

APPENDIX.

TREASURER'S REPORT.

TREASURY OFFICE,

TALLAHASSEE, December 6th, 1867.

His Excellency David S. Walker, Governor of Florida:

SIR: In compliance with the law requiring Reports from this office, I herewith inclose the report of the transactions on account of the State, and for those on account of the School and Seminary Funds for the period of a year ending 31st of October, 1867: also statement of the Treasury Certificate account, and one of the appropriations, embracing those kinds of expenditure which appear in excess of the last appropriations, but which excesses arise from claims of previous years being paid this year, and consequently the credit balances of those years are applied; also a statement of State bonds received for and applied to the account of the State with the Internal Improvement Fund.

Of the bonds of other States contained in the report of 1866, two have been sold, producing the sum of Fourteen Hundred and Three 6-100 Dollars, and the amount applied to the credit of the State in this report; and there has been delivered to you on your requisition the following:

\$15,000 00 North Carolina Bonds.
4,500 00 Virginia Bonds.
1,000 00 Tennessee Bonds.
1,492 45 South Carolina Bonds.

\$21,992 45

Respectfully submitted,

C. H. AUSTIN, Treasurer.

The Treasurer, in Account with the State of Florida.

1867.		DR.		
Nov. 1.—To balance last Report, November 1, 1866				\$45 45
“ Received from Revenue 1866	\$183,475 04			
“ “ “ 1867	6,496 28			
“ “ “ Licenses	12,852 69			
“ “ “ Fines	1,787 28			
“ “ “ Auction Tax	1,851 02	—	161,463 21	
“ “ “ Escheated Estates			2,990 00	
“ “ “ Bond Account			1,403 86	
“ “ “ Charters granted			200 00	
“ “ “ Rent Account			75 00	
“ “ on Freedmen's Schools			68 00	
“ Treasury Certificates issued			77,323 43	
“ Balances, viz:				
Internal Improvement Fund (Warrants and Certificates)	\$8,928 63			
School Fund	1,724 13			
Seminary Fund	561 66			
Cash	68 41	—	11,282 83	
				\$254,17 858

1867.		CR.		
Nov. 1.—By amount disbursed upon warrants of Comptroller, viz:				
For Judicial department	\$34,885 11			
“ Executive “	8,212 00			
“ Military “	625 00			
“ Criminal prosecutions	32,749 26			
“ Jurors and witnesses	21,063 14			

“ Contingent fund	3,452 44			
“ Contingent expenses of circuit courts	1,210 61			
“ Supreme Court	904 86			
“ First Session Fourteenth General Assembly	21,625 70			
“ Second “	7,867 10			
“ Printing and publishing	17,093 44			
“ General convention	2,048 50			
“ Lunatics	1,719 65			
“ Post mortem examinations	609 11			
“ Indian war claims	2,272 12			
“ Freedmen schools	1,715 45			
“ Repairs of capitol	1,144 44			
“ Special acts	509 14			
“ Taxes refunded	50 00			
“ Sparkman Parker's, and other volunteer companies in Indian war	1,173 92			
“ State interest	2,229 00			
“ Taking the census of the State	2,559 90			
“ State boundary line with Georgia	50 00			
“ Supreme Court reports	250 00			
“ State seminaries, on account of interest due by the State to Seminary Fund	9,681 00			
By amount treasury certificates redeemed	76,484 95			
Total	\$254,851 78			

STATEMENT OF TREASURY CERTIFICATES.

To amount issued in 1866	\$65,724 09			
By amount redeemed in 1866	27,213 43			
	\$38,510 66			
To amount issued in 1867	77,323 43			
	\$115,834 09			
By amount redeemed in 1867	76,484 95			
	\$39,349 14			

APPROPRIATIONS.

JURORS AND WITNESSES ACCOUNT.

By balances of 1865 and 1866	\$26,650 00			
By appropriation for 1867	8,000 00			
	\$34,650 00			
To expenditure on warrants and certificates of this and preceding year	21,063 14			
	\$13,586 86			

CRIMINAL PROSECUTION ACCOUNT.

By balances of 1865 and 1866	\$30,000 00			
By appropriation for 1867	11,000 00			
	\$41,000 00			
To expenditure on warrants and certificates of this and preceding years	32,749 26			
	\$8,250 74			

CONTINGENT FUND ACCOUNT.

