
APPENDIX.

DOCUMENTS

TRANSMITTED WITH THE

GOVERNOR'S MESSAGE.

REPORT OF THE COMPTROLLER.

COMPTROLLER'S OFFICE,
TALLAHASSEE, FLORIDA, January 1, 1877.

To His Excellency, M. L. Stearns, Governor of Florida :

SIR:—In obedience to the requirements of the Constitution, I have the honor to submit a report of the transactions of this office for the year ending December 31st, 1876.

ENGRAVED COMPTROLLER'S WARRANTS.

In the last report from this office it is stated that the \$37,266 of engraved Comptroller's warrants mentioned in Comptroller Gamble's report of January 1, 1871, as remaining on hand and to be accounted for, were delivered to Treasurer Conover, and that he had not accounted for the same.

This statement was based upon the testimony of Mr. Gamble and Mr. McIntosh. An investigation of this charge against Treasurer Conover was had, and evidence was produced that satisfied Mr. Gamble that these warrants had never been delivered to Mr. Conover, or if delivered, had been returned to the Comptroller's office, and that he, Mr. Gamble, as Comptroller, was responsible for them. The whole amount of engraved warrants received by Mr. Gamble to be exchanged by him for warrants and certificates of a date prior to February 18, 1870, and for those issued in payment of the expenses of the session of the Legislature of 1870, was \$187,823. An examination of the warrants and certificates received in exchange for the engraved warrants and cancelled and filed as vouchers, shows that \$148,736 were so received, and no others have been found, leaving \$39,087 of engraved warrants not accounted for by vouchers. The letter-book of the Comptroller's office for 1871 shows that exchanges were made by the Comptroller of these engraved warrants as late as June 21st, 1871, and on July 14th of that year Mr. Beard writes for Mr. Gamble to E. C. Partin of Orange county, that "I cannot exchange the warrants for greenback scrip, as I have paid out all I had."

It is claimed by Mr. W. K. Beard, who acted for the Comptroller in making this exchange, that it was regularly and legitimately made, but that he omitted to make a record of such exchange, and in some unknown manner the warrants received as vouchers were lost or destroyed.

In April last, I issued a circular addressed to Collectors of

Revenue and Assessors, requesting them to make diligent inquiry of every one in their respective counties likely to have State scrip in their possession, with a view of ascertaining where these old warrants were.

No information was obtained by this inquiry. A comparison of the Comptroller's and Treasurer's books shows that \$39,253 of warrants and certificates issued prior to July 1, 1871, (an amount greater than the engraved warrants unaccounted for) have never been paid by the Treasurer, and as they should not be paid by that officer, if they were received by the Comptroller in 1871 in exchange for the engraved warrants, I respectfully request, that you suggest to the Legislature the propriety of passing a law enacting that before any Comptroller's warrants or Treasurer's certificates issued prior to July 1, 1871, be received for taxes or paid by the Treasurer, the same shall be submitted to a commission to consist of the Comptroller of Public Accounts, Treasurer and Attorney General, who shall examine into their genuineness and certify that they are properly in circulation.

In the aforesaid report, the following statement was made concerning the engraved warrants, designed to show the amount outstanding July 1, 1876:

Engraved Comptroller's Warrants, Greenback Scrip amount issued.....	\$250,000 00
Cancelled and reported destroyed by committee in 1873.....	\$101,319 00
Cancelled by C. H. Foster, Clerk of Supreme Court in February and March, 1873.....	15,818 00
Exchanged for bonds of 1871.....	7 00
Exchanged for bonds of 1873.....	84,613 00
	<u>\$201,757 00</u>
Outstanding.....	\$48,243 00
Since that report was written there have been received of these warrants in exchange for bonds of 1873.....	11,000 00
And there are now in State Treasury uncancelled.....	56,952 00
And in School and Seminary Funds.....	1,606 00
	<u>\$69,558 00</u>
A total of.....	\$69,558 00

being \$21,315 in excess of the amount properly outstanding as shown by the examination of the books of the Comptroller's and Treasurer's office, and to this amount must be added the unknown quantity held by private persons.

If the Treasurer continues to pay out these warrants in exchange for the written warrants, it will be impossible to ascertain the real amount outstanding, and therefore it seems to be advisable that the Legislature should prohibit the re-issue by the Treasurer of the Engraved Warrants.

These complications render it impossible to ascertain the exact amount of Comptroller's warrants outstanding.

The amount of warrants and certificates supposed to be outstanding January 1, 1876, was.....	\$138,924 63
Issued in 1876.....	95,224 18
	<u>\$234,148 80</u>
Warrants and certificates paid in 1876.....	140,670 26
	<u>\$93,478 54</u>
If it be conceded that \$39,087 were received by the Comptroller in 1871, for Engraved Warrants and have been destroyed, then this amount should be deducted from the volume of outstanding warrants.....	39,087 00
Leaving.....	<u>\$54,391 54</u>
From this deduct the Greenback Scrip received by Comptroller for bonds.....	11,000 00
	<u>\$43,391 54</u>

There will remain..... and the Treasurer has in his custody of Greenback Scrip \$58,558, an amount greater than the volume of scrip shown to be properly outstanding by the Comptroller's and Treasurer's books.

At best only an approximation of the amount of outstanding warrants can now be made. Of warrants issued since July 1, 1871, there remain unpaid.....	7,766 91
Amount of warrants and certificates issued prior to July 1, 1871, outstanding in excess of the \$39,087, required as vouchers for Greenback Scrip.....	166 00
	<u>\$7,932 91</u>

Making..... To this must be added the unknown quantity of Engraved Comptroller's Warrants in circulation.

If no larger amount of the engraved warrants had been outstanding than should have been, and the \$39,087 of warrants issued prior to July 1, 1871, are not in circulation, then all the scrip would have been absorbed this year, and a balance of \$13,382 19 be now in the treasury in cash, in addition to the amount actually on hand, applicable to the ordinary expenses of the government.

BONDS OF 1873.

During the past year \$4,900 of bonds of 1873 have been exchanged for Convention bonds, and \$11,000 for engraved Comptroller's warrants, making \$15,900 of these bonds issued since January 1, 1876, and this amount added to the \$884,500 mentioned in last report, makes \$900,400 of said bonds sold or exchanged.

It will be seen, however, by reference to the report from this

office, dated January 1, 1875, page 4 of Appendix to the Legislative Journals of 1875, that one bond No. 230, for \$1,000, sold to L. P. Bayne & Co., was retained as security for bond No. 153 of 1869, which was lost while hypothecated with said firm. As the lost bond has not yet been found, I thought it better not to keep this special bond any longer, and on June 19, 1876, I gave it to the School Fund in exchange for engraved Comptroller's warrants, and therefore there will be added only \$14,900 to the amount of bonds reported as sold or exchanged at the commencement of the year, making \$899,400 of the bonds of 1873 now outstanding. If Mr. Bayne hereafter produces bond No. 153 of 1869, with all the coupons attached, he will be entitled to \$1,000 of bonds of 1873, with interest from January 1, 1874.

Of the \$1,000,000 authorized to be issued by the act of February 21, 1873, there remain \$100,600, numbered as follows:

Nos. 385 to 400 inclusive, of \$1,000 each.....	\$16,000
Nos. 2855 to 3700 inclusive, of \$100 each.....	84,600
	<u>\$100,600</u>

BONDED DEBT.

The bonded debt of the State is as follows:

Bonds of 1871.....	\$350,000
Bonds of 1873.....	899,400
Bonds of 1857 held by private persons with interest to January 1, 1874.....	6,800
Convention bonds.....	3,400
Bonds of 1857 held by Indian Trust Fund (with interest due amounting to \$137,240).....	132,000

Total..... \$1,391,600

If from this total be deducted the bonds of 1857, held by Indian Trust Fund, as the State has claims against the U. S. for expenditures incurred in suppressing Indian hostilities sufficient to cancel these bonds and interest due..... \$132,000

There will remain..... \$1,259,600

Deduct bonds in Sinking Fund..... 97,900

\$1,161,700

A decrease in bonded debt during the past year..... \$37,000

EXPENDITURES DURING THE YEAR 1876.

Warrants have been issued during the year to the amount of.. \$95,224 18

Of this amount there were issued for expenses of 1875..... 26,269 07

Leaving for expenses of 1876..... \$68,955 11

Of these there were issued in payment of juror and witness certificates received for taxes during the year..... 57,374 31

Leaving for other items of expenditure..... \$11,580 80

As there was no session of the Legislature in 1876, a large proportion of the necessary expenses have not been paid for want of appropriations, of which the following will be required:

Salaries Executive Department, including Clerk in Comptroller's and Treasurer's offices and Private Secretary for Governor.....	\$16,475
Salaries Judicial Department, including fees to State Solicitors	33,000
Contingent expenses Supreme Court, including Clerk's fees and Librarian.....	2,000
Contingent Fund for State.....	200
Maintenance of State Prison.....	20,000
Residence of Governor.....	500
Transportation of prisoners to State Prison.....	3,800
Post mortem examinations.....	400
Enrolling Militia.....	1,200
Maintenance of Lunatics.....	11,000
Printing Supreme Court Reports.....	2,023
General Printing and Advertising.....	9,000
Assessment and Collection of Revenue.....	25,000
To Attorney-General for Reporting Decisions of the Supreme Court.....	250
For Janitor at Capitol.....	500
For Repairs in Comptroller's Office.....	108 50
Wood for Capitol.....	500
	<u>\$130,961 50</u>

This sum, added to the \$57,374.31 already paid, makes the expenses for 1876 \$188,335.81.

There will be required as a deficiency appropriation for 1875 the following amounts:

Fees for Clerk Supreme Court.....	\$875
Conveying Prisoners to State Prison.....	2,500
Census of 1875.....	600
Attorney-General for Reporting Decisions of Supreme Court.....	250
Stationery Furnished Legislature of 1875.....	330 16
Expenses Penitentiary.....	5,050 72
Printing for Commissioner of Lands and Immigration.....	2,500
	<u>\$12,105 88</u>

Copies of all the tax-books for 1876 not having been received, I cannot give an exact statement of the valuation of the real and personal property of the State and the amount of taxes assessed.

This valuation will probably not exceed \$31,000,000, as it has been decided by the Supreme Court that certain railroads, constructed under the Internal Improvement Act of 1855, are not taxable under Sections 47, 48 and 49 of Chapter 1976, laws of Florida, and consequently they are not included in the taxable property of the last assessment.

Only \$7,167.80 of the State tax proper of 1876 has been

collected, as payments have not been pressed, owing to the opinion entertained by some that the assessment of the 7 mill tax was not legal unless the appropriations for its disbursement had been made by the Legislature. Whether this opinion be correct or not, it was clearly the duty of the Comptroller, under Sections 23 and 32 of Chapter 1976, laws of Florida, to prepare assessment rolls and furnish them to the Assessors and have the *special taxes* assessed. Believing the assessment of the 7 mill tax could be made without appropriation, I directed the Assessors to proceed as usual and assess all the taxes, thus saving the additional expense of making a future and separate assessment of the tax to pay the appropriations made by the Legislature for 1876.

The payment made for juror and witness certificates comprises a very large item in the State expenditure. I present a tabulated statement of the amount issued by each county for 1874, 1875 and 1876, as far as the reports have been received. It will be perceived there is a gradual increase in the amount. In 1872 the amount issued was \$40,162.46, and in 1876 will reach over \$60,000.

	1874.	1875.	1876.
<i>First Circuit.</i>			
Escambia *	\$1,498 75	\$3,151 45	\$ 43 65
Santa Rosa *	234 25	1,883 35	2,793 30
Walton	776 66	1,159 05	1,153 50
Holmes	487 50	950 40	634 20
Washington	574 25	608 85	1,596 65
Jackson	5,989 53	4,590 27	2,750 85
	9,560 94	12,343 37	8,972 15
<i>Second Circuit.</i>			
Gadsden	1,133 95	985 15	1,711 75
Liberty	148 00	422 80	314 00
Calhoun *	416 27	163 00	265 40
Franklin *	87 50	286 90	125 75
Leon	3,221 55	4,528 55	7,422 62
Wakulla *	437 35	561 45	97 30
Jefferson	919 45	1,546 15	3,081 60
	6,364 07	8,494 00	13,018 42
<i>Third Circuit.</i>			
Madison	1,023 95	1,817 18	1,957 84
Taylor	770 00	362 55	443 50
Lafayette	1,247 00	365 25	1,663 30
Hamilton	513 45	615 20	953 28
Suwannee	1,184 85	1,136 65	1,678 30
Columbia	1,728 23	1,972 90	1,982 43
	6,467 48	6,269 79	8,688 65

Counties marked (*) have made no returns for Fall Term 1876.

<i>Fourth Circuit.</i>			
Nassau	1,596 35	3,913 15	3,883 85
Duval *	9,543 30	6,272 95	6,531 05
Baker	236 25	197 85	288 05
Bradford	512 60	200 40	409 15
Clay	1,225 50	1,399 20	301 95
St. Johns *	719 25	1,336 00	440 55
	13,633 25	13,319 55	11,854 10
<i>Fifth Circuit.</i>			
Putnam *	352 50	527 00	1,522 65
Alachua	744 50	2,416 51	2,108 90
Levy *	1,087 30	572 15	224 45
Marion	1,455 36	1,322 11	1,571 74
Sumter	516 30	413 65	355 20
	4,155 96	5,251 42	5,782 94
<i>Sixth Circuit.</i>			
Hernando *	858 25	455 85	168 10
Hillsborough	1,456 94	446 20	224 85
Manatee *	606 80	738 95	744 90
Polk *	358 34	309 75	625 95
Monroe *	777 50	757 30	401 25
	4,057 83	2,708 05	2,165 05
<i>Seventh Circuit.</i>			
Volusia *	2,997 86	2,053 60	2,181 05
Brevard *		335 15	214 50
Orange	2,832 80	2,214 75	2,264 19
Dade			
	5,830 66	4,603 50	4,659 74
Total	\$50,070 10	\$52,989 68	\$55,141 85

Counties marked (*) have made no returns for Fall Term 1876.

