Miscellaneous Record	21 50
" " " - Co. blanks and office supplies	2 25
" " " - Probate Calendar and supplies	29 26
" " " - Office Supplies	8 10
" " " - assessors' books - bill for $48.00 allowed at	36 00

On motion Adolph Meidinger was appointed as Road Supervisor to fill vacancy in District #10.

Board now adjourns until 1:30 P.M.

At 1:30 P.M. Board met as per adjournment. All members present. Report of M. O. Ronayne, Justice of the Peace was examined and on motion same was approved and warrants ordered drawn as follows:

M. O. Ronayne, Justice's fees	5 85
Henry Young, Sheriff's fees	61 90

The following resolution is offered by Commissioner Doering, who moves its adoption: Resolved, that it is the sense of this Board that after this year no assistants will be allowed to any county official who does not personally conduct the affairs of and pay strict attention to the duties of the office he holds, and in no event will deputies be allowed any official for longer than eight months in each year. On motion resolution was adopted.

Bill of L. T. Slocum for Mimeograph was allowed at $30.00.

On motion these bills were allowed:

Fred Hilgemann, Com. fees and mileage	$ 20.50
Fred Hoffmann, Com. fees and mileage	13.40
John Mehlhaff, Com. fees and mileage	19.40
John Doering, Com. fees, mileage and telephones	20.10
John J. Hepperle, Com fees, mileage and one day signing warrants	16.10

On motion Board now adjourns sine die.

John J. Hepperle

attest: Jacob Gross
Co. Auditor

Chairman

Proceedings of Board of Equalization July 2nd 1912

Board Met in the Commissioners Room in the Court House at Leola. Members present John Doering, Fred Hilgemann, John Mehlhaff, Fred Hoffmann and Auditor Gross
On Motion Fred Hilgeman was elected Chairman of the Board
The Members of the Board Now take and Subscribe the following Oath of Office as administered by the Clerk of Courts, Ulrich Renz
State of South Dakota } ss
County of McPherson }
I do Solemnly Swear that I will perform the duties of a Member of the County Board of Equalization of McPherson County South Dakota, for the Year 1912, according to law, fairly and impartially to the best of my ability and Judgement so help me god
Board Now adJourns until 1:30 P. M.
At 1:30 P. M. Board Met as per adJournment
Board Now proceeds to examine the assessments and on Motion Make the following changes:
The South half of Sec 24-128-73
Was raised $50.00
S½ SW ¼ S½ SE. Sec. 9-128-72 Was raised $75.00
E½ NW ¼ E½ SW ¼ W½ SE Sec 13-125-72 lowered $50.00
W½ of Sec. 22-126-73 lowered $200.00
Board Now adJourns until July 3rd.
at 8:30 o'clock A. M.
July 3rd 8:30 A. M. Board Reassembled as per adJournment and make following changes:
Christoph Perman, personal property raised from from $65.00 to $565.00
Jacob Rau personal property raised from $905.00 to $1905.00
Adam Weller, personal property raised

from $870.00 to $1870.00
Fred Reiner, personal property raised from
$715.00 to $1015.00
John Lazmule, personal property raised
from $985 to $1985
Freeway State Bank lowered $400.00
Board Now adjourns until July 5th at 8: A M
July 5th at 8. A. M. Board Met as per
adjournment and continue to equalize
the diferent assessments as follows:

Petersburg Township		128–71	raised	10 %
Detmold	"	128–72	"	5 %
Odessa	"	127–71	"	5 %
Bergdorf	"	128–70	"	5 %

Horses class "B" of the city of Eureka
were raised 100%
M. Lutz in 128–73 was raised from $1150 to $1450
Reliance Elevator Co. 128–73 was raised
from $600.00 to $1000.00
Board Now adJourns until July 6th at 1 P. M.
July 6th 1 o'clock P. M.
Board Met as per adJournment and continued
to equalize assessments and They in due
time adJourned
Attest: Jacob Gross
Co. Audits.

John J. Hepfel
Chairman

Proceedings of Board of County Commissioners
Leola, S. D. July 2nd 1912

Board Met in the Commissioners Room in in the Court house. Members present: Fred Hilgemann John Doering John Mehlhaff, Fred Hoffmann and Auditor Cross, John J. Hepperle being absent, Fred Hilgemann was elected Chairman pro tem.
The Proceedings of last regular Meeting were read and on Motion same were approved as read, Board Now adjourns until 7 30 P. M.
At 7 30 P. M. Board Met as per adjournment On Motion following Road Reports were approved

Karl Fink, Road Sup; Dist. #23	Salary	$12 00
Jacob Heupel, Road Supervisor Dist. #22		$27 00
Geo. J. Hieb,	extra Road Work	$18 00
Fred Preszler	" " "	$4 00
Christian Burrer	" " "	$7 50
Mrs. Val Mettler	" " "	$10 50
Fred Mettler	" " "	$3 00
John Werner	" " "	$7 00
John B Wittmayer	" "	$9 00
Andrew Kerner	" "	$12 00
Jacob Kerner	" "	$4 00
Rudolf Doerr	" "	$6 00
William Valentine, Road Sup. Dist #5		
Salary allowed at		$63 00
Charles Young	extra Road Work	$34 50
Henry Thielen	" " "	$18 00
H. H. Yost	" " "	$37 50
George Young	" " "	$25 50
John Leffre	" " "	$11 75
Lee Leffre	" " "	$16 50
Henry Young	" " "	$18 00
J. Sodman	" " "	$3 00
Gottlieb Kammerer	" "	$15 75
Gottlieb Pommerenki	" "	$18 75
Wm Justin	" "	$24 00
Henry Young Jr.	" "	$12 00
A. Jelsen	" "	1 50

H. Mensendick	extra Road Work		$18.00
M. L. McManmes	"	"	$13.50
P. McGinn	"	"	$16.50
L. Marz	"	"	$9.00
O. Pfautz	"	"	$4.50
Christ Zimmermann	Road Sup. Dist #2	Salary	$17.25
Michael Pfeifle	extra Road Work		$1.50
George Pfeifle	"	"	$1.50
Henry Zimmerman	"	"	$1.50
Andreas Heer	Road Sup. Dist. #31	Salary	$21.50
Christian J. Fischer	Sup. Dist #16	"	$10.50
Gottlieb F. Bertsch	"	#21 "	$9.00
William Christmann	"	#28 "	$9.00
Theobald Guthmiller	"	#27 "	$12.25
Philipp Kessler	extra Road Work		$60.00
John Isab	Sup. Dist #20	Salary	$37.40
Daniel Kraiz	extra Road Work		$12.00
Christian Jung	"	"	$9.00
Michael Hauck	"	"	$12.00
Daniel Marz	"	"	$1.50
Georg Bauer	"	"	$3.00
Geo. Martel	"	"	$3.00
Geo. Guthmiller	"	"	$3.00
John Ehresmann	"	"	$9.00
Christian Sayler	"	"	$7.50
John Isab	"	"	$15.00
John Weisshaar	"	"	$3.00
Philip Guthmiller	"	"	$1.50
Henry Aman Jr.	Road Sup. Dist #25	Salary	$7.50
Philip Kessler	"	#29 "	$10.60
Gottlieb Feiock	"	#17 "	$9.75
Conrad Singer	"	#8 "	$18.00
Ludwig Singer	extra Road Work		$15.00
Jacob Rau	"	"	$10.50
Jacob Ehresman	"	"	$13.50
Wilhelm Rohrbach	"	"	$12.00
Jacob Wacker	"	"	$7.50
Johann Ott	"	"	$9.00
A. W. Meidinger	Sup. Dist #10	Salary	$7.50
Gottlieb Weisz	extra Road Work		$13.50

Daniel Devald extra. Road Work	$19.50
Christian Kiesz " " "	$10.50
S. W. Burns " " "	$21.00
Jacob Brosz " " "	$24.00
August Meidinger " "	$45.00
Walter Glaseman " "	$21.00
John Porter " "	$63.00
Silas McNamee " "	$97.50
Adolph Meidinger " "	$48.00
Chas. Linkeman " "	$36.00
Jake Ovaschnick " "	$6.00
Henry Ovaschnick " "	$6.00
August Jacobson " "	$1.90
Gottfried Stocker " "	$4.00
E. H. Jennings " "	$24.00
Wilhelm Christman " "	$2.00
J. Leo. Wolf " "	$10.00
Karl Krueger " "	$22.00
Gottlieb Kolb " "	$16.00
Aton Malsam " "	$10.00
Fred Vilhauer " "	$14.00
W. H. Fessenden " "	$18.00
Adam Muhlbeier " "	$8.00
Will A. Stafford " "	$12.00
Elmer Hickman " "	$12.00
Jacob Ladner " "	$12.00
Chas Heagley " "	$14.00
S. E. Huntley " "	$20.00
Fred Schaible " "	$10.00
Philip L. Martel " "	$16.00
Jacob Izuat " "	$14.00
Alonzo McMillin " "	$4.00
Fred P. Schott " "	$8.00
Fred Schaible " "	$18.00
Fred Weisz " "	$16.00

John A. Leb Road Sup't Dist #19 Salary and extra Road Work $14.00

Wolf Bounties were allowed as follows

Fred Schaible	$28.00
Wm Christman	2

E. A. Jennings $24.00 J. Geo. Feickert $10.00
Karl Kruger $22.00 Anton Malsam $10.00
W. H. Fessenden $18.00 Will A. Stafford $12.00
Jacob Ladner $12.00 Jacob Imudt $14.00
Fred. P. Schott $8.00 Gottlieb Kolb $16.00
Fred Vilhauer $14.00 Adam Muhlbeier $8.00
Elmer Hickman $12.00 Chas Heagley $14.00
Phillip G. Martel $16.00 Alonzo McMillin $4.00
Fred Weisz $16.00
F. M. Weber allowed for extra Road Work $13.35
Ransom Collins " " " $38.00
Fred Haberman " " " $13.75
Kennedy Implement Co. Road Scrapers $18.80
On Motion Board Road Journs until July 3rd at 1.30 P. M.

July 3rd at 1.30 P. M. Board Met as per adjournment and on Motion following Bills were allowed:

E. F. Mollring Road Sup. Salary $33.00
William Berlin extra Roadwork $24.00
Victor Harrold " " $15.00
Ed Hickmann " " $13.00
William Hankinson " " $15.00
Ernest Moore $6.00 E. W. Morrison $7.50
Jacob Sandmeier Road Supervisor Salary $2.00
Fred Fischer extra Road Work $1.50
John J. Scheufele " " " $1.50
Jacob Sandmeier " " " $1.50
John J. Schoch " " " $1.50
David F. Laule " " " $1.50
Christian Rath " " " $1.50
David Rath " " " $1.50
Jacob Kettering " " " $1.50
John Pfeiffer " " " $1.50
Jacob Ziegler " " " $1.50
Adam A. Heyd " " " $1.50
Fred F. Scheufele " " " $1.50
John Erchelberg Road Supervisor Salary $25.00
John Jacober extra Road Work $9.00

Henry J. Renschler	extra	Road	Work	$ 4 50
Jacob Dufloth	"	"	"	$ 1 50
Fred Rieb	"	"	"	$ 4 50
Adam Hanek	"	"	"	$ 6 00
John Walth	"	"	"	$ 3 00
Gottlieb Kranzler	"	"	"	$ 6 00
Ludwig Job	"	"	"	$ 7 00
Jacob Ilkhauer	"	"	"	$ 1 50
Henry Renschler	"	"	"	$ 7 50
John Eichelberg	"	"	"	$ 9 00
John Voegele	"	"	"	$ 1 50
Jacob Seckner	"	"	"	$ 1 50
Christian Frich	"	"	"	$ 3 00
W. M. Morrison	"	"	"	$ 4 50
Jacob Junge	"	"	"	$ 1 50
John K. Maier	Road Sup.	Salary		$ 24 00
Christian Leicht	extra	Road	Work	$ 1 50
Peter Schumack	"	"	"	$ 2 25
Jacob Hempel	"	"	"	$ 3 00
Friedrich Gutgahr	"	"	"	$ 3 00
Christian Frich	"	"	"	$ 1 50
Jacob Schlenker	"	"	"	$ 1 50
Isaak Gibson	"	"	"	$ 4 50
Karl Engel	"	"	"	$ 1 50
Fred Binder	"	"	"	$ 3 75
George Schott	"	"	"	$ 4 50
George Szolnicki	"	"	"	$ 3 00
Fred Schlenker	"	"	"	$ 6 00
John Jesser Jr.	"	"	"	$ 4 50
John Braudrer	"	"	"	$ 4 50
John Rath	"	"	"	$ 4 50
Christian Voegele	"	"	"	$ 1 50
Jacob Honnecker	"	"	"	$ 1 50
Christian Engel	"	"	"	$ 6 00
John S. Mayer	"	"	"	$ 3 00
Jacob Kiesz	"	"	"	$ 1 50
John K Maier	"	"	"	$ 6 00
Karl Zenker	"	"	"	$ 9 00
Jacob Maier	"	"	"	$ 4 50
Karl Schoch	"	"	"	$ 1 50
William Layton	"	"	"	$ 4 50

Philip Frey, Road Sup. Dist. #26. Salary $11.25
Peter Seffrd extra Road Work. $1.00
Arthur Greig " " " $13.25
Dr. J. F. Quinn Vital Statistics $9.00
Eureka Implement & Furniture Co. Flour for Mrs. Thorsrud $3.20
John Doering - inspecting Roads $3.90
Will Christman Extra Road Work. $4.50
Clayton Furniture Co., clothes & Casket for McMahoney Boy bill $36.50 allowed at $34.00
News Printing Co. assessors books & Blanks $62.25
Eureka Volkszeitung printing Gopher-Bounty checks and official Printing $21.00
Krause & Lottcher Road Scrapers and repairs $22.15
Dr. O. H. Serdes Vital Statistics $17.25
Educator School Supply Co. Supplies for Sup't $20.99
Gottlieb Pommerenke burying a dead dog on order of Dr. Kettner $1.00
Jacob Kroos drawing Jurors for June 1912 term of Court $2.00
F. J. Wilken Vital Statistics $2.50
Jorgin Franklin work on court house $1.50
Fred Hoffmann counting Gopher tails and Mileage $8.20
John Mehlhaff receiving Gopher tails two days & Mileage $8.20
Fred Hilgemann, receiving Gopher tails and Mileage $9.00
D. B. Strait Vital Statistics $1.75
John Doering Boarding and transportation of Mrs. Hanson $4.98
John Doering receiving Gopher tails $8.10
John Doering inspecting Roads $1.50
North Dakota Metal Culvert Co. $715.24
Report of States Attorney showing fines collected to the amount of $168.50 was read and on Motion was approved

following Bills were allowed
Edward J. Brandrich conducting teachers

Examination 6.25
Andrew Matatall planting trees in Court House Yard $12.00
News Printing Co. Supplies for office $27.44
John Kabrud- trip to Leola to notify Treasurer $2.00
Hammond and Stephens Mailing tubes for Sup. of Schools 2.50
Bernhard Kranzler extra Road Work $1.50
Bill of Christian K Fischer for Witness fees
was on Motion rejected
following Bills were allowed
Ludwig Orthwein groceries for Mrs Braudner $5.21
Hammond and Stephens Co. Diplomas for
Super. of Schools $9.00
Perkins Bros. 3000 Warrants $43.00
North West Blade Printing Com. Proceedings
Aud & Treas. Statements and legal Notices $56.00
Interior Lumber Co. lumber for Bridge Repairs $13.45
Mitchell Publishing Co. records & office Supplies $29.75
Forsch and Forsch Road tools repairs $6.95
Gurney Seed and Nursery Co. trees for Court Yard $8.10
News Printing Co. office Supplies $2.81
Bill from L. F. Sloeum in the amount of
$11.00 was on Motion rejected
Bills were allowed as follows
L. F. Sloeum postage express and drayage $11.65
Brown & Saenger election Supplies $298.20
E. A. Warner Jury lists, Court Calenders
and other Supplies $54.20
Report of Joint teachers institute held in
Aberdeen showing McPherson Countys apportionment
of the expenses to be $243.98 was read and motion
same was approved
Eureka Post official Printing allowed at $41.00
Board Now adjourns until 7:30 P. M.
At 7:30 P. M. Board Met as per adjournment
and on Motion the following Bills were
allowed.
Christian K. Fischer Posting Notices of Primary Elec. 2.00
Jacob Mehlhaff " " " 2.00
Adam Obenauer " " " 2.00
Fred Lamle " " " 2.00

Fred Hieb	Posting Notices of	Primary	Election	2 00
Ernest Haberman	"	"	"	2 00
Fred Orthweijn	"	"	"	2 00
Jacob Hirsch	"	"	"	2 00
John H. Brundage	"	"	"	2 00
Chas. F. Hill	"	"	"	2 00
John Lapke	"	"	"	2 00
John D. Opp	"	"	"	2 00
Jacob Reiner	"	"	"	2 00
Franz Haman	"	"	"	2 00
John Hohman	"	"	"	2 00
Wm Layton	"	"	"	2 00
Jacob Muhlbeier	"	"	"	2 00
John Mohr	"	"	"	2 00
Henry Jahraus	"	"	"	2 00
Ed A. Rietz	"	"	"	2 00

D. L. Opp Drawing Jurors for the June 1912 term of court $2 00

A Petion from John C. Schaeffer asking the establishment of a road between sections 30 & 31 128-70 was read and on Motion Fred Hoffman was appointed a comittee of one to investigate the said proposed Road.

On Motion Loans from the Permanent School fund were extented as follows:
Martin Bross for 3 Years, John Mulligan for 3 Years Philip Zenker for 3 Years Philip for 3 Years, Jacob Bross for 3 Years.

The Applications and Bonds of Assood & Heibel, Gottlieb Quashnick, August Martel, J. L. Popham and John Smith for license to sell intoxicating liquor at retail and the Theo. Hamm Brewing Co. at wholesale within the County of McPherson were presented and redd and on Motion the licenses were granted and the Bonds approved subject to the provisions of law governing the Sale of intoxicating liquors

following Bills were then allowed
D. T. Parkhurst- to taking Testimoney in in case of South Dakota vs Stuke Bros. $6.40
Chas. Mix Deputy sheriffs fees $4.80
Chas. Mix " " " in Dr. Rott case $13.50
C. S. Acker expenses incurred in Dr. Rott case as States Attorney $33.76
Theo. J. P. Liedt attorneys fees in Dr Rott case $50.00
Frank McLee Boarding and taking care of Dr. Rott 46 Days allowed at $68.40
Henry Young Sheriff, expense incurred in taking Dr. Rott to and from Faulkton $41.20
Board Now adjourns until July 5th at 1:30 P.M.

July 5th 1:30 P.M.

Board Met as per adjournment and following Bills were allowed:
Fred Walth Road Supervisor Salary $13.00
James Clayton Postage for last quarter $7.75
George Heupel Justice of the Peace Vital Statistics $1.75
On Motion the County Treasurer is instructed to cancel the tax sale certificates on the E½ of the N E¼ of Sec. 19 T. 126. R. 73 for the Years 1910 and 1911 in the amount of $7.17 and $5.05 respectively as same was erroneously assessed being Government land at the time of assessment; also to cancel the taxes on the N E¼ Sec. 4-128-70 for the 1909, 1910 and 1911 for the same reason
Quarterly Report of Emil Dierenfeldt Justice of the Peace showing fines collected to the amount of $5.00 was approved and Warrants ordered drawn as follows
D. B. Strait Justice fees $3.55
Emil Dierenfeldt Justice fees $2.10
Chas. Mix Deputy sheriff $3.80
Bill of Will Conrad for extra Road Work was allowed at $9.00
Farnham Printing Co. tax lists $68.40

Election expense Bills were allowed as follows:

Jacob A. Hoff Judge of Election	$6 00
John J. Klein " " "	$6 00
John J. Harr " " "	$6 00
John Stock Clerk of Election	$6 00
Joseph H. Schatz " "	$6 00
John Smith use of House as polling place	2 00
Jacob Mehlhaff Judge of Election	$3 00
Jacob Mehlich " " "	$3 00
Gottlieb Eisenmann " "	$3 00
John Klundt Clerk of Election	$3 00
John F. Harr " " "	$3 00
Gottlieb Eisenmann use of House as U. P.	$3 00
David Isaak Judge of Election	$4 00
John Kiess " " "	$4 00
L. L. Werre " " "	$4 00
A. F. Isaak Clerk	$4 00
Mike Haffle "	$4 00
John Stock use of House as voting place	$2 00
Christ L. Wolf Judge	$4 00
Adolf Meidinger "	$4 00
Gottlieb F. Bertsch "	$4 00
Jacob Muhlbeier Clerk	$4 00
Christian Wolf "	$4 00
Jacob Berg use of House	$3 00
Christ L. Wolf return Ballot Box	$2 20
Franz Hamann Judge of Election	$4 00
Henry Hamann " " "	$4 00
August Bender " " "	$4 00
Peter Stickelmeier Clerk	$4 00
Fred Krein "	$4 00
George Thum use of House	$2 00
Peter Stickelmeier returning Ballott Boxes	$3 20
Jacob Reiser Judge	$6 00
Andreas Lehr "	$6 00
Lorenz Malsam "	$6 00
Henry L. Gross Clerk	$6 00
Fred J. Wilcken "	$6 00
Hillsview school House	$2 00
Gross Brothers Blankets for booths	$1 60

Henry Kusler Sr.	Judge of Election	$6 00
Martin Kross	" " "	$6 00
Fred Moos	" " "	$6 00
Louis A. Frerking	Clerk	$6 00
Adolf Mehlhaff	"	$6 00
City of Eureka	use of Fire Hall	$3 00
Gottlieb Joachim	Judge of Election	$4 50
Adam Obermaier	" " "	$4 50
Jacob Pfeifle	" " "	$4 50
Jacob Weixel	Clerk	$4 50
Jacob Joachim	"	$4 50
Wm Joachim	use of House as Voting place	$3 00
Gottlieb Joachim	return of Ballot Box	$4 50
Henry Jahraus,	Judge of Election	$4 50
John Ottmar	" "	$4 50
John L Kusler	" "	$4 50
Jacob Gruebele	Clerk	$4 50
Fred Odenbach	"	$4 50
Philip Heiser	use of House	$3 00
Christ K. Fischer	Judge of Election	$3 00
Jacob Schnabel	" " "	$3 00
Andrew Kallenberger	" "	$3 00
Henry Aman Jr.	Clerk	$3 00
Matthew Goehring	"	$3 00
Henry Aman Jr.	use of House	$3 00
Christ K. Fischer	returning Ballot Box	$3 20
Chas Mix	returning Ballot Boxes	$18 00
Nels Johnson	Judge of Election	$3 00
Edward Jennings	" "	$3 00
H. Haskel	" "	$3 00
R. B. Funnell	Clerk "	$3 00
Frank Horning	"	$3 00
Willow School Dist.	use of School House	$2 00
John Dockter	Judge of Election	$6 00
Fred Martel	" " "	$6 00
Jacob W. Hieb	" "	$6 00
John Mohr	Clerk	$6 00
John Hieb	"	$6 00
John Dockter	use of House	$2 00
Gottlieb G. Kranzler	return Ballot Box	2 50

Fred Spitzer Jr. Judge of Election	$4 50
John Schmitt " " "	$4 50
John D Heyd " " "	$4 50
Ludvig Schumacher Clerk	$4 50
Jacob D Heyd "	$4 50
John Schmitt use of House	$2 00
Fred Spitzer returning Ballot Boxes	$2 50
Frank McGee Judge of Election	$9 00
Mike Krause " "	$9 00
Otto Breitag " "	$9 00
Wm Goebel Clerk	$9 00
G. G. Clayton "	$9 00
James Calder Judge of Election	$3 00
E. L. Von Eschen " " "	$3 00
Geo. H. Kirman " " "	$3 00
S. D. Aldritt Clerk "	$3 00
Leo Holmes "	$3 00
Wetonka Mercantile Co. use of House	$3 00
James Calder returning Ballott Box	$1 60
John Kabrud Judge of Election	$3 00
Andrew Flakoll " "	$3 00
E. C. Anderson " "	$3 00
Oscar Kabrud Clerk "	$3 00
Harrold Hart "	$3 00
Wachter School Dist. use of School House	$2 00
Andrew Flakoll	$1 50
Chas F. Hill Judge of Election	$6 00
John P. Luthmiller " "	$6 00
John Heibel " "	$6 00
Nathan H. Pierce Clerk "	$6 00
Felix Keszler "	$6 00
Howard School House rent	$2 00
David Rath Judge of Election	$6 00
John Teske " " "	$6 00
Jacob Ziegler " " "	$6 00
David F. Lamle Clerk "	$6 00
Fred F. Scheufele "	$6 00
David Rath returning Ballot Box	$2 00
Jacob Ziegler house rent	$3 00

Karl Hoffmann Judge of Election	$ 6 00
John Jeser " " "	$ 6 00
Carl Zenker " " "	$ 6 00
John Rath "clerk	$ 6 00
Fred Meidinger "	$ 6 00
Highland School Dist. use of School house	$ 2 00
Carl Hoffmann returning Ballot Box	$ 1 00
Geoge Heupel Judge of Election	$ 3 00
Gottlieb Walth " " "	$ 3 00
Ludwig Job " " "	$ 3 00
John Eichelberg "clerk	$ 3 00
John F. Walth "	$ 3 00
Arena School Dist. use of School house	$ 2 00
George Heupel returning Ballot Box	$ 1 40
Joseph Weber Judge of Election	$ 3 00
George A. Greig " " "	$ 3 00
Ernest Habermann " " "	$ 3 00
Arthur Hickman "clerk	$ 3 00
W. H. B. Matatall "	$ 3 00
Weber School Dist. use of School house	$ 2 00
F. M. Weber returning Ballot Box	$ 1 20
John Lapke Judge of Election	$ 6 00
John Mack " " "	$ 6 00
Peter Leffre " " "	$ 6 00
H. H. Yost "clerk	$ 6 00
Ed Hickman "	$ 6 00
Kato School Dist. use of School house	$ 2 00
John Lapke returning Ballot Box	$ 1 00
John Luthmuller Judge of Election	$ 4 50
Jacob Heupel " " "	$ 4 50
John D. Opfe " " "	$ 4 50
Fred Neuharth "clerk	$ 4 50
Fred U. Mettler "	$ 4 50
Andreas Koerner, use of house	$ 3 00
John Luthmuller returning Ballot Box	$ 3 00
Jacob Hirsch Judge of Election	$ 4 50
Jacob Stiesz " " "	$ 4 50
John Ritter " " "	$ 4 50
John Koerner, clerk	$ 4 50
Karl K. Schoch	$ 4 50

Glucksthal School Dist #2 use of School house $2.00
Nels Johnson returning Ballot Box 90
John P. Guthmiller returning Ballot Box 75
Henry Jahraus returning Ballot Box $4.60
Report of George b Knickerbocker, Justice of the Peace was read and on Motion same was approved except sheriffs fees which were not Itemized warrants were ordered drawn to George b. Knickerbocker for Vital Statistics and Justice fees $12.75
Report of D.D. Opp, County Treas was read and Motion same was approved
Jacob Schneider returning Ballot Box was allowed $3.50
Henry Young Telephones and Postage $7.75
Dr W.G. Kerns Vital Statistics $10.00
Report of Ulrich Renz on Vital Statistics was read and approved and accepted
Quarterly Statement of Register of Deeds which shows fees collected was on motion approved
Report of Ulrich Renz, Clerk of Courts was read and on Motion was approved and fees allowed in the amount of $136.95

Board Now adJourns until 7³⁰ P. M.