By balances of 1865 and 1866	\$13,670 00			
By appropriation for 1867, including repairs of Capitol	8,000 00			
	21,670 00			
To expenditure on warrants and certificates of this and preceding years	\$5,432 40			
To same for repairs of Capitol	1,144 44	—	6,576 85	
	\$14,093 15			

SUPREME COURT ACCOUNT.

By balances of 1865 and 1866.....	\$965 00
By appropriation for 1867.....	800 00
	\$1,765 00
To expenditure of this and preceding years on warrants and certificates.....	994 89
	\$780 11

POST MORTEM EXAMINATION.

By balances of 1865 and 1866.....	\$17 00
By appropriation for 1867.....	600 00
	\$617 00
To expenditure of this and preceding years on warrants and certificates.....	609 11
	\$7 89

The Treasurer, in Account with the School Fund.

1866. DR.	
Nov. 1.—To balance last Report.....	\$136 49
1867.	
Sept. 6.—To amount received from H. A. Corley, Register, to date, on account land sales.....	2,607 55
	\$2,744 04

1867. CR.	
Oct. 7.—By amount disbursed on Comptroller's warrants to date.....	\$1,008 50
By balance, viz: State warrants and certificates.....	\$1,724 13
Cash.....	11 41—\$1,735 54—\$2,744 04

The Treasurer, in Account with the Seminary Fund.

1866. DR.	
Nov. 1.—To balance last report.....	\$83 65
1867.	
Sept. 6.—Amount received from H. A. Corley, Register, to date, on account of land sales.....	1,127 67
	\$1,211 32

1867. CR.	
Oct. 7.—By amount disbursed on Comptroller's warrants to date.....	\$637 50
By balance, viz: State warrants and certificates.....	\$561 66
Cash.....	12 16—\$73 82—\$1,211 32

The Treasurer in Account with Interest of Seminary Fund.

1867. DR.	
Nov. 1.—To interest payment on account of State debt to Seminary Fund in State report of this date.....	\$9,681 00
1867. CR.	
Nov. 1.—By amount disbursed on Comptroller's warrants to the State Seminaries since last report, viz: For Seminary (East).....	\$3,700 00
For Seminary (West).....	5,981 00—\$9,681 00

Summary of the Receipts and Disbursements at the Treasury from the 1st day of November, 1866, to the 31st day of October, 1867.

RECEIPTS.	
For Account of State of Florida.....	\$243,568 95
" " " School Fund.....	2,744 04

For Account of Seminary Fund.....	1,211 32
" Balance:	
State, for warrants and certificates received from Internal Improvement Fund.....	\$3,928 63
School Fund.....	1,724 13
Seminary Fund.....	561 66
Cash.....	63 41—11,983 83

DISBURSEMENTS.

For Account of State of Florida.....	\$258,807 14
" " " School Fund.....	\$364,851 78
" " " Seminary Fund.....	1,063 50
" Balances:	
School Fund, by State of Florida.....	\$1,724 13
By Cash.....	11 41—1,735 54
Seminary Fund, by State of Florida.....	561 66
By Cash.....	12 16—573 82

\$258,807 14

Statement of balances between the State of Florida and the Board of Trustees of the Internal Improvement Fund.

To Amount of Bonds of the State of Florida issued to the following Railroad Companies on account of interest on their bonds, for which the Internal Improvement Fund may be liable, viz: To the Pensacola and Georgia Railroad.....	\$25,000 00
To the Florida, Atlantic and Gulf Central.....	20,000 00
	\$45,000 00
To Balance due by the State to the Internal Improvement Fund.....	5,135 91
	\$50,135 91

By Amount received from the Internal Improvement Fund in State warrants and Treasurer's certificates, proceeds land sales in 1866.....	\$41,207 28
By Amount from same source for 1867.....	8,928 63
	\$50,135 91

TREASURY OFFICE,

TALLAHASSEE, Fla., January 31, 1868

Statement of Receipts and Disbursements at the Treasury of the State since the Report of November 1, 1867, with estimates.