LANDS SOLD TO THE STATE FOR TAXES.

The State holds a number of certificates of land sold for taxes and bid in for State, under the provisions of Section 51 of Chapter 1976, and Section 59 of said law authorizes the Comptroller to sell such tax certificates, and from October, 1874, the time of sale of the first one, to June 30, 1876, certificates were sold amounting in value to \$16,450.84, of which sum \$5,206.99 belonged to the counties, and \$11,243.85 to the State.

The sales for the past six months amount to over \$3,200, but the distribution between counties and State has not yet been made.

A large proportion of land so bid in for State will not be sold unless the State should acquire a title by deed, and in that event the land should be classified and placed in charge

of the Commissioner of Lands for sale or rent. As long as the State does not enter upon actual possession of these lands, some persons will refuse to pay their taxes, permit their lands to be sold to State, and continue to live upon them or enjoy the revenues arising from them, without contributing to the maintenance of the government.

LUNATICS.

The number of lunatics supported in part or entirely by the State during 1875 was thirty-two, of whom one was discharged cured and one died, leaving thirty upon list at end of year.

Since then nineteen have been added to this number, making forty-nine supported or aided by the State during 1876, of whom three died and one was discharged cured, leaving forty-five now in charge of State, an increase of fifty per cent. during the past year.

Of these eight are maintained in Asylums of other States at an expense of \$400 per annum each, and the remainder are cared for by friends or confined in county jails or in the State Prison at an expense varying from \$10 to \$60 per month for each.

The maintenance of lunatics cost the State in 1875 \$9,748.60, and for 1876 nearly \$14,000.

There is every probability that the number will be further increased, and in view of the rapidly accumulating expenses attending their maintenance under the present system, will it not be more economical to build an Asylum for their reception and treatment?

The receipts into the Treasury during the year 1877 applicable to the payment of appropriations by the Legislature, arising from taxes already assessed and from licenses, may be estimated at \$220,000. This will pay the appropriations asked for 1875 and 1876 and take up the outstanding scrip if it does not amount to more than \$10,000, and leave \$65,500 towards the expenses of 1877.

A statement showing the receipts and expenditures for the past year is appended.

All of which is respectfully submitted.

C. A. COWGILL, Comptroller.

RECEIPTS AND DISBURSEMENTS.

The receipts at the Treasury for the fiscal year ending December 31,		\$286,280 58
1876, amount to		689 06
viz:	State tax proper, 1870	102 20
	Sinking fund tax, 1870	265 28
	State tax proper, 1869	854 68
	State tax proper, 1871	47 26
	General Sinking Fund and Interest tax, 1871	17 18
	Special Sinking Fund and Interest tax, 1871	3,021 63
	State tax proper, 1872	1,214 51
	General Sinking Fund and Interest tax, 1872	271 30
	Special Sinking Fund and Interest tax, 1872	2,357 11
	State tax proper, 1873	2,244 68
	General Sinking Fund and Interest tax, 1873	883 55
	Special Sinking Fund and Interest tax, 1873	9,893 45
	State tax proper, 1874	6,113 23
	General Sinking Fund and Interest tax, 1874	3,070 57
	Special Sinking Fund and Interest Fund, 1874	123,559 21
	State tax proper, 1875	53,557 43
	General Sinking Fund and Interest tax, 1875	22,203 20
	Special Sinking Fund and Interest tax, 1875	7,167 80
	State tax proper, 1876	2,559 27
	General Sinking Fund and Interest tax, 1876	911 86
	Special Sinking Fund and Interest tax, 1876	39,048 31
	License tax	151 95
	Supreme Court reports	5,215 17
	Redemption of lands sold for taxes	44 03
	Auction tax	13 25
	Real estate sales tax	496 00
	Commissions account	15 69
	Criminal Prosecutions (costs)	
		\$286,280 58
The warrants issued during the year amount to		\$95,224 18
viz:	Jurors and witnesses	57,374 31
	Contingent expenses Circuit Court	520 75
	Contingent expenses Supreme Court	423 75
	Contingent expenses State	494 62
	Salaries Executive Department	9,976 42
	Salaries Judicial Department	9,174 00
	Printing	947 89
	Appropriation for Janitor at Capitol	43 00
	Maintenance of lunatics	3,762 41
	Expenses collection of Revenue	6,584 70
	Contingent Fund for Superintendent Public In-	
	structions	40 00
	Conveying prisoners to Penitentiary	48 00
	Stationery for Executive and Legislative Depart-	
	ment	150 15
	Expenses Adjutant General's Department	874 53
	General Sinking Fund	60 45
	Revenue refunded	45 15
	Expenses census of 1875	4,449 25
	Governor's residence	250 00
		\$95,224 18

APPENDIX.

REPORT OF THE COMPTROLLER

For Year Ending December 31, 1875.

OFFICE OF COMPTROLLER, }
TALLAHASSEE, FLA., February 14, 1876. }

To His Excellency M. L. Stearns, Governor of Florida:

SIR: I have delayed my report for the year ending December 31, 1875, until the completion of the investigation and comparison of the records of the offices of the Treasurer and Comptroller since August 1, 1868, which I began early in November for the purpose of ascertaining the amount of warrants and certificates outstanding and unpaid. However correct the annual statements of the Comptroller may have been concerning the ordinary and regular transactions of the Treasury Department, yet no attempt had been made to ascertain the sum total of the *extraordinary* payments made by the Treasurer in 1871 and 1872 of warrants issued and paid twenty years previously, and consequently there had been no calculation as to the error these irregular payments had caused in the statements of outstanding warrants.

I commenced the examination by comparing the Treasurer's account of each warrant paid with the record in the Comptroller's office of warrants issued, marking upon said record the date of payment of the corresponding warrant, and thus would have made a perfect record of the payments of all warrants, had the items of all payments made by Treasurer Conover been accessible, but the payments made in January, 1871, amounting to \$51,985.60 of warrants, and \$4,071.24 of Treasury certificates and \$287.20 of convention certificates, are only stated in bulk, the specific warrants or certificates not being known, as the ledger containing the items is not to be found in the Treasurer's office. The labor of this comparative examination was greatly increased by the omission by Treasurer Conover to give the date of issue of the warrants and certificates paid prior to February, 1872. They are simply recorded

by number, name of person to whom and amount for which issued, and in many instances the records of several years had to be examined before the warrant sought could be found, this examination frequently extending as far back as 1852; and in some cases the number of the warrant was incorrectly recorded in the Treasurer's books.

In the last report from this office it is stated that on the first day of January, 1875, the outstanding warrants and certificates amounted to.....\$185,646 14
During the year ending Dec. 31, 1875, warrants
were issued for..... 290,561 43

	\$476,207 57
Warrants and certificates paid by Treasurer during 1875.....	\$282,842 28
Warrants and certificates received by Comptroller in exchange for bonds	79,600 00—\$362,442 28
	\$113,765 29

Thus the amount of warrants and certificates outstanding January 1, 1876, would have been \$113,765.29, if the previous reports of Comptrollers had been correct, and if no irregularities had existed in the Treasurer's office during the incumbency of Treasurer Conover.

There are, however, five elements of error causing inaccuracy in the report of warrants and certificates outstanding, as follows:

1. The Comptroller's report for the year ending October 31, 1867, which was the initial point from which all the calculations have been made, places the outstanding warrants and certificates far below the real amount then in circulation.
2. The payment by Treasurer Conover in 1871 and 1872 of warrants of twenty years date (Blue Scrip,) which had been previously paid, to the amount of \$13,556.01.
3. The erroneous statements in the Comptroller's reports for 1870, 1871 and 1872.
4. The abstraction from the Treasury of warrants and certificates paid in 1870, which were reported by the Joint Legislative Committee to have been cancelled and burnt in 1871-'2, and after this hypothetical burning were presented at the Treasury, or to the Comptrollers, and paid to the amount of \$2,858.53.
5. The omission from the Treasurer's accounts of the \$87,266 of engraved Comptroller's warrants, which Comptroller Gamble says he paid to Treasurer Conover in 1871 in

obedience to a concurrent resolution of the General Assembly passed in 1871.

I now propose to examine in detail each of the above points, and determine the value of the error arising under it:

1ST. ERROR IN COMPTROLLER'S REPORT OF 1867.

Previous to the report of the Comptroller made for the year ending October 31, 1867, no statement of outstanding warrants and certificates had ever been made. It is there stated that the warrants issued for the fiscal year ending October 31, 1867, amounted to.....\$187,667 63
Amount previously issued..... 167,759 98

	\$355,427 61
Redeemed by Treasurer.....	\$276,935 29
Redeemed by Governor.....	21,000 00—\$297,935 29
Amount outstanding October 31, 1867.....	\$ 57,492 32

In the above statement the expression, "*previously issued.*" is so indefinite that it is impossible to know what length of time is intended to be embraced by it. I have attempted by calculations based upon various suppositions to determine how the above result was obtained, but in vain.

The report made by the Comptroller January 1, 1869, based upon the presumption that the above balance was correct, states that on December 31, 1868, the outstanding warrants were.....\$14,254 03
And Treasury certificates..... 61,592 00

Total outstanding warrants and certificates.....\$75,846 03

Early in the comparison of the accounts of the two offices, I became satisfied of the incorrectness of this statement, and adopted measures to prove its inaccuracy. There being no books showing the transactions of the Treasurer's office from November 1, 1862, to August, 1868, I could not ascertain any details of payments made previous to the latter date. I therefore kept a separate account of the amount of warrants and certificates issued previously to January 1, 1869, that were paid after that date, and found that there have been paid \$54,123.16 of warrants in excess of the \$14,254.03 reported as outstanding on January 1, 1869. This statement does not include the \$13,556.01 of warrants of 1852 and 1853 paid a second time in 1871 and 1872, as it is presumed these were not *outstanding* in 1867, when Comptroller Beard gave the amount of warrants and certificates outstanding as before stated.

The Treasury certificates paid since January 1, 1869, issued

prior to that date, amount to \$60,622.67, being \$969.33 less than the amount reported outstanding January 1, 1869, and deducting this sum from the excess of Comptroller's warrants paid over the amount supposed to have been outstanding, there remains \$53,153.83 paid in excess of the total amount of reported floating indebtedness of January 1, 1869. If the warrants and certificates issued previous to this date and still remaining unpaid of the value of \$1,073.05 of certificates and \$949.08 of warrants, be added to the \$53,153.83, it will appear that the warrants and certificates outstanding on the 1st day of January, 1869, amounted to \$131,021.99 instead of \$75,846.03, making an error of \$55,175.96 in all the subsequent reports, and increasing by that amount the total of indebtedness as heretofore stated to have been existing in October, 1867.

The above calculation is based upon the report of the Comptroller as to the amount of warrants and certificates cancelled during the fourteen months between October 31, 1867, and December 31, 1868. The Treasurer, however, reports \$5,580.98 more cancelled during the same time, but as the Treasurer's books for the first nine months of this period are lost, I cannot determine which statement is correct; but if the Treasurer's report is to be relied upon, then \$5,580.98 must be added to the \$55,175.96, making \$60,756.94 addition to the debt as reported outstanding November 1, 1867, and if the Blue Scrip paid by Treasurer Conover was *legally* outstanding in 1867, then the error in the statement of floating indebtedness existing in 1867, as made by Comptroller Beard, amounts to \$74,312.95, making the outstanding warrants and certificates \$150,158.98 instead of \$75,846.03.

2D. PAYMENTS OF WARRANTS OF 1852-'3—("BLUE SCRIP.")

In the fall of 1871 there appeared in different parts of the State, Comptroller's warrants issued in 1852 and 1853, (called Blue Scrip, from a slightly bluish tinge in the paper,) and these were received by some tax-collectors and were transmitted to the State Treasurer and accepted by him without cavil, although a very slight examination of the Treasurer's ledger for 1853, then and now in the office, would have shown that some of these warrants were recorded on the first page as having been paid in January, 1853, and even a feeble effort at reasoning would have convinced the most unsuspecting that Mr. Hayward, the Treasurer of the State at that time, would not have failed to pay himself the warrants given to him in 1852 for his salary as Treasurer.

I append Statement A, showing the number, date and to whom each warrant was issued. I cannot give the names of the persons to whom these warrants were paid the second time,

as prior to February, 1872, the books of the Treasurer do not show this fact.

Finally, in January, 1872, the amount of these old warrants offered for sale became so great and at such low prices that suspicion was generally aroused and the Legislature, in February, 1872, enacted that "before any Comptroller's warrants and Treasurer's certificates dated prior to January 1, 1868, shall be received into the Treasury, the same shall be submitted to a commission to consist of the Comptroller of Public Accounts, Treasurer and Attorney General, who shall examine into their genuineness and certify that the same is properly in circulation." (Chap. 1881, Laws of 1872, p. 32.)

The first commission did not act formally as a commission, but desired Comptroller Gamble to examine into the history of such old warrants as came under his notice.

The tax-collectors of Sumter and Putnam counties sent an amount to be paid into the Treasury for taxes, and upon being questioned concerning them informed Mr. Gamble that the persons who had paid them for taxes bought them from Mr. W. H. Kendrick; whereupon the following letter was sent to Mr. Kendrick:

COMPTROLLER'S OFFICE,
TALLAHASSEE, March 27, 1872. }

SIR: I have received some old warrants issued in 1853 from the collector of revenue of Sumter county, who informs me that the parties who paid him the scrip had bought them from you. You will please let me know when, where and from whom you received them, so that such information may be laid before the Board. I would suggest that this is a serious matter, and you should lose no time in explaining your connection with the scrip.

Yours respectfully,

R. H. GAMBLE, Comptroller.

Hon. W. H. KENDRICK, Sumterville, Fla.

Mr. Kendrick replied as follows:

OKAHUMKA, 21st April.

Colonel R. H. Gamble, Comptroller:

SIR: Your letter in relation to certain State scrip just to hand. In reply I can only state that all the scrip used by me was old scrip, which I purchased last summer in Washington, D. C., of W. H. Gleason. I hope the scrip is all O. K. I forget the amount I have disposed of, though I presume I can ascertain if necessary. I have no idea of the Nos. of the pieces.

