



Salt Lake County  
records management  
& ARCHIVES

**Salt Lake County (Utah). Treasurer.  
General Ledgers,  
1852-1856; 1859 – 1869; 1872 – 1874;  
1877 – 1881; 1883 – 1890**

Series #CU-301  
#TR-313

Processed by: Michael Smith  
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## Overview of Records

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Creator:	Treasurer
Title:	General Ledgers
Dates:	1852-1856; 1859 – 1869; 1872 – 1874; 1877 – 1881; 1883 – 1890
Series Number:	CU-301; TR-313
Quantity:	1.69 cubic feet (3 boxes and two volumes)
Arrangement:	1852-1856: Book is divided by expense type, then listed chronologically.  1859 – 1869; 1872 – 1874; 1877 – 1881; 1883 – 1890: Each book has an alphabetical index in the front, listed by account name, mostly names of individuals, but includes some businesses (e.g. ZCMI), with the exception of book 4 which has no index.
Abstract:	1852-1856: The first Salt Lake County General Ledger contains: Paupers, Elections, Criminal Prosecutions, Treasurer, County Court Expenses, service as Commissioner and Supervisor, Roads, Bridges, Embankments, and Ditches.  1859 – 1869; 1872 – 1874; 1877 – 1881; 1883 – 1890: These are summaries showing the amount of receipts from and disbursements of each account. These ledgers include: names of parties to whom orders were issued, purpose and amount registered.

## Administrative Information

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Access Restrictions:	1852-1856 ledger is fragile; staff may restrict use due to condition.
Use Restrictions:	None.
Preferred Citation:	General Ledgers, Salt Lake County Treasurer; Salt Lake County Records Management & Archives, West Valley City, Utah.
Provenance:	Received from Utah State Archives in 2001 and 2004.
Related Records:	Possibly connected to records from the Probate Court, as the Probate Court issued the orders for payment.

## **History Note**

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Ledgers appear to have been kept by the Treasurer, a position appointed by the Probate Court starting in 1852. The position of treasurer was held by the following men during the years covered by the ledgers: David Fulmer, Thomas Rhoades, John G. Lynch, James W. Cummings, Theodore McKean, Edward W. East, and Melvin E. Cummings.

## **Scope and Content Note**

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1852-1856:

The Ledger includes a list of expenses divided by type. For example, the expenses listed under Criminal Prosecutions include expenses for grand jurors, service as prosecuting attorney, witnesses, clerks, and bailiffs. The Ledger also contains: Paupers, Elections, Criminal Prosecutions, Treasurer, County Court Expenses, service as Commissioner and Supervisor, Roads, Bridges, Embankments, and Ditches.

1859 – 1869; 1872 – 1874; 1877 – 1881; 1883 – 1890:

Ledgers include the date and amount of orders issued by the County. Information is listed into credit (Cr) and debit (Dr) columns. One column contains numbers that have uncertain meaning, they may be account numbers or they could refer to pages in a folio that has not survived. Some orders include a reason, for example, canals and ditch, prison, pauper, stationary, furniture, etc.