At 7³⁰ P. M. Board Met as per adJournment and following Bills were allowed

William Habermann	Road Supervisor			
Dist #7	Salary			$38.00
Joseph Weber	extra	Road Work		$4.34
F. M. Weber	"	"	"	$20.00
Chas. F. Hargitt	"	"	"	$8.00
C. B. Howell	"	"	"	$45.00
John Mulligan	"	"	"	$6.75
Frank Stebens	"	"	"	$5.25
Jacob Huber	"	"	"	5.25
Fred Habermann	"	"	"	$8.00
Wm Haberman	"	"	"	$30.00

On Motion County Auditor is instructed to issue refund Order in favor of Jacob

Job for $1.50 for Road Poll erroneously assessed.
Petition of Voters of Ofo Election Precinkt to Divide said Precinkt into two voting precinkts was laid over until october meting of the Board
Petition of the First State Bank of Wetonka for an abalesment of its taxes was on Motion rejected
On Motion following Bills were allowed
E. B. Frill attending assessors meting in April $3.00
George Heupel assessing Blaine and Moscow Townships bill $55.00 allowed at $50.00
George Feickert bill of $220.00 for assessing eight Townships allowed at $195.00
Karl Wacker bill of $80.00 for assessing Weber, Leola & Spring allowed at $70.00
John Mohr assessing Cleveland and Kassel Townships allowed at $50.00
Jacob Schneider assessing Jackson and Stickel Townships bill of $65.00 allowed at $50.00
John L. Neuharth assessing Hillsview Township allowed at $25.00
John Ottmar assessing Townships 126-73 and 127-73 bill for $60.00 allowed at $50.00
Henry Jahraus assessing Detmold and Spring Creek Townships bill for 60.00 allowed at $50.00
Fred Feickert assessing Hoffmann and Wacker Townships bill for 60.00 allowed $45.00
Jacob Muhlbeier assessing Howard Township bill for $27.00 allowed at $25.00
A. A. Yost assessing Roto & Karl Townships bill of $66.00 allowed $50.00
Mitchel Lumber Co. Coal and lumber $11.40
Central Lumber Co Road tools allowed at $2.70
D. D. Ofo County Treas. Postage for last quarter $22.70
Leola Leader Suplies for Court House $7.65

Joe Mahony cleaning Court House $4.50
Dr Rott - reports to State Superintendent of Board of Health
attendance of County Board of Health Meeting $11.50
Board Now adJourns until 7:30 A. M.
July 6th 7:30 A. M. Board Met as per adJournment
On Motion Bill of D. D. Opp for Money Paid out for
Gopher Bounty was allowed at $51,57
Petition of Fred Metzer to transfer certain personal
Property assessed in the City of Eureka to Bauer
Township was on motion rejected for the reason that
the matter should have been adjusted by the City
Board of Equalization of Eureka
following Bills were allowed, Daniel Boger-extra Road
Work. $2.00
F. D. Lowry Publishing and official Printing $288.20
Edward Pischke assessing Willow Township and making
books bill for $40.00 allowed at $30.00
Ernest Leberman assessing Washington Township
bill for $40.00 allowed at $30.00
L. M. Clayton assessing Town of Leola bill
for $125.00 allowed at $100.00
Dr. G. G. Kerns taking medical care of Joe Mahony bill
for $100.00 allowed at $50.00
Dr Rott Examination and surveillance of Emigrants
bill for $125.00 allowed at $50.00
The following firms were appointed as text book
Depositories upon their furnishing Bonds to be
approved by the Board of County Commissioners, viz:
Leola exchange, Wetonka exchange, Gross Bros. Hillsview S.
Eureka Drug Co.
Bill of Jacob Gross for Postage and Telephones was allowed at 9.41
upon the requisition of the Clerk of Courts for 94 names
to fill the Jury list for next term of Court the Proceeds
to apportion from the City of Eureka 15 names
Town of Leola 10 names, Willow Civil 5 names
Wachter Civil 5 names, Lincoln Civil 5 names
Washington Civil 5 names, the County at large
49 names the selected for the County at large
are as follows:

Henry Mensendick, Fred Meidinger, John Gibson
George Smolniski, Fred Scheufele, John Guthmiller
Henry Wacker, Fred Neuharth, John Haux
Fred Spitzer, Peter Scherman, Fred Leahner,
Jacob Muehlbaier Jr. Wm Christman, Franz Haman
Eugene Johnson, John J. Jadin, Fred Spitzer
Philip Guidice, Jacob Laude, Frank Watts
Christ Fischer, John J. Schaefer, Philip Zenker
John E. Schock. John Goschel, Emil Kutschke,
John Kallas, Henry Breinig, Arthur Greig
Chas. Bell, John Hieb, Henry P. Hoff,
John S. Kusker, Jacob Joachim, Wm Jahraus
Fred Mettler Philip Schmied, Fred Odenbach
Adam Obenauer, John G. Gross, Fred Wilaken
Wm Mohr, John Staub, Fred Martel, Ludwig Maisch
Fred Reiner, Board now adjourns until 2 o'clock P. M.
At 2 o'clock P. M. Board Met as per adjournment
following Bills were allowed:

George Feickert assessors Salary	$400.00
attending County Board Meetings	$12.00
Postage, Telephones & Mileage	$3.00
total	$415.00

Bills of Doctor Sorenson in the amount of $115.00 for Medical treatment of Mrs. Ressler of Wetonka was refferred to Commissioner John J. Hepperle and Auditor Gross for investigation and approval as were the bills of North Side Pharmacy amounting to $13.65 for prescriptions filled for Mrs Ressler and Mrs E.R. North amounting to $46.00 for hospital care for Mrs Ressler.
Board Now adjourns until July 8th at 8 oclock A. M.
Monday July 8th 8 o'clock A. M.
Board Met as per adjournment. Board proceeds to check up Treasurers Bank books and find $15,374.10 in Banks checks $57.51 and cash $110.81 and also find that the vouchers agree with the books in the office thus giving the Auditor and Treasurer a perfect check,
Petition of residents of Willow Township asking that a Bridge be build across Willow Creek between

Sections 16 and 21 Was read and on Motion John Doering and John Mehlhaff were appointed a comitee to investigate the proposed side of the Bridge and report to this Board. The commitee upon investigation report that culverts will be sufficient in place of a Bridge which is unnessary

Report of W. A. King, State accountant was read and on Motion same was approved

On Motion following bills were allowed

Leola Leader clothes for Joe Rapp $16.40

Searle Bros. Printing Co. letter heads for Supt of Schools 3.75

Educational Supply Co. Supplies $2.25

The Board now appoints the Eureka Volkszeitung one of the official newspapers of the County in place of the Eureka Post the latter having been consolidated with the Volkszeitung.

On Motion Bills Were allowed to:

John Doering attending Board Meeting & inspecting Roads 46.88

Fred Hilgeman attending Board meeting and mileage 43.50

John Mehlhaff attending Board meeting. Mileage and Road inspection $52.20

Fred Hoffmann attending Board meeting and Road inspection $45.40

Board now adjourns sine die.

attest.

Jacob Gross
County Auditor

Chairman

Leola, S. D. Sept. 3. 1912

Meeting of Board of County Commissioners of McPherson Co. S. D. for the purpose of Making the annual tax levies as fixed by law. Meeting caled to order by the Chairman in the Commissioners Room in the Court House at Leola. Members present, John J. Hepperle Chairman Fred Hilgeman John Mehlhaff Fred Hoffmann and Auditor Gross

This being the meeting appointed by law for the purpose of levying taxes for the County and other purposes, the Auditor presented the following Report which is read and ordered spread on record of this Board, viz:

To the Honorable Board of County Commissioners of McPherson County

Gentlemen:

I beg leave to herewith Submit the annual financial Statement of McPherson County as required by law for the fiscal Year ending June 30th 1912, also list of expenses for the current Year and estimates of funds which will be required for the ensuing Year. I have based my estimates on allowances made by the Board during the Year last past. It is my belief that the following amounts will cover all the expenses for the current Year:

Commissioners fees and Mileage	$1000.00
County Auditor and Deputy	$1900.00
County Treasurer and Deputy	$1900.00
Superintendent of Schools	$1100.00
County Judge	$600.00
States Attorney	$800.00
Sheriff and Deputies	$500.00
Postage, Express, books and Stationary	$1600.00
Printing and advertising	$900.00
Light, fuel and repair of County Buildings	$550.00
Wolf and Gopher Bounties	$550.00
Assessor and Deputies	$850.00
Insane Patients	$700.00

Poor relief	$450.00
Road + Bridge	$6000.00
all other expenses not included above	$7500.00
Estimated total expense for current Year	26,950.00
The above are divided into the following funds:	
County General	$19.800.00
Road and Bridge	$6000.00
Poor relief	$450.00
Insane	$700.00
total	26.950.00

It is my belief that the following levy is sufficient and necessary for the current Year 1912.

County General (including Poor)	4 Mills
Bridge fund	1/2 Mill
Road fund	1 1/2 Mills.
Insane	2/10 Mill
Special Salary	5/10 Mills

Detailed Exhibit of McPherson County, South Dakota for the Year ending June 30th, 1912.

County Auditor and Deputy	$2100.00
County Treasurer and Deputy	$2400.00
Register of Deeds and Deputy	$1800.00
County Judge	$600.00
Sheriff	$417.00
Superintendent of Schools	$1078.00
States Attorney	$800.00
Clerk of Courts (including Stenographer, Jurors Witnesses and Board for Jurors	$1014.52
County Commissioners	$825.55
County assessors and Deputies	$1514.00
Board of Insanity and care of insane	$710.20
Board of Health	$181.91
Poor Relief	$452.90
Stationary, Books, Postage and Express	$1615.35
Printing and advertising	$884.75
Expense of Courthouse	$547.15
County Roads + Bridges	$1909.15
Wolf and Gopher Bounty	$515.00
School Books	97.08

Transferring Indexes & Register of Deeds Bond	$685.20
State accountant	$236.84
Miscellaneous Expentures	$1653.47
Court certificates issued by Clerk of Courts	$2184.70
total	$27.923.35

Assets of the County in Detail

Loans Made from Permanent School fund	$72.735.00
Taxes unpaid	$11.370.47
Court House and grounds	$10.000.00
Cash in Treasury belonging to County funds	$3.013.56
Total Assets	$97.118.56

Liabilities of the County in Detail:

Total amount of Permanent School fund Money received from State to date	$78.440.00
Warrants issued and in hands of Auditor	$85.46
Funds overdrason and other liabilities	$4.976.26
total liabilities	$83.501.66
Net Assets of the County	$13.616.90

Cash Ballance, July 1st 1912:

General fund (overdrason)	$3.874.54
Road & Bridge	$2.606.11
Poor fund (overdrason)	$376.27
Insane (overdrason)	$380.81
Road Poll	$312.47
County Sinking	$7.80
Special Salary	$28.58
County Game (overdrason)	$10.00
County Estray	5.00

Respectfully submitted

Jacob Gross

County Auditor

It was moved and seconded the following levies be made for the ensuing Year.

County General	4 Mills
County Bridge	5/10 Mills
Road Fund	1 1/2 Mills
Insane	2/10 Mills
Special Salary	5/10 Mills

Each male person 21 Years and under 50 Years of age and who is a resident of this County is hereby taxed $1.50 Road poll and each male person over 21 years old and who is a resident of the County of McPherson is hereby taxed $1.00 ~~for~~ School Poll, except such as are exempt by law. Each person is taxed $1.00 for each dog found in his possession.

Motion carried

Board now adjourns until one o'clock P. M.

At one o'clock P. M. Board Met as per adjournment

It was now moved and seconded to appoint George Hickman as Superintendent of Schools to fill Vacancy caused by the resignation of L. F. Slocum. Motion carried

It appearing that the Leola Exchange has not qualified as Text book Depository within the time prescribed by law it is moved and seconded that F. M. Billings Drug Co. be appointed as Textbook Depository for Leola and the Bond for same be fixed at $500.00

It was moved and seconded to appoint John J. Hepperl and b. S. Acker as commitee to make settlement with the Leola exchange former Text-book depository.

On Motion the following Bills were now allowed

John J. Hepperle, com. fees, inspecting Roads and one day signing Warrants	$20.10
Fred Hilgeman Com. fees and Mileage	$12.50
John Mehlhaff com. fees and Mileage	$11.40
Fred Hoffmann com. fees and Mileage and inspecting Roads	$11.40

Board now adjourns

Attest:
Jacob Gross
Co. Auditor

Chairman

Proceedings of Board of County Commissioners
Leola, S. D., Oct. 1st 1912

Board Met in the Commissioners Room in the Court House with all members present. The Minutes of last two meetings were read and upon Motion were approved with the exception of where in the Minutes was shown clerical error in the repetition of a list of those who were grouted Wolf Bounties. The ereoneous list was headed "extra Road Work" but the records showed the issuance of the Warrants under the head of: Wolf-bounties: so the ereoneous list was stricken from the July Minutes and the correct list approved
It is as follows:

Fred Schaible	$28.00	E. H. Jennings	$24.00
Wm Christman	$2.00	J. Geo. Feickert	$10.00
Karl Kruger	$22.00	Gottlieb Kolb	$16.00
Anton Malsam	$10.00	Fred Vilhauer	$14.00
W. H. Fesenden	$18.00	Adam Muhlbeier	$8.00
Will A. Stafford	$12.00	Elmer Hickman	$12.00
S. E. Huntley	$20.00	Chas. Hegley	$14.00
Jacob Jundt	$14.00	Philip G. Martel	$16.00
Fred P. Schott	$8.00	Alonzo McMillin	$4.00
Jacob Ladner	$8.00	Fred Weisz	$16.00

The Auditors Attention was called to the Item in the Commissioners Proceedings which showed the Auditors postage bill to be $9(41 instead of $9.41 where printed in the Eureka papers, evidently a misprint
Board Now adjourns until one oclock P. M.
Board Met at one oclock as per adjournment all members present.
Following Bills were allowed:

Johannes Krangler for extra Road Work	$5.00
George Hickman Supt. of Schools, Postage	$4.25
Western Mutual Telephone Co.	$22.00
Philip Keszler for Special Road Work	$6.00
I. R. Wellman for extra Road Work	$12.00
John Rapke Road Supervisor Salary	$28.00
Joe Lapka extra Road Work	$9.00
Fred Obermaier	$3.00
Agnes Lapka	$3.00
Bauer Bros.	$19.00

F. O. Schuchardt extra Road Work $19.50
DeWitt Bros. " " " $13.50
Emil Kutschke " " " $13.50
Edw. B. Olson " " " $3.00
John Hartshorn " " " $4.50
Wm Rapps " " " $3.00
W. C. Rapps " " " $7.50
Ulrich Renz Clerk of Courts fees $21.90
Chas. Mix for delivering Ballott Boxes $27.60
C. S. Acker for services rendered in checking up and making Settlement with the Leola Exchange book Depository $5.00
J. C. Kettner for making reports to State Board of Health $2.50
F. D. Lowry Publishing and Printing bounty Work 7.00
Chas. Mix arresting, guarding and turning over Dr. Rott to County sheriff $26.05
L. F. Slocum, trip to Glucksthal School Dist #1 $5.00
Fred Spitzer Deputy assessor of Long Lake Township $20.00
C. S. Acker, postage and expenses of Trip to Eureka $2.50
John Schmitt, Wolf Bounty $2.00
Fred Klooz, " " $4.00
Fred Spitzer " " $2.00
Roenick & Holzwarth, for unloding culverts $2.50
Lynn F. Slocum postage & express $5.60
Bill of Silas McManmes of $4.50 for extra Road Work was on Motion rejected
Board Now adjourns until 7.00 P. M.
At 7.00 P. M. Board Met as per adjournment all members present. Auditor is instructed to issue refund of $2.50 to Louis Lorber for Road & School Poll erroneously assessed
following Bills were allowed
N. O. Gilborne for courtesies rendered to Mrs Resler in Sickness $5.00
Fred Orthwein Vital Statistics $9.00
Report of M. O. Ronayne, Justice of the Peace was read and approved and Auditor instructed to issue Warrants as follows:
M. O. Ronayne Justice fees $5.15

Frank Wesley Witnes fees $1.10
John Cambrill " " $1.10
D. D. Opp " " $1.10
Bert Pierce " " $1.10
Frank Wesley constable fees $2.00
County Auditor is hereby instructed to notify the County Auditor of Campbel County that this County can not and will not take care of and Supart one Sebastian Scheufele who ~~ook~~ was resently transferred to McPherson County by the Board of County Commissioners of ~~McPherso~~ Campbel County
Board Now adjourns until 8/30 A. M. Oct 2nd October 2nd 8:30 A. M. Board Met as per adjournment With all members present.
Request of F. L. Bramble to reduce the taxes on the N E¼ of Sec. 10. 128-70 was on Motion rejected
Election Bill of M. Keim in the amount of 4.00 was on Motion rejected
Bill of Fred Arndt for Supplies amounting to $3.15 was on Motion allowed
Petition of John M. Guthmuller and others praying that Opp Precinct be divided into two Voting Precincts was on Motion granted. It is moved and seconded that Township 127-71 be and is hereby designated as Opp Precinkt #14 and Township 128-71 is designated as Petersburg Election Precinct #26
It was further moved and seconded that Washington Township 125-67 be and is hereby designated as Washington Election Precinct #5 and Township 125-68 be and is hereby designated as Howard Election Precinkt #25
A Petition of John Heibel, N. H. Pierce, Chas. F. Hill and others, all residents and taxpayers of Washington Civil Township praying that Road Tax levied by this Board and collected for the Year 1911 be refunded to said Washington Civil Township was on Motion granted and the County Auditor is hereby instructed to issue Refund Order for said taxes. On Motion

the Bill of W. H. Hurst for cultivating Court House Yard four times was allowed at $23.50
Bill of Henry Thielen for unloading culverts and droying was allowed at $9.00
On Motion the loan of George Schott from the Permanent School fund was extented for one Year
Following Bills were then allowed
North Dakota Metal culvert Co. - culverts furnished to the County $335.00
Mitchell Lumber Co. Coal and Suplies for Court House 11.50
B. F. Puckett Vital Statistics $20.00
News Printing Co. one commissioners record $20.00
On Motion Board Now adjourns until one o'clock P. M.
At one o'clock P. M. Board Met as per adjournment all members present.
On Motion following Bills were allowed
Perkins Bros. Motion and Order Book and office Suplies $25.60
E. C. Sigler expenses of holding Juvenile court in Eureka and Telephones $19.65
The Board now opens the various bids presented for the furnishing of Hard coal for the Court House which were as follows:
Mitchell Lumber Co. offered to deliver in the bin at the Court House at $11.00 per ton.
The Pacific Elevators bid $11.25
Leola Equity Exchange's bid was $11.00 on track or $11.50 delivered in the bin. as the bid of the Mitchell Lumber Co. Was the lowest the Contract was let to said co for the Winter Suply of Coal
Bill of Jacob Gross for Postage for last quater allowed 7.32
Bill of Mitchell Lumber Co. for Personal tax record allowed $33.50
On Motion Board Now adjourns until 8 o'clock P. M.
At 8 o'clock P. M. Board Met as per adjournment
At this time the Board proceeds to fix Polling Places and appoint Judges of Election for the Election to be held November 5th 1912
Weber #1 128-67 Polling Place Weber School House.
Judges of Election. Chas. Hargitt. Sup., Jacob Huber and Arthur Greig

Koto + Karl #2 127-66 + 127-67 Polling Place Koto School House
Judges of Election Emil Kutschke Sup. Henry Breinig
and Ernest Mollring.
Willow #3 126-66 Polling Place Willow School House
Judges of Election: Frank Horning Sup. Steve Leffre
and Nels Johnson
Lincoln #4 Polling Place Wetonka Mercantile Co Hall
Judges of Election Wm Holmes Sup., J. V. Preszler
and Emil Von Eschen.
Washington #5 Polling Place Chute School House
Judges of Election: E. Lebermann Sup C. F. Hill
and E. L. Pade
Leola + Spring #6 Polling Place in Court Room
in Court House; Judges of Election: Chas. Tanner
Sup., Tarquin Franklin and Fred Glosemann
Heyd #7. Polling Place Jacob Zieglers House.
Judges of Election: Christian Hoffmann Sup.
Jacob Rau and John Spitzer
Arena #8 Polling Place Rueb School House
Judges of Election. George Hempel Sup. Adam Hauck
and John Voegele
Ketterling #9 Polling Place, Jacob Benz residence
Judges of Election Jacob Benz Sup. John Preszler
and Adolph Meidinger
Hillsview #10 Polling Place Hillsview School House
Judges of Election Jacob Schneider Sup. Geo. Malsam
and John S. Gross
Mehlhaff #11 Polling Place Henry Amans House
Judges of Election, Christoff Mehlhaff Sup.
Gottlieb Eisenman and Daniel Bilz
Lake #12 Polling Place Lake School House
Judges of Election Friedrich Schott Sup. Karl Wanner
and John Ladner
Detmold #13 Wm Joachims residence, Judges of Election
Michael Pfeifle Sup. Christian Werre and Jacob Joachim
Opfe #14 Polling Place Henry Schnabels residence,
Judges of Election. Jacob D. Opfe, Fred L. Hoff and
Ernest Raesler. Long Lake #15. Polling Place. John
Schmitts Residence. Judges of Election Mike Henne Sup.
Ludwig Schumacher and Christian Schaible

Eureka 1st Ward #16 Polling Place Eureka Fire Hall Judges of Election John Liedle Sup. Salomon Isaak and Geo. Hufft
Eureka 2nd Ward #17 Polling Place John Stocks office Judges of Election David Isaak Sup. Emanuel Heilman and Henry Eckman Sr.
Eureka 3d Ward #18 Polling Place old School Building Judges of Election Daniel Mattler Sup. Wm Schmurle and Peter Schenkenberger
Weisser #19. Polling Place Fred Martel residence, Judges of Election Jacob Hieb Sup. Gottfried Mohr and Fred Martel
Aman #20 Polling Place residence of Henry Aman Jr Judges of Election Henry P. Hoff Christian Kurle and Jacob Merkel
Hoffmann #21 Polling Place, Gray School House Judges of Election Philip Hoffmann Sup Christ Engel ~~Sup~~. and John Gibson
Spring Creek #22 Polling Place Philip Heisers residence Judges of Election Adam Merkel Sup Ludwig Stickel and Wm Maueck.
Stickel #23 Polling Place George Thurns residence Judges of Election Joseph Kopp Sup Philip Frey and George Thurn
Wachter #24 Polling Place School House, Judges of Election Wm Wachter Sup. Carl Hart and Geo. Kempf
Howard #25 Polling Place Guthmiller School House, Judges of Election: Julius Hoeft Sup. John P. Guthmiller and W. A. Lile
Petersburg #26 Polling Place Jacob F. Fischers residence Judges of Election: Wm Gohl Sup Jacob Jenner and John Hempel.

On Motion following Bills Were allowed

F. D. Lordry official Printing and Suplies $23.50
D. B. Strait holding Teachers examination and express $13.00
Report of D. B. Strait Justice of the Peace for quarter ending September 30. 1912 was read and approved and Warrants ordered drawn for Justice fees $6.20 for Sheriffs fees $12.60
Quarterly Report of James Clayton, Register of Deeds

was read and motion same was approved
On Motion the County Treasurer is instructed to accept $2.10 in full payment of personal taxes of Wm A. Barnum for the Year 1887.
On Motion Board now adjourns until Oct 3rd 1912 at 8 clock a.m.
Oct 3rd., 1912 Board Met as per adjournment
all members present
Bills were allowed as follows:

James Clayton, Postage for quarter ending Sept 30th	$7.85
A. M. Pierce for draying and hauling express	$2.50
Christ Zimmerman - balance caused by cut in Road Work bill at July Meeting	$3.00
Andreas Heer same as above	$3.00

On Motion Treasurer instructed to accept $3.20 as full payment of the personal taxes of Ludwig Huether for the Year 1886.
On Motion following bills were allowed:

John J. Hepperle Com. fees, one day signing Warrants and fees as member of committee appointed to settle with Leola exchange text book Depository	$2.90
Fred Hoffmann Com. fees and Mileage	$21.40
John Mehlhaff Com. fees and Mileage	$27.40
John Doering Com. fees and Mileage	$28.10
Fred Hilgeman, Com fees and Mileage	$28.50

Board now adjourns until November 8th 1912
Attest:
Jacob Gross
Co. Aud.

Chairman

Leola, S. D. Nov. 8th 1912
Board Met in an adjourned session With all members present
Moved and seconded that the canvasing of the returns of the
Election held Nov. 5th 1912 be taken up.
The Board Now proceeds to canvass the returns of the General
Election held Nov. 5th 1912 and upon completion of the canvass
it was moved and seconded that all persons who recieved
a Majority of the votes cast for any county or legislative offic
except State senator be and the same are hereby declared
elected to said offices and cerlificates of Election are
directed to be issued to such persons pursuant to
the provisions of laws
After making and certifying to the abstracts of the Votes cast
for State County and legislative offices and the ammendment
to the constitution and the reffered laws the Board on
Motion adjourned Sine die.
Attest:
Jacob Gross
Auditor and clerk
of canvassing Board

Chairman of canvasing Board

Leola S. D. Nov. 9. 1912
9 o'clock A. M.
Board Meets as a Board of County Commissioners
With all members present, also Auditor Gross
On Motion board now proceeds to allow election expense
bills as follows:

Weber #1	Jos. Weber, Judge of Election	$4 00
	L. F. Hargitt " " "	$4 00
	Jacob J. Huber " " "	$4 00
	Arthur Hickman clerk	$4 00
	W. H. B. Matatall "	$4 00
Arthur Hickman returning Ballott Boxes		$1 20
Use of School House as voting Place		$2 00
Koto + Karl #2		
Emil Kutschke	Judge of Election	$6 00
E. Mollring	" " "	$6 00
H. Breinig	" " "	$6 00
Ed Hickman	clerk	$6 00
E. L. Stutheit	"	$6 00

E. Kutschke returning Ballott Box		$ 1.20
Use of School House		$ 2.00
Willow #3 Frank Horning	Judge of Election	$ 3.00
Nels Johnson	" " "	$ 3.00
Steve Leffre	" " "	$ 3.00
Sam Harldon	clerk	$ 3.00
Geo. Bain	"	$ 3.00
Steve Leffre returning Ballots		$ 1.00
Willow School House		$ 2.00
Lincoln #4 Wm Holmes	Judge of Election	$ 3.00
J. N. Lindley	" " "	$ 3.00
E. L. Von Eschen	" " "	3.00
E. B. Friel	clerk	3.00
Jas. Calder	"	3.00
E. L. Von Eschen, returning Ballots		$ 2.40
Wetonka Mercantile Co. use of Hall		$ 3.00
Washington #5 E. Lebermon	Judge of Election	$ 4.50
Chas. F. Hill	" " "	$ 4.50
John Heibel	" " "	4.50
Peter O. Nelson	clerk	4.50
Wm Conrad	"	4.50
John Heibel returning Ballots		" .80
Leola & Spring, #6 Jark Franklin	Judge of Election	$ 9.00
C. H. Tanner	" " "	$ 9.00
Fred Glaseman	" " "	9.00
P. Schuchardt	clerk	9.00
Frank Melzer	"	9.00
Reyd #7 Christ. Hoffmann	Judge of Election	$ 6.00
John Spitzer	" " "	$ 6.00
John Holsoeger	" " "	$ 6.00
John Teske	clerk	$ 6.00
Jacob J. Spitzer	"	$ 6.00
Christ Hoffmann returning Ballots		$ 2.50
Jacob Ziegler use of House		$ 3.00
Arena #8, Geo. Heupel.	Judge of Election	$ 4.50
Adam Hauck	" " "	$ 4.50
John Voegele	" " "	$ 4.50
Jacob Renschler	clerk	$ 4.50
John F Walth	"	$ 4.50
Geo. Heupel returning Ballots		$ 1.40
Rueb School House Voting Place		$ 2.00

Ketterling # 9 Jacob Benz Judge of Election $6.00
Adolf Meidinger $6.00
John Pressler $6.00 Jacob Muhlbeier, clerk $6.00
Claude Chittick 6.00 Jacob Benz use of House $3.00
Jacob Benz returning Ballots $2.20
Hillsview #10 Leo. Gross, Judge of Election $6.00
Jacob Schneider 6.00 Leo. Walsam $6.00
J. L. Hickman clerk $6.00 Frank Jones clerk, $6.00
Philip Frey returning Ballots $3.20
Mehlhaff #11 Christ Mehlhoff, Judge of Election $4.50
Dan Bitz $4.50 Scott. Eisenman, Jacob Mehlhoff
clerk $4.50 John F. Starr $4.50
Scott Eisenman use of House $3.00
Lake #12 Judge of Election Fred Schott $4.50
Karl Hasauer $4.50 John J. Ladner clerk 4.50
Gustave Hansauer clerk 4.50 Fred Schott
returning Ballots 175 cents
Detmold #13 M. Pfeifle, Judge of Election 4.50
Jacob Joachim $4.50 Christ Werre $4.50
Adam Obenauer clerk $4.50 Henry Ladner 4.50
Wm Joachim use of House $3.00
Off #14 Jacob D. Off, Judge of Election $4.50
Fred L. Hoff 4.50 Ernest Roesler $4.50
Peter Loebs clerk $4.50 Henry A. Schmabel $4.50
Henry A. Schmabel use of House $3.00
Jacob D. Off returning Ballots $2.90
Long Lake #15 Mike Henne, Judge of Election $6.00
Ludwig Schumacher 6.00 Christ Schaible 6.00
Fred Spitzer clerk. 6.00 John Schmitt clerk 6.00
John Schmitt ~~6.00~~ use of house $3.00
Mike Henne returning Ballots $2.30
Eureka 1st Ward # 16, Leo. Hufft Judge of Election $6.00
Jacob Schuetz $6.00 E. Heilman $6.00
Karl Kafer clerk 6.00 J. Bieber Jr. clerk, $6.00
Eureka 2nd Ward #17. David Osaak Judge
of Election 4.00 Mike Hafftle 4.50
Jacob Eckman Jr. 4.50 John P. Kiesz clerk $4.50
A. F. Osaak clerk 4.50
John Stock office use as Voting Place $2.00

Eureka 3rd Ward #18 Dan Mettler	Judge of Election	$7.50
Wm Schnurle	" " "	$7.50
John Stock	" " "	$7.50
Jos. M. Schatz	Clerk	$7.50
Oscar Froming	"	$7.50
John Smith	use of House as polling Place	$3.00
Weisser #19 Jacob Hieb	Judge of Election	$6.00
Gottfried Mohr	" " "	$6.00
Fred Martel	" " "	$6.00
John Mohr	Clerk	$6.00
G. L. Kraengler	"	$6.00
Fred Martel	use of House	$3.00
Jacob Hieb	returning Ballots	$2.70
Aman #20 Henry P. Hoff	Judge of Election	$3.00
Christ Kurle	" " "	$3.00
Jacob Merkel	" " "	$3.00
John Hieb	Clerk	$3.00
Edward P. Hoff	"	$3.00
Hoffmann #21 Phil Hoffman	Judge of Election	$6.00
John Gibson	" " "	$6.00
Christ Engel	" " "	$6.00
Geo. Smolnicki	Clerk	$6.00
Fred Meidinger	"	$6.00
Phil Hoffmann	returning Ballots	$1.50
Spring Creek #22 Adam Merkel	Judge of Election	$4.50
Wm Mauck	" " "	$4.50
Ludwig Stickel	" " "	$4.50
Philip Heiser	Clerk	$4.50
D. M. Joachim	"	$4.50
Philip Heiser	use of House	$3.00
Adam Merkel	returning Ballots	$4.80
Stickel #23 Joseph Kapp	Judge of Election	$3.00
George Thurm	" " "	$3.00
Philip Frey	" " "	$3.00
Henry Haman	Clerk	$3.00
Jacob Fauth	"	$3.00
Geo. Thurm	use of House	$3.00
Wachter #24 Wm Wachter	Judge of Election	$3.00

Carl Hart $3.00, Nels Bisseberg 3.00 E. C. Anderson clerk 3.00 Harrold Hart 3.00 Wachter School House 2.00
Nels Bisseberg returning Ballots $2.00

Howard #25 Julius Hoeft Judge of Election	$3.00
John P. Luthmiller " " "	$3.00
W. H. Lile " " "	$3.00
Lemar Samuelson Clerk	$3.00
Julius Hoeft returning Ballots	.70
Howard School House	$2.00
Petersburg #26	
John Heupel Judge of Election	$4.50
Jacob Jenner " " "	$4.50
Wm Lohl " " "	$4.50
A. L. Tribble Clerk	$4.50
Scott D. Bertsch "	$4.50
Jacob J. Fischer use of House	$3.00
John Heupel returning Ballots	$3.20
Philip Frey returning Ballots	$1.80

Christoph Mehlhaff returning Ballots Boxes from Eureka five Precincts bill for $18.00 allowed at $12.00

Henry P. Hoff returing Ballot Boxes from Aman and Detmold Precincts bill for $7.20 allowed at $5.00

The following members of boards of Registration were allowed $3.00 each viz: John G. Gross, Andrew Lehr Christian G. Gross, Fred Glasemann, Ernest Haberman, Wm J. P. Liedt, F. G. Schaefer, Jacob Muehlbeier, Christian G. Wolf, Jack Franklin Wm Joachim, Jacob Mehlhaff, Geo. Thurn, John Lapp John Kirman E. Walker, E. L. Hamilton Karl Hausauer, John Kerner, Christian Fischer, Jacob Moule Jacob Junge, Fred Rieb, John Kabrud, S. B. Tanner Andrew Flakoll, John Ottmar, Henry Jahraus John L. Kusler, John P. Luthmiller, Julius Hoeft W. H. Lile, John Mulligan, Emil Kutzehke, C. Mollring H. Breinig, Frank Horning, Nels Johnson, Steve Leffler, T. Crompton, Matt Patterson, Scott. Pade Henry P. Hoff, Fred Lahman, Fred Martel, John Meier, John Jesser Sr. C. L. Acker.