Yours very truly,

W. H. KENDRICK.

Mr. Gamble then wrote to Mr. Gleason :

COMPTROLLER'S OFFICE,
TALLAHASSEE, April 27, 1872.]

SIR: By an act entitled "an act with reference to warrants and certificates issued prior to January 1, 1868," it is made the duty of the Comptroller of Public Accounts, Treasurer and Attorney-General, constituting a commission for that purpose, to examine into the genuineness of all warrants and certificates dated prior to the 1st of January, 1868, and to certify that they are properly in circulation before the same can be received at the Treasury.

Several of these warrants have been sent to this office to be paid into the Treasury, and though we have had no regular meeting of the commission, I have been instructed by its individual members to obtain all the information I could in regard to them preparatory to a formal meeting of the commission.

With this view I addressed communications to the parties from whom I received the warrants asking for any information they could furnish, and they have replied that they received them directly or indirectly from Hon. W. H. Kendrick. On the 27th of March last, I addressed a note to Mr. Kendrick and from him received the following reply, dated April 21st, 1872. I quote: "I can only say that all the scrip used by me was old scrip, which I purchased last summer in Washington, D. C., from W. H. Gleason."

Will you please give me at your earliest convenience such information in writing as you can in regard to this scrip.

Very respectfully,

R. H. GAMBLE, Comptroller,
Member of the Commission.

Hon. W. H. GLEASON, Tallahassee.

Mr. Gleason replied :

TALLAHASSEE, FLA., May 1st, A. D. 1872.

Hon. Robert Gamble, Comptroller :

SIR: Yours of April 27 is received. I presume that W. H. Kendrick's answer to your letter is correct, as I sold him some scrip last summer in Washington. The scrip which I sold him I purchased in the city of New York. I advertised when in New York to purchase Florida State securities, and among other securities which I found was State scrip of different dates, some of which I purchased.

Respectfully yours,
W. H. GLEASON.

The commission, as at present constituted, organized and attempted to make a thorough examination of this subject, but finding that the law conferred upon them no authority to send for persons or papers, or to compel testimony under oath, prepared an amendment to the law creating the commission, giving them such necessary powers, and this bill was presented to the Senate in 1874, passed that body, was sent to the Assembly, received a favorable report from the Judiciary Committee, passed a second reading and was ordered to be read a third time next day, but before that day arrived it was *lost* from the file, and it was then too late in the session to have another passed.

The tax-collector of Duval county, in 1873, presented several hundred dollars worth of these old warrants for examination by the commission, and Mr. Christie, acting tax-collector, stated that he had received them from General Littlefield. At the request of the commission, Gen. Littlefield appeared and made the following statement under oath :

"TALLAHASSEE, January 24, 1874.

"Having some time prior to the fall of 1871 sold the Southern Inland Navigation and Improvement Company, of which Dr. Moragne was President and W. H. Gleason Secretary and Treasury, coupons of the bonds issued by the Trustees of the Internal Improvement Fund, and desiring to have some tax-paying funds, I asked Mr. Gleason to make me a payment upon the above-mentioned account against the S. I. N. & I. Co., and in response he gave me over five hundred dollars of Comptroller's warrants of the date of 1852 and 1853, among them being one issued to S. B. Stephens in 1852. Mr. Stephens being then in my office I showed him this warrant, and he said he recognized it as having once been in his possession, and that he had received payment for it many years ago.

"I informed Mr. Gleason of this statement of Mr. Stephens and declined to take these warrants, but Dr. Conover, State Treasurer, told Mr. Christie, deputy collector of revenue for Duval county, that the warrants were good and would be paid at the Treasury, and upon this verbal endorsement by the State Treasurer Mr. Christie took the warrants and gave me engraved Comptroller's warrants for them, and I now recognize several of the warrants before me as being among the number received by me from Mr. Gleason and exchanged by Mr. Christie for the new State greenback scrip.

"I have knowledge of only one other transaction in which this old scrip is involved.

"Judge T. T. Long came to me and requested that I would loan or procure for him the loan of about \$2,200. I gave him a letter to S. B. Conover; in which I guaranteed the payment of any loan he (Conover) might make to Mr. Long, and ^{was} meas-

Conover then made loan to Judge Long. Dr. Conover subsequently called on me to make good this loan, and I gave him an order on Mr. Gleason, as an officer of the S. I. N. & I. Co., for twenty-five hundred dollars in scrip, and Dr. Conover afterwards informed me that Gleason had settled with him by paying him \$2,500 in State scrip. I have recently been informed by Dr. Conover that he holds \$2,500 of the so-called blue scrip, being Comptroller's warrants dated anterior to January 1, 1868, the said \$2,500 being the scrip received from Gleason as aforesaid, and that he has not been able to convert said scrip into other funds.

(Signed)

"M. S. LITTLEFIELD."

A committee of the Assembly appointed in 1872, J. W. Johnson, chairman, to examine into the accounts of the Comptroller and Treasurer, reported February 19, 1872, (Assembly Journal of 1872, p. 331, etc.) that an amount of scrip issued before the war, received by Treasurer Conover, had been burnt by a joint legislative committee appointed in 1871, and having been informed by a member of the said joint committee that a large amount of warrants, similar to this blue scrip, were found in a tin box in the Treasurer's office and were destroyed by the committee, I addressed the following letter to Mr. T. B. Archer, who was clerk in said office at that time:

TALLAHASSEE, FLA., February 5, 1876.

T. B. Archer, Esq., Late Clerk in Treasurer's Office:

SIR: Please give me any information you may have concerning the uncanceled Comptroller's warrants of a date prior to the late civil war, which were found by the Joint Legislative Committee in 1871 deposited in a tin box in the Treasurer's office. I desire to know when these warrants were placed in the box, how long it remained unsealed and accessible to all frequenters of the office; whether any inventory of the warrants was taken and whether their character was known to yourself and the late Treasurer, S. B. Conover, and finally what disposition was made of them.

Also information is desired concerning the ledger of the Treasurer's office in which the accounts of January, 1871, are given in detail, the payments being placed under the appropriate heads of expenditure, as it cannot be found in the office.

Very respectfully,

C. A. COWGILL, Comptroller.

Mr. Archer replied as follows:

ST. MARKS, FLA., February 8, 1876.

Mr. C. A. Cowgill, Comptroller:

DEAR SIR: Your letter of the 5th instant has been re-

ceived. I shall answer your several questions in regard to my knowledge of certain papers and accounts in the office of the Treasurer of the State during the time I was employed by the late Treasurer, S. B. Conover, as well as my recollection of these matters, happening so long ago, will permit.

In regard to a certain lot of the State scrip, Comptroller's warrants, &c., which were in a "tin box" in the office of the Treasurer at the time the Joint Legislative Committee examined the books of the late Treasurer, S. B. Conover, in 1871, my recollection is as follows, viz.: I placed these warrants, &c., in the tin box in the spring of 1870. The box remained unsealed and open until January, 1871. This box was behind the railing and not "accessible to all frequenters of the office." No inventory of these warrants was ever taken that I knew of. I knew the papers in the box were "State scrip" and considered it worthless. Cannot say as to its being cancelled or uncanceled. I was not informed nor did I know of any knowledge the late Treasurer had as to the character of the contents of this box. The contents of this box were destroyed by the Joint Committee before I left the office, which was in March or April, 1871. I did not witness the destruction of these papers.

After thinking the matter over well, I am unable to give you any information in regard to the ledger of January, 1871. Hoping you will find these questions answered to your satisfaction, I am, very respectfully,

THOMAS B. ARCHER.

The Joint Committee in their report to the Legislature of their action in the Treasurer's office, (said report will be given in full in another place) make no mention of having found this old scrip in the Treasurer's office, and of course say nothing of its destruction.

It is, however, a fact of some significance that no warrants of a similar age (Blue scrip) had been received by Treasurer Conover, and none were in circulation until the fall of 1871, after the examination of the tin box and the supposed destruction of its contents by the committee.

3D. ERRORS IN COMPTROLLER'S REPORTS OF 1870-1-2.

The next error affecting the estimate of the value of warrants and certificates outstanding, exists in the Comptroller's reports for the years 1870, 1871 and 1872.

In table B of report of 1870, it is stated that \$150,557 of engraved Comptroller's warrants (greenback scrip) were exchanged by the Comptroller under Act of February 18, 1870, for an equal amount of written Comptroller's warrants, Treasury certificates, and *Convention* certificates, and as this was

regarded as simply an exchange of one kind of State scrip for another, no account was taken of the difference it made in the volume of outstanding warrants and certificates, and no account would have been necessary had the exchange included *only* warrants and *Treasury* certificates, but there were \$1,548.50 of *Convention* certificates received for the engraved warrants, and as the *Convention* certificates had never been included in any calculation of the outstanding warrants and certificates, this exchange of warrants for *Convention* certificates increased the volume of outstanding warrants by the said sum of \$1,548.50.

Again, in these reports, the amount of warrants and certificates stated to have been paid is placed at \$105,568.87 less than the amount actually paid by the Treasurer, as appears by the reports of the latter officer.

Previous to 1872, the Comptroller had no means of ascertaining the amount annually paid by the Treasurer except from the latter's statement, there being no comparison of the books required by law, and this may account for the difference found between the reports of the two officers for the years above mentioned.

The following statement shows the amount of warrants and Treasury certificates issued and paid since January 1, 1870.

Warrants and Treasurer's certificates outstanding January 1, 1870, as per Comptroller's report, which agrees with the statement of the Treasurer.....	\$151,825 32
Warrants issued in 1870.....	295,078 50
Engraved warrants exchanged by Comptroller for <i>Convention</i> certificates in 1870.....	1,548 50
Certificates issued by Treasurer in 1870.....	33,713 88
Warrants issued in 1871.....	410,491 19
Warrants issued in 1872.....	304,214 35
Warrants issued in 1873.....	536,192 55
Engraved warrants transferred to Treasurer Foster by Comptroller Cowgill in 1873.....	62,177 00
Warrants issued in 1874.....	292,037 37
Warrants issued in 1875.....	290 561 43
Total issued.....	\$2,377,840 00
Warrants and certificates paid in 1870 as shown by Treasurer's report, being \$2,000 more than is stated in Comptroller's report.....	\$206 293 42
Warrants and certificates paid in 1871 as per Treasurer's report, being \$33,633.90 more than is stated in Comptroller's report.....	266,558 17
Warrants funded in 1871 in bonds of 1871 as per Comptroller's report.....	172,793 40
Warrants funded in 1872 in bonds of 1871 as per Comptroller's report.....	203,583 43
Warrants and certificates paid by Treasurer in 1872 as per Treasurer's report, being \$64,934.97 more than is stated in Comptroller's report.....	226,537 02
Warrants and certificates paid in 1873 as per reports of Treasurer and Comptroller.....	588,932 43
Warrant No. 1348 of 1870 cancelled by Comptroller.....	4,376 00

Warrants and certificates paid by Treasurer in 1874 as per reports of Treasurer and Comptroller....	316,355 10
Warrants exchanged in 1874, by Comptroller, for bonds of 1873.....	17,300 00
Warrants and certificates paid by Treasurer in 1875.....	282,842 28
Warrants and certificates exchanged by Comptroller in 1875 for 1873 bonds.....	79,600 00—\$1,305,470 25

Amount of warrants and Treasury certificates that would have appeared outstanding January 1, 1876, if Comptroller's reports for 1870, 1871 and 1872 had been correct.....

\$12,369 84

4TH. PAYMENT OF THE HYPOTHETICALLY BURNT SCRIP.

Comptroller's warrants, Treasury and convention certificates to the amount of \$2,358.53, which had been paid by Treasurer Conover in 1870, have again been presented to the Treasurer for payment or to the Comptroller in exchange for bonds, and as they bore no marks of cancellation or traces of their destruction by fire, and as many warrants of similar age were *properly* outstanding and unpaid, no suspicion of their previous payment was excited and they were paid the second time.

Statement B exhibits in detail an account of their number, value, date of payments and to whom paid the second time.

These warrants and certificates were examined by the joint legislative committee, were reported by said committee to have been found cancelled and as having been destroyed by fire by the committee, as appears by the report of said committee found in Senate Journal of 1872, page 377, etc., and in Assembly Journal of 1872, page 340, etc., which reads as follows, viz:

Mr. Purman, chairman special committee, made the following report:

TALLAHASSEE, FLA., February 17, 1872.

To the Legislature of the State of Florida:

The undersigned, a joint committee of the Legislature, appointed under authority of the following concurrent resolution of January 20, 1871: "*Resolved by the Assembly, the Senate concurring, That a joint committee of three from the Assembly and two from the Senate be appointed, and they are hereby authorized and directed to proceed to the office of the Treasurer of the State and inspect, examine and compare the books, files and accounts and records of the same, and to cancel and destroy all Comptroller's warrants and Treasurer's certificates that may have been received and on file in said office, excepting warrants issued under the act approved February 18, 1870, known as greenback scrip, and said committee shall make a full report to the Legislature of the accounts and condition of the Treasurer's office, and the numbers and*

amount of the warrants and scrip that may have been cancelled and effectually destroyed by authority of this resolution," beg leave to report that immediately after the adjournment of the last session of the Legislature they entered upon the discharge of their duty and labored in the Treasurer's office in the performance of the duty assigned them for the period of twenty-one days, after which the committee adjourned and met again at the commencement of the present session of the Legislature.

Your committee have closely and critically compared and verified the Comptroller's warrants and Treasurer's certificates received in the office of the Treasurer during the term of office of the present incumbent, Hon. S. B. Conover, for the years 1868, 1869, 1870, 1871 and for January, 1872, and find them to correspond with the entries in the books of the said office.

The following is a statement of the several amounts received under the various heads of expenditure in the office of the Treasurer, and the warrants and certificates of which were cancelled by the Treasurer as prescribed by law, and destroyed by your committee, who witnessed their destruction by fire:

[Here is statement in bulk of warrants destroyed, giving no account of individual warrants.]

In conclusion, your committee beg leave to state that in their investigation, which was quite laborious and required deep scrutiny into figures, they found all the accounts and books properly kept by the Treasurer, and, with these facilities, the business of your committee was greatly assisted.