Receipts from all sources.....	\$66,025 32
Treasury Certificates issued.....	24,492 87
	\$90,518 19
Disbursements on Warrants and Treasury Certificates.....	90,041 28
	\$476 91
Amount of Warrants and Certificates outstanding Report November 1, 1867.....	\$57,492 32
Amount issued since, viz: Warrants.....	\$48,503 56
Treasury Certificates.....	24,492 87
	73,085 43
Disbursed on Warrants and Certificates.....	\$130,577 75
	\$90,041 28
	\$40,536 47
Estimate for the Expenses of the Government to January 1st, 1868.....	\$125,000
For State Interest due and past.....	45,000
	170,000 00
	\$210,536 47

Estimate of Incoming Revenue Balance.....\$115,000 00
 Amount of the Bonded Debt of the State.....\$523,856 95
 C. H. AUSTIN, Treasurer.

COMPTROLLER'S REPORT.

TREASURY DEPARTMENT, COMPTROLLER'S OFFICE,
 TALLAHASSEE, November 1, 1867.

His Excellency D. S. Walker, Governor of Florida:

Sir: In compliance with the requirements of the law, I have the honor to submit to you my official report of the Finances of the State, for the fiscal year ending October 31, 1867:

The receipts at the Treasury for the fiscal year ending October 31, 1867, amount to.....\$161,806 21

Viz: For Revenue 1866,	158,475 04	
Revenue 1867,	6,496 28	
License Tax,	12,852 69	
Fines,	1,787 28	
Auction Tax,	1,851 92	
Charters,	200 00	
Rent,	75 00	
Freedmen's School Fund,	68 00	\$161,806 21

The warrants issued during the year amount to.....\$187,667 63

To wit: Criminal prosecutions,	35,733 05	
Jurors and witnesses,	22,675 54	
Governor's residence,	1,000 00	
School Fund,	1,171 70	
Seminary Fund,	891 21	
Contingent expenses Circuit Court,	2,656 04	
West Florida Seminary Fund, interest,	7,581 00	
East Florida Seminary Fund, interest,	8,700 00	
Contingent expenses of State,	5,702 26	
Maintenance of Lunatics,	1,019 65	
Indian hostilities of 1849, Principal,	1,163 73	
" " " " " "	1,353 13	
Contingent expenses Supreme Court,	1,345 76	
Printing and publishing,	17,204 49	
Salaries, Judicial Department,	28,391 66	
Executive	8,350 00	
Military	500 00	
Post mortem examinations,	765 87	
Pensions—Mrs. Reid,	300 00	
Compensation to Attorney General,	33 00	
Expenses of Boundary Line,	50 00	
Specialty—Executors of late Governor Perry,	5,567 09	
School Fund, interest,	914 91	
Artificial limbs,	125 00	
State debt,	2,606 00	
Expenses General Assembly,	23,126 00	
Common School Fund for Freedmen,	2,892 88	
Expenses of Convention of 1865,	200 00	
Contingent expenses of General Assembly,	2,156 35	
Repairs of Capitol,	1,144 44	
Moneys refunded,	50 00	
Census of 1867,	7,640 78	
Supreme Court Reports,	250 00	\$187,667 63

1867.

Nov. 1—The amount warrants issued for the fiscal year 1867, amount to.....\$187,667 63
 Amount issued previously,.....167,759 98

\$355,427 61

Redeemed by the Treasurer,.....276,935 29

Amount warrants issued to members of the General Assembly, redeemed by the Governor with proceeds of bond issued under Act of January 10, 1866,	\$78,492 32
Amount warrants and Treasurer's Certificates outstanding, Treasurer's Certificates outstanding,	21,000 00
Comptroller's Warrants outstanding,	\$57,492 32
	30,349 14
	18,143 18

Total,.....\$57,492 32

The bonded debt of the State November 19, 1866, as reported to the General Assembly by Commissioners was.....\$370,617 00

Viz: In Bonds of 1856,	\$201,000 00
" " to School Fund,	104,500 00
" " to Seminary Fund,	60,992 00
" " of 1861,	4,125 00
	\$370,617 00

1866:
 Dec. 3.—A. Bond for money borrowed under Act of January 10, 1866,.....21,000 00

1867:
 April 5.—Bond to Internal Improvement Fund under the same act,.....45,000 00

July 1.—Bond to School Fund under Act of December 13, 1866,.....29,747 63

Bonded debt,	\$466,364 63
Warrants and Certificates,	57,492 32

Total,.....\$523,856 95

SCHOOL FUND—CAPITAL.