On Motion Board Now allowed $1.50 to each of the following persons for Posting Registration lits: Jacob Junge, Jacob Muehlbeier, Jacob Mehlhaff Jacob D. Opp, John Ottmar, Fred Glaseman Andrew Lehr, John Heupel, Sr. Ernest Haberman

Grant Tooker, Fred Spitzer, Fred Lahman
Fred Martel, Geo. Thurn, E.C. Anderson
Jacob Joachim, Chas. F. Hill, Jacob Maule
Emil Kutschke F. G. Schaefer,
Board Now adjourns until 1:30 P. M.
At 1:30 P. M. Board Met as per adjournment
all members present.
On Motion Bill of Henry Young Sheriff for Postage and Telephones was allowed at $5.95
Geo. Hickman, express, postage, etc. allowed at $8.91
John Doering Telephones to County Auditor $1.20
Eureka Bazaar Supplies for Mrs Thorsrud and John Becker Sr. allowed at $5.85
Henry Young delivering Ballot Boxes allowed $27.20
Chas. Mix. delivering Ballott Boxes. bill 38.15
was allowed at $22.00
Karl Fink extra road Work $3.00
City of Eureka use of Council Hall by Sup. of Schools $6.00
Henry Aman repairing Bridge $1.50
Central Lumber Co. Suplies for Court House $8.45
Bill of Silas McManmes in the amount of $4.50 was on Motion rejected
On Motion Road Supervisors reports were approved and Warrants ordered drawn as follows.

John Ritter Road Supervisor	$20.00		
Andreas Heer extra road Work	$12.00		
Jacob Hirsch	$10.50	Gottlieb Joachim	$7.50
Gustave Hausauer	$6.00	Christ Oster	$7.50
Karl Hausauer	$6.00	Geo. Dais	$8.28
Christ J. Opp	$6.00	Jacob Grossheus	$6.00
Mike Pfeiffle	$6.75	John Ladner	$4.50
Jacob Pfeiffle	$6.75	Fred J. Oberlander	$9.00
John Dais	$7.50	Will Rohrbach	$4.50
Fred Miller	$4.50	Will Wenzel	$6.00
Christ Bauer	$3.00	Fred Miller	$6.75
John Kerner	$3.00	Karl Hausauer	$2.25
Philip Frey Road Sup.	$15.50	Ludwig Oswald ex R. W.	$6.00
Peter Stuckelmeier	$9.00	Simon Huber	6.00
Franz Haman	$6.00	Christ Enge	6.00

Gottlieb F. Bertsch Road Supervisor $29.55

Philip Martel, extra Road Work $15.00
Jacob Bentz " " " $6.00
Adolf Meidinger " " " $15.00
Johann Haux " " " $7.50
Michael Hoff " " " $15.00
August Stebner " " " $3.00
Fred Job " " " $3.00
Christ Geist " " " $3.00
Jacob Job " " " $9.00
Christ Spitzer " " " $6.00
Wilhelm Hieb " " " $9.00

Johann Bertsch, extra Road Work $6.00
Sal. Herman " " " $3.00
Gott J. Bertsch " " " $3.00
John Pressler " " " $15.00
Henry Stoebner " " " $12.00
Fred K. Hoffman " " " $3.00
Jacob F. Hoffman " " $3.00
Jacob Kirschmann Jr. $6.00
Gottlieb F. Bertsch " $15.00
Gottlieb Groff " $6.00

Jacob Sandmeier Road Supervisor $19.50

Gott. Schaidt, extra Road Work $9.00
David Rath " " " $9.00
Jacob Ketterling " " " $9.00
Fred Fischer " " " $3.00
Christian Wolf " " " $6.00
Carolina Fischer " " $6.00
Jacob Sandmeier " " $11.10
Jacob Zieger " " $6.00
Christian Rath " " $9.00
John E Schock " " $1.50

David Lamade, extra Road Work $3.00
George Wolf " " " $10.50
Conrad Ehresmann " " $1.50
Jacob Maule " " $6.00
John D. Opp. " " $1.50
Jacob Maier " " $9.00
John Spitzer " " $6.00
Jacob Spitzer " " $6.00
Adam Heyd " " $3.00

Theobald Guthmiller Road Supervisor $10.75

Simon Loehring extra Road Work $9.00
John Mehlhaff " " " $9.00
Jacob Mehlhaff " " $4.50
John J. Mehlhaff " " $4.50
Jacob J. Rohrbach " " $3.00

Andreas Lehr, extra Road Work $9.00
Theobald Guthmiller " " $9.00
Philip Rieger " " $7.00
Wm Christianovski " $3.00
Jacob Heckenlaible " $2.75

Gottlieb Feiock Road Supervisor $7.50

Jacob Hoffman extra Road Work $6.00
John Wolf " " " $3.00
John Brandner " " " $3.00
Christ Schumacher " " $3.00
Christ Schaible " " $3.00
Fred Spitzer " " $3.00
Fred Zaelmer " " $7.50
Gottlieb Kolb " " $3.00
Phil Fuehrer " " $4.50
Wm Baker " " $3.00

John Jundt " $6.00
John G. Feiock " $3.00
Lud. Schumacher " $4.50
Jacob Schumacher " $3.00
Philip Weiss " $3.00
Fred Klotz " $3.00
Nick. Smolniski $3.00
Gottlieb Feiock $10.50
Wm Justin $3.00

Application of Minnie O. Hall for an extension of her loan from the Permanent School fund was on Motion rejected

Treasurrers Report for the Months of July, August and September was read and on Motion same was approved as read

On Motion Board Now adjourns until 7 oc P.M.

at 7 oc P. M. Board Met as per adjournment all members present

Bill of Farnham Printing Co. for Supplies to County Judge was on Motion laid on table

Bill of E. A. Warner for Supplies and tickets for General Election was allowed at $ 104 50

Eureka Volkszeitung Supplies and official Printing $ 162 20

C. S. Acker two Auto trips to Eureka and member Board of Registration $ 34 00

On Motion following Bills were allowed

John Doering Com. fees and Mileage	$ 23 60
J. J. Hepperle Com. fees and Mileage	$ 16 10
Fred Hoffmann Com. fees and Mileage	$ 23 00
Fred Hilgeman Com. fees and Mileage	$ 24 50
John Mehlhaff Com. fees and Mileage	$ 23 40

Jacob Gross
Co. Auditor

Chairman

Jan 7th 1913.

Proceedings of Board of County Commissioners
Jan. 7th 1913. 3 o'clock P. M.

Regular Meeting of the County Board of McPherson County was called to Order in Commissioners Room of the Court House at Leola S.D. Members present: John J. Hepperle Fred Hilgeman, John Doering, John Mehlhaff and Auditor Gross, Minutes of last meeting and one Special Meeting were read and on Motion same were approved as read, There being No further business to come before the old Board, they accordingly adjourn Sine die.

Attest:
Jacob Gross
Co. Auditor

Chairman

Jan. 7th 1913

Regular Meeting of the Board of County Commissioners of McPherson County.

At this time the County Auditor reports that L. B. Howell the Newly elected County Commissioner has presented his official Bond Oth of office in the Penal sum of 1000^{00} duly approved by the Clerk of Courts of McPherson County, The County Auditor now calls the meeting to order, members present were, John J Hepperle Fred Hilgeman, John Doering, John Mehlhaff, old members and L. B. Howell New Member, and Auditor Gross It was now moved and seconded to elect Fred Hilgeman as Chairman of the Board for the ensuing Year.

Motion prevailed

The official Bonds of A. L. Bartlett, Co. Judge, in Penal sum of $\$1000^{00}$, Ulrich Renz, Clerk of Courts in sum of $\$1000^{00}$; James Clayton, Register of Deeds in sum of $\$2000^{00}$, Lawrence Heibel, County Treasurer in sum of $\$105,000^{00}$; John L. Neuharth, County assessor in sum of $\$1000^{00}$, C. S. Acker, States Attorney $\$1000^{00}$ Henry Young, Sheriff, $\$2000^{00}$; John C. Schaffer, Justice of the Peace, $\$500^{00}$ were approved and the Auditor instructed to have them recorded in the Register of Deeds office.

On Motion John J. Hepperle, and C. S. Acker were appointed a committee to approve of the official Bonds of J. B. Wittmayer, County Auditor Elect,

and George Hickman, County Superintendent, after corrections have been made also the Bond of James Clayton as abstractor
Board Now adjourns until 7.30 P. M.
At 7.30 P. M. Board Met as per adjournment, all members present
On Motion Bills were allowed as follows:

Strobel Bros. Flour and coal for Mrs. Thorsrud	$19.90
Strobel Bros. coal for Becker	$9.70
Fred Ritter extra Road Work	$7.50
John Doering collecting personal tax	$3.35
Adolph Ehrman, repairs on Road tools	$4.05
Eureka Volkszeitung, official Printing and office Supplies	$42.25
B. H. Peterman, Work in court house	$5.00
J. D. Daugherty – driving hearse	$5.00
E. A. Warner, official Printing and Stationary	$187.50

On Motion the County Treasurer is instructed to accept $10.00 per lot for lots 19. 20. 21. and 22 in Block 3, Boettcher's Addition to Eureka in full payment for all taxes, prior to 1912 taxes against the same
following Bills were allowed:

Carl Mueller – extra Road Work	$7.50
Imperial lumber Co. Bridge repairs	.60
Clayton Furniture Co. Coffin for Wm. Porter deceased bill for $37.60 allowed at	$31.10
Andreas Heer extra Road Work	$10.50
Perkins Bros. Printing Co. tax receipts and office Supplies	$76.02
Brown & Saenger – election Supplies	$366.49
Educator School Supply Co. Supplies for Sup. of Schools	$50.90
T. Franklin Work in court House	$7.00
Conrad Lienger, extra Road Work	$4.50
Dr. L. L. Kerns – Medical care of Wm Porter	$6.00
Forsch & Forsch, blacksmith Work	.40
Frank Wesely, Work around court house	$16.50
Fred Spitzer, Member board of Registration	$3.00
News Printing Co. Supplies for Sup. of Schools	$11.00

Bond of Eureka Drug Co. text book Depository was on Motion approved
Annual liquor license report of D. D. Disp. County Treasurer was on Motion approved
Bill of Christoph Mehlhaff for balance of $6.00 for

Jan 7th 1913.

returning Ballot Boxes was on Motion rejected
Report of M. O. Ronayne, Justice of the Peace, was on Motion approved and Auditor instructed to draw Warrants as follows: M. O. Ronayne Justice fees. $9.00
Henry Young, Sheriffs fees $23.20
Application of E. W. Walker for an extension of School fund loan on N E¼ of Section 19. -128-66 was on Motion rejected
Application of Anton Jessen for an extension of his loan was on Motion rejected
Application of Karl Zenker for a loan of $500.00 from the Permanent School fund was on motion approved
The application of Jacob Moyer for an extension of his loan for two Years was approved
Board Now adjourns until Jan. 8th, 1913. at 9 o'clock A. M.
Jan. 8th 1913. 9 o'clock A. M. Board Met as per adjournment all members present.
Board Now proceeds to check up the books of the Treasurer and Auditor and at noon adjourn until 1.30 P. M.
At 1.30 P. M. Board Met as per adjournment with all members present and continue to check up the Treas. books and at 6 oclock P. M. adjourn until 7.30 P. M.
At 7.30 P. M. Board Met as per adjournment all members present and continue to check up Treas. and Auditors books and at 11 oclock concludes the checking up of the Treas. books and finds a balance of cash on hand amounting to $21.191.27 Which amount corresponds with the Books of his office adjournment is now made until 9 o'clock A. M. Jan. 9. 1913
Jan 9. 1913 9 o'clock A. M.
Board Met as per adjournment all members present. On Motion County Auditor is instructed to issue refund Order of $2.00 dog-tax in favor of John Werre to cover an erreneous assessment
Bill of George Hickman - Postage, telephones and attending Superintendents Meeting allowed at $23.60
Application of Emma Hickman for a loan from the Permanent School fund in the sum of $3000.00

was on Motion approved
Application of Fred Adam for a loan from the Permanent School fund in the sum of $1200 was on Motion approved
Application of Ludwig Stickel for an extension of his loan from the Permanent School fund was granted for two Years
The Auditor is instructed to issue refund Order for $2.50 Road and School Poll for the Year 1909 in favor of D. S. Wheeler the same having been paid twice - also to refund Road Poll to T. Franklin he being over 50 Years of age, and to Fred Preszler and Franz Zimmermann for the same reason
Application of Jacob Feickert for a loan from the Permanent School fund for $500.00 was on Motion approved
Bill of Frank Watts for $2.40 for extra Road Work was on Motion allowed
Central lumber Co. Ballot Boxes $5.00
Henry Young, Sheriffs fees and Mileage $27.00
Henry Young Subpoenaing Jurors $6.05
Fred Orthwein's bill for Vital Statistics was laid on table
Bill of Philip Frey for a balance of $1.80 on his former bill was On Motion rejected
These bills Were then allowed:
John Olofson extra Road Work $14.00
Pearl Anderson " " " $4.00
M. Patterson " " " $4.00
Chas. Remmers repairing Bridge $5.00
D. S. Wheeler repairing gasolin tank in court House $1.75
On Motion the Bill of Michael Keim for $2.00 as pay for acting as Judge of Election in the June 1912 Primary Election was rejected
Application of Fred Eisenbeis for an extention of his loan from the Permanent School fund was granted for two Years
following Bills were then allowed:
F. McLee Meals for Jurors $14.00
D. D. Offs Member of Board of Registration $2.00

Jan 7th 1913.

John Hohman, member Board of Registration $3.00
Ness Printing Co. office Supplies $2.69
Karl Wanner Wolf bounty $2.00
Adam Buehlbeier " " $2.00
Jacob J. Meier " " $2.00
John P. Luthmiller Posting registration lists $1.50
A. Petition of First State Bank of Wetonka praying for a refund of its 1911 taxes was on Motion reffered back to Board of Supervisors of Lincol Civil Township for their action thereon
Bill of Secretary of State for pro rata share of Printing and Packing Public Phamphlets was reffered back to secretary of State for correction.
Board Now adjourns until 1:30 P. M.
Board Met as per adjournment all members present
Petition of Fred Kloz for cancellation of School & Road Poll in Year 1897 was on Motion granted
following Bills were allowed
Central lumber Co. Supplies for County $1.40
Leola Exchange clothing for Joe Rapp $11.00
Bill of E. C. Sigler for office rent was reffered back to Mr. Sigler for correction
Quarterly Report of D. B. Strait, Justice of the Peace showing $5.00 of fines collected was read and on Motion Was approved
Hammond and Stephens Co. Supplies for Sup. of Schools was allowed at .58 cents
Application of Helen Reding for an extension of her loan from the Permanent School fund was granted for one Year
These Bills were allowed:
Wilhelm Mohr extra Road Work $3.00
Fred Stocker " " " $3.00
Mrs. Philip Werre " " $1.50
Leola Leader Court House Suplies $3.35
Report of John Staub, Road Supervisor was on Motion approved and Auditor instructed to issue Warrants as follows:
John Staub, Road Supervisor $24.00
Schlabt Bros. tool repairs $1.10
John Waltt extra Road Work $6.00
Geo. Bauer, extra Road Work. $7.50
Jacob Jacober " " $6.00

Leo Martel, extra Road Work $6.00
Fred Guthmiller " " $3.00
Christian Sayler " " $7.50
Christ Jung " " $21.00
Michael Hauck " $9.00
John Gaub " " $22.50
John Weizhaar, extra R. Work $4.50
John Mohr " " " $6.00
John Jungert " " $2.40
John Ehresman " " $26.25
Fred Rohrbach " " $7.50

Report of Philip Keszler, Road Supervisor, was approved and warrants ordered drawn as follows:
Philip Keszler, Supervisors Salary and extra Road Work $28.80
Johanes Weller, extra Road Work $18.00
Jacob Rau " " " $12.00
Carl Gruett " " " $6.75
Fred Kusler " " " $9.00
Andreas Kramlich " " $11.25
George Adam " " " $10.50
Jacob Oberlander " " " $12.00
Gottfried Quast " " " $12.00
Daniel Sippert " " " $9.00
Wilhelm Stephan " " " $3.00
Report of John Rapp, Road Supervisor was laid over for further investigation
following Bills were allowed:
Mrs Blanchard Meals for Jurors $4.90
Hammond and Stephens Co. Suplies for Sup, $5.00
Krause & Lortcher, road scrapers & gasolin $12.90
Mitchell lumber Co. Coal for court house & other Suplies $303.70
Ulrich Renz clerk of courts fees $161.15
John A. Feickert, Road Supervisor, 3 days Work on Road $4.50
News Printing Co. Blanks for Sup. of Schools $3.45
D. D. Ofs, drawing Jurors for December term of court $2.00
K. Ofs acknowledgeing 85 tax sale certificates $22.25
Application of George Neuhardt for license to sell intoxicating liquors was on Motion granted.
Jacob Muehlbeiers claim for balance of $2.00 due him for assessing Howard Township in 1912 was on Motion rejected
Report of Ulrich Renz, clerk of courts, was read and on Motion same was approved as read

Jan 7th 1913.

Quarterly Statement of D. D. Opp Co. Treas., covering the taxes collected was read and on Motion same was approved
Petition of Frank Brow praying for a refund of $6.90 for taxes erroneously assessed against South 50 feet of lot 2. Block 8 West Hill Addition to Leola was on Motion granted upon the recomendation of James Clayton and J. J. Hepperle, Trustees, at the time the error Was made
Board Now adjourns until 7:30 P. M.
At 7:30 P. M. Baard Met as per adjournment with all Members present.
Bill of Farmer Store in the amount of $68.72 for Merchandise for Reede and Saenger Families was on Motion rejected
Quarterly report of James Clayton, Register of Deeds for last quarter was read and Motion same was approved
Bill of C. C. Sigler for office rent was on Motion send back for correction
following bills were allowed.
F. D. Lowry - official Printing and Publishing Com. Proceedings $230.35
Jacob Gross, Postage and Telephone Messages. $12.19
Jacob Gross drawing Jurors for Dec. term of Court $2.00
James Clayton Postage for last quarter $7.55
Educator School Supply Co. text books $48.00
The Board Now designates places for Chattel Mortgage Sales during the Year 1913 as follows: at the front door of the court house in Leola, at the South door of the City Hall in Eureka, in front of John C. Schaffers Store at Long Lake, at the front door of the Post office in Greenway, at the front door of the Wetonka State Bank at Wetonka, at the front door of the Post office at Hillsview. On Motion the following Newspapers were appointed as official papers of McPherson County: The McPherson County Herald, The North West Blade, and the Eureka Volkszeitung
The Board Now adjourns until 9 o'clock A. M. of January 10. 1913
Jan. 10. 9. A. M. Board met as per adjournment all members present. On Motion the County Treasurer is instructed not to accept as payment

of taxes or pay in cash any orders issued for Extra Road Work
On Motion the Motion carried at the July 1911 Meeting of the Board Which read:
"It was moved and seconded that the County Treasurer be instructed to pay for Court certificates on presentation of such" is hereby rescinded.
Bill of Farnham Printing Co. for Blanks for County Judge allowed at $2.90
Bill of E. C. Sigler in amount of $112.50 was on Motion rejected
On Motion County Auditor is instructed to issue refund Order in the sum of $111.49 in favor of First State Bank of Wetonka for assessment which was excessive in the Year 1911
Board Now adjourns until 1 oclock P. M.
One o'clock P. M. Board Met as per adjournment
On Motion Bill of D. D. Opp. for Postage and Telephones for $46.53 was allowed
On Motion Resolution to transfer the Balance of the following funds to the County General Fund was adopted: Onsane $112.10 County Sinking $8.17 County Estray $5.00 Sheep inspection $53.60 Stock Indemnity, 46 cents also that 73 cents in Hillsview School Bond fund be transferred to the Hillsview School District #1
It was moved and seconded that the Chairman of this Board appoint a commitee of three members of this Board to obtain plans and Specifications for a fire proof Jail for this County and report at the next meeting.
The Chairman then appointed as such Commitee: John J. Hefferle, Brooke Howell and John Doering
On Motion Bills were Now allowed as follows:

L. B. Howell, Com. fees and Mileage	$29.40
John J. Hefferle, Com. fees and one day signing Warrants	$32.10
John Doering, Com. fees. Mileage and Telephones	$35.85
Fred Hilgeman, Com. fees. Mileage and one day signing Warrants	$40.50
John Mehlhaff, Com. fees and Mileage	$35.40

Board Now adjourns until March 4th 1918
Attest; Jacob Kraus
Co. Aud.

F. Hilgemann Chairman

March 4th 1913

The adjourned meeting of the Board of County Commissioners of Jan 7th 1913

Members present. Fred Hilgemann, Chairman J. J. Hepperle. John Koering and John Melhaff commissioners, and Auditor Gross.

On motion the auditor is instructed to issue refund to Christian K. Fisher one dollar for dog erroneously assessed. a refund of $1.89 to John Attner. for erronous figuring of his interest on the 1911 taxes. a refund of $1.85, to Ludwig Stückle for erroneous figuring of interest on the 1911 taxes. Bill of A. W. Meidinger for extra road work was allowed at $4.00. On motion the auditor is instructed to issue refund order for $20.00 to L. L. Heil for personal property tax of 1910 the same having been paid twice.

On recommendation of the town board a refund of $11.40 was granted to A. S. Wattier & Co for excessive assessment

On Motion the auditor is instructed to issue refund order for $20.48. in favor of David Schock for erronous assessment for the year 1912. The Board now adjourns until 1.30 P. M. 1.30 P. M.

The Board meets as per adjournment, all members present. A refund was allowed Henry Nies for $3.60 for taxes paid on State land.

On motion the auditor is instructed to satisfy the permanent school fund mortgage as far as it pretains to the S.W¼ of Sec 17-128-68.

The following bills were allowed for extra road work.

Wm Schuckardt.	$6.00
Emil Stadler	3.00
Geo Lapke	3.00
Joe Lapke	4.50
John Rapp	7.50

Auditor is instructed to cancel the taxes on Lot 2. block 8. 3d add to Eureka, for the year 1902, same being church property

The following road and school poll refunds were allowed. to Katherina Fisher. road poll for 1910. School poll for 1901. 1905. 1903. 1909 and 1910 in the sum of $6.50.

A refund was allowed Jacob A. Feickert for dog tax for $1. for 1912

Valentine Lehr " " " " " " "

"Road order A. Gripley for $2.73 was allowed

A refund of $1.50 was allowed J. K. Wellman for road poll 1912

Application of Gottlieb Sheid for refund of dog tax was rejected.

Wolf bounties were allowed as follows.

John Porter	$2.00

A McMillen	$2.00
Wilhelm Gohl	2.00
John Gaehring	2.00
Fred Klooz	2.00

On motion the loan of Katerina Sammle and husband was extended for one year.

Bill of the Mutual Telephone Co for $7.50 telephone rent was allowed.

A removal of the loan of H. H. Pierce was allowed from the permanent school fund.

On motion the following bill were allowed.

Strobel Bros. coal and flour for Mrs Thorsrud.	$ 12 05
Wm Rohrbach. Extra road work.	4 50
Mitchell Lumber Co. supplies for court house.	87 53
Whitewood Plaindealer. official estray paper.	1 50
Geo Dickman. Co Supt postage and express	3 50
Farnham Printing Co. pencils and rubber bands	16 30
State of South Dakota. publicity pamplets.	97 75
J. T. Parkhurst, Agent. Insurance on court house and contents for 5 years.	201 75
Forsch & Forsch. Stove repairs.	75
Salomon Isaak. coal for Christoph Becker Sr.	11 15
First State Bank. Court certificates #157.	48 10
National Refining Co. Sweeping Compound.	5 00
Henry Young. attending sheriffs meeting at Pierre.	16 00
Neos Printing Co. Stamps and pencils.	3 65
Northwest Blade. official printing	44 75
Clayton Furniture Co. Suit for Mr Porter. deceased.	6 50
Farnham Printing Co. Envelopes for States Attorney	2 75
Jacob Kau. Extra road work.	3 00
Adam Schadler. marshals fees juvenile court	8 60
Ed O'Brien. Witness fee.	2 00
Theo J. P. Giedt. " "	2 00
Otto Frosh. " "	2 00
Fred Melhaff " "	2 00
Julius Schamber. " "	2 00

The Board now adjournes until 7.30. P.M.

7.30. P.M.

Board met as per adjournment. All members present.

A refund of $1.50 road poll was allowed Andrew Lehr he being over 50 years old.

A refund of $1.50 road poll was allowed August Warthel as he served in the U.S. Army.

March 4th 1913.

Application of Louisa Boger for an extension of her loan from the permanent school fund was rejected.
Application of Gottfred Stoecker for extension of loan from the permanent school fund was granted.
Application of John Stock for extension of his loan from the permanent school fund was granted.
Petition of A.W. Stephenson for refund of his personal tax for 1912 was rejected.
Bill of the News Printing Co. for 2 rubber stamps was allowed at $.66
The Board now adjourns until 9. o'clock A.M. March 5th, 1913
9. o'clock A. M. March 5th. 1913.
The Board meets as per adjournment, all members present.
On motion the following bills were allowed.

Jacob Gross. postage and Express and money advanced to Laurl Book Co.	$4 82
Frank Wesely. work around court house.	1 00
Fred Martel. member board of registeration	3 00
John Mohr. " " " "	3 00
Henry Braun Jr. use of house election day.	3 00
Henry P. Hoff. posting election notices	1 50

The petition of W.H. Woodside E. Rogers and others, tax payers and residents of Koto Congressional township. (127-67) praying that their township be organized as a civil township was examined and on motion granted. On motion the following supervisors were appointed until their successors can be elected for the above civil township. viz: Chas Foster, John Lapka and Peter Gefre.
The petition of Ed. B. Olson, Olex Graboroski, and others tax payers and residents of Carl congressional township. (127-66) praying that their township be organized as a civil township was examined and on motion granted. On motion the following supervisors were appointed until their successors can be elected for the above civil township. viz:- Edw B. Olson. Frank Schuchardt, and Geo Lapka.
Petition of the membership of the Leola Fire Co. for refund of their poll tax for 1912 and their exemption from the poll list for 1913 was allowed.
The Board now adjourns until 1.30 P.M.
1.30 P.M.
The Board met as per adjournment, all members present
The Board now proceeds to check over the County Auditors books.

The Board now adjourns until 7.30 P.M.
7.30 P.M.

The Board met as per adjournment. all members present.
The Board now proceeds to check over the text book companys and on motion the following bills were allowed.

Ginn & Co.	$124 00
American Book Co.	314 69
D.C. Heath & Co.	2 42
Educator School Supply Co.	21 35
Capital Supply Co.	21 75

On motion the following bills were allowed.

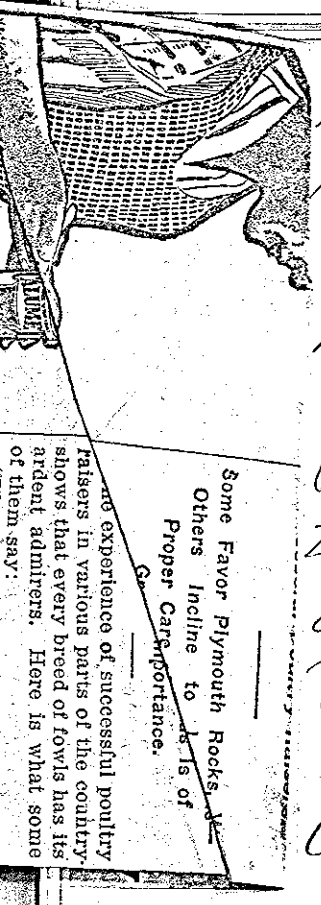
Christian Kitzle. members board of registeration	3 00
John J. Hefferle. commissioners fees and milage	16 10
John Doering. " " " "	23 60
Fred Higlemann. " " " "	24 50
Brooke Howell. " " " "	17 40
John Melhaff " " " "	23 40

On motion the Board now adjourns sine die.

Attest: J. B. Wittmayer
County Auditor.

Chairman.

Regular Meeting of County Commissioners April 1st 1913.



Members present: Fred Hilgemann Chairman, John J. Hepperle. John Mehlhaff. G. B. Howell Commissioners and J. B. Wittmayer. County Auditor.

Minutes of last regular and special meetings read and approved as read.

The Board now meets with the County Assessor and the Assessors of Wachter and Washington Civil Townships and proceeds to discuss the new Tax Commission Law. Upon due discussion and consideration it was decided to assess all real estate and personal property in the County at the full cash value, as provided by the 1913 Session Laws.

Board now adjournes until 1.30 P.M.

1.30 P.M.

Board met as per adjournment. Member present: Commissioners Hilgeman, Hepperle. Melhaff. Howell and County Auditor Wittmayer.

Refunds were allowed to the following.

Peter Lipp. Being over 50 years old. Road Poll	$ 1.50
Louisa Thurn. for taxes paid twice in 1912	14 08
Fred Schumacher. for taxes paid twice in 1912.	13 37
Nicholaus Kusler. being over 50 years old. Road Poll	1 50
Philipp Heiser. " " " " " "	1 50
Wm Earle. " " " " " "	1 50

On Motion the following bills were allowed.

W. H. Hurst. Fixing three bridges	4 00
Central Lumber Co. Coal for Mrs Brandner.	3 05
" " " Lumber for bridges	6 90
Will A Beach Printing Co. Type-writer ribbons	3 75
Neros Printing Co. official blanks for Sheriff	1 59
Perkins Bros Co. office supplies	58 23
P. K. Russel. adding-machine ribbon	1 00
P. L. Schuchardt. Two window-shades for Judges office	5 00
W. M. Welch Mfg Co. Perfect attendance cards for Supt	10 00
E. A. Warner. official printing & Assessors supplies	75 25
Chas Gray. Extra Road work	73
Christian E. Spitzer. " " "	1 50
Ulrich Renz. Clerk of Courts fees for Quarter	10 90
E. Tschappat. Extra road work	14 00

Regular Meeting of County Commissioners April 1st 1913.