The warrants and certificates were found correctly recorded, by number and amount, and under the proper heads of expenditure authorized by law, and these warrants and certificates were closely examined before their destruction and found to be effectually cancelled by the Treasurer as directed by law.

Your committee, finding a large amount of the greenback warrants cancelled as provided for in the act relating to the finances of this State, passed January 26, 1871, thought it to be within the design and scope of their authority to destroy these also, in addition to the other warrants so directed to be destroyed, and the amounts of such warrants destroyed after their cancellation by the Treasurer are designated in the above statement.

With reference to the accounts and condition of the Treasurer's office, your committee would state that they have no special recommendations to make, with the exception that a necessity appears to exist for the better preserving of the valuable papers, books, bonds, etc., and which can only be done in first-class iron safes. The two safes in the office are neither

first-class nor are they in perfect condition, and the least that can be recommended is that they be thoroughly repaired.

The accounts of the Treasurer, the system of keeping them, their easy reference, and the neatness of his books, your committee cannot criticise, but find much in them to commend, as well as the general administration of his responsible office.

W. J. PURMAN, } Senate.
JOHN A. HENDERSON, }
W. H. GLEASON, } Assembly.
J. W. JOHNSON, }

Notwithstanding this report, it is apparent that *all* the warrants and certificates paid by Treasurer Conover were not found cancelled, and that *all* were not burned by the committee, and however unsuccessful the *committee* were in detecting errors in the Treasurer's books, it will not require "twenty-one days of deep scrutiny" for *others* to discover in them inaccuracies of various kinds. As examples, it may be mentioned that warrant No. 209 of 1869 was entered in book of 1869, p. 144, as paid by the Treasurer for \$465.82, when it was issued for only \$261.60. This was a mistake that could not have escaped discovery if the warrants had been "closely and critically compared and verified with the entries in the book," and that the warrant *was issued* for \$261.60 is proven, not only by the copy in the Comptroller's office, but by the record made by the Treasurer of its exchange for Treasury certificates (given to Mr. Krimminger) Nos. 615 to 618, dated February 4, 1869, aggregating only \$261.60. And again, warrant No. 620 of 1864, for \$14.15, was *illegally* paid in November, 1869, as it was among those liabilities which were declared void by ordinance No. 6 of the convention of 1865.

The responsibility of the reappearance of these warrants and certificates and their duplicate payment will rest upon Treasurer Conover and the committee until one or the other can show that he or they are innocent.

As soon as I discovered that warrants supposed to have been destroyed in 1871 had been thus paid again, I addressed to the Treasurer the following letter:

COMPTROLLER'S OFFICE,
TALLAHASSEE, FLA., January 16, 1876. }

Hon. C. H. Foster, State Treasurer:

SIR: I have this day found that several warrants that were paid into the State Treasury in 1870, as appears by the record of payments kept by the late Treasurer, have been again paid by you in 1874 and 1875. As the result of my recent examination of the books of the Treasurer and Comptroller from 1868 to the present time, I am prepared to show the date of

payment of any warrant issued since August, 1868, if it has been paid, (excepting those paid in January, 1871,) and I therefore respectfully suggest that before paying any more warrants of a date previous to 1873, you examine the record of warrants issued in this office, upon which I have noted all payments with the exception mentioned above.

Very respectfully,

C. A. COWGILL, Comptroller.

5TH. DISAPPEARANCE OF \$37,266 OF GREENBACK SCRIP IN 1871.

In the Comptroller's report of January 1, 1871, a table is given showing receipt and exchanges of the new warrants issued under the act of February 18, 1870, (greenback scrip,) in which it is stated that there was remaining on hand and to be accounted for, \$37,266. During the session of 1871, the Legislature passed a concurrent resolution (Laws of 1871, p. 54,) directing the Comptroller to turn this scrip over to the Treasurer.

There is no evidence to be found in the reports or accounts of the Comptroller or Treasurer that this resolution was complied with, as this sum of \$37,266 is not even alluded to in any subsequent report of either officer.

Mr. Gamble informed me that in obedience to the concurrent resolution he delivered the scrip to Treasurer Conover, taking his receipt therefor, but that the receipt has been lost. I then addressed the following letter to Mr. Conover:

COMPTROLLER'S OFFICE,
TALLAHASSEE, FLA., January 27, 1876. }

Hon. S. B. Conover, late Treasurer of the State of Florida:

SIR: Upon an examination of the reports of the Treasurer and Comptroller since reconstruction, I find that in the report of Mr. Gamble dated January 2, 1871, he charges himself with \$37,266 of engraved Comptroller's warrants. At the session of 1871, the Legislature by a concurrent resolution directed Mr. Gamble to turn this amount over to you. After this, no mention is made of these engraved warrants by either Mr. Gamble or yourself.

Mr. Gamble says he delivered them signed to you, but cannot produce your receipt. I therefore ask you if you *did* receive these warrants from Mr. Gamble, and if so, where you charged yourself with them. I send you a copy of your report of your official transactions during the year 1871, dated January 1, 1872, in which I can find no mention made of this sum of \$37,266. I shall not finish my report until Friday, the 4th of February, and hope to hear from you before then, so

that I may know where and in what manner these warrants are accounted for. Very respectfully,
C. A. COWGILL, Comptroller.

The following reply was received from Senator Conover:

WASHINGTON, D. C., February 3, 1876.

Hon. C. A. Cowgill, Comptroller, Tallahassee, Fla.:

SIR: I have the honor to acknowledge the receipt of your favor of the 27th ultimo.

It will occur to you that without the books and records of the Treasurer's office before me, I cannot speak definitely about the matters you refer to.

Col. Gamble is a gentleman whose integrity no *honest man* ever doubted, and a splendid public officer. I have no doubt that a sufficiently thorough examination of the books and records will furnish you the information you seek. I expect to be home in a few days, and it will give me great pleasure to render you any assistance in my power in examining the books and ascertaining anything you may wish to learn.

Truly yours,

S. B. CONOVER.

Failing to obtain any information from the late Treasurer, I addressed a letter to Mr. Gamble as follows:

COMPTROLLER'S OFFICE,
TALLAHASSEE, FLA., February 9, 1876. }

Hon. R. H. Gamble, late Comptroller:

SIR: I have the honor to ask you, whether in January or February, 1871, in obedience to a concurrent resolution of the General Assembly, you delivered to Treasurer Conover the \$37,266 engraved Comptroller's warrants, which in your report of January 1, 1871, you stated to be "remaining on hand to be accounted for."

After you had informed me recently that you *did* deliver them to Treasurer Conover, I wrote to him upon the subject, but as his reply gives no answer to this question, I desire such information as you may possess concerning the transfer.

Very respectfully,

C. A. COWGILL, Comptroller.

Mr. Gamble replied as follows:

TALLAHASSEE, FLA., February 10, 1876.

Mr. C. A. Cowgill, Comptroller:

SIR: I have the honor to acknowledge the receipt of your communication of the 9th instant, in which you ask whether or not I delivered to Treasurer Conover the \$37,266 engraved

Comptroller's warrants which in your (my) report of January 1, 1871, you (I) state to be remaining on hand to be accounted for.

In reply, I have to state that I *did*, in obedience to a concurrent resolution of the General Assembly, turn over and deliver to Treasurer Conover all greenback scrip remaining in my hands, taking his receipt for the same, which receipt ought to be on file in your office. Very respectfully,

R. H. GAMBLE.

This statement of Mr. Gamble is so explicit that it requires no comment. I *have made* "a sufficiently thorough examination" of the accounts and reports of the Treasurer for 1871 and 1872 to convince me that this sum is *not* accounted for.

[NOTE.—An investigation of this charge against Treasurer Conover was had after this report was published, and evidence was produced, which satisfied Mr. Gamble, that these warrants had been returned to the Comptroller's office, and that he, Mr. Gamble, as Comptroller, was responsible for them.]

In the report for the year 1871, (appendix to Legislative journals, 1872, p. 13), there is given not only a general account of receipts of every kind, but there is a special greenback scrip account which reads as follows:

COMPTROLLER'S WARRANTS (GREENBACK SCRIP) ACCOUNT.

DR.

Jan. 1, 1872. To amount on hand—February 1.....\$23,898 67
To amt received from Feb. 1 to Jan. 1. 92,600 00—\$116,498 67

CR.

Jan. 1, 1872. By amount paid on account expenses 1st
session 16th Legislature.....\$59,407 67
By amount cancelled..... 51,000 00
Balance..... 6,091 00—\$116,498 67

An examination of the greenback scrip account kept by Treasurer Conover in 1870 and 1871 as a separate account and in a separate book from the general account, still remaining in the office, shows that on the 1st day of January, 1871, he had on hand of greenback scrip.....\$ 17,883 47
And that during the year 1871 he received from

tax-collectors..... 98,615 20

Making exactly the sum of.....\$116,498 67

Which he accounts for in his report, and most certainly the \$37,266 received from *Comptroller Gamble* is not mentioned in this statement of greenback scrip account for 1871, and in the report for 1872, appendix to Legislative journal, 1873, p. 10, all the receipts of funds which are charged to himself by the Treasurer are shown by the books to have been received from *tax-collectors*, except as follows:

For Circuit Court seals.....	\$7 00
Common school fund, fines.....	630 82
Commission account.....	1,206 27
Sale of Bush's Digest.....	105 53
Interest on State debt due school and seminary funds.....	19,920 02

and this interest was paid in form of two written warrants, issued by the Comptroller, and was only a transfer of funds from one account to another.

Having thus analyzed the five sources of error causing inaccuracies in former reports from this office, I am prepared to make the following statement of the warrants and certificates outstanding January 1, 1876, as shown by actual comparison of the books of the Treasurer's and Comptroller's offices:

Warrants not marked paid upon record of issue in Comptroller's office.....	\$132,813 45
Deduct the payment made by Treasurer Conover in January, 1871, the total only being stated in his report.....	51,985 60
	\$80,827 85
Engraved Comptroller's warrants, greenback scrip, amount issued.....	\$250,000 00
Cancelled and reported destroyed by committee in 1872.....	\$101,319 00
Cancelled by C. H. Foster, Clerk of Supreme Court, in February and March, 1873.....	15,818 00
Exchanged for bonds of 1871.....	7 00
Exchanged for bonds of 1873.....	\$4,613 00—\$201,757 00
Outstanding.....	\$48,243 00
Treasury certificates not marked paid upon record of issue.....	\$13,925 01
Deduct payment by Treasurer Conover in January, 1871.....	4,071 24
Treasury certificates.....	\$9,853 77
Engraved Comptroller's warrants.....	48,243 00
Written Comptroller's warrants.....	80,827 85
Total warrants and certificates outstanding January 1, 1876.....	\$138,924 62
It has been shown in a previous part of the report, that there would have appeared outstanding if Comptroller's reports since 1870 had been correct, only.....	12,369 84
Making a difference of.....	\$126,554 78

This difference can be explained in part as follows:

Error of Comptroller Beard in stating the outstanding scrip existing in October 31, 1867.....	\$55,175 96
Second payment of warrants of 1852-'3 (Blue Scrip) by Treasurer Conover in 1871-'2.....	13,556 01
Second payment made of warrants and certificates previously paid in 1870 (hypothetically burnt scrip)....	2,858 53
Overpayment made February 4, 1869, upon warrant No. 209 of 1869.....	204 22
Illegal payment of warrant No. 820 of 1864.....	14 15
The omission of the engraved Comptroller's warrants remaining in Comptroller Gamble's hands December 31, 1870, from the accounts of the Treasury Department.....	\$7,266 00—\$109,074 87
Leaving the sum of.....	\$17,479 91
unaccounted for.	

This difference cannot be explained until the items of the payments made by Treasurer Conover in January, 1871, are known, or the accounts of the treasury office, for the period intervening between October 31, 1867, and August, 1868, are found.

It is useless to speculate concerning the character of the error or errors making up this deficiency of \$17,479.91. Enough is known to show that grave errors, resulting in great loss to the State, and demanding thorough investigation, exist in the treasury accounts under the management of the late treasurer, S. B. Conover, and I suggest that all the facts presented in this report bearing upon the subject be given to the Attorney-General for the purpose of such legal action being taken in the premises as will best tend to the recovery of the losses the State has sustained, and secure the punishment of the offenders under the criminal law of the State.

BONDS OF 1873.

During the past year bonds of 1873 have been exchanged for old bonds held by private parties to the amount of \$33,600, and, in fulfilment of the requirements of Chap. 2,057, Laws of Florida, approved February 24, 1875, \$262,100 were exchanged with the treasurer of the Board of Education for various bonds belonging to the School and Seminary Funds, making \$295,700 of 1873 bonds exchanged for other bonds.

In future no mention need be made by the Comptroller of the School and Seminary Fund bonds, as they are all embraced in the bonds of 1871 and 1873, and are under the charge of the State Treasurer.

The old bonds, received from the latter officer as Treasurer of the Board of Education, have been cancelled and destroyed by burning, under the direction of the Board of Education, in pursuance of the third section of Chap. 2,057, and a certificate to that effect is appended to the record of exchange in the Comptroller's office, signed by the Superintendent of Public Instruction, the Attorney-General, and the State Treasurer.

There have been exchanged for Comptroller's warrants and Treasury certificates, under the provisions of section three, Chap. 1,979, Laws of Florida, \$79,600 of these bonds.

BONDS OF 1857.

The Comptroller's report of January 1, 1875, places the bonds of 1857, outstanding and held by private parties, at \$25,000. During the past year there have been exchanged \$7,000 of these bonds, which would leave \$18,000 now remaining unpaid if that report had been correct, but, upon investigation, I find that the Comptroller, in 1864, neglected to endorse upon the rec-

ord of these bonds all the payments that had been made, as will be seen by comparing the said record with the report of the Legislative Committee, found in Senate Journal of 1864, pages 86 and 87, where fourteen bonds are reported burned that were not so endorsed by the Comptroller, and thus an error of \$14,000 has existed in all the subsequent reports upon this subject. There are only \$4,000 of the bonds held by private individuals, and \$132,000 held by the Indian Trust Fund.