1867.
 Nov. 1.—Balance in Treasury as per last report,.....\$2,722 42
 Receipts in fiscal year ending October 31, 1867,.....2,607 55

\$5,330 97

* This amount, \$4,125, was invested in bonds issued in 1861, by parties holding that amount of "Indian War Claims;" subsequently the parties referred the matter to the 14th General Assembly, 2d Session, but it was not acted on.

According to the report made by my predecessor November 1, 1864, the amount then due by revenue officers, for a series of years was:.....\$92,963 93
 Collected and settled since,.....4,378 22

Still due on the above,	\$88,585 71
Amount due for the year 1866,	28,477 60

Total,.....\$117,063 31

The loss of property, by which many are ruined and still more are impoverished, and the deterioration of public morals, forbid the hope that the State can ever realize the whole of the above deficit; but it is confidently believed that a sufficient amount may be collected to pay off the floating warrant debt, and a portion of the bonds.

For the counties of Brevard, Dade and Putnam, no assessments were reported to this office for the year 1866. The Assessor and Collector of the latter county was murdered on his first excursion to assess the property, and no assessment for 1866 has yet been made.

The revenue laws of the State are exceedingly defective; they should be thoroughly revised, amended and digested. Under the existing system, in the confusion and scattered fragments can be called a system, the Treasury loses annually a large amount, and the evil can only be remedied by a fundamental change.

1867.
Oct. 7.—Amount disbursed by Treasurer to date, 1,008 50
Nov. 1.—Balance in State Treasury, \$4,331 47

SCHOOL FUND—INTEREST.

1867.
Oct. 31.—To amount due to July 1, 1867, \$40,020 83
33.—Credit by amount of Bond, \$20,747 63
31.—By amount of warrants issued from November 1, 1866, to date, 10,273 90—\$40,020 83

SEMINARY FUND—CAPITAL.

1867.
Nov. 1.—Balance in Treasury as per last report, \$51 65
1.—Receipts during the fiscal year ending October 31, 1867, 1,177 67

1.—Amount disbursed on warrants, 637 50

Exclusive of bonds for \$72,292 65 — \$573 82

SEMINARY FUND—INTEREST.

1867.
Nov. 1.—Balance interest due November 1, 1867, \$14,936 07
Of the above sum there was due November 1, 1867, to East Florida Seminary, \$11,021 04
Due November 1, 1867, to West Florida Seminary, \$3,915 03—\$14,936 07

COMMON SCHOOL FUND FOR FREEDMEN.

1867.
Oct. 31.—The amount reported by Tax Assessors as assessed for the year 1866, \$5,203 00
Deduct amount reported as insolvent, 1,559 60

Net amount of Tax, \$3,643 40
Oct. 31.—Amount warrants issued to date, \$2,827 88

Oct. 31.—Amount reported by Tax Assessors as assessed for the year 1867, to date, \$3,819 13
\$5,638 60
\$0,819 13

By a "Resolution for the relief of Gadsden county," passed by the General Assembly, December, 1866, the Comptroller was required to settle an account between "the State, or School Fund" and said county, for money loaned, and "if it should be ascertained that any excess of taxes has been collected from the citizens of said county by the Tax Collector," the Comptroller was further required to "draw a warrant for such amount." Upon a careful examination of accounts and receipts in my office it appeared that on the 30th October, 1866, the county of Gadsden was then still indebted on said loan to the amount of \$3,450.70. Nothing has been paid since that date.

Whilst the Commissioners do not allege that the amount loaned to Gadsden county, with interest, has been *actually paid into the State Treasury*, they do contend that a much *larger sum* has been assessed and collected than was requisite to discharge their obligation; and that, if the money has not been paid into the Treasury, the State must look to the Tax Collectors, not to Gadsden county, for the amount of the deficit.

Thus, two questions are raised, one of fact and one of law, neither of which I am competent to decide.

Very respectfully, &c.,
JOHN BEARD, Comptroller.

From this account, there will be a deduction for insolvents, the amount of which cannot be ascertained before the reports are made by the Tax Collectors to this office.