Auditor's and Treasurer's Detailed Exhibit

Of Receipts and Disbursements in the County of McPherson for Quarter ending March 31. 1913. Showing amount of Funds in the Treasury and where deposited.

Treasurer's Exhibit.

	Dr. Balance (account overdrawn previous quarter)	Cr. Balance (Previous Quarter)	Receipts this quarter	Disburse-ments this Qur.	Total Dr. balance. (Am't over-drawn at end of Qur.	Total Cr. balance. Cash on hand
State Tax General		1 00	4 38	1 15		4 18
State Bonds & Int.			87	03		84
State 1895 Bond						
State Special Sink.						
State Deficiency		51	1 75	56		1 70
State Consolidted		551 87	13799 05	13477 81		873 11
State Game		50				50
Twine Plant		59	34	59		34
Reading Circle						
County General	$ 9004 67		14204 29	4766 98		432 69
County School		3175 88	953 93	2287 01		6842 80
County Sinking		8 17		8 17		
Township General		418 64	992 76	728 11		685 29
Twp. Schools		5840 91	23979 59	19063 38		10767 12
County Bridge&road		480 64	5885 99	766 07		5570 56
Road Poll		481 46	1070 81	841 64		710 43
Poor	634 08		5 41	30 99	659 66	
Insane	991 82		801 40	144 71		55 87
Salary Special	589 08		2705 82	806 61		1310 13
City of Eureka		87 72	2225 19	7 20		2305 71
Town of Leola		74 00	1144 95	5 05		1213 90
County Game		2 00	5 00			7 00
Leola Fire Guard		7 92	32			8 24
Koto Fire Guard		5 51				5 51
Weber Fire Guard		73 35		12 00		61 35
Willow Fire Guard		87		87		
Willow road Tax		234 43	93 15	319 05		8 53
Eureka road tax	75 04	37 08				37 08
Lincoln road tax			317 39			242 35
Sale school land		601 60		501 60		
Sale of Endowlands		7848 41	5995 18	13843 59		
Statutes, & Interest		386 81	1473 23	2010 71	150 87	
Permanent Sch Fund		2205 00	700 00	2100 00		
Redemptions		1285 22	891 18	972 43		805 00
County Institute		148 41				1203 97
Library		150 57	251 00			148 41
Hillsview school bond		73		73		401 57
Sale P B lands		1 00				
Sheep Inspection		53 60	1469 64	53 60		1470 64
County Estray		5 00		5 00		
Stock Indemnity		46		46		
Willow del. road tax		201 09		201 09		
Lincoln del. road tax		15 23		15 23		
Wachter del. road tax		38 81	168 49	38 81		168 49
Wachter road tax		406 09	238 57	406 09		268 57
Lincoln school Sink		330 55	413 27	12 22		997 40
Leases			8565 54	5988 28		2607 23
Washington road			385 89	387 84		68 05
TOTALS	$ 10904 19	$ 30826 93	$ 85724 13	$ 69863 04	$ 810 33	$ 39274 16
			Less Accounts Over drawn			810 33
			Total Cash in Hands of Treasurer			38463 83

Funds—Where deposited

The German Bank	$ 7693.32	Currency and Coin	$ 232 69
Bank of Leola	4998.72	Amount in Banks	35081 14
First State Bank	7865.67	Checks and Drafts	3150 00
Farmer's & Merchant's State Bank	8080.30		
First State Bank of Wetonka	4340.32		
Wetonka State Bank	1502.81	Total	38463 83

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON, }

L. Heibel, treasurer, being duly sworn doth say that the above exhibit is a true and correct statement of the financial condition of McPherson county, as appears by his books.

L. HEIBEL Co. Treas., McPherson Co., S. D.

Subscribed and sworn to before me this 16th day of April, 1913.

[SEAL] ULRICH KEUE, Clerk of Circuit Court, McPherson Co. S. D.

AUDITOR'S EXHIBIT.

Detailed List of Warrants Issued During Quarter

Session Laws.

Board now adjourns until 1.30 P.M.

1.30 P.M.

Board met as per adjournment. Member present: Commissioners Hilgeman, Hefferle. Melhaf. Howell and County Auditor Wittmayer.

Refunds were allowed to the following.

Peter Lipp. Being over 50 years old. Road Poll	$ 1.50
Louisa Thurn. for taxes paid twice in 1912	14 08
Fred Schumacher. for taxes paid twice in 1912.	13 37
Nicholous Kusler. being over 50 years old. Road Poll	1 50
Philipp Heiser. " " " " " "	1 50
Wm Earle. " " " " " "	1 50

On Motion the following bills were allowed.

W. H. Hurst. Fixing three bridges	4 00
Central Lumber Co. Coal for Mrs Brandner.	3 05
" " " Lumber for bridges	6 90
Will A Beach Printing Co. Type-writer ribbons	3 75
News Printing Co. official blanks for Sheriff	1 59
Perkins Bros Co. office supplies	58 23
P. K. Russel. adding-Machine ribbon	1 00
P. L. Schuchardt. Two window-shades for Judges office	5 00
W. M. Welch Mfg Co. Perfect attendance cards for Supt	10 00
E. A. Warner. official printing & Assessors supplies	75 25
Chas Gray. Extra Road work	73
Christian F. Spitzer. " " "	1 50
Ulrich Keue. Clerk of Courts fees for Quarter	10 90
F. Eschappat. Extra road work	14 00

John Dexter.	Wolf Bounty	2 00
W. H. Rapp.	" "	2 00
John Porter	" "	2 00
Wilhelm Gohl.	" "	2 00

Petition ofor cancellation of taxes from Chas Gray was on motion laid on the table until next meeting.
Refund of $12.49 to Bank of Ipswich for tax-sale certificate #69 sale of 1910. and subsequent. for $8.89 was allowed.
Petition of F. W. Weber. C. F. Hargitt and others. voters & Tax-payers of Weber Township. praying that the above named township be organized as a civil township was granted. On motion the following were appointed Supervisors until their successors can be elected. F. W. Weber. Ernest Haberman W. H. B. Wakatall.
Bill of John G. Neuhardt for attenting Assessors meeting and mileage in the amount of $9.10 was allowed.
The Board now adjourns until 7.30 P. M.

7. 30 P. M.

Board met with members present as per adjournment.
Report of Register of Deeds Clayton shows fees collected for first quarter of 1913 as follows January $114.20 February $94.40, March $157.60.
Bill of Eureka Volkszeitung. supplies for Chas Mix. deputy sheriff for $5.50 was on motion rejected.
Bills were allowed as follows.

Mitchell Publishing Co. supplies. for $8.40 allowed at	$2 40
Carl Hart. Attenting Assessors Meeting and Mileage.	4 70
E. Leberman " " " " "	3 80
Brown & Saenger. Office supplies.	12 12
Eureka Volkszeitung Official Printing	43 50
J. B. Withmayer. Postage & Box rent	4 70

The Board now adjourns until 8.30 A.M. April 2.d.

8.30 A.M.

Board met with all members present as per adjournment.
the following bills were allowed.

L. D. Lowery. Official Printing and stationary	$87 30
Rosina Aman. Extra road work.	1 50
Lawrence Neibel. to Treas. Postage. telephone & Express	58 47

Check of Jacob Kuszmaul for $28.00 covering the transportation of Sebastian Scheiffle from this county to Campbell County was accepted

April 1st 1913.

On Motion the following names were placed on the Jury list to fulfil the requisition made by the Clerk of Court.

Leo Lebis	Wm Ulmer	Gottlieb Pfeiffer
Gustav Libis	Christian Hoffman	Fred Burrer.
Jacob Ekersman	Jacob Weikel	Adam Heyd.
Peter Morlock Jr.	Karl Wacker	George Kapperman
Mathis Goehring	Matt Weiser	Jacob Schumacher
Ludwig Maisch	Jacob Springer	John Wageman
Gustave Hemme.	David Rath	Wm Valentine
David Hottman	John Blessing	W.S. Hively
Christian Wolf. 128.69.	E.O. Schaffer	Pearl Anderson
David Sammle.	Fred Hoffman	Gustave Hansauer
Otto Hauffe	Chas Young.	H.H. Yost
A.H. Young.	Henry Hiel	Christian Gross.

Each Civil Township is to furnish 2 names. City of Eureka 7 names and Town of Leola 5 names.

Petition of Philipp Zenker. Matt Weiser and others of Highland & Hoffman School Districts praying that the land owned by Philipp Zenker. situated in Hoffman School District be attached to Highland School District for school purposes was on motion referred to Supt Geo Hickman for investigation.

The Bond of the McPherson County Abstract Co in the amount of $5000.00 with the Western Surety Co. as surety was on motion Approved.

It was moved and motion carried that one (1) cent each will be paid by McPherson County for all gopher tails taken from gophers caught in McPherson County from April 1st to May 15, inclusive 1913.

gopher tails will be received at the following places. Leola. Auditors office Friday & Saturday. May 16 & 17th. Long Lake at Long Lake Postoffice and in Eureka at the Deputy Sheriff office on the same dates. At Hillsview gopher bounty will be paid at Gross Bro store on Saturday May 17th and the Fred Martel resident in Cleveland Township on Friday May 16th

The now adjourns until 1.30 P.M.

1.30 P.M.

Board met with all members present as per adjournment.

Application of Nathan D. Pierce for a loan from the Permanent School fund for $750.00 was granted.

The Board now proceeds to check over road reports of road Supervisors.

On Motion the application of McIntyre-Frerich Co. for refund of 1907 taxes was laid on the table.

On Motion the following bills were allowed.

Henry Young.	Telephone & Postage	$ 5 20
In the Katerina Ketterling vs August Martel Case		
Wilton Hall.	Referee's fees	10 00
J. B. Merscher.	Interpreter's fees.	5 00
Frank Schirber.	Stenographer's fees	10 00
News Printing Co.	office Supplies and balance due.	138 95
Henry Young.	Collecting back personal taxes	14 30
Eureka Volksgeitung.	Stationery	4 75
Mamie E. Steiner	transcribing testimony in Giffin Case	2 50
G. B. Howell.	Commissioner's fees & Mileage	13 40
Fred Higleman.	" " " & signing warrants	24 50
John Mehlhaff.	" " "	19 40
J. J. Hefferle	" " "	12 10

The Board now adjourns until May 6th 1913

Attest J. B. Wittmayer
County Auditor.

Fred Wilgemand — Chairman.

May 6th 1913

Proceedings of the Adjourned meeting of the County Board. May 6th 1913

Members present. Fred Hilgeman, Chairman. John Doering. John Mehlhaf. G. B. Howell. J. J. Hefferle and County Auditor Wittmayer.

On Motion the following bills were allowed.

Solomon Isaak. #2000 coal for Christoph Becker. Poor.	$	8 00
Eureka Bazzar. Supplies for Mrs Thorsrud and Christoph Becker. (Poor)		8 74
John Daugherty. Team Hire used in Survey of Leola-Eureka highway		3 00
John A. Feickert. bounty on nine Wolves		18 00
Ed Hickman " " Six "		12 00
Burl Blanchard " " one "		2 00
Henry Young. taking Mrs Giffen to Aberdeen		18 24
Educator School Supply Co. Supplies to Co Supt		1 60
Peter Geffre. Repairing bridge		1 50
Geo Hickman. Co Supt. attending State meeting at Pierre.		27 25
C. S. Acker. for 2 Photo's of Geo Giffen taken in Aberdeen.		5 00
Capital Supply Co. Supplies for Co Supt		3 21
Educator School Supply Co. Supplies for Co Supt		8 00
Mitchell Lumber Co. Coal and Court House supplies		58 10
Christoph Mehlhaf. Repairing bridge		1 00
The Perkins County Signal. Offical-estray paper. subscription		1 50
J. C Schaffer. Supplies for Katherina Brandner. Poor.		3 45
J. B. Wittmayer. Postage and supplies.		6 29
Joseph Mahoney. Hauling ashes from court yard		1 00

Motion made and carried that the offer of Fred Hefferle to pay the taxes of O'Brien & Gibson Personal tax for 1888. for $.85¢ Keller & Keller. personal for 1889 for $1.01. P. M. O'Brien. personal for 1887 for $3.79 be accepted.

On Motion Christian Hoffman was appointed Constable for Commissioner's District No 1.

The Board now adjourns until 1.30 P. M.

1.30 P. M. Board met as per adjournment. all members present:

On Motion the following bills were allowed.

North West Blade. official Printing	$	33 00
News Printing Co. 2 sheriffs daybooks		4 19

On Motion the Bids of Central Lumber Co. Mitchell Lumber Co. North Dakota Metal Culvert Co and the Gilbert Mfg Co of Aberdeen S.D. to supply the County

of McPherson with Gilberts were opened. After due consideration the bid of the Gilbert Mfg Co was found to be the lowest and their proposal being satisfactory, was on motion accepted. the Gilbert Mfg Co of Aberdeen S.D. went into contract and give bond for the faithful performance of their contract.
Motion was made and carried that the petition praying that a refund of 1 ½ mills road-tax for 1912 be turned into the Treasury of Weber. Hoto and Carl civil Township be allowed.
the following bills were allowed.
James Clayton. Postage for the quarter ending Mch 31-13. $7.20
John Maag. money due him on exchange of text Books. 53.62
Ginn & Co. Balance due on text Books 10.00
C J Acker. trip to Aberdeen and telephone in Diffen case. 10.73
Report of County Treasurer for January – February and March of taxes collected was on motion aproved.
A refund was granted W.P. Beebe for tax sale certificate No 14 sold Nov 14-1910 same being goverment land at the time of assessment.
On Motion the loan of Arthur Hickman from the permanent school fund was extended for 2 years.
Application of Chas Mix and wife for a loan from the permanent school fund for $4500.00 on the W½ of Sec 18 and the S W¼ of Sec 7-126-72 containing 481.61 acres was on motion granted.
On Motion the board adjourns until 7.30 P.M.
7.30 P.M. Board met with all members present as per adjournment.
On Motion the Auditor is instructed to order a text book ledger.
on Motion the following bill was allowed
News Printing Co. Filing Stamp Clerk of Court. $.60
Petition of Mrs Friedrich Bauer for extention of loan from the permanent school fund for one year was allowed.
Refund of $1.00 school & $1.50 road poll for 1912 was allowed Wm Valentine same having been paid twice.

May 6th 1913.

Petition of McIntyre-French Elevator to for cancellation of their 1907 taxes was granted as the property was not than assessable.
On Motion refund was granted Fred G. Mehlhaf for $3.41 on overcharge of taxes collected.
On Motion the board adjourns until 8. A.M. May 7-13
8. A.M. May 7.
Board met with all members present as per adjournment.
on motion the Auditor is instructed to refund $3.20 to Jacob Kuszmaul for overcharge on the transportation of Sabastian Scheiffle.
After due consideration motion was made and carried that each commissioner is to say where any and all road extra work is to be done in his district all applications for the repairing and gracding of any public highway is to be filed with the county commissioner of the district in which said work is to be done.
not more than 75% of the money levied on any township shall be expended from the road and bridge fund ~~from~~ in any township.
It appearing to the county board that the County Treasurers heretofore have neglected to procure tax-deeds upon certificates issued to McPherson County as provided by law. on motion the States Attorney, C.S. Acker is hereby instructed to begin action at once to procure such deeds.
On Motion the contract for painting the court house of McPherson county with 2 coats of paint was let to John Cantrill in the amount of $50.00 and the Auditor is instructed to buy all necessary paint for the above named court house
On motion the work of siping the foundation of the court house was given to A B. Kuike for the sum of $10.00 also the repairing of the chimneys at 50¢ per foot.
On Motion the following bills were allowed,

Henry Young. subpoening 3 Witnesses in coroners inquest Milage and attenting court.	$ 6 10
W C McWaynes. drayage	2 25
John Hoering. Comm fees and Milage and 2 days laying out Eureka-Leola road. telephone & milage	32 45
John Mehlhaff. Commissioners fees and Milage	19 40

Fred Hilgeman Commissioners fees and Milage	20	50
G. B. Howell " " " "	13	40
J. J. Hepperle " " " "	12	10
" " " one day Laying out Eureka-Leola road.	4	00

On motion The Board now adjourns sine die.

Attest:
J. B. Wittmayer
County Auditor

Fred Hilgemann
Chairman

Proceedings of the County Board of Equalization of McPherson County. South Dakota.

Leola, S. D. July 1st 1913. 9. A. M.

Meeting of the County Board of Equalization called to order in the County Commissioners room at Leola, S. D. Present. Fred Hilgeman. John J. Hepperle. John Hoering John Mehlhaff. G. B. Howell and Auditor Wittmayer. On motion Commissioner Hilgemann is elected Chairman. The members present take and subscribe the following oath of office before Clerk of Courts Ulrich Renz.

State of South Dakota } SS
County of McPherson }

I do solemnly swear that I will perform the duties of a member of the County Board of Equalization of McPherson County. South Dakota for the year 1913. according to law. fairly and impartially. to the best of my ability and judgement. so help me God.

The Board now proceeds to Equalize the assessments of the County.

Ace Webster appeared before the Board praying to have the assessment of 652 head of cattle set aside for the reason that same are assessed in Brown County. was upon producing the receipt from the assessor of Brown County showing that same are assessed on Motion granted. on Motion 50 head of cattle in Class A were assessed to Ace Webster in Arena Township. same having not been by the assessor.

On Motion the Board adjourns until 1:30. P. M. Board meets as per adjournment all members present. The Board proceeds to equalize the real and personal property assessments.

On Motion Board adjourns until July 2nd. 9. a. M.

9. A. M. July 2nd.

Board meets as per adjournment. all members present.

On Motion the following changes were made in the returns of the assessors of the County

Horses The following changes were made in horses

Class A

Willow	Township	Lowerd	40	percent
Carl	"	raised	25	"
Town of Leola		"	30	"
Hewey	Township	"	35	"
Arena	"	Lowered	20	"
Highland	"	"	7	"
Harrison	"	"	5	"
Blaine	"	Raised	100	"

Horses Class a in Moscow Township Raised 10 percent
" " " " Bergdorf " " 20 "
" " " " Cleveland " " 10 "
" " " " Kassel " " 12 "
" " " " Odessa " " 40 "
" " " " Petersburg " " 40 "
" " " " Long Lake " " 10 "
" " " " Hillsview " " 20 "
" " " " Stickel " " 15 "
" " " " Rosenthal " " 30 "
" " " " Jackson " " 25 "
" " " " Bauer " Lowered 25 "
" " " " Gluckesthal " Raised 10 "
" " " " Spring Creek " Lowered 20 "
" " " " Leola " " 25 "
" " " " Washington " 20 "
Horses Class B in Lincoln Township Raised 5 percent
" " " " Willow " Lowered 45 "
" " " " Carl " Raised 110 "
" " " " Wachter " Lowered 10 "
" " " " Weber " " 10 "
" " " " Dewey " " 20 "
" " " " Arena " " 20 "
" " " " Highland " " 20 "
" " " " Harrison " " 22 "
" " " " Blaine " " 22 "
" " " " Moscow " " 20 "
" " " " Long Lake " " 20 "
" " " " Bergdorf " " 20 "
" " " " Cleveland " " 20 "
" " " " Kassel " " 15 "
" " " " Odessa " " 20 "
" " " " Petersburg " " 30 "
" " " " Hillsview " Raised 5 "
" " " " Stickel " " 15 "
" " " " Rosenthal " Lowered 20 "
" " " " Hetmold " " 15 "
" " " " Bauer " " 35 "
" " " " Gluckesthal " " 10 "
" " " " Spring Creek. " " 20 "

Board of Equalization July 1st 1913.

Horses	Class B.	in	Leola	Toownship	Powered	30	percent	
"	"	"	"	Howard	"	"	22	"
"	"	"	"	Spring	"	"	20	"
"	"	"	"	Hoffman	"	"	22	"
"	"	"	"	Wacker	"	"	25	"
"	"	"	"	Koto	"	"	12	"
"	"	"	"	Washington	"	"	27	"
"	"	"	"	City of Eureka	"	Raised	10	"
"	"	"	"	Town of Leola	"	"	30.	"
Cattle	Class A	in		Harrison	"	Raised	20	percent
"	"	"	"	Blaine	"	"	30	"
"	"	"	"	Long Lake	"	Powered	20	"
"	"	"	"	Burgdorf	"	Raised	45	"
"	"	"	"	Odessa	"	"	50	"
"	"	"	"	Petersburg	"	"	35	"
"	"	"	"	Hillsview	"	"	20	"
"	"	"	"	Rosenthal	"	"	40	"
"	"	"	"	Detmold	"	"	10	"
"	"	"	"	Jackson	"	"	40	"
"	"	"	"	Bauer	"	Powered	10	"
"	"	"	"	Koto	"	"	35	"
"	"	"	"	Carl	"	Raised	10	"
"	"	"	"	Willow	"	Powered	30	"
"	"	"	"	Lincoln	"	"	20	"
"	"	"	"	Weber	"	"	10	"
"	"	"	"	Washington	"	"	25	"
"	"	"	"	Town of Leola	"	Raised	10	"
"	"	"	"	City of Eureka.	"	"	10	"

On Motion the Board adjourns until 1:30 P. M.

1-30 P. M.

Board meets as per adjournment. all Members present.

On motion the Board adjourns until 4 P. M.

4 P. M.

Board meets as per adjournment. all members present.

Board continues to equalize the assessments

On Motion the following changes were made.

Board of Equalization July 1st 1913.

Cattle	Class B	in	Leola	Township	Lowered	10	percent.	
"	"	"	"	Wacker	"	"	5	"
"	"	"	"	Highland	"	"	5	"
"	"	"	"	Harrison	"	"	5	"
"	"	"	"	Blaine	"	Raised	10	"
"	"	"	"	Moscow	"	Lowered	5	"
"	"	"	"	Long Lake	"	Raised	5	"
"	"	"	"	Bergdorf	"	"	5	"
"	"	"	"	Bauer	"	Lowered	20	"
"	"	"	"	Koto	"	Raised	15	"
"	"	"	"	Wachter	"	"	10	"
"	"	"	"	Carl	"	"	15	"
"	"	"	"	Willow	"	Lowered	32	"
"	"	"	"	Washington	"	"	10	"
"	"	"	"	City of Eureka		"	10	"
Cattle	Class C	in	Leola	Township		"	20	"
"	"	"	"	Spring	"	"	15	"
"	"	"	"	Hoffman	"	"	20	"
"	"	"	"	Wacker	"	"	20	"
"	"	"	"	Highland	"	"	10	"
"	"	"	"	Blaine	"	Raised	10	"
"	"	"	"	Moscow	"	"	25	"
"	"	"	"	Long Lake	"	Lowered	10	"
"	"	"	"	Kassel	"	Raised	25	"
"	"	"	"	Hetmold	"	Lowered	5	"
"	"	"	"	Bauer	"	"	20	"
"	"	"	"	Gluckstal	"	Raised	25	"
"	"	"	"	Spring Creek	"	"	20	"
"	"	"	"	Wachter	"	Lowered	5	"
"	"	"	"	Carl	"	Raised	25	"
"	"	"	"	Willow	"	Lowered	20	"
"	"	"	"	Lincoln	"	"	10	"
"	"	"	"	Weber	"	"	10	"
"	"	"	"	Washington	"	"	20	"

On motion the following changes were made in personal property assessments.

Adam Weller in Bauer Township was raised from $4730 to $7005.
Otto Hauffe " Leola " " " " $2295 to $2370.
C. J. Wells " Leola " " Lowered " $475 to $300
George Pfeiffle " Hetmold " " " " $1765 to $1365.
Gust Sandquist " Howard " " " " $855 to $705.

Board of Equalization July 1st 1913.

On motion sheep were equalized at $2.50 each as an average.
On motion the following changes were made in the assessment of agriculture tools and machinery and implements.

Leola Township		Lowered	18	percent
Howard	"	Raised	40	"
Spring	"	"	50	"
Hoffman	"	"	150	"
Wacker	"	"	50	"
Hewey	"	"	50	"
Arena	"	Lowered	10	"
Highland	"	Raised	50	"
Harrison	"	Lowered	12	"
Blaine	"	Raised	42	"
Moscow	"	"	50	"
Long Lake	"	Lowered	25	"
Bergdorf	"	Raised	35	"
Cleveland	"	"	85	"
Kassel	"	"	50	"
Odessa	"	"	50	"
Petersburg	"	"	90	"
Stickel	"	"	25	"
Rosenthal	"	"	110	"
Aetmold	"	"	12	"
Jackson	"	"	75	"
Bauer	"	Lowered	20	"
Gluckthal	"	Raised	25	"
Spring Creek	"	Lowered	30	"
Wachter	"	Raised	90	"
Willow	"	Lowered	40	"
Washington	"	"	47	"
Weber	"	Raised	25	"

On motion the Board adjourns until 8. A.M. July 3.
8 A M July 3.

Board meets as per adjournment all member present.
The Board proceeds to equalize the value of Structures on lands & lots.
On motion the following Changes were made.

Structures	on	SE¼	Sec	20-126-67.	Lowered	from	$135 to $35.
"	"	All	"	26-126-67.	"	"	$750 to $550.
"	"	NE¼	"	28-126-67	"	"	$500 to $200

Board of Equalization July 1st 1913.

Structures on All Sec 29-126-67 Raised from $750 to $900.
" " SE¼ " 30-126-67 " " $400. to $500.
" " W½ " 35-126-67 " " $25. to $75.
" " SW¼ " 2-125-68 Lowered " $700 to $600.
" " E½ " 3-125-68 " " $800 to $700.
" " NE¼ " 12-126-68 Raised " $500 to $600.
" " W½ " 8-126-69 Lowered " $900 to $700.
" " W½ SE¼ " 15-126-69 " " $1000 to $800.
" " N½ SE & N½ SW Sec 29-126-69 " " $850 to $650.
" " N E¼ Sec 10-127-69 " " $400 to $200.
" " E½ NE & E½ SE " 21-127-69 " " $600 to $450.
" " N E¼ " 24-127-69 " " $600 to $400.
" " All " 2-128-69 Raised " $600 to $800.
" " N E¼ " 7-128-69 " " $450 to $650.
" " S½ " 12-128-69 Lowered " $1200 to $1000.
" " SW¼ " 20-128-69 Raised " $300 to $500.
" " W½ NE & W½ SE Sec 32-128-69 Lowered " $800 to $600.
" " N½ Sec 6-125-70 Raised " $300 to $400.
" " SW¼ " 11-125-70 Lowered " $700 to $600.
" " N W¼ " 13-125-70 Raised " $400 to $600.
" " E½ " 18-126-70 " " $450 to $650.

Structures in 128-70 Lowered 20 percent

Structures on N½ Sec 3-125-71 Raised from $300 to $500.
" " SW¼ SW¼, E½ SW¼ & NW¼ SE¼ Sec 4-125-71 Raised From $175 to $250.
" " N E¼ & E½ NW¼ Sec 17-125-71 Raised from $175 to $250.
" " N E¼ Sec 4-125-71 Raised from $100 to $300.
" " N½ " 19-125-71 " " $200 to $400
" " W½ " 22-125-71 " " $200 to $400.
" " S½ SE¼ Sec 23 & N W¼ N E¼ & N E¼ N W¼ Sec 26-125-71 Raised from $300 to $400.

Structures on E½ Sec 28-125-71 Raised from $300 to $400.
" " SW¼ " 28-125-71 " " $200 to $300.
" " N W¼ " 31-125-71 " " $150 to $300.
" " SW¼ " 34-125-71 " " $150 to $250.

Structures in 126-71 Raised 40 percent.

Structures on SW¼ Sec 4-127-71 Raised from $600 to $700.
" " N½ " 13-127-71 " " $500 to $600.
" " All " 21-127-71 " " $800 to $900.
" " W½ " 27-127-71 " " $100 to $200.
" " SW¼ " 30-127-71 " " $300 to $600.

Board of Equalization July 1st 1913.

Structures on E½ NW¼ & E½ & W¼ Sec 33-127-71 Raised from $100 to $300.
" " SE¼ Sec 9-128-71 Raised from $250 to $350.
" " W½ NE¼, E½ NW¼ & SE¼ NE¼ Sec 27-128-71 Raised from $300 to $450.

On motion the Board adjourns until 1.30 P.M.
1.30 P.M.

Board meets as per adjournment. all members present.
Board continues to equalize the value of Structures on land and lots,

Structures in Township 125 Range 72 Raised 50 percent
" " " 126 " 72 " 50 "

Structures on SW¼ Sec 10-127-72 Raised from $300 to $400.
" " E½ " 15-127-72 " " $425 to $500,
" " W½ " 22-127-72 " " $700 to $800.
" " NE¼ " 3-128-72 " " $75 to $200.
" " NW¼ " 20-128-72 " " $400 to $500.
" " All " 28-128-72 " " $250 to $450.
" " SE¼ " 31-128-72 " " $800 to $900.

Structures in Township 125 Range 73 Raised 50 percent,

Structures on S½ Sec 29-126-73 Lowered from $800 to $600.
" " NE¼ " 3-126-73 " " $800. to $600.

Structures in Township 126 Range 73 Lowered 25 percent.

Structures on NW¼ & W½ NE¼ Sec 3-128-73 Lowered from $1150 to $1000.
" " Lot 6 Block 9 in the village of Barbara Lowered from $700. to $400.
" " S½ Sec 1-127-67 Lowered from $1200 to $500.
" " E½ " 17-127-67 " " $1000 to $800.
" " E½ " 14-127-67 " " $2500 to $1000.
" " SW¼ " 21-127-67 " " $1600 to $1200.
" " NE¼ " 25-127-67 " " $1000 to $700.
" " SW¼ " 25-127-67 " " $1000 to $700.
" " All " 28-127-67 " " $3500 to $1400
" " E½ " 31-127-67 " " $1500 to $900.

Structures in Township 127 Range 67 Lowered 30 percent.
" " " 127 " 66 Raised 30 "

On motion the Board adjourns until 1.30 P.M. July 7th
1.30 P.M. July 7th

Board meets as per adjournment, all members present.
On Motion Structures on SE¼ Sec 14-126-73 raised from $4400 to $4600.
On motion the Board proceeds to equalize the real property assessments.

Board of Equalization July 1st 1913.

On motion the following changes were made.