BONDED DEBT.

The bonded debt of the State now stands as follows:

Bonds of 1871.....	\$250,000.00
Bonds of 1873.....	884,500.00
Bonds of 1857 (Nos. 327, 328, 336, and 395) held by private persons, with interest added to January 1, 1874, convertible into bonds of 1873.....	6,800.00
Convention bonds, with interest added to January 1, 1874, convertible into bonds of 1873.....	5,500.00
Bonds of 1857 held by Indian Trust Fund (with interest due amounting to \$128,800).....	132,000.00
Total.....	\$1,381,600.00
If from this total be deducted the bonds of 1857, held by Indian Trust Fund, as the State has claims against the United States for expenditures incurred in suppressing Indian hostilities sufficient to cancel these bonds and interest due.....	132,000.00
There will remain.....	\$1,249,600.00
Deduct bonds in sinking funds.....	49,900.00
	\$1,199,700.00
Add interest due upon \$350,000 7 per cent. bonds of 1871.....	\$24,500.00
Six months' interest on \$622,400 bonds of 1873, 6 per cent. in gold.....	\$18,672
One year's interest on \$262,100 bonds of 1873, held by School and Seminary Funds.....	15,726
Two years' interest on \$15,100 of old bonds, with interest, convertible into 1873 bonds, with interest from January 1, 1874.....	1,812— \$36,210.00
Add to latter item premium on gold, 12½ per cent.....	4,526.25
	\$4,264,936.25
Less cash in Treasury, applicable to interest and sinking funds.....	69,683.27
	\$1,195,252.98
The warrants and certificates outstanding amount to.....	\$138,924.62
Deduct funds in Treasury applicable to their payment.....	4,487.42
	\$134,437.20
Add to this the bonded debt.....	1,195,252.98
And the total debt of the State, less funds in Treasury and less the debt due Indian Trust Fund, is.....	\$1,329,690.18

Notwithstanding the unfunded indebtedness of the State is found to be \$25,159.33 greater than has been heretofore stated,

yet it is a subject for congratulation that, under the circumstances, it is no larger. The actual *known* loss to the State, arising from duplicate and illegal payment of warrants (blue scrip and burned scrip, &c.) and the disappearance of \$37,266 of greenback scrip, amounts to \$53,898.91, and whether \$17,479.91 should be added to this loss, or whether it arises from errors in the accounts of the Treasurer in 1867 and 1868, cannot now be ascertained.

The reason why the floating indebtedness appears to be increased by only \$25,159.33 has been explained by reference to errors in former reports from this office.

The receipts into the Treasury during the year 1876, applicable to ordinary expenses, arising from taxes already assessed and from licenses, is estimated at \$200,000. This will absorb all the scrip now outstanding, and leave over \$60,000 for current expenses of the present year, and owing to the rapid appreciation of the State bonds it is expected that the funding of the greenback scrip will still continue. Thus there is a reasonable prospect that the taxes assessed for 1876 will be chiefly collected in United States currency, and that a return to a cash and therefore an economical basis may be accomplished.

A statement showing the receipts and expenditures for the past year is appended.

All of which is respectfully submitted.

C. A. COWGILL, Comptroller.

RECEIPTS AND DISBURSEMENTS.

The receipts at the Treasury for the fiscal year ending December 31, 1875, amounts to \$384,735.24, viz.:

Revenue 1868.....	44.50
Revenue 1869.....	595.42
State tax proper 1871.....	9,744.00
General Sinking Fund and interest tax 1871.....	245.17
Special Sinking Fund and interest tax 1871.....	87.07
State tax proper 1872.....	2,011.97
General Sinking Fund and interest tax 1872.....	1,100.59
Special Sinking Fund and interest tax 1872.....	536.67
State tax proper 1873.....	14,584.45
General Sinking Fund and interest tax 1873.....	10,430.78
Special Sinking Fund and interest tax 1873.....	3,114.45
State tax proper 1874.....	138,380.57
General Sinking Fund and interest tax 1874.....	56,802.09
Special Sinking Fund and interest tax 1874.....	26,092.25
State tax proper 1875.....	40,921.51
General Sinking Fund and interest tax 1875.....	17,794.31
Special Sinking Fund and interest tax 1875.....	7,915.54
Real estate sales, tax.....	12.07
License tax.....	47,927.07
Auction tax.....	1,656.20
Redemption of lands sold for taxes.....	3,732.10
Commissions account.....	1,006.46
Total.....	\$384,735.24

Warrants issued during the fiscal year 1875, \$290,561.43, viz.:	
65,439.26	
Jurors and witnesses.....	594.15
Contingent expenses Circuit Court.....	2,646.76
Contingent expenses Supreme Court.....	2,802.19
Contingent expenses State.....	20,806.91
Salaries—Executive Department.....	36,532.14
Salaries—Judicial Department.....	9,283.14
Printing.....	2,999.46
Repairs of Capitol.....	500.00
Appropriation for Janitor at Capitol.....	267.00
Post-mortem examinations.....	9,748.60
Maintenance of lunatics.....	28,296.99
Expenses of Penitentiary.....	500.00
Supreme Court Reports.....	30,094.25
Expenses collection of revenue.....	927.00
Contingent Fund for Superintendent of Public Instruction.....	1,000.00
Contingent Fund for Commissioner of Immigration.....	3,922.28
Conveying prisoners to Penitentiary.....	567.82
Stationery for Executive Department.....	1,049.63
Stationery for Executive Department and Legislature.....	424.45
Funeral expenses of Governor Hart.....	650.00
Act for relief of Samuel B. McLin.....	31.20
Expenses Presidential Electors.....	8.75
General Sinking Fund.....	70,250.07
Expenses Legislature of 1875.....	18.00
Expenses extra session Legislature of 1873.....	490.00
Expenses Adjutant-General's Department.....	319.64
Revenue refunded.....	2,220.44
Expenses of census of 1875.....	625.00
Governor's residence.....	4.25
Expenses Legislature of 1874.....	42.00
Expenses extra session Legislature of 1872.....	
Total.....	\$290,561.43

[STATEMENT A.]

Comptroller's warrants issued in 1852 and 1853 (Blue Scrip), paid by Treasurer Conover in 1871 and 1872:

WARRANTS ISSUED IN 1852.

SALARIES EXECUTIVE DEPARTMENT.

<i>Paid in 1871.</i>		
November 7, warrant No. 449, C. W. Downing, Clerk in Comptroller's office.....	\$150.00	
November 7, warrant No. 451, W. R. Hayward, State Treasurer.....	200.00—	\$350.00

SALARIES JUDICIAL DEPARTMENT.

November 7, warrant No. 460, D. P. Hogue, Attorney-General.....	\$125.00	
<i>Paid in 1872.</i>		
January 11, warrant No. 454, L. A. Thompson, Judge.....	500.00	
January 11, warrant No. 458, J. W. Baker, Judge.....	500.00—	\$1,125.00

SALARIES MILITARY DEPARTMENT.

<i>Paid in 1871.</i>		
November 29, warrant No. 461, R. A. Shine, Quarter-master-General.....	\$137.50—	\$137.50

CONTINGENT EXPENSES STATE.

November 22, warrant No. 291, C. Drew, stationery.....	\$7.25—	\$7.25
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JURORS AND WITNESSES.

November 22, warrant No. 200, D. F. Martin.....	\$1.00	
November 29, warrant No. 191, Benjamin Sutton.....	1.00	
Warrant No. 201, O. M. Lee.....	1.00	
Warrant No. 199, S. R. Sessions.....	1.00	
Warrant No. 197, B. F. Townsend.....	1.00	
Warrant No. 192, L. A. Church.....	1.00	
Warrant No. 202, Alex. McDonald.....	1.00	
Warrant No. 180, John R. Harris.....	1.00	
Warrant No. 433, J. Cobb, Jr.....	27.45	
<i>Paid in 1872</i>		
January 11, warrant No. 437, D. Walker.....	24.00	
Warrant No. 218, W. W. Maund.....	50.00	
Warrant No. 182, Charles Russell.....	1.00	
Warrant No. 190, Charles E. Brasch.....	1.00	\$111.45

CRIMINAL PROSECUTIONS.

<i>Paid in 1871.</i>		
November 29, warrant No. 439, John L. Winn.....	\$6.00	
Warrant No. 405, Isaiah Tilley.....	6.80	
Warrant No. 438, John Johns.....	6.00	
December 28, warrant No. 85, Samuel W. Spencer.....	48.20	
December 28, warrant No. 118, William Clark.....	10.65	
<i>Paid in 1872.</i>		
January 13, warrant No. 471, L. F. Nickerson.....	38.00	
January 13, warrant No. 308, William Day.....	39.00	
January 13, warrant No. 440, S. Y. Norman.....	12.06	
Warrant No. 432, P. B. Dumas.....	19.70	
Warrant No. 423, C. Selph.....	18.25	
Warrant No. 412, M. H. Freeze.....	10.15	
Warrant No. 353, E. S. Amos.....	33.95	
Warrant No. 309, B. F. Parker.....	4.65	
Warrant No. 323, R. W. Marston.....	3.20	
Warrant No. 325, W. S. Mann.....	5.56	
Warrant No. 400, Alex. Young.....	1.10	\$263.27

WARRANTS ISSUED IN 1853.

SALARIES EXECUTIVE DEPARTMENT.

<i>Paid in 1871.</i>		
November 7, warrant No. 156, W. R. Hayward, Treasurer.....	\$200.00	
November 29, warrant No. 154, C. W. Downing, Clerk in Comptroller's office.....	150.00	\$350.00

SALARIES JUDICIAL DEPARTMENT.

November 7, warrant No. 165, D. P. Hogue, Attorney-General.....	\$125.00	
December 26, warrant No. 159, A. Y. Semmes, Judge.....	500.00	
Warrant No. 167, Samuel B. Stephens.....	62.00	
Warrant No. 163, Thomas Douglass.....	500.00	
<i>Paid in 1872.</i>		
January 11, warrant No. 162, J. M. Baker.....	500.00	
January 11, warrant No. 158, Walker Anderson.....	500.00	\$2,187.00

SALARIES MILITARY DEPARTMENT.

<i>Paid in 1871.</i>		
November 29, warrant No. 170, R. A. Shine, Quarter-master-General.....	\$137.50	
December 19, warrant No. 125, R. A. Shine, Quarter-master-General.....	75.00	\$212.50

CONTINGENT EXPENSES STATE.

November 7, warrant No. 17, William Wilson.....	\$190.60	
November 23, warrant No. 314, George Damon.....	3.75	
November 23, warrant No. 37, C. W. Downing.....	8.00	
December 19, warrant No. 9, C. Drew.....	27.50	
Warrant No. 28, L. T. Nickerson.....	81.60	
Warrant No. 105, Miles Nash (postage).....	51.48	
Warrant No. 141, R. A. Shine.....	21.30	
<i>Paid in 1872.</i>		
January 13, warrant No. 335, Berry & Rowles.....	17.00	\$404.23

JURORS AND WITNESSES.

<i>Paid in 1871.</i>		
November 7, warrant No. 96, R. B. Canova.....	\$232.00	
Warrant No. 88, John A. Tabor.....	237.00	
Warrant No. 54, Robert McKinney.....	200.00	
November 29, warrant No. 92, A. R. Coombes.....	65.00	
Warrant No. 273, E. Barnard.....	4.00	
Warrant No. 98, J. E. Smith.....	77.00	
Warrant No. 79, Jesse M. Willis.....	159.00	
December 7, warrant No. 104, J. P. R. Savage.....	80.40	
December 7, warrant No. 5, S. Turman.....	20.25	
December 26, warrant No. 5, S. Turman.....	392.00	
Warrant No. 32, John Wooten.....	28.00	
Warrant No. 101, B. J. Hagler.....	16.00	
Warrant No. 312, William E. Howell.....	16.00	
<i>Paid in 1872.</i>		
January 11, warrant No. 53, C. Stevens.....	673.29	
Warrant No. 174, Dempsey Fennell.....	10.00	
Warrant No. 85, A. J. T. Wright.....	8.00	
Warrant No. 270, E. Barnard.....	10.00	\$2,211.94

CRIMINAL PROSECUTIONS.

<i>Paid in 1871.</i>		
October 23, warrant No. 86, John A. Tabor.....	\$241.42	
November 22, warrant No. 333, L. C. Demilly.....	8.25	
November 22, warrant No. 51, R. R. Golding.....	49.17	
November 29, warrant No. 80, A. Hall.....	119.30	
November 29, warrant No. 4, Silas Scarborough.....	1.95	
November 29, warrant No. 116, A. J. T. Wright.....	3.31	
December 28, warrant No. 60, J. H. Patterson.....	42.50	
<i>Paid in 1872.</i>		
January 5, warrant No. 95, R. B. Canova.....	59.94	
Warrant No. 74, B. J. Hagler.....	76.51	
Warrant No. 1, A. A. Fisher.....	25.85	
January 13, warrant No. 13, S. B. Stephens.....	90.00	
Warrant No. 31, W. W. Mann.....	14.60	
Warrant No. 183, H. Powers.....	650.00	
Warrant No. 332, D. Cameron.....	15.35	
Warrant No. 134, S. R. Sessions.....	28.60	
Warrant No. 107, S. B. Stephens.....	10.00	\$1,436.75

REPAIRS OF CAPITOL.

November 29, warrant No. 145, J. W. Bowen.....	\$186.99	\$186.99
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GENERAL ASSEMBLY.

October 23, warrant No. 245, H. V. Snell.....	\$245.00	
Warrant No. 260, Moses Atkins.....	264.00	
Warrant No. 344, John Dick.....	250.00	
November 7, warrant No. 250, John P. Baldwin.....	315.00	
Warrant No. 258, John Dick.....	275.00	
Warrant No. 254, D. Province.....	205.00	
Warrant No. 259, C. W. Downing.....	200.00	
November 22, warrant No. 321, T. White & Co.....	5.60	
November 22, warrant No. 322, Lewis & Ames.....	3.75	
November 22, warrant No. 242, W. E. Kilcrease.....	171.80	
November 22, warrant No. 249, G. Chaires.....	167.80	
November 22, warrant No. 261, David Grey.....	192.00	

Paid in 1872.

January 31, warrant No. 280, J. J. Finley.....	21.00	
Warrant No. 281, W. B. Wyner.....	21.00	
Warrant No. 282, W. W. Fumblin.....	21.00	
Warrant No. 294, M. A. Long.....	21.00	
Warrant No. 295, H. E. Osteen.....	21.00	
Warrant No. 297, Dempsey Fennell.....	21.00	
Warrant No. 296, J. W. Bowen.....	21.00	
Warrant No. 299, T. Langford.....	21.00	
Warrant No. 300, J. J. Polhill.....	21.00	
Warrant No. 281, J. T. Magbee.....	21.00	
Warrant No. 288, J. F. Dewitt.....	21.00	
Warrant No. 305, C. T. Jenkins.....	21.00	
Warrant No. 290, W. W. Harrison.....	21.00	
Warrant No. 320, Berry & Rowles.....	25.25	
Warrant No. 263, Michael Wall.....	48.00	
Warrant No. 267, John R. Lloyd.....	28.00	
Warrant No. 266, W. T. Kilgore.....	28.00	
Warrant No. 328, George Lorimer.....	48.00	
Warrant No. 318, Towle & Myers.....	12.00	
Warrant No. 127, Charles Byrne.....	25.00	
Warrant No. 307, J. H. Haddock.....	21.00	
Warrant No. 310, Wm. P. Mosely.....	21.00	\$3,824.10

INDIAN HOSTILITIES SUPPLIES.

Paid in 1871.

November 7, warrant No. 18, James B. Hanham.....	\$301.98	
Warrant No. 21, John Patrick.....	120.00	
Warrant No. 22, Henry T. Titus.....	135.68	
Warrant No. 29, A. G. Speers.....	150.00	
December 26, warrant No. 152, E. Hopkins.....	238.00	
Warrant No. 313, Oscar Hart.....	556.00	

Paid in 1872.

January 11, warrant No. 19, H. A. Crane.....	8.50	
Warrant No. 112, M. D. Papy.....	43.15	
Warrant No. 20, John Hughey.....	19.25	\$1,572.56

EXPENSES PRESIDENTIAL ELECTIONS.

Paid in 1871.

November 22, warrant No. 59, S. B. Love.....	\$7.47	
Warrant No. 87, John A. Tabor.....	23.00	
Warrant No. 61, J. H. Patterson.....	16.00	

Paid in 1872.

January 11, warrant No. 57, C. Thigpin.....	48.00	
Warrant No. 39, G. H. Smith.....	48.00	
Warrant No. 151, C. L. Wilson.....	38.00	\$175.47

Total \$13,556.01

Statement of the duplicate payment of warrants and certificates, which were originally paid by Treasurer Conover in 1870, and were reported, in February, 1872, by the Joint Legislative Committee to have been cancelled and destroyed by burning:

No. of warrants. issued.	Year of issue.	To whom issued.	Date of first payment.	Date of second payment.	To whom paid the second time.	Am't of warrants.
1,368	1870	John Varman	December, 1870	March, 1872	William E. Barleigh	\$100.00
1,861	1869	William Clark	July, 1870	August, 1872	L. M. Child	48.90
1,861	1869	J. S. Adams	September, 1870	July, 1872	John J. Month	93.60
1,784	1869	C. H. Walton	August, 1870	March, 1873	B. C. Lewis	20.00
1,296	1870	Dr. Davis	November, 1870	March, 1873	C. C. Lewis	20.00
1,416	1870	Dr. Bozmond	December, 1870	March, 1873	D. C. Wiley	22.60
1,415	1870	Dr. Stringer	December, 1870	April, 1874	D. C. Wiley	100.00
1,163	1870	E. M. Randall	July, 1870	May, 1874	D. C. Wiley	127.04
1,107	1870	Paul Crispen	July, 1870	October, 1874	J. H. Brown	50.18
768	1869	Henry Hazen	November, 1870	October, 1874	J. H. Brown	51.35
248	1870	J. L. Phillips	July, 1870	November, 1874	J. H. Brown	92.30
248	1870	A. H. Alexander	July, 1870	November, 1874	J. H. Brown	53.25
223	1869	Samuel Boyd	November, 1870	November, 1874	J. H. Brown	8.65
1,278	1869	A. H. Alexander	September, 1870	December, 1874	L. C. Demilly	46.76
1,488	1870	Patrick Lovett	December, 1870	January, 1875	L. C. Demilly	19.86
1,055	1870	C. H. Foster	November, 1870	February, 1875	L. C. Demilly	13.25
1,578	1869	William W. Davis	July, 1870	February, 1875	L. C. Demilly	257.00
1,268	1870	Allen Frierson	August, 1870	April, 1875	T. S. Williams	257.00
263	1870	E. M. Cheney	August, 1870	April, 1875	T. S. Williams	257.00
Total						\$4,249.64

TREASURY CERTIFICATES.

757	1869	G. E. Wentworth	January, 1870	January, 1873	C. Lee	\$30.00
2,797	1869	Philip Walter	November, 1870	February, 1873	J. D. Tannahill	100.00
2,474	1869	J. S. Adams	November, 1870	October, 1873	J. D. Tannahill	25.00
184	1869	A. R. Meek	November, 1870	October, 1873	J. D. Tannahill	25.00
1,483	1869	E. O. Finnum	November, 1870	October, 1873	J. D. Tannahill	25.00
2,617	1869	A. H. Alexander	November, 1870	October, 1873	J. D. Tannahill	25.00
3,023	1869	F. W. Webster	November, 1870	October, 1873	J. D. Tannahill	25.00
1,450	1869	G. L. Barnes	November, 1870	October, 1873	J. D. Tannahill	25.00
83	1870	T. E. Loug	November, 1870	April, 1874	W. W. Walker	25.00
8,009	1870	F. W. Webster	September, 1870	April, 1874	L. C. Demilly	25.00
1,910	1869	A. W. De Costa	October, 1870	April, 1874	E. A. Shire	30.00
86	1869	A. A. Kuhlert	October, 1870	April, 1874	E. A. Shire	30.00
455	1869	A. J. Wright	November, 1870	May, 1874	W. R. Pettes	100.00
1023	1869	J. L. Demilly	November, 1870	May, 1874	W. R. Pettes	100.00

1,100	J. L. Demilly	November, 1870	May, 1874	W. R. Pettes	50.00
2,074	D. Montgomery	November, 1870	May, 1874	W. R. Pettes	50.00
2,979	D. Montgomery	November, 1870	May, 1874	W. R. Pettes	50.00
3,057	D. Montgomery	November, 1870	May, 1874	W. R. Pettes	50.00
3,237	A. L. Osgood	November, 1870	May, 1874	W. R. Pettes	50.00
3,355	E. A. Decker	November, 1870	May, 1874	W. R. Pettes	50.00
3,504	F. M. Hawley	November, 1870	May, 1874	W. R. Pettes	50.00
1,530	D. M. Hammond	November, 1870	May, 1874	W. R. Pettes	50.00
1,068	J. T. Bernard	November, 1870	May, 1874	W. R. Pettes	50.00
3,015	F. W. Webster	November, 1870	May, 1874	W. R. Pettes	50.00
2,706	C. T. Oram	September, 1870	January, 1875	L. C. Demilly	40.63
2,712	C. T. Chase	October, 1870	January, 1875	L. C. Demilly	25.00
2,516	D. W. Mizelle	November, 1870	January, 1875	L. C. Demilly	25.00
3,388	D. M. Hammond	November, 1870	January, 1875	L. C. Demilly	25.00
478	G. L. Barnes	November, 1870	January, 1875	School Fund	100.00
19	S. McCall	November, 1870	January, 1875	J. D. Cole	31.07
1,212	Dyke & Spaulhawk	September, 1870	January, 1875	M. W. Drew	50.00
254	J. P. Guchlow	October, 1870	February, 1875	L. C. Demilly	50.00
	S. McCall	September, 1870	February, 1875	L. C. Demilly	50.00
Total					\$1,316.89

CONVENTION CERTIFICATES.

41	T. Urquhart	September, 1870	April, 1873	D. B. Sessions	50.00
65	J. E. A. Davidson	October, 1870	January, 1873	W. R. Pettes	100.00
419	S. Conant	December, 1870	May, 1874	W. R. Pettes	30.00
310	J. C. Gibbs	July, 1870	May, 1874	W. R. Pettes	10.00
306	J. Oats	June, 1870	May, 1874	W. R. Pettes	10.00
312	J. Oats	September, 1870	May, 1874	W. R. Pettes	10.00
422	S. Conant	December, 1870	July, 1875	L. C. Demilly	50.00
Total Convention Certificates					\$200.00
Treasury Certificates					1,316.89
Comptroller's Warrants					1,249.61
Total					\$2,766.50

*Exchanged with Comptroller Gamble for bond of 1871.
 †Paid second time by Treasurer Conover.

‡Exchanged with Comptroller Conwill for bond of 1873.
 §Paid second time by Treasurer Conover, and to whom paid not stated.

NOTE.—All those not marked were paid by Treasurer Foster.

REPORT OF STATE TREASURER.

STATE OF FLORIDA, TREASURER'S OFFICE,
 TALLAHASSEE, January 1, 1877.

His Excellency, M. L. Stearns, Governor of Florida:

SIR:—I have the honor to submit herewith my official report of the transactions of this office for the period commencing January 1st, 1876, and ending December 31st, 1876.

This report embraces:

- Account with General Fund.
- Cash Account (United States Currency.)
- Account with General Sinking Fund.
- Account with Special Sinking Fund.
- Account with School Fund.
- Account with Seminary Fund.

Abstract of returns of Insurance Companies authorized to transact business in Florida for the year 1876.

Statement of Bonds in Treasurer's Office, January 1, 1877.

Very respectfully, your obedient servant,

CHAS. H. FOSTER,
 State Treasurer.

GENERAL FUND.

C. H. Foster, Treasurer, in account with the State of Florida—

To balance, December 31st, 1875,	DR.	\$74,170 69
State Tax proper, 1876,		7,167 80
General Sinking Fund and Interest Tax of 1876,		2,559 27
Special Sinking Fund and Interest Tax of 1876,		911 86
State Tax proper, 1875,		123,559 21
General Sinking Fund and Interest Tax of 1875,		53,557 43
Special Sinking Fund and Interest Tax of 1875,		22,205 20
State Tax proper, 1874,		9,883 45
General Sinking Fund and Interest Tax of 1874,		6,113 23
Special Sinking Fund and Interest Tax of 1874,		2,070 57
State Tax proper, 1873,		2,757 11
General Sinking Fund and Interest Tax of 1873,		2,244 66
Special Sinking Fund and Interest Tax of 1873,		835 35
State Tax proper, 1872,		3,921 63
General Sinking Fund and Interest Tax of 1872,		1,214 51
Special Sinking Fund and Interest Tax of 1872,		271 30
State Tax proper, 1871,		854 63
General Sinking Fund and Interest Tax of 1871,		47 26
Special Sinking Fund and Interest Tax of 1871,		17 18
Revenue, 1869,		265 28
Revenue, 1870,		689 00
General Sinking Fund Tax, 1870,		102 20
License Tax,		39,043 31
Commissions,		490 00

Redemption Land sold for Taxes,	\$5,215 17
Auction Tax,	44 03
Costs Criminal Prosecutions,	15 69
Sales Supreme Court Reports,	154 95
Real Estate Sales Tax,	12 25
Total,	\$360,451 27

CR.	
By amounts paid on account of Jurors and Witnesses,	\$58,614 16
Expenses Extra Session Legislature of 1870,	57 20
Expenses third Session 15th Legislature,	522 40
Expenses Legislature of 1875,	11,192 71
Salaries Judicial Department,	14,664 00
Salaries Executive Department,	13,459 76
Expenses collection revenue,	12,862 07
Maintenance lunatics,	4,630 01
Expenses Penitentiary,	7,762 05
Common schools,	1,425 45
Printing,	3,145 30
Expenses Census of 1875,	4,911 03
Repairs of Capitol,	506 00
Conveying prisoners to Penitentiary,	1,857 96
Contingent expenses Circuit Court,	783 40
Contingent expenses Supreme Court,	1,031 81
Contingent fund Superintendent Public Instruction,	167 00
Contingent expenses office Commissioner of Immigration,	325 00
Contingent expenses State,	494 62
Expenses Adjutant General's Department,	954 53
Post-mortem examinations,	84 60
Revenue refunded,	354 79
Appropriation for Janitor at Capitol	43 00
Governor's residence,	350 00
Expenses criminal prosecutions,	111 09
Treasury certificates,	75 00
Funeral expenses of Governor Hart,	40 00
Stationery Executive and Legislative Departments,	150 15
General Sinking Fund,	60 45
Purchase of Bonds of 1873 for General Sinking Fund,	22,051 00
Purchase of Bonds of 1871 for Special Sinking Fund,	11,995 50
Interest on Bonds of 1871,	22,022 00
Interest on Bonds of 1873,	53,967 00
Premium on Gold,	6,781 15
Exchange of Greenback Scrip with Comptroller for Bonds of 1873, for General Sinking Fund,	2,700 00
By balance December 31, 1876,	100,264 08
	\$360,451 27

CASH ACCOUNT (U. S. Currency).