*Leola Township	was	Lowered	42	percent.	
Howard	"	"	"	15	"
Carl	"	"	Raised	10	"
Wachter	"	"	Lowered	30	" Except lots in the
Lincoln	"	"	"	15	" village of Wetonka
Weber	"	"	"	25	"
Spring	"	"	"	10	"
Hoffmann	"	"	"	20	"
Wacker	"	"	"	10	"
Washington	"	"	"	12	"
Koto	"	"	"	20	"
Blaine	"	"	Raised	20	"
Harrison	"	"	Lowered.	10	"
Cleveland	"	"	"	10	"
Kassel	"	"	Raised	35	" Except Lots in the
Hillsview	"	"	Lowered	20	" village of Hillsview
Stickel	"	"	"	10	"
Hetmold	"	"	Raised	10	"
Bauer	"	"	Lowered	30	" Except lots in the village
Spring Creek	"	"	"	30	" of Greenway & Barbara.
Moscow	"	"	Raised	10	"
Bergdorf	"	"	Lowered	30	"
Odessa	"	"	"	10	"
Petersburg	"	"	"	15	"
Rosenthal	"	"	"	10	"
Gluckethal	"	"	Left as returned		
Highland	"	"	Lowered 20 Percent		
Jackson	"	"	"	25	"

* all of section 2-128-69 was raised from $4880 to $6000.
E½ of SE¼ " $8400 to $8000.
NW¼ of SE¼ " $4200 to $4000.
NW¼ of SW¼ " $2000 to $1500.
SE¼ of SW¼ " $500 to $400.

14-126-73 was lowered from $4880 to $6000.
14-126-73 " " $8400 to $8000.
9-126-68 " " $4200 to $4000.
4-126-68 " " $2000 to $1500.

On motion the Board adjourns until 1-30 P.M. July 8th

~~1-30 P.M. July 8th~~

Board meets as per adjournment. members present Fred Hilgemann. John Koering. John Mehlhaff. John J Hepperle. and Audito Wittmayer.

The Board continues to equalize the assessments.

On motion the following changes were made.

The grain elevator in the City of Eureka belonging to Solomon Isaak was lowered from $5000 to $4000.

The personal property of Eugene Johnson in 125-73 was lowered $108. on hogs.

Board of Equalization July 1st 1913.

The grain elevator of Jacob Kiesz in the City of Eureka was lowered from $4000 to $3000.
The personal property of Bertha Kietz in 125-73 was lowered $54 on hogs.
The personal property of Soranz Wolf in 125-73 was lowered $54. on hogs.
Structures on S 2/3 Lot 14 Block 4 Org plat of Eureka were lowered from $2500 to $2000.
The personal property of Ben Payne in 127-66 was raised from $2167 to $3167 on machinery.
The personal property of Strobel Bros in the City of Eureka was lowered from $8340 to $7340.
The personal property of Wm Jahraus in the village of Barbara was lowered from $1980 to $830.
The goods and merchandise of Human & Son in the City of Eureka was lowered from $7500 to $5500.
On motion Jacob Wuhlheir was assessed with personal property to the amount of $55.
On motion Keim, Kiesz & Klein in the City of Eureka were assessed $500. for an automobile.
On motion Christoph Hoffmann was assessed with 1/4 share in stallion in Hoffmann township in the amount of $95.
On motion John Fiedle in the City of Eureka was assessed with 4 horses in A with $180.
On motion the S E1/4 & S E1/4 S W1/4 Sec 26-128-73 was lowered from $3500 to $3200.
On motion the personal property assessment of Michael Kiem in Sec 26-127-73 was canceled in the amount of $365. for the reason that the same was assessed in the City of Eureka.
On motion the Board adjourns until 1.30 P.M. July 9.
1.30 P.M. July 9th.

Board meets with members present as per adjournment.

The Board continues to equalize the assessments.
On motion Chas Gray was assessed personal property in the amount of $1980 in Highland Township.
On motion Structures assessed to Fred D. Opp on W1/2 Sec 5-127-71 were raised from $125 to $225.

Board of Equalization July 1st 1913.

On motion Structures on Lot 3 Block 2 Boettchers Add to Eureka were lowered from $950 to $850.
On motion the personal property of Conrad P. Ehresman was raised from $1350 to $1650 in Wacker Township.
On motion the Board adjourns until 8 A.M. July 12, 8 A. M. July 12th.

Board meets as per adjournment. all members present.

Board continues to equalize the assessments.
On motion the personal property of of A. D. Frost was raised from $540 to $1005 in Town of Leola.
On motion the Structures in Long Lake Township were raised 20 percent.
On motion the N E¼ of S W¼ & N E¼ Sec 21-128-67 was lowered from $3140 To $2512.
On motion the grain elevator of the Crown Elevator Co. in the village of Hillsview was lowered from $3000 To $2500.
On motion the grain elevator of Reagan & Hooper in the village of Barbara was lowered from $3500 To $3000.
On motion the grain elevator of Michael Lutz in the village of Greenway was lowered from $3800 to $3000.
On motion Structures on the unplatted portion of the N E¼ of Sec 2-126-73 were lowered from $700 to $350.
On motion the Greenway's Mer Co's stock of merchandise was lowered from $6000 to $5000.
On Motion Lots 1 to 20 inclusive Block 1. Lots 1 & 2 Block 2. Lots 1 to 12 inclusive Block 3. Lots 1 & 2 Block 4. Lots 7. 8. 9. 10. 11 & 12 Block 4. Lots 3. 4. 5. 6. 7. 8. & 9 Block 6. Lots 1 to 12 inclusive Block 7. Lots 1 to 12 inclusive Block 8. all in College Add to Eureka was lowered 25 percent.
On motion the personal property of W. H. Rapp was raised from $700 to $1450 in Carl township.
On motion the personal property of Lorang Watson was raised $75. On motion the personal property of E. B. Olson was raised from $910 to $1510. in Carl township.
On motion Agriculture tools. Machinery and Implements in Carl township were raised 50 percent.
On motion the Board of Equalization adjourns sine die.

Attest

F. B. Wittmayer
County Auditor

Fred Hilgemann
Chairman

July 2nd 1913.

Regular meeting of the Board of County Commissioners

Leola, S. D. July 2nd 1913. 1.30 P.M.

The Board of County Commissioners met in the Commissioners room at Leola, S.D.

Members present: Fred Hilgemann Chairman. J. J. Hefferle G. B. Howell. John Wehlhaff. John Hoering and Auditor Wittmayer.

Fred Mufloth by his counsel now appears before the Board and tenders the sum of $7.78 in full payment and satisfaction of the 1907 taxes against the E½ of lot 10 block 5 original plat of Eureka. On motion action on the above tender of payment of taxes was defered until July 7th or any time before the Board adjourns.

On motion the bill of John Cantrill for $50. for painting the court house was allowed.

On motion the bond of Gottlieb Brashnick to sell intoxicating liquor at retail in the Town of Leola, S.D. in the amount of $2000. with the Western Surety Co as surety was approved.

On motion the bond of Willard Casved to sell intoxicating liquor at retail in the Town of Leola. S.D. in the amount of $2000. with the Western Surety Co as surety was approved

On motion the bond of John Smith to sell intoxicating liquor at retail in the City of Eureka in the amount of $2000. with the United States Fidelity & Gauranty Co as surety was approved.

On motion the bond of August Martel to sell intoxicating liquor at retail in the City of Eureka in the amount of $2000. with the Northern Casualty Co as surety was approved.

On motion the bond of Theo Hamm Brewing Co in the sum of $2000. to sell malt and brewed liquor at wholesale in the City of Eureka with the Western Surety Co as surety was approved.

On motion the Board adjourns until 9. a.M. July 7th

9. a.M. July 7th

Board meets as per adjournment. all members present.

The minutes of the regular meeting of April 1st and special meeting of May 6th was read and on motion approved as read except where the word treasurers appears in the May 6th ~~proceedings~~ of the Board where the same in part recites "It appearing to the County Board that the county treasurers heretofore have neglected to procure tax deeds" the word treasurers is on motion changed to treasurer.

July 2nd. 1912.

On motion attorney A.W. Campbell was secured as legal advisor of the Board of County Commissioners in the absence of States Attorney C.S. Acker.
On motion the Board adjourns until 7.30 P.M.
7.30 P.M.

Board meets as per adjournment. all members present.
The Board proceeds to examine and make the necessary corrections on the tax sale records of the mistakes made by the County Treasurer, and the present County Treasurer is on motion instructed to issue receipts and cancel the tax sale certificates in all cases in which the former treasurer failed to do so.
On motion the Board adjourns until 8.30 A.M. July 8th
8.30 A.M. July 8th

Board meets as per adjournment. members present: Fred Hilgeman, John Doering, John Mehlhaff J.J. Hefferle and Auditon Wittmayer.
On motion the Treasurer is instructed to accept the amount of sale plus the interest to date and the actual costs expended by the County for proceedings for tax deeds on all lots against which tax deed proceedings have been commenced by the County and where the owners hold subsequent tax reciepts to the years on which tax deed proceedings are based.
On motion the following bills were allowed,

John Doering, reciving gopher tails 2 days.	$2.00
Highland School dist. use of school house primery and general elections 1912.	4.00
W.H. Pierce. telephone box and 2 lightning arresters.	15.00
Central Lumber Co. paint and supplies for court house.	56.90
Joseph Mohaney. cleaning court house and digging privy vauld and filling in.	20.00
W.C. McManes. drayage and unloading culverts.	3.90
P.S. Schnchardt. shades and sweeping compound.	2.35
Krause & Sorcher. 4 scrapers & supplies	24.20
T.J. Crowe. labor in court house yard.	1.75
Eureka Volkszeitung. publishing and supplies.	61.75
Geo Hickman. Co Supt. postage and express.	8.62
Perkins Bros Co. supplies.	36.75

July 2nd. 1913.

Brown & Saenger. supplies.	$ 17.03
News Printing Co. Supplies	8.50
J. S. Schaffer. sheriff of Brown County. for keep of Maud Giffen 24 days in June 1913.	24.00
Northwest Blade. Publishing and printing.	16.50
Mitchell Lumber Co. supplies for court house yard.	12.80
Mrs Sophia Rudolf. caring for John Becker and wife.	40.00
Hillsview School Dist No 1. use of school house. election 1912.	2.00
D. B. Strait. vital statistics.	15.50
Fred Arthwein. " "	2.00
Frank Wesley. watching Maud Giffen 3 days and 3 nights	15.00
Christ Maier. " " " 1 day.	2.00
Henry Kusler. " " " 2 nights	5.00
J. S. Schaffer. Sheriff of Brown county. for keep of Maud Giffen for April and May.	59.00
F. McGee. 17 meals. 2 pillow slips. and one blanket for Maud Giffen.	8.95
Capital Supply Co. supplies to Co Supt.	21.61
Educator School Supply Co. Supplies.	4.00
" " " " " and express to Supt.	13.25

On motion the Board adjourns until 7.30. P. M.

7.30. P. M.

Board meets with members present as per adjournment.

On motion the following bills were allowed.

A. B. Rinke. cementing up court house foundation.	$ 10.00
Frank Wesley. cutting weeds in court house yard.	3.00
Val Fehr. Labor on court house.	22.75

Treasurer of Brown County. report of to Supt of the joint institute held at Aberdeen. the Auditor is instructed to issue warrant for $273.71. on the institute fund. this Countys share of the expense.

On motion the following wolf scalp affidavits were allowed.

John Schnabel	$ 2.00	Henry P. Wartel	$ 14.00
Jacob Hoffman	18.00	Louis Maish	10.00
Fredrick Vielhauer.	8.00	A. W. Pierce.	4.00
J. M. Schuler.	2.00	W. E. Penn.	14.00
H. Boeding.	2.00	John P. Guthmiller	14.00
D. O. Crist.	14.00	Jacob Feickert	14.00
Frank Heagley	10.00	John P. Guthmiller	2.00
Fred Fisher	10.00	Fred Vielhauer	14.00
Jacob Jundt	4.00	Jacob Jundt	8.00
Fred Fisher	8.00	Fred Walth	2.00

July 2nd 1913.

Wilhelm Hieb	$14.00	David Hieb	$4.00
Wm Haberman.	12.00	David Kiesz	4.00
Jacob Jundt	8.00	L. K. Crist	4.00
Geo Gross.	14.00	Friedrich Kammerer.	10.00
John Spitzer	18.00	Ed Heckman.	2.00

On motion the following bills were allowed,

John G. Neuhardt. Salary as county assessor $360.00
" " " assessing 3 townships 75.00
" " " attending meeting Board of Equalization and milage 12.10
Fred Eickert. for assessing Leola Township $30.00 allowed at. 25.00
E A Jones. " " Koto Civil " 36.00 " " 35.00
Jacob Schneider " " Bauer " 35.00 " " 25.00
Jacob Muhlbeir. " " Moscoto and Kassel Townships $54.00 allowed at 50.00
Fred Adam. for assessing Howard and Spring Townships $60.00 allowed at 50.00
Claude Chittick for assessing Town of Leola. 125.00
John Hord. " " Willow Civil Township $40. allowed at. 35.00
Jacob D. Heyd. " " Bergdorf " $27. " " 25.00
C. O. Schuckert. " " Carl Civil " 35.00
Fred Reiner. " " Jackson. " $30. " " 25.00
Chriss Schumacher. " " Highland. " 27.50 " " 25.00
John Ottmer. " " Spring Creek. " 40. " " 25.00
Henry Jahraus " " Gluckthal " 35. " " 25.00
John Eichelberg. " " Arena. " 25.00
Ludwig Schumacher. for assessing Long Lake and Hetmold townships $55. allowed at 50.00
Jacob Reiner. for assessing Hillsview and Stickel Townships $65. allowed at 55.00
Karl Wacker for assessing Wacker and Hoffmann townships. 48.00
Geo Heupel. for assessing Henry and Blaine Townships $43. allowed at 37.00
Emil Doerenfeldt. vital statistics .75
O. W. Joachim. " " 3.50

The quarterly report of Emil Doerenfeldt Justic of peace was approved and the Auditor is instructed to issue warrants to the following.

Emil Doerenfeldt. Justice fees 2.65
J. W. Schatz. appraisers fees and Milage. State vs E Rosler. 3.00

July 2nd. 1913.

Christian Frieh. appraisers fees and mileage state vs E Roesler. $3.00
August Martel. " " " " " " " " " 3.00
On motion the loan of Wm Rapp from the permanent school fund was extended for 2 years.
On motion the bill of A.W. Campbell for consultation with the Board of County Commissioners and expenses for $37.00 was allowed.
On motion bill of A.W. Campbell for $110.50 for service and Time spent and expenses in the State of South Dakota vs Maud Giffen case was allowed.
On motion the loan of Minne O. Hall from the permanent school fund was extended for one year.
On motion the loan of Peter D. Kabrud from the permanent school fund was extended to Jan 1st 1914.
On motion the report of C.S. Acker. States attorney showing money collected to June 30. 1913 was approved.
On motion the Board adjourns until 8 P.M. July 9th
8. P.M. July 9th

Board meets with members present as per adjournment.
On motion the following bills were allowed.

First State Bank of Leola. Court certificates	$ 69.30
Roderick Ronayne. Witness fee and Mileage	2.10
George J. Neuharth. Jurors fees and mileage.	24.60
Fred Spitzer. " " " "	20.20
T Heibel. Co Treasurer. gopher checks.	478.06
T. Heibel Co Treasurer. postage.	26.97
Ulrich Rene. Clerk of Courts fees for quarter ending June 30-1913.	128.59
T. Heibel. Co Treasurer. Court certificates	26.80
German Bank of Eureka. Court certificates & gopher checks.	467.36
Ulrich Rene. vital Statistics.	84.05
Bank of Leola. Court Certificates and wolf scalp affidavits	443.70
E. Ecberman. assessing Washington Civil Township	35.00
Fred Hilgemann. 2 days receiving gopher tails	8.50
John Mehlhaff. 2 days receiving gopher tails	9.00
John Mehlhaff. inspecting roads	9.00
Fred Hilgemann. inspecting roads	5.50
Dr. G. G. Kerns. vital statistics	11.50
Dr G. G. Kerns. examination of Body of Geo Giffen and witness fees in inquest.	7.10

July 2nd 1913.

On motion the taxes on the W½E¼ sec 10-127-69 was canceled for the reason that same was government land at the time of assessment.
On motion Harry McMillan was refunded $11.90 for excesive assessment in 1912.
On motion A.J. Hinton was refunded $1.50 road poll of 1912 he being over 50 years old.
On motion the following bills were allowed.
James Clayton. Register of Deeds postage for the quarter ending June 30-1913. $4.70
J.J. Hefferle. viewing roads and mileage in Com's Dist No2. 13.50
Fred Arndt. supplies for county 2.95
On motion the Board adjourns until 3. P.M.

3. P.M.

Board meets with members present as per adjournment.
On motion the following bills were allowed.
S. Hibel. drawing Jury. $2.00
H. Young. ice during court, 2.00
On motion a refund of $10.96 with 7% was allowed the Bank of Leola for tax sale certificate No 439 for the S½E¼ sec 32-125-72 for the reason that same was State land at the time of assessment.
On motion a refund of $2.02 was allowed Wesley Sawyer for excessive assessment in 1912.
Petation of H.G. Kusler. for refund of $1. dog tax was rejected.
On motion $4.28 was allowed the Farmers & Merchants Bank. for gopher checks.
The quarterly report of James Clayton. Register of Deeds showing fees collected as follows April $126.30. May $70.65. June $78.65 was on motion approved.
On motion the bill of the Mitchell Publishing Co. for $92.25 for assessors books and supplies was allowed at. $78.00
The quarterly report of the County Treasurer showing Cash received during the quarter ending June 30.1913 was on motion aproved.
Bill of J.C.B. Wittmayer Co Auditor $12.09 for postage. box rent and drawing jury was on motion allowed.
Bill of Henry Young sheriff fees in case of State vs Wand Giffen for $51.50 was on motion allowed.

July 2nd 1913.

Bill of Henry Young. sheriff's fees in case of State vs John Spitzer for $44.15 was on motion allowed.

Report of W. O. Konayne. Justice of Peace for the quarter ending June 30. 1913. was read and examined and on motion approved and the Auditor is instructed to issue warrants as follows. State vs Maud Giffen. Justice fees $4.30 Sheriff's fees $6.20; State vs. John Spitzer Justice fees $7.60 Sheriff's fees $29.70 Gottfried Adam witness fees. $2.90 Fred Bauer. witness fees $2.90 John Mayer. witness fees $2.90. Henry Jundt. witness fees $2.90.

On motion the road report of Wm Christman in 125-73 was approved and the Auditor is instructed to issue warrants on the road fund ~~to the~~ as follows:

Wm Christman ~~$51.50~~.	$50.50,	John Stoebner	$4.00
Jacob Boschee	5.60	Christoph Berman	7.50
Christian Berman	6.25	Fred Schelling.	4.00
Christian Kaul	4.00	Philipp Bieber	2.00
Henry Gross Sr.	11.60	Gottlieb Kaul	5.00
Jacob Schneider.	6.00	Christina Gab	24.00
Fred Kaul	4.00	John Kaul	4.00
Peter Gaberiel	24.00	August Schleichenmeier.	6.00
F. E. Reiner.	11.00	George Gross	18.00
Christ Schutz	4.00	Daniel Strobel	2.00
A. Zemmerman	4.60	Theo Gaberial	2.00
Fred Schutz	4.00	Gust Sibis	8.00
Jacob Ogg	6.00	E. A. Kietz	6.00
Lorenz Wolf	4.00	Eugene Johnson	4.00

On motion the road report of Philipp Kesgler in 126-73 was approved and the Auditor is instructed to issue warrants on the road fund ~~to the~~ as follows.

Philipp Kesgler	$50.15	John Weller	$16.00
Daniel Strobel	10.00	Carl Gruett	5.60
Daniel Siffert	10.00	John Stabler	8.00
John Oberlander	8.00	Andrew Kramlich	8.00
Jacob Rau	12.00	George Adam	6.00
Wm Losing	2.00	Jacob Helich	20.00
Karl Wanner	8.00	Theobold Heckel	10.00
John Klundt	17.00	Adam Weller	16.00
Gottlieb Eiseman	13.00	Heinrich Albrecht	8.00
Daniel Bitz	15.00	Johann Thurn	10.00
Jacob Mehlhaff	20.00	Christoph Mehlhaff	13.00

July 2nd 1913.

Daniel Harr.	$8.00	Henry Trautman	$4.00
Fred Netzer	4.00	John Keszler	15.00
Philipp. Keszler.	28.50	Heinrich Loering	8.00
Daniel Strobel	8.00	Daniel Britz	8.00
Jacob Mehlhaff	7.00	Christoph Mehlhaff.	8.50
Henry Trautman	7.00		

On motion the road report of A.G. Clayton in 126-67 was approved and the Auditor is instructed to issue warrants on the road fund as follows.

Wm Justin	$70.80	Matt Patterson	$109.60
Henry A. Young	68.00	Clarence Nickodemus.	$14.00
Chas Young	64.00	W E. Rogers	29.00
Harry Stucke	52.00	Arthur Simmons	19.00
H. H. Yost	16.00	Chas Tanner	16.00
Ben Stucke	8.00	A.G. Clayton	36.00

On motion the road report of John Loering in 126-73 was approved and the Auditor is instructed to issue warrants on the road fund as follows.

John Loering	$26.55	John J. Harr	$40.00
August Harr.	4.00	Theophil Harr.	6.00
Carl Schutz	3.00		

On motion the road report of Jacob Heupel in 127-71 was approved and the Auditor is instructed to issue warrants on the road fund as follows.

Jacob Heupel	$51.50	Jacob Kaerner.	$8.00
John Knapp	8.00	Mrs V Mettler	18.00
Fred D. Opp.	10.00	Fred Mettler	8.00
Andrew Kerner.	16.00	Jacob D. Opp.	12.00
Rudolf Loerr	12.00	Christ Burrer	14.00
Geo Hieb	18.00	J.G. Neuharth	12.00
Chris Wittmayer	16.00	Fred Preszler	6.00
Peter Loebs	2.00	John Werner.	4.00
Adam Preszler	14.00	Michael Guthmiller.	10.00
H.S. Hoff	4.00	F.L. Hoff	8.00
Geo Haller	2.00	Jacob Kruzmaul	8.00
Jacob Klooz	2.00	Konrad Schnabel	6.00
Henry Schnabel Jr.	6.00	John Hottmann	2.00
Peter Worlock Jr.	6.00		

July 2nd 1913.

On motion the road report of Jacob Hirsch in 127-73 was approved and the Auditor is instructed to issue warrants on the road fund ~~to the~~ as follows.

Jacob Hirsch.	$40.50	John Ritter	$9.50
Karl Hausauer	16.00	Gustave Hausauer.	8.50
Karl Hirsch	6.00	Karl Herman	8.00
Fred Beck	8.00	Christ Kiesz	4.00
Karl Schott	18.00	John Strobel	8.00
John Kaemer	6.00	Philipp Gundrice	4.00
Wilhelm Losing	5.00	George Miller	4.00
Jacob Krenise	4.00	John Sadner	4.00
Karl Schutz	4.00	Henry Oster	7.00
Christ Oster	10.00	Fred Schott	12.00
Fred Miller	8.00	Wilhelm Kohrbach	3.00

On motion the road report of Adam Ubenauer in 128-72 was approved and the Auditor is instructed to issue warrants on the road fund as follows.

Adam Ubenauer	$46.00	Christ Arlt	$4.00
Benjamin Arlt	3.00	Carl Bertsch Jr.	2.00
Henry Bertsch	6.00	Jacob Bertsch	2.00
Adam Bertsch	2.00	Gottlieb Bertsch	5.00
Carl Bertsch	2.00	John Blessing	2.00
George Dais	10.00	Jacob Dais	4.00
Carl Dohn	6.00	Andreas Diede	2.00
Wilhelm Funk	8.00	Christ Goltz	6.00
Fred Hilgemann	10.00	Wilhelm Joachim	8.00
Wilhelm Joachim Jr.	2.00	Gottlieb Joachim	10.00
Jacob Joachim	8.00	Fred Kappes	8.00
Henry Sadner	12.00	Henry Sadner Jr.	5.00
Jacob Sadner	8.00	Conrad Pfeifle	4.00
Michael Pfeifle	18.00	George Pfeifle	2.00
Jacob Pfeifle	5.00	Conrad K. Pfeifle	4.00
Gottlieb Schrenk	4.00	John Schrenk	3.00
John Ubenauer	4.00	Christ Werre	12.00
Franz Weisenburger	4.00	Jacob Weixel	4.00
Christ Zimmermann.	4.00		

On motion the board adjourns until 7.30 P.M. 7-30 P.M.

Board meets with members present as per adjournment.

July 2nd 1913.

On motion the road report of John Ehersman in 125-71 was aproved and the Auditor is instructed to issue warrants on the raad fund as follows.

John Ehersman	$26.00	John Jnnker	$7.00
John Walth	4.00	Fred Martel Sr.	4.00
John Mohr	4.00	George Martel	10.00
Adam Martel	2.00	Philipp Guthmiller	2.00
Fred Kranzler	2.00	Theodore Pietz	4.00
John Pietz	2.00	August Weiser	2.00
Ludwig Guthmiller	6.00	Jacob Jacober	3.00
Edward Jacober	3.00	G.G. Krenzler.	4.00
John Hockter	4.00	Fred Mohr	2.00
F.J. Martel	2.00	John Gaub	8.00
Wm Barth	2.00	Fred Jundt	2.00
Ludwig Schweigert	2.00	Fred Hieb	2.00
Jacob Hieb	4.00	Rosina Aman	6.00
Daniel Krien	6.00	Jacob Kallenberger	4.50
J.L. Jobb	4.00	J.J. Aman	6.00
John Aman	2.00	J.J. Hockter	2.00
Philipp Kallenberger	4.00	Adam Keiger	4.00
Ludwig Maisch	4.00	John Maisch	4.00
John Huber	5.00	Fred Junge	6.00
Adolf Lehr	2.00	John Adam	4.00
John Landenberger	4.00	Christ Kirchman	4.00
Fred Rohrbach	4.00	Micheal Hauck	6.00
John Forkel	4.00	Christ Sayler	10.00
George Bauer	10.00	Christ Jung	10.00
John Weishaar	5.00	John Ehersmann.	12.00

On motion the road report of Gottfied Stacker in 126-68 was approved and the Auditor is instructed to issue warrants on the road fund as follows:

Gottfied Stoecker	$39.00	Adolf Meidinger	$8.00
August Meidinger	8.00	Paul Protratz	2.00
K Protratz	8.00	Jacob Becker.	9.00
Fred Glasman	10.00	Will Becker	4.00
Christian Fisher	8.00	Christian Glaser	8.00
Otto Breitag	10.00	H.A Jakobson	10.00
Ed Foireman	6.00	Fred Fisher	1.00
Gotthilf Stickel	6.00	Melicher Bonnet	4.00

July 2nd 1913.

On motion the road report of Adam Muhlbeier in 126-70 was approved and the Auditor is instructed to issue warrants on the road fund as follows.

Adam Muhlbeier	$22.00	Henry Jundt	$18.00
Fred Scheible	8.00	Jacob Rüb	6.00
John Scheible	4.00	Fred Gohl	6.00
Fred Walth	2.00	Christ Schell	6.00
Christ Wolf	12.00	August Rüb	4.00
Adam Burgarth	4.00	Bernhard Krenzler	4.00
Henry Schmeidt	4.00	Christ Eichelberg	4.00
Peter Hauck jr.	4.00	Fred Jacober	4.00
John Krenzler	6.00	Christ Krenzler	2.00
Micheal Ritz	4.00	Adam Hauck	2.00
Henry Jacobes	4.00		

On motion the road report of Jacob D. Heyd in 128-70 was approved and the Auditor is instructed to issue warrants on the road fund as follows.

Jacob D. Heyd	$26.00	John Sammle	$4.00
Margeratha Diel	8.00	C. F. Wolf	6.00
Fred Burrer	8.00	Jacob Fisher	8.00
J. J. Schmidt	4.00	Christ Gaehring	4.00
Jacob Schauer	12.00	J. D. Heyd	8.00
A. D. Heyd	8.00	Jacob Sammle	4.00
David Sammle	4.00	John Schmidt	12.00
Micheal Kenne	8.00	Jacob Hoffman	4.00
J. B. Hoffman	8.00	Fred Worloch	4.00
Christoph Retzer	8.00	Wm Steinwand	4.00
Elizabeth Leicht	4.00	Gottlieb Kau	4.00
Jacob Klein	6.00	John Retzer	4.00
Christian Schauer.	6.00	Katie Wolf	4.00
Gustave Heyd	4.00	J. H. Klein	2.00
C. J. Fisher	8.00		

On motion the road report of Adam Hauck in 126-69 was approved and the Auditor is instructed to issue warrants on the road fund as follows.

Adam Hauck	$30.00	Gottlieb Walth	$6.00
Ludwig Job	10.00	John Voegle	9.00
Gottlieb Krenzler	6.00	John Jacober	6.00
Jacob Rüb	4.00	John Lechner	12.00
Jacob Lechner	10.00	Jacob Bender	4.00
Jacob Hufloth	8.00	Henry Kenchler	4.00
Henry J. Kenchler	8.00	Henry Neuharth	16.00
Ludwig Nies	8.00	Jacob Jung	4.00
Georgd Heupel	8.00	Fred Lechner	8.00
Will Morrison	8.00		

July 2nd 1913.

On motion the road report of Philipp Weisz in 127-70 was approved and the Auditor is instructed to issue warrants on the road fund as follows:

Philipp Weisz	$26.00	John G. Feiock	$12.00
Gottlieb Feiock	8.00	Fred Zellmer	8.00
John Brandner	8.00	Philipp Fuchsrer	4.00
Wm Gill	6.00	Christian Leicht	2.00
Fred Klooz	8.00	Christian Schaible	8.00
Jacob Schumacher	8.00	Fred Spitzer	10.00
Jacob Maier	6.00	Jacob Hoffman	10.00
Ludwig Schumacher	8.00	John Wolf	8.00
Christian Schumacher	8.00	John Gundt	11.00
J.J. Schumacher	8.00	G. Kolb	7.00
W Smolinsky	8.00	John Coulon	2.00
John Schmidt	4.00		

On motion the road report of Nickolaus Kusler in 128-73 was approved and the Auditor is instructed to issue warrants on the road fund as follows:-

Nickolaus Kusler	$38.00	John Brenise	$13.00
Henry Jahraus	13.00	Ludwig Stickle	11.00
Jacob Grüeble	11.00	Jacob Pirman	11.00
Fred Odenbach	10.00	Wm Ulmer	9.00
Christ Liede	10.00	Jacobina Klandt	10.00
Peter Ackerman	8.00	Andrew Heer	12.00
Fred Fisher	8.50	Katie Fisher	8.00
Gottlieb Haasz	4.00	Karl Bertsch	4.00
Christ Hohn	6.00	Carl Ottmer	6.00
J.-L. Kusler	11.00	Philipp Heiser	10.00
Philipp Jung	4.00	Jacob Wolf	6.00
D. M. Joachim	4.00	Jacob Liede	10.00
John Ottmer	12.00	Wm Koesler	6.00
Adam Merkel	12.00	Christ Bertsch	8.00
J. N. Kusler	6.00	Andrew Moser	8.00
F. K. Fisher	3.00		

On motion the road report of Jacob Bentz in 126-71 was approved and the Auditor is instructed to issue warrants on the road fund as follows,

Jacob Bentz	$32.00	Wm Bentz	$2.00
Christian Geist	6.00	Gottlieb Graff	6.00
Fred Job	17.00	Jacob Job	10.00

Jacob Bentz

July 2nd 1913.

John Treftz	$6.50	William Hieb	$6.00
Michael Hoff	14.00	G. F. Bertsch	8.00
John Bertsch	6.00	Solomon Herman	4.00
John Preszler	12.00	Henry Stoebner	6.00
John Haux	6.00	Philipp Martel	10.00
Adolf Meidinger	6.00	F. K. Hoffmann.	12.00
August Stoebner	6.00	G. J. Bertsch	2.00

On motion the road report of Philipp Frey in 126-72 was approved and the Auditor is instructed to issue warrants on the road fund as follows:

Philipp Frey	$26.00	Ludwig Oswalth	$6.00
Wilhelm Wolf	12.00	Franz Hamann.	10.00
Peter Stichelmaier	8.00	Christian Enge	10.00
Simon Huber	8.00	Jacob Fauth	8.00
Emanuel Stickel	8.00	Jacob Dammel	8.00
Fred Meidinger	5.00	August Bender	16.00
Fred Krien	10.00	Sophia Kapp	8.00
J. J. Sandenberger	8.00	J. M. Sandenberger	6.00
Jacob Stoebner	8.00	Christoph Fauth	8.00
John Gaub	4.00	Fred Kolb	8.00
Emanuel Holzwarth	6.00	Karl Ritter	2.00
Henry Fauth	8.00	Adolf Meidinger	12.00
Theobald Guthmiller	2.00	Philipp Frey	14.00

On motion the road report of Andreas Kallenberger in 127-72 was approved and the Auditor is instructed to issue warrants on the road fund as follows:

Anderas Kallenberger	$36.00	Jacob Goehring	$4.00
Jacob Hoff	13.00	David Kurle	9.00
Mathews Goehring	12.00	Fred Kammerer	2.00
Christ Kurle	12.00	Jacob Heuhartth	6.00
Christoph Dais	4.00	John Dais	4.00
Jacob Schnabel	10.00	Gottlieb Loebs	6.00
Christ Fisher	12.00	Jacob Merkel	8.00
Gottlieb Pfeiffer	6.00	John Pfeiffer	4.00
Gottlieb Hoff	6.00	Carl Pfeiffle	5.00
John Uph	5.00	John Hieb	8.00
Jacob Maier	6.00	Henry Hieb	6.00
John Kurle	6.00	H. P. Hoff	4.00
Edward Hoff	4.00	Andreas Findeman	2.00
Fred Muller	8.00	Henry Aman	12.00
David Kiesz	6.00		

July 2nd 1913.

On motion the road report of Carl Fink in 128-71 was approved and the Auditor is instructed to issue warrants on the road fund as follows:

Carl Fink	$41.00	Jacob Jenner	$16.00
J. D. Bertsch	12.00	G. D. Bertsch	12.00
A. D. Bertsch	12.00	J. M. Guthmiller	12.00
A. L. Bertsch.	4.00	John Shaner	4.00
Jacob Fisher	4.00	Fred Spitzer Sr.	4.00
J. J. Hempel	4.00	Wm Gohl	4.00
Jacob Wolf	4.00	Adam Bertsch	4.00
J. J. Retzer	4.00	A. L. Tribble	4.00
G. Helfenstein	8.00	Peter Human	4.00
Christ Bauer	2.00	John Hempel Sr.	7.00
H. B. Hoff	11.00	J. B. Hoff	10.00
C. D. Off	3.00	J. D. Off	2.00
Henry Nies	11.00	John Nies	20.00

On motion the road report of Lorenz Walsom in 125-72 was approved and the Auditor is instructed to issue warrants on the road fund as follows:

Lorenz Walsom	$63.00	David Gaberial	$6.00
Frank Heintzman	8.00	Chas Zimmerman	12.00
John Schatz	4.00	Frank Walsom	12.00
George Kappman	8.00	Peter Walsom	8.00
Joseph Volk	4.00	Peter Huber	4.00
Martin Wolf	12.00	Marcus Embery	12.00
Peter Embery	10.00	George Heintzman	4.00
Fred Schneider	14.00	Fred Eisenbeis	18.00
Geo Walsom	12.00	Anton Walsom	5.00
G. G. Walsom	10.00	Mathis Rieger	10.00
Jacob Reiner	14.00	J. E. Mehlhaff	12.00
Gottlieb Reiner	12.00	Fred Gunn	16.00
Scholtz Schmith	10.00	Simon Goehring	14.00
Wille Gresenofski	10.00	Jacob Will	10.00
John Will	10.00	John Adam	8.00
Negeta Wolisinka	4.00	Philipp Rieger	8.00
John Mehlhaff	8.00	Jacob Rohrbach	6.00
Edward Aman	6.00	Andrew Lehr	12.00
Katie Aman	18.00	Herald Guthmiller	10.00
Fred Guthmiller	4.00	Jacob Wolf	10.00
Jacob Mehlhaff	10.00		

July 2nd 1913.

On motion the road report of Jacob Mayer in 125-70 was approved and the Auditor is instructed to issue warrants on the road fund as follows:

Jacob Mayer	$12.80	Jacob Jundt	$4.00
Eva Adam	8.00	Fred Viehlhauer	8.00
Jacob Hieb	6.00	Gottfred Mohr	10.00
Elesabeth Bauer	7.90	Michael Hieb	7.90
Fred Voegle	3.90	Fred Vielhauer	4.00
John Hieb	4.00	Jacob Gross	9.00
Fred Stoecker.	8.00	Wilhelm Mohr	8.00
Philipp Were	4.00	John Walth	8.00
Jacob Samuel	4.00	Fred Martz	4.00
Jacob Mayer	14.00		

On motion road report of Edward Krien in 125-68 was approved and the Auditor is instructed to issue warrants on the road fund as follows.

Edward Krien	$29.75	Will Keppe	$14.00
Lyle Rowe	19.00	Fred Adam	18.00

On motion the following bills were allowed.

Christ F. Wolf to be paid to Frank Wesley. road work	$1.07
Hollensworth Hart Lumber Co. one 12 inch by 16 ft Culvert bill for $19.00 allowed at	13.00
Philipp Becker. blacksmith work	6.00
Jacob Roemich. unloading culverts at Eureka	3.00
Kennedy Implement Co. supplies to roadoverseers	16.25
W.K. Bishop. road work	5.00
W.E. Baker " "	18.00
W Valentine " "	3.00

On motion the Board adjourns until 8.30 A.M. July 10th 8.30 A M. July 10th.

Board meets as per adjournment. all members present.

On motion the Board proceeds to check the Treasurers and Auditors offices.

On motion the Board adjourns until 1.30 P.M. 1-30 P.M.

Board meets as per adjournment all members present. Board continues to check Treasurers and Auditors offices and found that there is $34.912.19 in the County treasury June 30th 1913.

July 2nd 1912.

On motion the Board adjourns until 7-30 P. M.
7-30 P. M.
Board meets as per adjournment. members present
Fred Hilgeman. John Haering. John Mehlhaff.
J. J. Hepperle and Auditor Wittmayer.
Board continues to check the Treasurers and
Auditors offices.
On motion the Board adjourns until 8-30 A M. July 11th
8-30 A M July 11th
Board meets as per adjournment. all members present.
The Board finish checking the Treasurers and
Auditors offices.
On motion the road report of K. P. Ehersman in 128-68
was approved and the Auditor is instructed to issue
warrants on the road fund as follows.

K P. Ehersman	$16.00	Gottlieb Wageman	$10.00
Jacob Wacker	2.00	Fred Wacker	14.00
John Ott	8.00	Philipp Schaffer	8.00
Jacob Reile	14.60	Karl Wacker	2.00
Jacob Rau	6.00	Conrad Geinger	1.60
Rudolf Wageman	4.00	Henry Wacker	2.00
John Wageman	14.00	John Eickert	8.00

On motion the road report of Wm Layton in
127-69 was approved and the Auditor is instructed
to issue warrants on the road fund as follows.

Wm Layton	$41.30	Philipp Finker	$8.00
John Fesser	6.00	John Rath	16.00
Carl Schock	20.00	Peter Schmmack	16.00
Frank Watts	24.00	J. W. Nelson	6.20
Jacob Kiesz	7.60	Frank Schlinker	4.00
Matt Weisser	4.00	Chas Gugel	1.00
Fred Meidinger	1.00	Christian Licht	1.60

On motion the road report of Jacob Fauth in 127-68
was approved and the Auditor is instructed to
issue warrants on the road fund as follows:

Jacob Fauth	$6.00	Philipp Hoffman	$6.00
Christoph Fauth	3.00	John Hoffman	3.00

On motion the road report of D. F. Fammke in 128-69
was approved and the Auditor is instructed to issue
warrants on the road fund as follows.

July 2nd 1913.

D. F. Sammle	$28.05	Jacob Maier	$15.20
Jacob Landmaier	3.20	Gustave Schmidt	1.40
Gotlieb Scheid	14.00	Jacob Maule	15.20
J. J. Scheiffle	7.20	Christ Fisher	1.60
Jacob Ketterling	10.00	F. F. Hoffman.	4.00
A. D. Agg	4.00	J. E. Schock	2.00
C. D. Kath	4.00	Adam Heyd	8.00
John Scheiffle	8.00	Jacob Spitzer	4.00
Christian Kath	14.00	Fred Sammle	6.00
F. C. Fisher	15.60		

On motion the road report of A. G. Clayton in 126-67 was approved and the Auditor is instructed to issue warrants on the road fund as follows:

A. G. Clayton	$4.00	Wm Justin	$8.00
Chas Young	8.00	A. B. Young	8.00
Harry Stucke	8.00	Chas Tanner	8.00
H. A. Yost	8.00	W. B. Rogers	4.00
A Simmons	4.00	Ben Stucke	4.00

On motion the following bills were allowed,

Tom Henderson. court certificate.	$15.60
Micheal Krause. " "	15.10
G. B. Howell. gopher check	2.49
W. O. Konayne. Vital Statistics	1.75
Chas Gundice. road work	.80
Gilbert Mfg Co. culverts	$904.40
News Printing Co. tax lists and supplies for Judge. bill for $89.30 allowed at	88.55
Claude Chittick. road work	5.00
Eureka Volkszeitung. stationary to Chas Mix Deputy Sheriff.	5.50

On motion the Board adjourns until 1-30 P. M.

1-30 P. M.

Board meets as per adjournment. all members present.

On motion the following bills were allowed.

G. B. Howell. inspecting roads	$12.00
Ernst Haberman. assessing Weber civil township	30.00
F. D. Lowery. printing and supplies	61.40
Harry Stucke. road work	55.20
Dr J. C. Kettner State reports	5.50
Dr J. C. Kettner. quarantining and fumigating Christ Leicht house. in April & May	10.00
Dr J. C Kettner. fumigating parsonage near Hosmer.	5.00

July 2nd 1913.

Dr J. C. Kettner. inspecting slaughter house of Hoerenfeldts at Eureka. $20.00
Dr J. C. Kettner. investigation in Zulauf case at Eureka 28.00
Dr J. C. Kettner. inquest in Giffen case. 35.00
Dr J. C Kettner. taking inventory of Giffen shop 5.00

On motion the bill of Dr J. C. Kettner for $25.00 for care and medicine to Mr & Mrs Joe Ell was rejected.

On motion the Board adjourns until 7.30 P. M.

7-30 P. M.

The Board meets as per adjournment. all members present.

On motion the following bills were allowed.

C. S. Acker. attorney in taking tax deeds for the County. bill for $565.00 allowed at $400.00
Henry Young. Sheriffs fees serving notices and mileage in taking tax deeds. 228.40
Educator School Supply Co. cash books & rulers. 41.60
G. F. Pade. laying out road between Washington and Howard townships 2.50
Thomas Crompton. laying out road between Washington and Howard township 2.50
Henry Young. mileage to W. C. Hansen to get his personal property assessment in Sec 24-125-69. 5.60

On motion the offer of Fred Dufloth of $7.78 in full payment and satisfaction of the 1907 taxes against the E½ Lot 10 Block 5 original plat of Eureka was rejected.

On Motion the Board adjourns until 10 A M July 12th

10 A. M. July 12th.

Board meets as per adjournment. all members present.

The quarterly report of M Krause Justice of Peace for the quarter ending June 30-1913 was read and examined and on motion approved and the Auditor is instructed to issue warrants as follows Justice's fees. $3.20, Sheriff's fees $14.20.

On motion the Weber Fire Guard fund was transferred to the Weber Civil township fund.

On motion $100.00 was allowed the McPherson County Corn Growers Association out of the general fund of the County.

The bill of John J. Schaffer for $8.00 for receiving gopher tails at Long Lake was on motion allowed.

July 2nd 1913.

On motion the following bills were allowed,
Fred Hilgemann. Commissioners fees milage and
one day signing warrants $72.50
G. B. Howell. Commissioners fee and mileage. 41.40
John Hoering " " " " 67.50
John Wehlhaff " " " " 67.40
J. J. Hefferle " " " " 60.10
On motion the Board adjourns sine die.

Attest

J. B. Wittmayer
County Auditor.

Fred Hilgemann
Chairman

Sept 2. 1913.

Leola S.D. Sept 2nd 1913

Meeting of Board of County Commissioners of McPherson County for the purpose of making the annual tax levies as fixed by law. was called to order by Chairman Hilgeman in the Commissioner's room in the Court House.
Members present. Commissioners. Hilgeman. Chairman Hefferle. Howell. Doering. Mehlhaff. and Auditor Wittmayer.

This being the meeting when a sufficient levy of taxes is made to cover expenses of the following year for County and other purposes. the Auditor presents the following report which was read and ordered spread on the records of this Board:

To the Honorable Board of County Commissioners of McPherson County.:

Gentlemen:

I beg leave to submit the annual financial statement of McPherson County as required by law for the fiscal year ending June 30th 1913 also a list of expenses for the currant year and estimates of funds which will be required for the ensuing year. I have based my estimates on allowances made by the Board during the year last past. It is my belief that the following amounts will cover all expenses for the current year.

Commissioner's fees and Mileage	$1,000.00
County Auditor and Deputy	2,100.00
County Treasurer & Deputy	2,100.00
Superintendent of Schools	1,100.00
County Judge	700.00
States Attorney	850.00
Sheriff and Deputies	500.00
Postage. Express. Books and Stationery	1200.00
Printing and Advertising	1200.00
Light. Fuel. and Repairs of County Buildings	800.00
Wolf and Gopher bounties	1200.00
Assessors and Deputies	1200.00
Insane patients	700.00
Poor relief	600.00
Election	3000.00
All other expenses not included above	4,000.00
Estimated total expenses for current year	$ 28,250.00

Sept 2nd. 1913.

The above amounts are divided into the following funds.

County General	$20.950.00
Road and Bridge	6.000.00
Poor Relief	600.00
Insane	700.00
Total	$28,250.00

It is my belief that the following levy is sufficient and necessary for the current year 1913:

County General	1 5/10 Mills
Bridge	1/10 Mill
Road	6/10 "
Insane	5/10 "
Poor	5/10 "

Detailed Exhibit of McPherson County for the year ending June 30th 1913:-

County Auditor and Deputy	$2,100,00
County Treasurer and Deputy	2.100.00
Register of Deeds and Deputy	1.174,30
County Judge	649.98
Sheriff	417.55
Superintendent of Schools	1,071.54
States Attorney	824.94
Clerk of Courts (Including Stenographer, Jurors, Witnesses & Board for Jurors,)	418.40
County Commissioner's	976.40
County Assessors and Deputies	1280.60
Expense of Justice Court	171.20
Board of Health	143.00
Poor relief	578.95
Stationery, Books, Postage, Express, etc	1201.08
Printing and Advertising	1219.55
Election Expenses	2769.15
Expense of Court House and yard	803.45
County Roads and bridges	4,691,88
Wolf and Gopher bounties	1201.57
School Books	484.21
Miscellaneous Expenditure	918.56
Total Expenditures	$24.925.36

Sept 2nd 1913.

Assets of the County in detail:	
Loans from the Permanent School fund	$80.935.00
Taxes unpaid. County funds	13,475.26
Court House and Grounds	10000.00
Bills receivable	215.00
Cash in Treasury belonging to County funds	7,288,51
Total assets	111.913,77
Liabilities of the County in detail:	
Total amount of Permanent School fund received from state	$81,040.00
Warrants issued and in hands of Auditor	47.10
Funds overdrawn	750,63
Total Liabilities	$81,837.73
Net assets of County	$30.076.04
Cash balance. July 1st 1913:	
County General	$ 93.25
Road and Bridge	5472,47
Poor fund (overdrawn)	710,47
Insane (overdrawn)	40.16
Road Poll.	850,47
Special Salary	865,32
County Game	7.00

Respectfully Submitted
J. B. Wittmayer
County Auditor.

It was moved and seconded and motion carried that the following levies be made for the ensuing year;

County General	1 6/10 Mills
Bridge	1/10 Mill
Road	6/10 "
Poor	1/10 "
Insane	5/10 "

Each male person 21 years of age and under 50 years of age who is a resident of this County is hereby assessed $2.00 Road Poll. and each male person resident of this County who is over 21 years ~~old~~ of age is hereby assessed $1.00 School-Poll excepting those who are exempt by law.

On motion the Board adjourns until 1.30 P.M.

1.30 P.M.

Board met as per adjournment. all members present.

Sept 2nd 1913.

On motion the petition of John B. Hoff. Fredrich Kreszler, etal praying that the section line between Sec 27. & 34 and between Sec 33 & 34 in 128-71 be improved for a public highway was referred to Commissioner Hilgeman for investigation.

On motion the following bills were allowed

Jacob Groszhans. Road work	$6.00
John H. Faelner " "	4.00
Farmers & Merchants State Bank. Gopher bounties	4.18
Jacob Muhlbeier. Road work	4.00
J. S. Schaffer. Sheriff of Brown County. Care of Maud Giffen through July 1913	31.00
Gottlieb Aman. Wolf bounty	2.00

Bill of Henry Jacober was laid on the table.

On motion application for a loan of $1000.00 from the permanent school fund on the N E¼ Sec 22-126-73 of Jacob Mehlhaff was approved.

On motion bill of D. B. Strait of $1.00 for vitial Statistics was allowed.

On motion taxes on the S½ of SE¼ Sec 14 & N½ of NE¼ Sec 23-128-71 for the year 1912 are canceled for the reason that same was goverment land at the time of assessment.

Bill of Eureka Bazaar for supplies to J. Becker. destitute for $3.29 was allowed.

Bank of Leola. Court certificate $2.10 was on motion allowed

On motion Wachter Civil Township was allowed $100.00 for Countys share of expenses in building bridge in said township.

On motion the following bills were allowed.

Gilbert Mfg Co. Culverts. bill for $145.50 allowed at	$139.60
C. S. Acker. attorney for County in taking Tax deed	35.00
Fred Hilgeman. Commissioners fee and Mileage	12.50
G. B. Howell. " " " "	5.40
John Haering " " " "	11.60
John Mehlhaff " " " "	11.00
J. J. Hefferle " " " "	4.10
J. J. Hefferle. ½ day setting up Dept book depository.	3.60

On motion Board adjourns sine die.

Attest

J. B. Wittmayer
County Auditor.

Fred Hilgeman
Chairman

Oct 7th 1913.

Regular meeting of Board of County Commissioners.

Leola, S.D. Oct 7-1913.

Board met in Commissioners room in Court house at 1 P.M. Oct 7-1913.

Members present: Fred Hilgeman Chairman. G.B. Howell J.J. Hefferle. John Doering. John Mehlhaff and Auditor Wittmayer.

The minutes of the regular meeting of July 2. 1913 and the meeting of Sept 2-1913 were read and on motion were approved as read.

On motion petition of Samuel Hickman for an increase of his loan from the permanent school fund on the S E¼ Sec 24-127-67 from $450.00 to $1000.00 was granted.

On motion John Ottmer was allowed $5.00 additional to the $25.00 allowed in the July meeting for assessing Spring Creek township.

On motion Bank of Leola was allowed $8.10 for Court Certificate.

On motion the afflication of Hillsview School District No 3 for a loan from the permanent school fund was granted provided they comply with Chapter 135 Article 8 Session laws 1907.

On motion the following bills were allowed.

Joseph Mohony. Cutting weeds in Courthouse yard and piling same,	$5.60
Western Mutual Telephone Co. Telephone rent for last quarter 1913.	15.00
B.H. Peterman. Wolf bounty	2.00
Neios Printing Co. Supplies for Clerk of Courts	19.53
John Doering. Telephone messages & Collection fees.	3.50
Fred K. Miller. Hauling culvert	1.00
George Hais. Road work.	8.00
John Brenneise. Wolf bounty	2.00
Ulrich Rene. Fees and postage	12.15
Central Timber Co. 2 Gal linseed oil	1.40
F. McGee. Care of John Spitzer prisoner for 8½ days.	13.00
F. McGee. Board for John Spitzer prisoner.	4.75
Brown & Saenger. Primary enrollment book.	.65
Perkins Bros Co. Supplies. bill for $42.81 Allowed at	34.31
Edycator School Supply Co. Teacher certificates	5.00
E.J. Crose. Drayage.	.95
Matt Kindlesfire. Road work	10.00

Oct 7th 1913.

Geo Hickman. Supt. mileage visiting schools. $2.95
Geo Hickman. Supt. Postage and Express 7.90
G. W. Burns. Road work. 30.60
J. S. Schaffer. Sheriff of Brown County. keeping Maud Giffen for August and September 1913. 61.00
Martin Bross. Road work, 3.00
Fred Spitzer. Assessing Harrison township $28.00 allowed at 25.00
News Printing Co. Supplies 19.95
" " " Blanks 1.47

On motion the road report of Edward Krien in 125-28 was approved and the auditor instructed to issue warrants on the road fund as follows:

G Boeding.	$4.00	Rudolf Mottis.	$4.00
Christoph Mehlhaff	4.00	Charley Kemmers	4.00
G. Sammelson	8.00	Julius Hoeft	10.80
W. H. Fyle.	6.80	Will Kappe	6.80
S Burghardt.	10.80	Edward Krien	20.00

Edward Krien. Hauling culverts and use of plow 4.50

On motion Board adjourns until 7.30 P. M.

7.30 P. M.

Board meets as per adjournment. All members present.
On motion Christ. Wolf was refunded $1.50 road poll for 1912.
On motion Henry Schnabel was refunded $1.00 for dog tax for 1912.
On motion Nicholas Ganser was refunded $1.50 for road poll for 1912.
On motion petition of Wesley Sawyer for refund of assessment of one horse in Town of Leola was rejected.
On motion petition of Daniel Bitz. Jacob Mehlhaff and Christoph Mehlhaff for refund of taxes paid on land that the C M & St P R. passes through was rejected.
On motion the monthly reports of James Clayton. Register of Deeds. showing fees collected as follows. July $60.75. August $60.90 September $79.15 was approved,
On motion First State Bank of Leola was refunded $5.77 with 7% for tax sale certificate No 143 issued Nov 14th 1910 for Lot 13 Block 103 Bremers Add to Eureka for the reason that there is no Lot 13 in the above named block.
On motion the loan of Gottlieb Scheid from the permanent School fund was extended for 2 years.
On motion the following names were placed on the Jury list to fulfill the requisition made by the Clerk of Courts

Oct 7th 1913.

Wm Sink	Henry B. Hoff.	Fred H. Aman
Jacob Joachim	Andreas Kallenberger	Jacob Sadner
Fred Oberlander	Wm Roesler	Fred Fisher
Jacob J. Eickert	Christian Wolf	Fred Hoffman Jr
Geo Smolinski	Daniel F. Opp	Peter Scherman
Frank Otto	John D. Heyd.	Jacob Muhlbeier
Fred Walth	Jacob Hirsch	Fred V. Mettler
Fred L. Hoff	Henry V. Mettler	Chriss Wittmayer
Henry L. Hoff	August Binder	Fred Adam
George Hempel	Christ Eichelberg	Daniel Binder
Matt Kindelspire	Jacob Hufloth	Henry Kenchler Jr.
Gotthieb L. Hoff.	Jacob Binder	

The City of Eureka is to furnish five names.
Town of Leola is to furnish five names
Each Civil Township is to furnish Three names.
On motion the following bills were allowed
Eureka Volkszeitung. Publishing and Printing $66.50
North West Blade. Publishing and Printing Bill for $195.75. allowed. 186.00
F. L. Fowery. Publishing and Printing bill for $183.50 allowed 179.50
Krause and Forcher. one scraper. 6.00
Claude Chittick. Hoeing and weeding Court house yard. 7.25
On motion the bill of C. S. Acker for $15.00 for automobile trip to Eureka in the Snow case was rejected
On motion the Board adjourns until 9 A M Oct 8th
9 A. M. Oct 8th

Board meets as per adjournment. All members present.
On motion the bill of F Heibel Co treasurer for $37.30 for postage. box rent. gopher check and Court Certificate was allowed.
Application of Jacob Gross for a loan from the permanent school fund for $1000.00 on the SW¼ Sec 8-126-67 was on motion granted.
On motion application of Emma Hickman for a loan from the permanent school fund for $2000.00 on the SW¼ Sec 17 and NE¼ Sec 19-127-66 was granted
On motion bill of J. B. Wittmayer. Co Auditor for $6.50 for postage and box rent was allowed.
On motion the reports of F. Heibel Co treasurer. for July August. and September were approved.
On Motion a refund of $17.90 was allowed Samuel Krause for excessive costs paid on tax deed proceedings on lots 13 & 14 Block 1. Milwaukee Land Co's 2nd Add to Eureka.

Oct 7th 1913.

On motion bill of C.S. Acker for $15.19. for money paid by him in serving tax deed notices was allowed.

On motion the following bill were allowed.

Lenard A. Siman. Corbon Copy of testimony in State Vs Johan Spitzer Case.	$ 3.75
Henry Jacober. Road work	4.00
Gottfred Stoecker. Road work	7.00
Jacob Becker. Road work	3.00

On motion C.S. Acker was allowed a balance of $63.00 due him as acting attorney in taking out tax deeds.

On motion the Board adjourns until 1. P.M.

1. P.M.

Board meets as per adjournment. all members present.

On motion the following bills were allowed.

Leola Leader. Supplies for Court house	$ 6.60
James Clayton Reg of Deeds. postage for quarter ending Sept 30th 1913.	6.40

On motion John Stoller was allowed a refund of $74.56 on an erroneous assessment in the year 1906 in the City of Eureka.

On motion the following bills were allowed.

Fred Hilgemann. Commissioners fee and mileage and one day signing warrants and inspeting roads.	$ 27.50
John Mehlhaff. Commissioners fee and mileage.	19.40
J.J. Hefferle. " " " "	12.10
John Haering " " " "	19.60
G.B. Howell " " " "	13.40

On motion the Board adjourns sine die.

Attest

J. B. Wittmayer
County Auditor

Fred Hilgemann
Chairman

CONTINUOUS

Deadwood.—That there is little race suicide in Lawrence county is evident from the records of the vital statistics kept by Clerk of Courts Star and which are just made public for the twelve months ending June 30, and 196 deaths, [illegible]

STATISTICS ON CENTRAL ELEC- HO
HD POWER STA-

Oct 7th 1913.

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On motion the following bill were allowed.

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F.J. Hefferle. " " " "	12.10
John Haering " " " "	19.60
G.B. Howell "	12.10

AUDITOR'S AND TREASURER'S DETAILED EXHIBIT

Receipts and Disbursements in the County of McPherson for Quarter Ending Dec. 31, 1913, showing Amount of Funds in the Treasury and where deposited.

TREASURER'S EXHIBIT.

	Dr. Balance (Accl. overdrawn Prev[ious] Qr)	Cr. Balance (Prevl. Quarter)	Cash Receipts (This Quarter)	Disbursements (This Quarter)	Total Cr. Balance Amount overdrawn at end of Quarter	Total Cr. Balance Cash on Hand.
	$	$	$	$	$	$
State Tax General	08	1 00		83		73
State Bond & Int.						
State 1895 bonding						
State Sinking	63		47	14		36
State Consolidated	1597 03	2801 89	3498 11		900 81	
State Game	140 00	3 00	141 00		2 60	
Twine and Cordage Plant						
State Reading Circle	4878 69	3495 01	2460 63	3844 31		9161 69
County General	7629 34	2873 82	1331 47			
County School						
County Sinking	496 10	422 14	267 37		650 87	
Township—General	6541 68	5929 17	6923 53		5547 32	
Township School	270 08	1137 32	257 71		865 69	
County Bridge & road	895 80	162 27	109 50		948 57	
Road Poll			2 50	01	747 49	
Poor	750 07		138 74	126 29	70 25	717 78
Insane	82 70	651 31	891 47	825 00		100 80
Salary Special		460 81	477 71	778 72		253 09
City of Eureka		130 90		298 75		7 00
Town of Leola		7 00				
County Game						8 24
License		8 24				5 51
Leola Fire Guard		5 51				25
Koto Fire Guard		25				
Weber Fire Guard						93 96
Willow Fire Guard	38 41		55 55			87 13
Willow road tax	87 13					99 67
Eureka Road Tax	173 73		166 51	239 97		501 60
Lincoln Road Tax			501 60			3753 32
Sale of School Lands			3753 32			924 10
Sale of Endowment Land	478 64		1461 18	58 44		7480 00
Sale of S. D. Interest	5705 00		6425 00	4700 00		1755 45
State of S. D. permanent school f'd	1932 14		1169 71	1346 40		208 91
Redemptions	642 57		8 00	180 33		462 24
County Institute						
County School Library	200 00					1 00
Hillsview School Bond	1 00		1783 32	1685 95		97 87
Sale Public Building Lands						
Aid of Common Schools						
County Estray						
Stock Indemnity						25
Willow Del. Road Tax		25				
Lincoln " "		221 07	80 44			301 51
" "		350 81	119 92			470 73
Wachter Road Tax		125 80	157 84	189 68		93 96
Lincoln School Sinking		63 90	1304 52	551 69		816 73
Leases		155 21	135 47	155 21		135 47
Washington Road						
Totals	6190 10	28487 45	35880 42	26445 25	4662 05	36894 61

Less accounts overdrawn ..... $ 4662 05

Total cash in hands of treasurer..... 31732 56

FUNDS—WHERE DEPOSITED.