DR.	
To balance cash on hand, December 31, 1875,	\$ 69,795 15
Amount received on account of General Sinking Fund and Interest Tax,	62,791 09
Special Sinking Fund and Interest Tax,	21,058 46
Commissions,	496 00
Redemption of land sold for taxes,	2,864 17
Sales Supreme Court Reports,	154 95
Fund for ordinary expenses,	10,407 41
Total,	\$167,567 23

CR.	
By expenses collection of revenue,	\$560 74
Interest on Bonds of 1871,	16,723 00
Interest on Bonds of 1873,	53,967 00
Premium on Gold,	6,781 15
Purchase of Bonds of 1873 for General Sinking Fund,	22,051 00
Purchase of Bonds of 1871 for Special Sinking Fund,	11,995 50
Expenses of Penitentiary,	202 95
Salaries Executive Department,	6,800 00
Salaries Judicial Department,	850 00
Contingent expenses Supreme Court,	1,000 56
Contingent expenses Circuit Court,	19 25
Contingent expenses State,	494 62
Contingent expenses Superintendent Public Instruction,	40 00
Jurors and witnesses,	34 11
Stationery Executive and Legislative Departments,	137 35
Expenses Legislature of 1875,	1,729 41
General Sinking Fund,	60 45
Expenses census of 1875,	133 27
Printing,	327 59
Expenses Adjutant General's Department,	347 43
Balance December 31, 1876,	43,311 70
Total,	\$167,567 23

The above balance belongs to the following funds:

General Sinking Fund,	\$33,995 49
Special Sinking Fund,	6,444 28
Fund for Ordinary Expenses,	2,871 93
	\$43,311 70

GENERAL SINKING FUND.

Charles H. Foster, Treasurer, in account with General Sinking Fund—

DR.	
To balance December 31, 1875,	
Cash (United States Currency),	\$54,005 55
State scrip,	1,575 40
To amount received from Tax Collectors,	
United States currency,	62,791 09
Scrip,	1,633 49
Total,	\$120,053 53
CR.	
By Coupons, Bonds of 1873, redeemed and canceled,	\$ 53,967 00
By paid premium on gold,	6,781 15
By amount paid in United States currency for \$25,100 State Bonds of 1873, purchased for General Sinking Fund,	22,051 00
By amount of Greenback Scrip exchanged at Comptroller's office for Bonds of 1873, for General Sinking Fund,	2,700 00
By balance December 31, 1876,	54,554 38
Total,	\$120,053 53
NOTE—The above balance consists of	
Cash (United States currency),	\$33,995 49
Scrip,	558 89
	\$34,554 38

Amount of Bonds of 1873 in Sinking Fund December 31, 1875,	\$30,800 00
Amount of Bonds of 1873 purchased during the year 1876,	25,100 00
Amount of Bonds of 1873 purchased with Sinking Fund Interest during the year 1876,	5,600 00
Amount of Bonds of 1873 received from Comptroller in exchange for Greenback Scrip belonging to the Fund,	2,700 00
Total Bonds in Sinking Fund December 31, 1876,	\$64,200 00

SPECIAL SINKING FUND.

Charles H. Foster, Treasurer, in account with Special Sinking Fund—

DR.	
To balance December 31, 1875,	\$14,104 32
To amount received from Tax Collectors (United States currency),	21,058 46
To amount received from Tax Collectors (Coupons),	5,299 60
Total,	\$40,461 78
CR.	
By coupons, Bonds of 1871, paid in United States currency and cancelled,	\$10,723 00
By coupons, Bonds of 1871, received from Collectors and cancelled,	5,299 60
By amount paid for \$12,900, Bonds of 1871, purchased for Special Sinking Fund,	11,095 50
By balance, Cash,	6,444 28
Total,	\$40,461 78
Amount of Bonds of 1871 in Sinking Fund December 31, 1875,	\$19,100 00
Amount of Bonds of 1871 purchased in the year 1876,	12,900 00
Amount of Bonds of 1871 purchased with Sinking Fund Interest,	1,700 00
Total Bonds in Sinking Fund December 31, 1876.	\$33,700 00

SCHOOL FUND.

C. H. Foster, Treasurer, in account with School Fund—

DR.	
To balance on hand per last report,	\$3,201 91
To amount received—	
From sales of land,	4,265 84
From Fines,	1,527 45
From sales of land under act to acquire tax title,	2,117 77
From trespass	134 96
Total,	\$12,247 93
CR.	
By amount scrip exchanged at Comptroller's office for State Bonds of 1873 at par,	\$7,800 00
By amount U. S. currency invested in \$2,700 State Bonds of 1873,	2,430 00
By purchase of safe and expenses of same,	458 60
By expenses,	427 88
By balance Dec. 31, 1876, (\$82.45 U. S. currency, \$10 00 scrip,)	131 45
Total,	\$21,247 93

Chas. H. Foster, Treasurer, in account with School Fund—

(BONDED PRINCIPAL.)

DR.	
To amount bonds on hand per last report,	\$319,400 00
To State Bonds of 1873 received from Comptroller in exchange for \$7,800 Greenback Scrip,	7,800 00
To State Bonds of 1873 purchased in 1876 with U. S. currency,	2,700 00
	\$329,900 00
CR.	
By bonds on hand Dec. 31, 1876. (See Bond Statement.)	\$229,900 60

SEMINARY FUND.

Chas. H. Foster, Treasurer, in account with Seminary Fund—

DR.	
To balance on hand Dec. 31, 1875,	\$459 03
To amount received from sales of land,	179 71
Total,	\$631 74
CR.	
By expenses,	\$150 00
By balance Dec. 31, 1876,	481 74
	\$631 74
Amount of bonded principal,	\$83,500 00

Statement of Insurance Companies authorized to transact business in the State of Florida for the year 1876, showing assets, liabilities, etc., January 1, 1876.

Names of Insurance Companies.	Amount of Capital Stock.	Amount of Capital Stock Paid up.	Total Assets.	Total Liabilities.	Greatest Am't Insured in any one risk.	Amount of Gross Receipts in State of Florida in 1875.
<i>Five Insurance Companies.</i>						
Etna—Hartford	\$3,000,000.00	\$3,000,000.00	\$6,792,649.98	\$2,057,557.12	\$15,000.00	\$13,459.94
Amazon—Cincinnati	500,000.00	500,000.00	975,232.00	413,760.91	10,000.00	.....
Arctic—New York	200,000.00	200,000.00	242,338.74	25,360.16	10,000.00	.....
Fire Association—Philadelphia	500,000.00	500,000.00	3,527,795.28	2,161,733.56	.....	.....
Franklin—Philadelphia	400,000.00	400,000.00	3,308,824.86	3,308,824.86	20,000.00	8,735.25
Georgia Home—Columbus	300,000.00	300,000.00	545,340.22	80,206.50	7,500.00	3,209.20
Germany—New York	500,000.00	500,000.00	1,710,151.32	593,991.44	20,000.00	3,904.56
German American—New York	1,000,000.00	1,000,000.00	2,065,009.93	535,304.71	.....	.....
Hanover—New York	500,000.00	500,000.00	1,592,775.09	700,015.89	25,000.00	3,904.56
Hartford—Hartford	1,000,000.00	1,000,000.00	3,082,184.88	1,241,115.37	20,000.00	.....
Home—New York	3,000,000.00	3,000,000.00	6,047,021.74	2,147,299.12	.....	.....
Imperial—London	£1,600,000.00	£700,000.00	£1,451,817.00	£336,823.00	.....	.....
Ins. Company of North America—Phila.	\$1,000,000.00	\$1,000,000.00	\$5,167,547.46	\$2,245,530.18	.....	.....
Manhattan—New York	250,000.00	250,000.00	801,092.97	268,668.32	10,000.00	3,586.49
Niagara—New York	500,000.00	500,000.00	1,473,241.50	515,943.50	10,000.00	3,803.83
Northern—London	£3,000,000.00	£150,000.00	£2,030,572.00	£2,030,572.00	.....	.....
N. British and Mer.—London & Edinburgh	£10,000,000.00	£1,250,000.00	1,719,062.40	924,355.85	.....	.....
Phoenix—Brooklyn	\$1,000,000.00	\$1,000,000.00	\$2,549,958.77	\$764,269.99	50,000.00	2,284.11
Queen—Liverpool	£2,000,000.00	£179,835.00	£1,348,957.42	£517,682.41	£40,000.00	.....
Royal Canadian—Montreal	6,000,000.00	576,820.00	1,367,465.86	665,861.46	.....	.....
St. Paul Fire and Marine—St. Paul	\$400,000.00	\$400,000.00	\$908,881.04	\$337,226.42	\$10,000.00	.....
Traders'—Chicago	1,000,000.00	500,000.00	823,479.54	164,507.15	.....	.....
<i>Life Insurance Companies.</i>						
Travellers'—Hartford	600,000.00	600,000.00	3,682,699.19	2,343,645.45	10,000.00	.....
Etna—Hartford	150,000.00	150,000.00	22,092,734.32	19,915,544.95	25,000.00	8,159.83
Alabama Gold—Mobile	200,000.00	200,000.00	826,460.87	699,839.00	10,000.00	481.57
Manhattan—New York	100,000.00	100,000.00	10,909,943.34	8,005,192.68	20,000.00	.....
Mobile—Mobile	300,000.00	300,000.00	633,938.63	217,320.41	10,000.00	2,110.16
Piedmont & Arlington—Richmond	200,000.00	200,000.00	2,114,581.65	1,805,819.77	5,000.00	23,821.85

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Statement of Bonds in the office of State Treasurer, January 1, 1877.

NUMBER.	BONDS OF.	RATE OF INTEREST.	DENOMINATION.	AMOUNT.	WHEN ISSUED.	WHEN PAYABLE.	PROPERTY OF.	REMARKS.
134	State of Florida	7 per cent	\$100.00	13,400.00	Jan. 1, 1871.	Jan. 1, 1901.	School Fund	\$190,800 of the bonds of 1873, property of the School Fund, were received from the Comptroller in exchange for a like amount of old bonds, delivered to him and cancelled. (See chapter 2087 Laws.)
44	State of Florida	6 per cent	1,000.00	44,000.00	Jan. 1, 1873.	Jan. 1, 1903.	School Fund	
1635	State of Florida	6 per cent	100.00	163,500.00	Jan. 1, 1873.	Jan. 1, 1903.	School Fund	
9	Florida R. R. Company	7 per cent	1,000.00	9,000.00	Jan. 1, 1857.	M'ch 1, 1891.	School Fund	
1	Putnam County	8 per cent	3,000.00	.....	.....	.....	.....	Balance due about \$3,500.
1	Marion County	8 per cent	1,000.00	.....	.....	.....	.....	Balance due M'ch 26, '83, \$21.73
1	Gadsden County	8 per cent	8,000.00	.....	.....	.....	.....	Matter in controversy—balance claimed by both State and County.
Total School Fund Bonds				\$229,900.00	.....	.....	.....	.....
92	State of Florida	7 per cent	\$100.00	\$9,200.00	Jan. 1, 1871.	Jan. 1, 1901.	Seminary Fund	.....
73	State of Florida	6 per cent	1,000.00	73,000.00	Jan. 1, 1873.	Jan. 1, 1903.	Seminary Fund	
3	State of Florida	6 per cent	100.00	300.00	Jan. 1, 1873.	Jan. 1, 1903.	Seminary Fund	
1	Florida R. R. Company	7 per cent	1,000.00	1,000.00	Jan. 1, 1857.	M'ch 1, 1891.	Seminary Fund	
Total Seminary Fund Bonds				\$83,500.00	.....	.....	.....	.....
65	State of Florida	6 per cent	\$1,000.00	\$53,000.00	Jan. 1, 1873.	Jan. 1, 1903.	General Sinking Fund	.....
112	State of Florida	6 per cent	100.00	11,200.00	Jan. 1, 1873.	Jan. 1, 1903.	General Sinking Fund	
Total Bonds of General Sinking Fund				\$64,200.00	.....	.....	.....	.....
337	State of Florida	7 per cent	\$100	\$33,700.00	Jan. 1, 1871.	Jan. 1, 1901.	Special Sinking Fund	.....
Total Bonds of Special Sinking Fund				\$33,700.00	.....	.....	.....	.....
970	State of Florida	8 per cent	\$1,000.00	\$970,000.00	.....	Jan. 1, 1870.	.....	Issued to South Florida R. R. Company.
1000	Florida Central R. R. Company	8 per cent	1,000.00	1,000,000.00	Jan. 1, 1870.	Jan. 1, 1870.	.....
3000	J. P. & M. R. R. Company	8 per cent	1,000.00	3,000,000.00	Jan. 1, 1870.	Jan. 1, 1870.	
1	State of South Carolina	6 per cent	1,492.45	1,492.45	

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ANNUAL REPORT
OF THE
COMMISSIONER OF LANDS AND IMMIGRATION.

TALLAHASSE, January 1, 1877.

To His Excellency, M. L. Stearns, Governor of Florida:

SIR:—I have the honor to submit this my third and last report as Commissioner of Lands and Immigration, for the two years ending December 31st, 1876.

SALES OF LAND.

In my report as Salesman of the Board of Trustees of the Internal Improvement Fund will be found a detailed statement of sales of land, so that it will not be necessary here to do more than call your attention to them as they appear in aggregate form under the several heads.

During the period covered by this report, there have been sold of School Lands, 8,233.54 acres, for which the sum of \$10,215.96 has been received; of Seminary Lands, 158.20 acres, for which the sum of \$331.83 has been received; of Swamp and Overflowed Lands, 72,916.26 acres, for which the sum of \$60,964.10 has been received, and of the Internal Improvement Lands, 11,004.22 acres, for which the sum of \$15,671.08 has been received. There has thus been sold an aggregate of 92,312.22 acres, for which the sum of \$87,182.97 has been received.

This is a vast advance upon the record of any previous period of equal duration, and may be taken as testimony of the most reliable character concerning the success of the work in which we are engaged, particularly as the great bulk of sales have been made to actual settlers, individual sales rarely exceeding 160 acres, and in the majority of cases covering only 40 acres.

During the past year we have received from the General Government patents or approved lists for 896,915 acres of Swamp and Overflowed lands, and 33,360.32 acres of Internal Improvement Land, the former located on and near the Caloosahatchee River in Manatee and Monroe counties, and the latter on Peace Creek in Polk county. These lands should be put in market at once, which would greatly facilitate the settlement of that section of the State. Much attention is being turned to that region—I mean the portion of territory lying south of Tampa Bay,

both along the coast and inland. Along Peace Creek, Manatee river, Charlotte Harbor, and the Caloosahatchee lie large quantities of land suitable for the culture of the widest range of products, especially all the semi-tropical fruits, and which are destined at no distant day to bear an industrious and thriving population. I may also mention Polk county, as a most promising region. It offers probably the very best inducements to colonies of homestead settlers to be found in the State. There are large quantities of the best quality of high and rolling pine land, interspersed with beautiful clear lakes, and it only needs an intelligent and industrious immigration to develop its resources, and make it one of the richest and most attractive counties in the State.