German Bank, Eureka, S. D.	$ 5332 08
Bank of Leola, Leola, S. D.	5594 89
First State Bank of Leola	5434 16
Greenway State Bank	1326 21
Farmers & Merchants State Bank	5715 20
Wetonka State Bank	1150 42
First State Bank of Wetonka	926 92
Total	25479 88
Currency and Coin	$ 30 48
Amount in Banks	25479 88
Checks and Drafts	6222 20
Total	31732 56

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON. } I, Hethel, Treasurer, being duly sworn, doth say that the above exhibit is a true and correct statement of the financial condition of McPherson county as appears by his books.

L. HETHEL, County Treasurer.

Subscribed and sworn to before me this 21st day of Jan. 1914.

ULRICH REUE, Clerk of Circuit Court, McPherson County, S. D.

AUDITOR'S EXHIBIT.

DETAILED LIST OF WARRANTS ISSUED DURING QUARTER.

	Amounts.	Amounts.
4.		$2118 75

Oct 7th 1913.

On motion bill of C.S. Acker for $15.19. for money paid by him in serving tax deed notices was allowed.

On motion the following bill were allowed.

Lenard A. Siman. Carbon Copy of testimony in State Vs Johan Spitzer Case.	$ 3.75
Henry Jacober. Road work	4.00
Gottfred Stoecker. Road work	7.00
Jacob Becker. Road work	3.00

On motion C.S. Acker was allowed a balance of $63.00 due him as acting attorney in taking out tax deeds.

On motion the Board adjourns until 1. P.M.

1. P.M.

Board meets as per adjournment. all members present.

On motion the following bills were allowed.

Leola Leader. Supplies for Court house	$6.60
James Clayton Reg of Deeds. postage for quarter ending Sept 30th 1913.	6.40

On motion John Stoller was allowed a refund of $74.56 on an erroneous assessment in the year 1906 in the City of Eureka.

On motion the following bills were allowed.

Fred Hilgemann. Commissioners fee and mileage and one day signing warrants and inspecting roads.	$27.50
John Mehlhaff. Commissioners fee and mileage.	19.40
J.J. Hefferle. " " " "	12.10
John Haering " " " "	19.60
G.B. Howell " " " "	13.40

" " sine die.

AUDITOR'S EXHIBIT.

DETAILED LIST OF WARRANTS ISSUED DURING QUARTER.

	AMOUNTS.
County Auditor and Clerk	$ 525 00
County Treasurer	375 00
Deputy Treasurer and clerks	550 00
Register of Deeds	350 00
Deputy register of deeds and clerks.	
County Judge	174 99
Sheriff, deputy and bailiffs	
Superintendent of Schools	
Coroner, witnesses and jurors	276 27
Coroner	
Commissioners of Insanity	
County Commissioner, 1st District	13 40
County Commissioner, 2nd District	12 10
County Commissioner, 3rd District	19 40
County Commissioner, 4th District	27 50
County Commissioner, 5th District	19 60
States Attorney	212 49
Clerk of Circuit and County Court	9 25
Assessor	30 00
Attorney in tax deed procedure	
Carried Forward	$2118 75

	AMOUNTS.
Brought Forward	$2118 75
Physicians for Poor	
Board relief	
Books and stationery	80 26
Printing and advertising	439 00
Lights, fuel & repairs, Co bldgs	20 85
Elections	
Board of Health	
Building and repairing Co bridges	152 80
Institute	
Postage and express	51 55
Wolf bounty	4 00
Gopher bounty	1 35
Miscellaneous warrants	248 94
Stenographer	3 75
Petit jurors fees	
Justice of the Peace	
Witness fees, Circuit & County Court	16 20
Jurors and witness, Justice court	
Giffen case expenses	63 00
Total	$ 3219 85

ASSETS OF COUNTY IN DETAIL.

Total Amount of School Money loaned, secured by mortgages and bonds	$786 10 00
Unpaid tax 1912 county funds	$ 867 60
Unpaid tax 1911 county funds	1571 41
Unpaid tax 1910 county funds	241 94
Unpaid tax 1909 county funds	120 93
Unpaid tax 1908 county funds	85 36
Unpaid tax 1907 county funds	76 39
Unpaid tax 1906 county funds	20 06
Unpaid tax 1905 county funds	28 28
Unpaid tax 1904 county funds	116 48
Unpaid tax 1903 county funds	91 52
Unpaid tax 1902 county funds	42 91
Unpaid tax 1901 county funds	78 23
Unpaid tax 1900 county funds	56 26
Unpaid tax 1899 county funds	74 48
Unpaid tax 1898 county funds	132 35
Unpaid tax 1897 county funds	179 13
Unpaid tax 1896 county funds	178 16
Unpaid tax 1895 county funds	295 58
Unpaid tax 1894 county funds	267 46
Unpaid tax 1893 county funds	533 60
Unpaid tax 1892 county funds	65 67
Unpaid tax 1891 county funds	234 74
Unpaid tax 1890 county funds	229 46
Unpaid tax 1889 county funds	283 05
Unpaid tax 1888 county funds	83 60
Unpaid tax 1887 county funds	106 45
Cash in county fund	2529 04
Court house and grounds, Safes and fixtures, County jail	10000 00
Bills Receivable	215 00
Total	$ 97,419 18

LIABILITIES OF COUNTY IN DETAIL.

Total amount of school money received to date	$86040 00
Warrants issued and in hands of Auditor	207 00
Warrants outstanding, rate of int	
Net Assets	11172 18
Total	$ 97419 18

STATE OF SOUTH DAKOTA, }
COUNTY OF McPHERSON. }

J. B. Wittmayer, Auditor, being first duly sworn doth say that the Treasurer's exhibit hereon is a true and correct statement of the financial condition of McPherson county as appears by his books, and that the Auditor's exhibit is a true and correct statement of all warrants drawn on the treasury during the quarter, and that the statement of assets and liabilities is true and correct.

J. B. WITTMAYER, Auditor, McPherson County, S. D.

Subscribed and sworn to before me this 21st day of Jan. 1914.

ULRICH REUE, Clerk of Circuit Court, McPherson County, S. D

Chairman

Leola, S. D. Jan. 6, 1914

Regular meeting of the Board of County Commissioners was held in the Commissioners' room in the Court-House, meeting being called to order at 2 o'clock P. M. with all members present as follows: Commissioners Howell, Hepperle, Mehlhaff, Hilgemann and Doering, and Auditor J. B. Wittmayer.

It was moved and seconded that Fred Hilgemann act as Chairman for the year 1914.

The minutes of the regular meeting of Oct. 7, 1913 was read and on motion was approved as read.

On motion the loan of Fred Lammle from the Permanent School Fund was extended for three years. On motion the loan of Jacob J. Huber from the Permanent School Fund was extended for three years. On motion the loan of Franz Haman from the Permanent School Fund was extended for three years. The

The petition of Jacob Lutz for cancellation of personal tax for the year 1889 was rejected for want of better proof.

On motion refunds for excessive costs paid in taking tax-deeds were allowed as follows:

Greenway State Bank on lot 20, Block 2 of Greenway	$5.00
Wilhelm Mauck on lot 17, Block 1 of Greenway	5.00
Adam Lutz on lot 13, Block 3; lot 19, Block 2; lot 8, Block 2 and lot 14, Block 3	20.00
John M. Lutz on lot 4, Block 5	5.00

On motion John Mack was allowed a refund of $2.00 Road-poll for year 1913, he being over 50 years of age.

On motion Fred Jacober was allowed refund of $1.00 School-poll for 1912, same having been paid twice

The petition of Fred Jundt for refund of $1.00 Dog-tax was on motion rejected.

On motion the petition of Daniel Boger for refund of taxes was rejected.

On motion M. C. Mc Manness was allowed a refund of $1.00 Dog-tax for 1911.

On motion Jacob Springer was allowed refund of $1.00 School- and $1.50 Road-poll for year 1911.

On motion the taxes on the following land was cancelled once, same having been assessed twice in 1912: E½ SW¼ 30 + E½ NW¼ 31-126-72; NW¼ NW¼ 35-126-72; E½ SE¼, NW¼ SE¼ + NE¼ SW¼ of 23-128-71.

On motion bill of F. Mc Gee for keeps of John Spitzer for Oct., Nov., & Dec. 1913 was allowed at $92.00. Board for John Spitzer for Oct., Nov. &

January 6th

Dec. 1913 was allowed at $69.00.

On motion following bills were allowed:

F. McGee - meals for jury and prisoner	$10.35
F. M. Billings - medicine for Peter Lang	12.35
F. M. Billings - court-house supplies	2.05
Mrs. Jos. Mahony - washing for John Spitzer and Maud Giffen, prisoners	3.50
Geo. Hickman - mileage for visiting Schools	23.00
Geo. Hickman - supplies, postage and express	32.09
First State Bank - court certificates	486.80
Bank of Leola - court certificates	636.00
C. H. Tanner - one wolf - bounty	2.00
Joe Lapka - one wolf - bounty	2.00

On motion the following taxes were cancelled: E½ SE¼ + NW¼ SE¼ 33-127-69 for the years 1910-1911 + 1912 for the reason that same was government land at the time of assessment.

On motion the taxes on the N½ NE¼ Sec. 32-125-73 was cancelled for the year 1912 for the reason that same was State land at the time of assessment.

On motion the taxes on the E½ SE¼, NW¼ SE¼ + NE¼ SW¼ Sec. 23-128-71 were cancelled once, same having been assessed twice in 1912.

On motion the tax sale certificate issued to Bank of Ipswich for the NE¼ NE¼ Sec 8-125-71 was called in for the reason that the same was assessed twice and the Auditor is instructed to issue a refund-order for the same. On motion the board adjourned until Jan. 7th. at 8 A.M.

8 A.M. Jan. 7th, 1914

Board met as per adjournment. All members present.

On motion bills were allowed as follows:

John Elofson - meals to jurors	$ 3.00
Henry Young - drawing jury for December term of court	2.00
L. Heibel - drawing jury for December term of court	2.00
Fred Hoff - cleaning court-room	1.50
Fred Hepperle - supplies to road-overseer	.35
G. G. Kerns, M. D. - eight visits to Peter Lang, case of typhoid-fever	64.00
J. S. Shaffer, sheriff of Brown County - keeping Maud Giffen in October, November & December	91.00
A. M. Thompson - supplies and caring for Peter Lang	30.00
A. N. Bell - labor on jail - repairing	11.20
George Heupel - court certificate	11.50
August Martell - court certificate	27.60
The Pacific Elevator Co., - coal to Mrs. Reede	15.60

January 6th

Joe Wattier - labor in court-house yard	$2.50
G. G. Kerns, M.D., - visit to John Spitzer, prisoner	1.50
I. J. Parkhurst - plat of Giffen property in Pleasant View Add.	2.00
Educator School Supply Co., - adding-machine paper	7.50
News Printing Co., - office-supplies	8.65
Brown & Saenger, - office-supplies	13.23
Educator School Supply Co., - supplies	8.00
Mitchell Publishing Co., - supplies & tax-receipts	65.00
Central Lumber Co., - coal & supplies	231.32
News Printing Co., - supplies	17.66
Hipple Printing Co., - blanks	1.09
News Printing Co., - blanks	2.47
Zion Office Supply Co., - supplies	2.50
R. L. Polk Co., - gazetteer	6.00
Ulrich Renz, - Clerk of Courts' fees	159.60
W. H. Rapp, - for care of Joe Rapp from July 1st, 1913 to Jan. 1st, 1914	30.00
M. C. McMannes - for drayage	7.50

Following bills were allowed for work on roads:
J. Tschappet, $12.00; David Rath $4.00; C. Wells, $3.60
Christ Ferdinand, $6.00; John Glaser, $2.28; John Heupel, $4.00;
John D. Opp, $4.00; Wm. Cohl, $6.00; John Nies, $11.00; Henry Nies, $5.00;
Fred Neuhart, $2.00; John Fink, $8.00; Jacob Fink, $8.00; Carl Fink, bill for $13.00 allowed at $9.00; Jacob Mayer, $2.00; Fred Kirschman; John F. Hoffman, $4.00; August Feickert, $2.00; Carl Schock, $4.00; Carl R. Hoffman, $4.00; John P. Hoffman, $2.00; Christoph Fauth, $2.00; Jacob Fauth, $6.00 and Christian C. Hoffman, $4.00

On motion the Board adjourned until 1 P.M.

Board met at 1 P.M. as per adjournment and on motion adjourned until 7:30 P.M.

Jan. 7, 1914

Board met as per adjournment. Members present: Commissioners Hilgemann, Hepperle, Doering, Mehlhaff and Auditor Wittmayer.

On motion mileage was allowed to the following named Proposal Committee-men for attending County Proposal meetings at Leola, Jan. 2nd, and 7th., 1914:

C. A. Pietz	$8.60	H. H. Yost	$ .80	Michael Henne	$4.00
Fred Neuhardt	6.00	Christian Vorlander	7.20	H. J. Bauer	7.20
Fred Odenbach	10.00	Jacob Gross	4.0	John Kemmet	7.80
Jacob Heupel	6.60	John J. Hieb	6.40	Christoph Mehlhaff	7.20
Rudolf Motis	2.00	J. P. Lynch	2.20	Christian Fischer	4.00

1914 January 6th

Jacob Muhlbeier	$3.20	W.H.B. Matatall	$2.00	Gottlieb Joachim	$9.00
E. A. Warner	7.20	Fred Hoffman	2.90	George Heupel	2.00
John P. Guthmiller	1.40	Philipp Junge	10.60	John Gibson	2.60
John F. Harr	7.40	Sam Barns	2.00	John Ottmer	10.00
John Stock	7.20	Christian G. Gross	7.60	Christian Engel	3.60
Jacob Hirsch	8.50	Matheis Goehring	7.00	Jacob Mehlhaff	7.20
Christian D. Wolf	4.00	Ludwig Schumacher	4.80	Christian Hoffman	4.40
Carl Dohn	9.60	John Knapps	6.00	Philipp Schamber	7.20
Theo. J. P. Giedt	7.20	Gottlieb D. Bertsch	7.40	Fred Nelson	2.00
John Lechner	1.80	Henry Haman	7.00	Jacob Junge	2.20
Jas. Calder	2.60	John N. Brundage	7.20	Chas. Fosler	2.00
E. F. Mollring	1.70	John Ottmer	10.00	Carl Dohn	9.60
Christian G. Gross	7.60	Ludwig Schumacher	4.80	Jacob Hirsch	8.50
Matheis Goehring	7.00	Chas. Fosler	2.00	Theo. J. P. Giedt	7.20
G. B. Howell	2.80	G. B. Howell	2.80	Christian G. Wolf	4.00
G. R. Brown	3.80	Fred Nelson	2.00		

The amount of 15¢ per name was on motion allowed to all Enrollment Clerks, whose names, names of the precincts enrolled and the amount in full is as follows:

Ernest Haberman	Weber Precinct	$4.05
H. C. Carlsgaard	Carl Precinct	4.65
Grant Tooker	Willow Precinct	1.05
J. P. Lynch	Lincoln Precinct	4.80
Chas. F. Hill	Washington Precinct	4.80
Geo. Heupel	Arena Precinct	5.55
A. G. Clayton	Leola + Spring	23.70
Jacob Muhlbeier	Ketterling	6.90
Karl Wacker	Heyd	9.75
J. G. Gross	Hillsview	10.20
Jacob Mehlhaff	Mehlhaff	6.75
Jacob Hirsch	Lake	6.07
Gottlieb Joachim	Detmold	8.35
John Knapps	Opps	6.40
Fred Spitzer	Long Lake	9.00
E. Heilman	City of Eureka	18.00
John Mohr	Weisser	14.65
Henry Aman, Jr.	Aman	5.20
Wm. Layton	Hoffman	7.50
J. S. Kusler	Spring Creek	6.25
Franz Haman	Stickel	4.60

1914 January 6th

E. C. Anderson	Wachter	$4.25
J. P. Guthmiller	Howard	4.00
Gottlieb D. Bertsch	Petersburg	6.20
H. H. Yost	Koto	5.40

On motion the Board adjourned until 8:30 A.M. Jan. 8th.

Jan. 8th., 8:30 A.M.

Board met as per adjournment. All members present.

On motion the following bills were allowed:

Strobel Bros. - supplies to Mrs. Thorsrud	$28.05
John Losing - wolf-bounty	2.00
The Golden Rule - pad-lock for Eureka jail	.85
John Pais - wolf-bounty	2.00
Adolf Ehrman - blacksmith work for road-overseer	4.75
Eureka Bazaar - supplies to Mr. Becker and Mrs. Thorsrud, destitute	11.87
Jacob Feickert - road-work	10.00
Christ Kranzler - road-work	10.00
Peter F. Scherman - road-work	8.00
Peter Mosch - road-work	4.10
Henry Young - taking Maud Giffen from + to Brown Co. jail	18.00
Henry Young, sheriff - postage	5.00
Mitchell Lumber Co. - coal and supplies	65.55
Henry Young - fees for collecting delinquent taxes	21.01

On motion the quarterly report of James Clayton, Register of Deeds, showing fees collected as follows: October, $125.60; November, $53.55; December, $353.60 was approved.

It was moved and motion carried that the Bond of Geo. G. Neuharth in the sum of $2000.00 for selling intoxicating liquor at wholesale in the City of Eureka was approved.

On motion the Annual report of Ulrich Baue, Clerk of Courts, showing fees collected for the year ending Dec. 31st, 1913 was approved.

On motion Board adjourned until 1:30 P.M.

1:30 P.M.

Board met as per adjournment. All members present.

On motion the Board proceeds to check the Treasurer's books with the Auditor's records. On motion Board adjourned until 7:30 P.M.

7:30 P.M.

Board met as per adjournment with all members present and continue to check County Treasurer's office. On motion the Board adjourns until 8:30 A.M. of Jan. 9th.

1914 January 6th

Jan. 9th.- 8:30 A.M.

Board met as per adjournment with all members present and concluded checking the Treasurer's office and found same in good condition. They then proceeded to check the Register of Deeds office. On motion the Board adjourned until 1:30 P.M.

1:30 P.M.

Board met as per adjournment with all members present. Board continues to check Register of Deeds office. On motion Board adjourns until 7:30 P.M.

7:30 P.M.

Board met as per adjournment with all members present. They concluded the checking the Register of Deeds office, finding all fees to be as set forth in fee-book.

The following bills were then allowed:

Dr. J. C. Kettner - inspecting slaughter-house at Eureka Sept. 8th. and Dec. 12th. Bill for $42.00 allowed at		$25.00
	fumigating and reports	7.50
	medical attention and medicine for John Glaser family	31.25
	inspecting slaughter-house at Leola	2.00
L. Heibel, Co. Treas., - court-certificates		108.40
	stamps + box-rent	32.00
	acknowledgment of tax-deeds	36.50
	acknowledgment of tax sale certificates	4.00
James Clayton, Reg. of Deeds, - postage for quarter ending Dec. 31, 1913		6.25
F. D. Lowry - printing and publishing		73.80
Eureka Volkszeitung - printing and publishing		31.00
The North-West-Blade - bill for $115.85 allowed at		92.75
Frank Wesley - work and repairing around Court-House		7.50
C. S. Acker - telephones, express, etc.		8.86
American Book Co, text-books, account in full to date		126.56
Ginn & Co., - text-books, account in full to date		50.73
Educator School Supply Co., - text-books, account in full to date		18.00
J. B. Wittmayer - postage, box-rent, supplies + drawing jury for Dec. term		18.10

On motion the following bills were rejected:

Dr. J. C. Kettner - medical attention to Edgar Sutherland	$55.00
- Medical attention to Mrs. Obermaier	9.75
Northwest-Blade - balance due on bill presented at October meeting	9.75

On motion the County Auditor is instructed to advertise for sealed bids for culverts. Motion carried.

On motion the McPherson County Herald, Northwest-Blade and Eureka

January 6th 1914

Volkszeitung were named and duly appointed as the official papers of the County of McPherson for the year 1914.

It appearing to the Board that the Congressional townships of Koto and Carl have recently been organized into Civil Townships, the election precinct was on motion changed to two precincts and are designated as follows:- Carl: Election precinct No. 3 and Koto: Election precinct No. 27.

On motion the following places were designated as places of sale for the sale of mortgaged chattels:

The front door of the Court-house, Leola, S.D.; front door of the post-office, Wetonka, S.D.; front door of the post-office, Hillsview; south side of the City Hall, Eureka; front door of post-office, Greenway; south door of Schaffer's Store, Long Lake.

On motion the following places were designated and appointed as voting-places for Primary Election to be held in March, 1914:

Dist	#1	Weber precinct	Weber school-house
"	#2	Carl precinct	Kutschke " "
"	#3	Willow precinct	Willow " "
"	#4	Lincoln precinct	Wetonka Mercantile
"	#5	Washington precinct	Chute School-house
"	#6	Leola & Spring precinct	Court-room in the Court-house at Leola
"	#7	Hyde precinct	Jacob Ziegler's House
"	#8	Arena precinct	Ruh school-house
"	#9	Ketterling precinct	Jacob Bentz residence
"	#10	Hillsview precinct	School-house in the village of Hillsview
"	#11	Mehlhaff precinct	Residence of Henry Aman, Jr.
"	#12	Lake precinct	Lake school-house.
"	#13	Detmold precinct	Residence of Wm. Joachim.
"	#14	Opp precinct	Residence of Henry Schnabel.
"	#15	Long Lake precinct	Residence of John Schmitt.
"	#16	1st. Ward of Eureka	City Mayor's office.
"	#17	2nd. " " "	office of John Stock.
"	#18	3rd " " "	John Smith's old school-building.
"	#19	Weisser precinct	Residence of Fred Martel.
"	#20	Aman precinct	Residence of Fred Miller.
"	#21	Hoffman precinct	Gray school-house.
"	#22	Spring Creek precinct	Residence of Philipp Heiser
"	#23	Stickel precinct	Residence of George Thurn
"	#24	Wachter precinct	Medke school-house
"	#25	Howard precinct	Guthmiller school-house
"	#26	Petersburg precinct	Residence of Jacob J. Fischer (Wm. Gerdt)
"	#27	Koto precinct	Koto school-house

1914 January 6th

On motion the Board adjourns until Jan. 10th. at 8:30 A.M.

Jan. 10th., 8:30 A.M.

Board met as per adjournment with all members present.

Offer from S.D. Alldritt of $23.75 for a quit-claim deed from the County of Lots 5+6, Block 8 in Wetonka was on motion accepted and Auditor and Chairman are instructed to issue Quit Claim Deed to S.D. Alldritt.

Offer from D.L. Owens of $20.88 for a Quit Claim Deed from the County covering Lots 13, 14, 15, 16, 17+18, Block 3 in Grimes Addition to Town of Leola was on motion accepted and Auditor and Chairman are instructed to issue Quit Claim Deed on aforesaid property to D.L. Owens.

On motion the bill of James Clayton, Register of Deeds for $233.60 for recording 146 tax-deeds was on motion allowed.

The justice report of Emil Dierenfeldt in the cases of: State vs Gottlieb Klein; State vs William Ulmer; State vs A.L. Ericson; State vs Benjamin Gaenger; State vs. E.K. Maxwell were on motion approved as set forth by the report.

The report of Emil Dierenfeldt, Justice, in the case of State vs Jakob Stoebner, in the matter of glandered horses, was approved and the Auditor is instructed to issue warrants to the following:

E. Dierenfeldt, justice's fees	$2.65	A. Schadler, appraiser's fee	$3.00
E. Roesler, appraiser's fee,	$3.00	E.A. Warner, appraiser's fee	3.00

The report of E. Dierenfeldt, justice, in the case of State vs E.E. Snow was approved, same being in the matter of unlawfully hunting prairie-chickens, and the Auditor is instructed to issue warrants to the following:

E. Dierenfeldt, justice fees	$2.65
Chas. Mix, sheriff's fee	4.90
John Doering, telephones to St. Atty	.75

Application of Helen Redding for extension of loan from Permanent School Fund was on motion allowed.

Application of Philipp Heiser for extension of loan due Feb. 1st, 1913 was on motion extended to Feb. 1st, 1915.

On motion loan of Geo. Feickert from the Permanent School Fund was extended for two years.

On motion loan of Christian Scheuffele from the Permanent School Fund was extended for 3 years.

On motion the following bills were allowed:

The Leola Leader – court-house supplies	$5.48
supplies for Reide, Singer & Rapp, poor	24.00

1914 January 6th

On motion justice report of Otto Frok in case of State vs Snow was rejected.

On motion the taxes on NW¼ NE¼ Sec. 8-12570 were cancelled once same having been assessed twice.

On motion application of Christian Gugel for loan from the Permanent School Fund was granted.

On motion application of George Schott for loan from Permanent School Fund for $1700.00 was granted.

On motion application of Victor Herrold for loan from Permanent School Fund for $1500.00 was allowed.

On motion of Christoph Dais for loan from the Permanent School Fund for $1500.00 was approved.

On motion application of John H. Klein for loan from the Permanent School Fund for $1300.00 was approved.

On motion application of John Kapp for loan from Permanent School Fund for $1,000.00 was approved.

On motion application of Karl Hoffmann for loan from the Permanent School Fund for $1000.00 was approved.

On motion application of Geo. Smolnisky for a loan from the Permanent School Fund for $1800.00 was allowed at $1500.00.

On motion the County Auditor is instructed to make all loans from the Permanent School Fund at 5% interest and the County Treasurer is to collect 5% on all loans made prior to Jan. 1, 1914.

On motion the bill of C. I. Acker for $15.00 for trips to Eureka in Snow case was allowed.

On motion offer of John Doering of $19.75 for Quit Claim Deed to Lot 1 Block 1, Boettcher's Addition to Eureka was accepted and the Auditor and Chairman are instructed to issue Quit Claim Deed to John Doering.

Bill of Henry Young for $4.75 for telephone messages was on motion laid on the table.

On motion the following bills were allowed:

Fred Hilgemann, commissioner's fees, mileage & signing warrants	$44.50
G. B. Howell, commissioner's fees & mileage	29.40
John Mehlhaff	39.40
John Doering " . . . "	40.10
J. J. Hepperle	32.10

On motion the Board adjourned sine die.

Fred Hilgemann, Chairman

Attest: J. B. Wittmayer
County Auditor

Regular meeting of Board of County Commissioners April 7th 1914.

Board met in the Commissioners room in the Court House at Leola at 9.30 A.M. April 7th 1914. With all members present. The meeting was called to order by the Chairman;

The minutes of the last regular meeting was read and on motion approved as read.

On motion the following bills were allowed.

Geo Hickman. Supt.	Postage, Box Rent, Express & Attending Supt meeting at Aberdeen	$14.44
Educator School Supply Co.	2 Doz Pairs Covers for Listing Blanks.	14.00
" " " "	7 Grade Questions for Supt	2.30
" " " "	Court House Supplies	12.25
Ulrich Rene. Clerk of Courts.	Fees and Supplies	20.20
Mitchell Publishing Co.	Court House Supplies	7.65
Capital Supply Co.	Supplies to Co Supt.	22.55
Perkins Bros Co.	Court House Supplies	48.03
News Printing Co.	" " "	39.34

On motion Andreas Lehr was allowed a refund of his road Poll for the year 1913 he being over 50 years old

On motion Board adjourns until 1.30 P.M.

1.30 P.M.

Board met as per adjournment with all members present.

On motion the following bills were allowed,

Fred F. Hoffman.	one wolf Bounty	$2.00
Geo J. Hickman.	" " "	2.00
J.B. Wittmayer Co Auditor.	Expenses attending Auditor's meeting at Pierre	19.23
" " " "	Postage & Registering 185 appointments Judges & Clerks	16.20
" " " "	Postage for sending out State Pub Pamplets	24.00

On motion the sealed bids to furnish the County with corrugated steel Culverts for the year of 1914 as per advertisement were opened. The following sealed bids had been filed with the County Auditor;

Midland Medal Mfg Co. Ottumwa. Iowa
Wheeling Corrigation Co. Minneapolis. Minn.
Russel Grader Mfg Co. " "
Fort Dodge Culvert Co. Fort Dodge. Iowa.
Klauer Mfg Co. Dubuque. Iowa.
Gilbert Mfg Co. Aberdeen. S.D.
Central Lumber Co. Minneapolis. Minn.

April 7 - 1914

after due consideration of all the above bids the Gilbert Mfg Co of Aberdeen. S. D. was found to be the lowest bidders and on motion the bid of the above named Gilbert Mfg Co was accepted and the Board of County Commissioners agreed to enter into contract upon the receipt of a $500.00 Bond for the faithful performance of their contract.

On motion the bill of the City of Eureka for use of City Hall for the School Officers meeting for $3.00 was rejected.

On motion the following bills were allowed.

Interior Lumber Co. of Hosmer S.D. Bridge Lumber.	$2.00
J.B. Witmayer Co Auditor. Express paid on Ballot Boxes	5.95
B Kallenberger. Road work	4.00
James McWitt " " 1911.	3.00
W.H. Raff. Keep of Joe Raff for Jan. Feb & March 1914.	15.00
Central Lumber Co. Supplies	123.55
John Gross of Freeman. S.D. Trees for Court House Yard.	15.54
Bee Publishing Co. Subscription to State estray paper 1914.	1.50
News Printing Co. Court House Supplies	77.20
G. W. Gaviett. refund of Road Poll for 1913	1.50

On motion the following bills were allowed $2.00 each for posting notices of Primary Election March 24-1914.

Fred L. Hoff	J. P. Lynch	J. S. Kusler, Express 50¢
Fred Hoffman	Fred Schott	Rodrick Ronayne
Henry Uman Jr.	G. F. Bertsch	Chas F. Hill
C.G. Gross	A. J. Hickman	Henry Haman
Grant Tooker	Henry Klundt	E.C. Anderson
H.H. Yoost	John Schmidt	Christ Hoffman
F.G. Schaffer	John Mohr	Jacob Weixel
J.P. Guthmiller	A.L. Tribble	

On motion the Justice report of Otto H. Trok in case of State Vs Philip Weixel with $10.00 fines remitted and all costs paid was approved.

On motion the Justice report of Emil Hierenfeldt in the cases of State Vs Gotlieb Feiock Jr and State Vs Christian Fisher with $25.95 fines remitted and all costs paid was read and examined and on motion approved.

April 7th 1914.

On motion the tax sale certificate. Sale of 1911 covering SE¼ NE¼ & W½ NE¼ Sec 29-128-69 sold to the Bank of Ipswich is called in, and a refund issued for the reason that same was assessed twice

On motion Board adjourns until 7.30 P.M.

7.30 P.M. Evening Session,

Board met as per adjournment with all members present.

Bill of the Mitchell Lumber Co for Court House supplies in the amount of $17.15 was on motion allowed.

On Motion the following bills were allowed to Judges and Clerks of Election and other expenses of Primary Election March 24-1914.

Weber Precinct #1.

Joseph Weber.	Judge	$3.00	C. F. Hickman.	Clerk	$3.00
Ernst Haberman	"	3.00	W.H.B. Matattall.	"	3.00
G.B. Howell	"	3.00			

Weber School Dist. use of school house as voting place $2.00

Ernst Haberman. Returning Ballot Box 1.60

Carl Precinct #2.

Alex Graboska	Judge.	$3.00	F.O. Schmehardt.	Clerk.	$3.00
Emil Studier	"	3.00	Emil Kutschke	"	3.00
E.B. Olson	"	3.00			

Carl School Dist. use of school house as voting place. $2.00

Alex Graboroska. Returning Ballot Box 1.20

Willow Precinct #3.

James Miller	Judge.	$3.00	Grant Tooker	Clerk	$2.00
C.S. Jones	"	3.00	Edward Pischke	"	3.00
John Hord	"	3.00			

James Miller. Returning Ballot Box $1.05

Willow School Dist use of school house as voting place. 2.00

Lincoln Precinct #4.

Leo Walker	Judge	$3.00	J.P. Lynch	Clerk	$3.00
James Calder	"	3.00	C.J. Knidera	"	3.00
E.S. Hamelton	"	3.00			

E.S. Von Eschen. Hall rent as voting place, $2.00

J.P. Lynch. Returning ballot box 1.20

Washington Precinct #5.

W.H. Pierce.	Judge	$3.00	C.F. Hill	Clerk	$3.00
J.F. Neel	"	3.00	E Leberman	"	3.00
Louis Maas	"	3.00			

W.H. Pierce. Returning ballot box .40

Washington School Dist. use of school house as voting place 2.00

April 7th 1914.

Leola & Spring Precinct #6.

F. D. Sowery Judge, $6.00 O W. Slocum Clerk $6.00
G. M. Carter " 6.00 A. G. Clayton " 6.00
Henry Jasmer. " 6.00

Weyd Precinct #7.

Fred Feickert Judge $3.00 John Spitzer Clerk $3.00
F. F. Scheiffle " 3.00 Jacob Maule " 3.00
D. F. Sammle " 3.00
Fred Feickert. Returning ballot box $1.55
Jacob Zeigler. Use of house as voting place $3.00

Arena #8

Adam Hauck Judge $3.00. Matt Kindlespire Clerk $3.00
Jacob Binder " 3.00 George Heupel " 3.00
John Strudel " 3.00
Adam Hauck. Returning ballot box $1.40
Arena School Dist. use of School house a voting place 2.00

Ketterling Precinct #9.

Adolf Werdinger. Judge $3.00 Fred Weisz. Clerk $3.00
August Kirb " 3.00 G. F. Bertsch " 3.00
W Pietz " 3.00
August Kirb. Returning ballot box 2.20
Jacob Bentz. Use of house as voting place 3.00

Hillsview Precinct #10.

Jacob Reiner. Judge $4.50 E. A. Rietz Clerk $4.50
M Imberi " 4.50 C. G. Gross " 4.50
G. Libis " 4.50
Jacob Schneider. Returning ballot box 3.60
Gross Bros. Blanket for booth 1.25
Hillsview School Dist. #1, Use of School house as voting place 2.00
Jacob Reiner. $1.50 for express reason motion rejected.

Mehlhaff Precinct #11.

Gottfried Quast Judge $3.00 John F. Harr Clerk $3.00
Christoph Mehlhaff " 3.00 John Klundt " 3.00
John Weller " 3.00
Gottfried Quest. Returning ballot box to Eureka .30
Gottlieb Eiseman. Use of house as voting place 3.00

Lake Precinct #12

Karl Wanner. Judge. $3.00 Fred Schott Clerk $3.00
Fred Oberlander " 3.00 Gustave Hansauer, " 3.00
J. J. Sadner " 3.00 Karl Wanner. Returning ballot box to Eureka .40
Gluckstal School Dist #2. Use of School house as voting place. 2.00

April 7th 1914.

Hetmold Precinct #13.

Wm Funk.	Judge	$3.00	Wm Joachim Jr.	Clerk	$3.00
Jacob Weigel	"	3.00	Ben Adt	"	3.00
John Hais	"	3.00			
Wm Funk. Getting and returning ballot box					3.20
Wm Joachim. Use of house as voting place					3.00

Off Precinct #14

Geo J Hieb.	Judge	$3.00	Fred L. Hoff.	Clerk.	$3.00
F. D. Off	"	3.00	F. V. Mettler	"	3.00
E. H. Roesler	"	3.00			
H. H. Schnabel. Use of house as voting place,					3.00
Geo J Hieb. Getting and returning ballot box					4.40

Long Lake Precinct #15.

Jacob Sammle.	Judge	$4.50	John Schmitt	Clerk	$4.50
Jacob Fisher	"	4.50	Jacob Schumacher.	"	4.00
John Smolinski	"	4.50			
John Schmitt. Use of house as voting place.					3.00
Jacob Sammle. Getting and returning ballot box					3.00

Eureka 1st Ward #16

Karl G. Kafer.	Judge.	$3.00	Carl Koerner	Clerk	$3.00
Fred Strobel	"	3.00	E.W. Hindsdale	"	3.00
Jacob Mutschler	"	3.00			
City of Eureka. Hall rent as voting place,					2.00

Eureka 2nd Ward #17.

John Smith	Judge	$3.00	Mike Heffle	Clerk	$3.00
T Ringsrud	"	3.00	Karl Kleissner	"	3.00
A. F. Isaak	"	3.00			
F. M. Fire Ins Co. Use of office as voting place,					2.00

Eureka 3rd Ward, #18.

Mike Stotz	Judge	$4.50	John Stock	Clerk	$4.50
John J. Hark	"	4.50	J. M. Schatz	"	4.50
Henry Riegler	"	4.50			
John Smith. Use of hall as voting place. Bill $4.00 allowed					$2.00

Weisser Precinct #19

Wm Mohr	Judge	$4.50	John J. Hockter.	Clerk	$4.50
John Walth	"	4.50	John Mohr	"	4.50
John Pietz	"	4.50			
Christian Gross. Returning Ballot box					$2.60
Wm Mohr. Getting ballot Box & Hosmer.					1.50
Fred Martel. Use of house as voting place					3.00

April 7th 1914.

Aman Precinct #20.

H Aman Jr.	Judge	$3.00	John Hich.	Clerk	$3.00
C.K. Fisher	"	3.00	D. Hattmann Jr.	"	3.00
A Kallenberger.	"	3.00			
C.K. Fisher. Returning ballot box					3.00
Fred P. Miller. Use of house as voting place					3.00

Hoffman Precinct #21.

John Gibson	Judge.	$3.00	Jacob Fauth	Clerk.	$3.00
John Rath	"	3.00	Matt Weisser	"	3.00
Fred Hoffman	"	3.00			
Fred Hoffman. Returning ballot box					1.80
Highland School Dist. use of school house as voting place.					2.00

Spring Creek. Precinct #22.

John Attmer	Judge.	$3.00	Henry Jahrans	Clerk	$3.00
Adam Lutz	"	3.00	Adam Merkel	"	3.00
Fred Adenbach	"	3.00			
Philipp Heiser. use of house as voting place.					3.00

Stickel Precinct #23.

Philipp Frey	Judge	$3.00	George Thurn	Clerk.	$3.00
Peter Stickelmeyer	"	3.00	Jacob Fauth	"	3.00
Wm Wolf	"	3.00			
Geo Thurn. use of house as voting place.					3.00

Wachter Precinct #24.

George Brown	Judge.	$3.00	E.C. Anderson	Clerk.	$3.00
Nels Bissenberg	"	3.00	Andreas Stakoll	"	3.00
R.A. George	"	3.00			
Wachter School Dist. use of school house as voting place.					2.00
E.C. Anderson. Returning ballot box					2.20

Howard Precinct #25.

J.P. Guthmiller	Judge	$3.00	Fred Kusler	Clerk	$3.00
Fred Adam	"	3.00	G. E. Hall	"	3.00
W.H. Sile	"	3.00			
J.P. Guthmiller. Returning ballot box					.70
Howard School Dist. use of school house as voting place.					2.00

Petersburg Precinct #26.

Arthur Tribble.	Judge.	$3.00	J. D. Off.	Clerk.	$3.00
John Henfel	"	3.00	G. D. Berlsch	"	3.00
Henry Nies.		3.00			
John Henfel. Returning ballot box					3.60
Jacob Fisher. Use of house as voting place.					3.00

April 7th 1914.

Koto Precinct #27

Chas Fosler.	Judge	$3.00	Ed. Hickman.	Clerk.	$3.00
Arthur Mack	"	3.00	H.H. Yost	"	3.00
W.H. Woodall	"	3.00			
Chas Fosler. Returning ballot box					1.10
Koto School Dist. use of School house as voting place.					2.00
John Klundt. Returning 7 ballot boxes					$15.00

On motion Board adjourn's until 8.30 a.m. April 8th

8.30 a.m. April 8th

Board met as per adjournment with all members present.

On motion the loan of Jacob Boschee from the Permanent School fund was extended for 3 years.

On motion Philipp Rieger was refunded $2.00 road poll for 1913 he being over 50 years old.

On motion Arthur Mack was refunded $1.00 dog tax erronously assessed in the year 1913.

On motion tax sale certificate #78 issued to the Bank of Leola was called in for the reason that the land described therein was assessed twice in 1912.

On motion the County Treasurer is instructed to cancel the taxes on the E½ NW¼ & E½ SW¼ Sec 2-126-71 for the years 1910 & 1911. same being Goverment land at the time of assessment.

On motion John Strobel was refunded $2.00 Road Poll 1913. he being over 50 years old.

On motion W.G. Kusler. was refunded $2.00 road poll for the year 1913. he being a member of the Eureka Fire Department.

On motion John Ottmer was refunded $2.00 road poll for the year 1913. he being over 50 years old.

On motion Christian Gaub was refunded $1.00 dog tax erronously assessed in the year 1911.

On motion the Kennedy Implement Co. was refunded $15.30 for erronous assessment in the year 1912.

On motion the following bills were allowed,

Mrs Elisabeth Schmidt. for board and care of Mr & Mrs John Becker Sr.	$80.00
Henry Straub. Coffin for Mr John Becker Sr. deceased	20.00
Dr G.E. Kerns. mileage and examination of body of Henry Gardinies at James Miller Home.	15.00

On motion all taxes against Lot 5 Blk 1. original Plat of Leola were canceled for the reason that same is Town property

On motion the following bills were allowed,

Register of Deeds. Recording tax deed to County	$1.60

April 7th 1914

M. C. McManes. drayage $8.40
F. E. Wesley. Labor in Court House yard. 1.50
Dr. G. G. Kerns. Visit to A. N. Bell. Poor. 1.50
F. E. McKee. Board and keep of John Spitzer 24.50

On motion the offer of Elisabeth Were of $2.81 for payment in full of the personal tax of G. Were for the year 1890 was accepted.

On motion Gregory Gisi was allowed a fund of $1.00 dog tax erroneously assessed in the year 1913.

On motion the petition of Fred Kieb for a refund of excessive assessment in the city of Eureka was refered to the City Board for their recommdation to this Board.

On motion George Gavillet was allowed a refund of $1.00 dog tax erroneously assessed in 1913.

On motion $6.55 was accepted as full payment of personal of Karl Schapp for the year 1908.

On motion the following bills were allowed.

Chas Mix. Taking Mrs Thorsrud to Redfield. Bill $49.44 allowed at 45.44
A. S. Bartlett. Fees & expenses in Mrs Thorsrud case. 15.60
E. N. Giedt. Services as reporter and 72 folios of transcripts 13.65
Theo. J. P. Giedt. Services and expenses in Mrs Thorsrud case 27.45
Strobel Bros. Supplies for Mrs Thorsrud & Beckers. 21.95
John Hoering. Telephone messages 1.25
Sorang Malson. Attending Proposal Committeemans meeting in Jan. 7.60
Daniel Binder. " " " " " 3.00
Frank Schuchardt " " " " " 2.40
John Hexter. Auto hire. taking Canvassing Board to Ipswich 8.00

On motion Board adjourns until 1.30 P. M.

1.30 P. M.

Board met as per adjourinment with all members present Persuant to law the Commissioners met with the assessors of the County.

Afterwards the following bills were on motion allowed.

Geo Heupel. Posting notices of Primary Election $2.00
Western Mutual Telephone Co. Telephone rent for Jan. Feb & March 1914, 9.00
James Clayton. Rego of Deeds. Postage & Express for Quarter ending March 31-1914, 8.40
Hammond & Stephens. Supplies to Co Supt, 3.00
Campbell & Walton. attorneys. services in State vs Maud Giffen Case. 35.00

April 7th 1914.

Henry Young.	Telephones			$6.00
John Hord.	attending	assessors	meeting	4.20
E. F. Wolbring.	"	"	"	3.85
Alex Grabowska	"	"	"	3.90
S. L. Aldritt	"	"	"	4.40
Leo Waas	"	"	"	3.45
Ernest Haberman	"	"	"	4.50
Oscar Hakanson	"	"	"	4.60
John G. Neukarth	"	"	"	9.10

The offer of the Interior Lumber Co. of $48.12 for Quit Claim deed of Lot 20 Blk 4. Original plat of Eureka was on motion accepted and the Auditor & Treasurer are instructed to issue same.

The offer of Philipp Kiesz of $45.35 for Quit Claim Deed for Lot 23 Blk 101 Brameiers add to Eureka was on motion accepted and Auditor & Treasurer are instructed to issue same.

On motion Mrs A. C. Moore was allowed a refund of $1.00 dog tax erroneously assessed in 1913.

On motion tax sale certificate No 112 sale of 1911 for the E½ NW¼ & E½ SW¼ Sec 2-126-71 was called in and the Auditor is instructed to issue a refund for same for the reason that the land therein described was government land at the time of assessment.

On motion the taxes on the SW¼ NW¼ & NW¼ SW¼ Sec 17-128-71 were canceled for the years 1910. 1911 & 1912 for the reason that same was government land at the time of assessments

On Motion the taxes on the S½ NE¼ & N½ SE¼ Sec 18-128-71 are canceled once same having been assessed twice in 1913.

On Motion Board adjourns until 7.30 P.M.

7.30 P.M. Evening session.

Board met as per adjournment with all members present.

On motion the following bills were allowed,

Henry Young. Fees in Giffen case	$36.95
Henry Young. delivering ballot boxes	9.70
Northwest Blade. Official printing & Publishing	59.80
American Publishing Co. Court House supplies	2.87

Eureka Volkszeitung. Printing Ballots & Supplies Bill $203.90. allowed at 186.00

The Application for a refund of excessive taxes of the Pacific Elevator Co. on their Elevators in Wetonka and Leola was on motion rejected

April 7 - 1914.

On motion the Tax Sale Certificate # 65 sale 1912 for the
NE¼ NE¼ sec 3-128-69 was called in for the reason that same was ~~assessed~~
twice in 1911 and the Auditor is instructed to issue
a refund for same.
On motion the taxes on the following described
land were canceled for the reason that same
was State land at the time of assessment.
NE¼ NW¼ Sec 32-127-73 for the years 1911 & 1912
SW¼ SE¼ Sec 22-127-72 " " " 1911 & 1912.
S½ NE¼ Sec 13-126-72 " " " 1912.
S½ SE¼ " 12-126-71 " " " 1910. 1911 & 1912.
The taxes on the West 50 fs of Lots 13. 14. 15 & 16 Blk 3 in
Original Plat of Leola for the years 1902. 1903. 1904. 1905 & 1906
were on motion canceled for the reason that same
was church property at the time of assessment and
the Auditor is instructed to call in Tax sale certificate
covering same for the years mentioned and issue
refund to cover same.
On motion J. S. Schaffer, Sheriff of Brown County was
allowed $19.00 for keep of Maud Giffen 19 days in Jan 1914,
Requisition being made by Clerk of Courts Ulrich
Renz for 64 names to complete the list of 200 names
the Board proceeds to add the following names.

Theo Hauffe.	John F. Hoffman	Geo Wolf
August Heupel	Geo Smolnisky	Jacob Frauth
John J. Riesler	Fred Odenbach	Gottlieb Joachim
Geo Kaffenman.	Fred Remer	Jacob D. Opp.
John Ehresman	Jacob D. Heyd	John Schaffer
John Schmitt Jr.	Pearl Anderson	Henry Neuharth
Carl F. Hoffman	P. F. Sammels	K. P. Ehresman
John Gab	Henry Jahraus	John S. Kusler
Frank Weissenburger	John Huck	John G. Neuharth
Jacob Kirschman.	Ludwig Schmmacher.	Philipp Weisz
Christian Fisher		

Each Civil Township is to furnish 3 names. City of
Eureka 7 names. Town of Leola 5 names.
Motion was made and carried that one cent each
will be paid by McPherson County for all gopher-tails taken
from gophers caught in McPherson County before date of payment
of bounty. Gopher tails will be received and

April 7th 1914.

and Bounty paid for them on the 1st and 2nd day of July only at the following named places. Leola. Auditors office Long Lake. Long Lake post office. Eureka. Deputy Sheriffs office and at Hillsview.

On motion Board adjourns until 8.30 a m. April 9th

8.30 A M. April 9th

Board met as per adjournment with all members present.

On motion bill of E.D. Barron in the amount of $20.00 for assisting States attorney. C.S. Acker in selecting a jury in Maud Giffen Case was allowed.

The Quarterly report of Register of Deed for quarter ending March 31 was on motion approved

The Quarterly statement of County Treasurer for the quarter ending Dec 31-1913 was on motion approved,

On motion John Doering and John J. Heffurle were appointed to go to Ipswich to check over the bill of State vs Maud Giffen of Edmunds County against this County

On motion Fred Hilgeman. John Mehlhaff and G.B. Wood were appointed to view the highway out of Leola on the old Doo grade by petition of John Fesser. Karl Wacker & others.

On motion Board adjourns until 7.30 P. M.

7.30 P.M. Evening session

On motion the petition of Ludwig Schumacher Philip Weisz and others for a public highway was laid on the table until the May 26th meeting

On motion the petition of Wm Hickman Fred Feickert and others for a public highway was laid on the table until the May 26th meeting

Bill of the Mitchell Publishing Co. for $58.09 was on motion ~~allowed at $4.79~~ laid on the table

On motion the following bills were allowed,

C.S. Acker. Expenses in Giffen case $34.70

John Hepter. Auto hire to Ipswich for Commissioners who went in regard to Giffen bill 8.00

On Motion Board adjourn until 8.30 P.M. April 10.

8.30 A.M. April 10.

Board met as per adjournment with all members present.

April 7 - 1914.

On motion taxes on the S½ SW¼ Sec 6-125-71 were canceled for all year prior to 1912 for the reason that same was goverment land at the time of assessments.

On motion Ace Webster was allowed a refund of $93.05 taxes paid for erroneously assessed Cattle same having been assessed in Brown County.

On motion Bill of Edmunds County in the amount of $1614.14 against McPherson County in the State vs Maud Giffen case was allowed at $1586.14.

On motion the following bills were allowed,

J.B. Wittmayer. Co Auditor.	Postage & Box rent for 1st quarter 1914.	$12.75
August Weber.	Court certificate	25.80
Educator School Supply Co.	Election supply Bill $365.50 allowed at	333.96

Board now adjourns until 1. P.M.

1. P.M.

Board met as per adjournment with all members present,

On motion the following bills were allowed,

Jacob Gross.	ex-Register of deeds. over payment of fees to County	$11.00
F. L. Lowery.	Printing and Publishing	75.00
John Haering.	Commissioners fee & Mileage	35.60
John J. Hepperl.	" " "	28.10
John Mehlhaff	" " "	35.40
G. B. Howell	" " "	31.40
Fred Hilgeman	" " " & one day signing Warrants	40.50

Board now adjourns until May 26th 1914.

Attest

J B. Wittmayer
County Auditor.

Fred Hilgemann
Chairman

May 26, 1914

Minutes of an adjourned meeting of the Board of County Commissioners

Board of County Commissioners reconvened as per adjournment of April 7th., 1914 in the Commissioners' room in the Court House at Leola, S.D. at 9 o'clock A.M., May 26, 1914. Members present: Fred Hilgemann, John J. Hepperle, John Mehlhaff, G. B. Howell and Auditor J. B. Wittmayer.

The meeting was called to order by the Chairman, Fred Hilgemann.

The petition of Elmer Hickman, Wm. Hickman and others for the improvement of a public highway commencing 3 miles south of the north line and 1 mile east of the west line of township 128, range 68 thence running due east 5 miles, thence running due south 6 miles thence one mile east thence running 3 miles due south to the south line of township 127, range 67, and other requests for the improvement of roads was taken up and upon motion the Commissioners went out to investigate the above petition and requests.

4:30 P.M.

The Board reconvened at the commissioners' room with all members present.

After due consideration the petition of Elmer Hickman, Wm. Hickman and others, was laid on the table.

On motion the petition of Ludwig Schumacher and others for the improvement of a public highway commencing at the south west corner of section 16, township 127, range 70 thence running due west on the section line 7 miles to the south west corner of section 17, township 127, range 71 was turned over to Commissioner Hilgemann to make the improvements as he sees fit and necessary.

On motion the following wolf bounties were allowed:

R. A. Collins	$12.00	Edward Krein	$16.00
Christian Vilhauer	12.00	Mike Hettig	20.00
A. Krambeal	14.00	Albert Kruger	6.00
John Schaffner	22.00	Mrs. Clara Jennings	16.00
Fred Schaible	28.00	John J. Piety	14.00
David Hottman, Jr.	12.00	Gotthilf Decker	12.00
Christoph Mehlhaff	10.00	Henry P. Martel	10.00

On motion Board adjourns until 7:30 P.M.

Evening Session 7:30 P.M.

Board met as per adjournment with all members present.

May 24, 1914

On motion the application of L. T. Van Slyke for an extension of his loan from the Permanent School Fund was rejected.

On motion the following bills were allowed:

Christ Bertsch - road-work	$ 4.50
City of Eureka - use of Hall for school-officers' meeting and teachers' examination	5.00
John Doering - time, expenses + mileage viewing roads	37.45
" " - board + railway-fare to Ipswich to Mrs. H. B. Hanson + son, destitute	6.10
Michael Pfeiffle - road-work	1.00
Eureka Bazaar - supplies for Mrs. Becker + Mrs. Thorsrud, poor.	3.29
Eureka Volkszeitung, publishing + printing,	42.00
Educator School Supply Co., election supplies - bill $30.24 allowed	20.00
Central Lumber Co. - coal and other supplies	10.55
Dr. O. H. Gerdes - witness in Thorsrud case	2.10
John J. Harr - " " " "	2.10
John Doering - " " " "	2.10
Adam Schadler - " " " "	2.10
Julius Schamber " " " "	2.10
John Blessing - road-work	.68
John Dexter - auto hire to Commissioners viewing roads	11.00
Pacific Elevator Co. - coal for Mrs. Reede, poor	10.30
" " " - " " " County	5.25

On motion application of J. J. Kiim for Quit Claim Deed from the County for Lot 33, Block 101, Brameier's Add to Eureka was rejected for the reason that the money was not with the application.

On motion application of H. G. Kusler for Quit Claim Deed from the County for Lot 5, Block 3, in Ragan's Add. to Eureka was rejected for the reason that the money was not with the application.

On motion the sum of $29.64 tendered by John Springer for Quit Claim Deed for Lot 16, Block 14, Milwaukee Land Co's 3rd. Add. to Eureka was accepted and the treasurer is instructed to issue same.

On motion the sum of $16.40 tendered by Wm. Roesler for Quit Claim Deed from the County for Lot 1, Block 3 in the Village of Greenway, was accepted and the Treasurer is instructed to issue same.

On motion tax sale certificate #35, sale of 1910, on the

May 26, 1914

NE¼ Sec. 21- Township 125, Range 68 was called in for the reason that the above described land was state land at the time of assessment. The Auditor is instructed to issue a refund for same.

On motion tax sale certificate #125, sale of 1912, on the SW¼SW¼ Sec. 30-127-73 was called in for the reason that the land therein described was assessed twice. The Auditor is instructed to issue a refund for same.

On motion the application of Grant Tooker for an extension of his loan from the permanent school fund for three years was granted.

On motion Board adjourned until 8 a.M., May 27th.

8 a.M., May 27th.

Board met as per adjournment, all members present.

On motion the Board went out to view the public highway to be constructed between Leola and Eureka

At 1:30 P.M. Board reconvened; all members present.

On motion the sum of $197.78 tendered by Philipps Oster for a Quit Claim Deed from the County for Lots 13 & 14, Block 14, Milwaukee Land Co's 3rd. Add to Eureka was accepted, and the Treasurer is instructed to issue same.

On motion the sum of $22.26 tendered by Wm. Moser for a Quit Claim Deed from County for the Unplatted portion in the City of Eureka - NE¼ Sec. 2-126-73 was accepted and the Treasurer is instructed to issue same.

On motion the following bills were allowed:

News Printing Co. - Court House supplies	$33.99.
Joe Mahony - labor in Court House yard	8.40
Frank Wesely - " " " " "	5.50
Geo. Hickman, Co. Supt. - postage, express & supplies	8.84
T. J. Crowe, - drayage	1.10
L. Heibel, Co. Treasurer, - postage, box-rent & Court Certificate	105.82

On motion the bill of Jacob Reiner for $1.50 for getting ballot-box at Hosmer was rejected.

On motion duly made and seconded the application of the City of Eureka for a loan from the permanent school fund for $6,000.00 for the purpose of sinking a well, constructing and equipping water-works for domestic purposes and fire protection and under and in pursuance of

the provisions of Sections 1391 to 1393, inclusive, of Article 23, Chapter 14 of the Political Code of South Dakota of 1903, was granted.

On motion J. N. Lindley was allowed a refund of $1.50 Road Poll for 1910.

On motion C. J. Anderson was allowed a refund of $2.00 for Road Poll of 1913.

Petition by residents of McPherson County having been made to this Board asking that the old railroad grade within said County between the point where such grade crosses on the south-east corner of Section 10, Twp 126, Range 69 W. and the township line between townships 127 and 128, in range 69, be improved so that the same will be in better condition for travel by teams, and it appearing to the Board that it is practical to make such improvements, and that a great many of the residents of McPherson County will be benefited thereby; it is therefore

Resolved, that such improvement be made and Co. Commissioners John J. Hepperle and G. B. Howell and Co. Auditor J. B. Wittmayer are hereby appointed as a committee of three to determine upon what improvements shall be made and superintend the making thereof. And the County Auditor is hereby instructed to give written notice to all persons who have placed fences or other obstructions on such purposed road to remove the same at once.

On motion the following bills were allowed:

G. B. Howell, – auto hire for Commissioners viewing roads	$15.00
J. J. Hepperle, – Commissioner's fees + mileage viewing roads	33.70
Fred Hilgemann, – Commissioners fees + mileage	20.40
John Doering, – " " " "	19.60
J. J. Hepperle, – " " " "	15.00
G. B. Howell, – " " " "	18.80
John Mehlhaff, – " " " "	19.40

On motion the Board adjourned sine die.

Fred Hilgemann Chairman.

Attest:

J. B. Wittmayer
County Auditor

June 30-1914.

Special meeting of the Board of County Commissioners for the purpose of considering the retail liquor Bonds approved by the Town and City Boards, and the road work done and being done in this County as per notices posted.

Commissioners met in the Commissioners room at Leola. members present. Fred Hilgemann. John Hoering. John Mehlhaff. G. B. Howell and Auditor Wittmayer.

The meeting was called to order by the Chairman.

On motion the bond of August Martel in the sum of $2000.00 to sell intoxicating liquors and beverages at retail on Lot 22 Block 1 Milk Land Co's 1st add to Eureka was approved.

On motion the bond of John A Smith in the sum of $2000.00 to sell intoxicating liquors and beverages at retail on Lot 8 Block 4, Orignal Plat of Eureka was approved.

On motion S. D. Frost was allowed to build a runway 6ft high, 8ft long and 16ft wide of 3X12 stringers and planked on top with 3 inch plank stringers to be not more than 18 inches apart, approaches to be graded in good passable order on the range line between Sec 18-127-69 and Sec 13-127-68.

On motion the petition of Fred Jos. Gottlieb Graff and others for the improvement of a road between Sec 26 & 35-126-71 was refered to Commissioner Mehlhaff for investigation and to report at the next regular meeting

On motion the Board adjourns until 1-30 P.M.

1-30. P.M.

Board meets as per adjournment with all members present.

The time was spent in discussing road matters.

On motion J.J. Hefferl and G B. Howell are appointed as a committee to investigate the proposed road from Leola to Eureka as to the work that is done and the work yet required to make it passable.

On motion the Board adjourns until July 3rd. -1914.

Attest

J B. Wittmayer

Co Auditor

July 3rd 1914.

Board met in an adjourned session at Leola, S. D., Members present: Fred Hilgeman. Chairman. J. J. Hyppert John Doering and Auditor Wittmayer.

11-15 P. M.

The meeting was called to order by the Chairman.

On motion the bond of Millard Dawed in the sum of $2000.00 to sell intoxicating liquors and beverages at retail on the West 25 ft of the east 75 ft of Lots 19. 20. 21. 22. 23. 24. Block 5 Original plat of Leola was approved.

On motion the bond of George G. Neuharth to sell intoxicating liquors at wholesale on the NE¼ NW¼ Sec 2-126-73 on Oliver Street in the City of Eureka was approved.

On motion the following bills were allowed,

Educator School Supply Co. Supplies	$17.25
" " " " "	10.75
Jacob Wolf. Road work	2.00

On motion the Board adjourns.

Attest

J. B. Wittmayer
Co Auditor.

Fred Hilgemann
Chairman