MEANS TO PROMOTE IMMIGRATION.

Your Excellency is aware that the means for the promotion of immigration within the reach of this Department are of a very limited character. All my efforts to interest the members of the Legislature in this work, or inspire them with a sense of the advantages to be derived from it, seem to have failed. At the adjournment of the last Legislature every copy of the document prepared and published to aid us in this work had been distributed, leaving the Department absolutely without means, and yet the paltry sum of five hundred dollars was all that the Legislature saw fit to appropriate to print a new edition of *The Florida Settler*. This munificent and generous appropriation was applied as far as it would go in printing an edition of my last report. But it fell far short of even defraying the expenses of composition, and we would have been absolutely powerless had it not been that the proprietors of the Tallahassee *Sentinel* and the *Floridian* very generously printed, in pamphlet form, an edition of five thousand copies of my last report and accompanying documents. The publication is a pamphlet of two hundred and sixty-seven pages, and contains all the latest facts concerning the inducements which our State offers to settlers.

The cost of publishing the entire edition was three thousand dollars, which amount is due these gentlemen, less the sum appropriated by the last Legislature; and will, I have no doubt, be paid by the coming Legislature.

Of this publication nearly all have been distributed, and according to the present demand for information concerning our State, the few remaining will be exhausted long before a new supply can be obtained.

Indeed, so eagerly is information of every character concerning Florida sought after, and so numerous are the applications for copies of *The Settler*, that the question of supplying the information called for must be dealt with in a far more enlightened

and comprehensive manner, and with a far larger expenditure of means than heretofore.

During the latter half of the past year 2,500 letters from all parts of the Union, and from many portions of Europe, have been received at this office, all asking for information with regard to the climate, soil, and general resources of the State. It would not do to leave these letters unanswered. It will not do to say to the writers, we have no information to give. These communications give evidence to the widespread interest which has been excited concerning Florida, and if we only make the proper response to all such inquiries, we cannot fail to reap a rich harvest, and one that will repay ten thousand fold any outlay that may be necessary to this end.

It would be unjust did we fail to acknowledge the substantial aid which we have received from the various agricultural societies, farmers' clubs, and fruit-growing associations, which have been recently organized throughout the State. Happily for themselves, and for the welfare of the State, our planters seem to have awakened from the lethargic state in which they have been for years to a realization of the advantages which they possess. New methods of culture are taking the place of ancient forms, and societies and associations have been formed for the purpose of promoting a higher standard of agricultural knowledge among our farmers. In these associations the results of experiments are reported; the evidences of the widely varied capabilities of our soil and climate are noted and put on record; matters connected with the fruit-growing interest are discussed, and in all of them the subject of immigration received a due share of attention. These associations have thus become valuable auxiliaries of this department. Besides publishing reports of their local resources, and the inducements offered to settlers, they have furnished, and still continue to furnish, in the reports of their meetings, valuable data concerning the culture of the orange and other semi-tropical fruits, of sugar-cane and potatoes, and, in fact, on nearly every topic connected with agriculture and fruit-growing in the State.

This is the machinery which has contributed so much towards the population and development of the great States of the West and Northwest, and since it has been fairly set in motion here like results may be expected from its operations.

STATE CENSUS AND IMMIGRATION.

By far the most conclusive testimony which we have upon this matter is furnished by the census which was taken in 1875, in accordance with an act of the Legislature, by the tax assessors of the several counties.

In nearly all the annual reports which have been made by this

department, attempts will be found to estimate the strength of the yearly tide of immigration to this State. Not having any positive or reliable data at hand, all such attempts amount to nothing more than guesses, which it was claimed would be found very wide of the mark when tested by the first enumeration of the inhabitants. Fortunately a constitutional provision called for such an enumeration during the year 1875, and the result has been looked forward to with a great deal of interest by all who have watched the tide of immigration to this State since the establishment of the Bureau, as giving positive proof upon a subject concerning which there has been so much speculation. The result of the enumeration has not yet been made known officially, but through the courtesy of Hon. S. B. McLin, Secretary of State, I have been permitted to glance at the census books, and am enabled to lay before your Excellency the most undoubted as well as the most satisfactory evidence of the progress of immigration since 1870. Taking the counties in their order, we find that since 1870 Baker county has had an addition of population of 278, Bradford 1,223, Calhoun 179, Duval 2,667, Escambia 2,799, Franklin 119, Gadsden, 325, Hamilton 0, Hernando 209, Hillsborough 1,456, Holmes 320, Jefferson 817, Lafayette 88, Leon 2,101, Levy 291, Madison 895, Manatee 818, Marion 213, Monroe 6,096, Nassau 1,627, Orange 1,552, Putnam 961, Santa Rosa 3,014, St. Johns 1,119, Sumter 181, Suwannee 1,680, Taylor 148, Volusia 543, Walton 347, Washington 546, making a total addition to the population of the State since 1870 of 32,612, or in other words we have had an increase of 6,526 a year going on for the past five years. These figures, we think, do not represent the actual increase during this period by several thousand. It is admitted on all hands that the census taken by the Marshals in 1870 was exceedingly defective and did not indicate the true population then. Some of the counties were credited with a much larger number of inhabitants than they had at the time.

As an evidence of this, the case of Alachua county may be taken. In 1870 a population of 17,328 was reported, while according to the State census had five years later, the population is only 16,623, showing a decrease of 705. Now it is well known that there has been a steady current of immigration to Alachua for the past five years, and instead of a decrease there has been an increase of two or three thousand. Marion county is only credited with an increase of 213 since 1870, and yet colony after colony has located there during the last two years. I think that 40,000, instead of 32,612, would be nearer the actual increase since 1870.

I do not mean to detract in the slightest degree from the efforts of my able predecessor when I say that the great bulk of

this accession to the population has taken place within the past three years.

In 1871 and 1872 the Bureau of Immigration was in its infancy. It had few auxiliaries, and but little was then on record concerning the resources and capabilities of our State. But latterly we have been industriously getting together proofs of the power of our soil and climate which have been scattered broadcast over this country, a number of outside organizations have sprung up in the interest of immigration, and the result is that we have established a current of immigration which is flowing into the State yearly thousands of new settlers.

This is a magnificent achievement, and one which leaves the future prosperity of the State no longer a matter of doubt, but opens up a bright career of advancement in wealth and every element which contributes to the glory of a State and the welfare of its people.

We learn from statistics that the average money value of every immigrant is eight hundred dollars, and assuming this estimate to be correct, and that the actual increase from immigration during the past five years has been twenty thousand, it will be seen that we have added \$16,000,000 to our wealth. It may be difficult to realize that such has been the case; but such is a fair deduction from the facts before us. It is interesting to observe the distribution of this increase of population in connection with the natural divisions of the State. West Florida, composed of the counties of Escambia, Santa Rosa, Walton, Holmes, Washington, Jackson and Calhoun, has had as its share 7,206. Middle Florida, comprised of the counties of Gadsden, Liberty, Franklin, Leon, Wakulla, Jefferson, Taylor, Madison and Lafayette, has had as its share 4,493. East Florida, comprised of the counties of Nassau, Duval, Baker, Columbia, Hamilton, Suwannee, Bradford, Clay, St. Johns, Putnam, Volusia, Orange, Brevard, Marion and Alachua, has had as its share 11,862. The Southern or Gulf counties, viz: Levy, Sumter, Hernando, Hillsborough, Polk, Manatee, Monroe and Dade, have had 9,051 as their share. From this it will be seen that by far the largest portion of the increase has fallen to East Florida. This accords precisely with our expectation, but it will no doubt be a surprise to some to note the counties in which the increase is most marked. First in the list comes Monroe, which has more than doubled her population since 1870. Then comes Santa Rosa, which has almost doubled her population in the same time, and next we have Orange, Volusia, Nassau, Hillsborough, Suwannee, St. Johns, etc.

EFFECTS OF STATE CREDIT ON IMMIGRATION.

Another thing which has had a favorable effect on immigration during the past two years is the very marked appreciation

of State securities, and the confidence that is felt generally in the financial soundness of the Government. There is no question more intimately connected with immigration than State solvency. No man desires to settle in a State where bonds are regarded as worthless, and whose credit is tarnished by a failure to meet its obligations. People who understand the relation of the citizen to the State will have little difficulty in perceiving the close relation there is between these subjects. The citizen depends on the State for this protection, and looks to it for the encouragement which a sound and efficient policy may afford; but what protection, or support, or encouragement is a man entitled to expect from a State which is insolvent? None whatever. No one will seek a home in an insolvent State. But the immigrant who is looking toward Florida for his future home sees, in addition to fair lands, a genial climate and unparalleled resources or credit, and character for solvency much higher than that of our neighbor States, and one that is rising rapidly in the scale of public estimation. It is highly important that we maintain our reputation in this respect, that we may be able to present to intending settlers the advantages of a State unclouded by any fear or apprehension of public dishonor.

In addition to this, we have only to address ourselves earnestly and sincerely to the work of blotting out from our midst the last traces of anything that might give rise in the minds of the immigrant to a suspicion that their rights as freemen might be restricted, that there are social barriers or sectional animosities, and the present current of immigration will continue to grow stronger.

Grateful for the uniform courtesy, kindness and many valuable suggestions I have received at your hands, and those of my colleagues in the Cabinet during the official term just closed, I am, with great respect, your obedient servant,

DENNIS EAGAN,
Commissioner of Lands and Immigration.

REPORT OF THE TREASURER OF INT. IMP. FUND.

C. H. FOSTER, in Account with the Internal Improvement Fund State of Florida, for the year 1875.

DR.

To amount received on account of sales of land	\$31,660.73
To amount received on account of trespass on public lands	1,325 00
To amount received from Williams, Swann & Corley. (sales of land not deeded)	180.63
Total	\$33,166.36

CR.

By amount paid on account of stationery and printing	\$180 00
By postage	256 21
By canceled land entries, (money refunded)	281.39
By expenses incurred in transfer of funds to Receiver at Jacksonville	16.00
By commission to Williams, Swann & Corley on sales of land	62.51
By telegrams	4.00
By expenses of trips to Jacksonville by the Trustees attending court, and other business connected with the fund	236.50
By expenses of C. A. Cowgill, in New York, on business connected with fund	50.00
By salaries	2,345.83
By expenses Timber Agents	570.00
By services of Timber Agents	733.33
By services and expenses of Attorneys for Trustees	3,668.20
By indexing Minutes and Records	200.00
By printing case of Vose vs. Trustees	40.00
By discount on drafts	75
By Clerk of Supreme Court, (bill of costs Trust's vs. Gleason)	8.92
By services and mileage Sheriff Duval county	90.40
By H. Jenkins, services as referee—case of Trustees vs. J., P. & M. R. R.	50.00
By Philip Walter, Clerk U. S. Court, services rendered the Trustees	26 50
By E. Higgins, Clerk, services in case of Gleason vs. Trustees	23.70
By E. Higgins, Clerk, services case of Trust's vs. J., P. & M. R.	15 25
By Treasurer Int. Imp. Fund, reimbursed protested drafts S. A. Swann	224.14
By repairs of windows Land Office, (G. W. Edmondson)	2.25
By amount transferred to A. Doggett, Receiver	24,080.48
Total	\$33,166.36

Respectfully submitted,

CHAS. H. FOSTER,
Treasurer Internal Improvement Fund.

INTERNAL IMPROVEMENT FUND, STATE OF FLORIDA,)
 TREASURER'S OFFICE, Tallahassee, Jan. 1, 1877. }
 His Excellency, Marcellus L. Stearns, Governor of Florida:

Sir: I have the honor to transmit herewith my official report of the transactions of this office during the period commencing January 1st, 1876, and ending December 31, 1876, embracing the receipts and payments of moneys during said period.

Very respectfully,

CHAS. H. FOSTER,
 Treasurer Internal Improvement Fund.

C. H. FOSTER, Treasurer, in Account with the Int'l Improvement Fund.

DR.

To amount cash received on account of sales of land	\$45,196 22
To trespass	400 00
Total	\$45,596 22

CR.

By amount paid on account of—transferred to A. Doggett, Receiver	\$1,900.56
By selection of swamp lands for the State	468.80
By transcript of Record in Duval Circuit Court, in suit of State and Trustees vs. J. P. & M. R. R. Co. <i>et al.</i>	135.00
By expenses trip to New York by Governor Stearns and D. Egan, Commissioner of Lands, &c., as committee on business connected with contract for sale of lands to foreign capitalists	550.00
By services of Attorneys for Trustees	1,778.00
By salaries of officers	2,200.00
By commissions on sales of land by Williams & Corley, Agents	2,272.83
By money refunded—cancelled land entries	538.07
By expenses incurred by Timber Agents to prevent trespass	433.00
Salaries of Timber Agents	900.00
Expense of furnishing 1,177 new township plats for the Land Office	2,942.50
Expenses incurred two trips to Washington by the Governor on business for the Trustees	300.00
Expenses incurred—trips to Jacksonville by various Trustees on business for the Trustees and attendance upon courts	211.00
Expenses incurred—trips to Jacksonville with funds for A. Doggett, Receiver	32.75
Expenses incurred in investigation as to propriety of making new contract to deepen the channel and clear obstructions in Peace Creek	135 00
Postage	264 00
Stationery	104.15
Printing and binding	87.00
Set of Drafting instruments and lamp for Land Office	30.80
Expense of copy of opinion of Supreme Court in case of State and Trustees vs. J., P. & M. R. R. <i>et al.</i>	22.60

Expense of certified copies of bonds of Florida Central R. R. Co. and J., P. & M. R. R. Co.	\$4.00
Purchase of wall map of Florida for Land Office	1.25
Purchase of copy of Gray's Atlas of the United States for the Land Office	16.50
Advertising	20.00
Freight on packages by express	2.00
Telegrams	20.91
Expense of Sheriff of St. John's county on account of trespass upon State lands	101.50
Total	\$45,596.22

REPORT
OF THE
SECRETARY OF THE BOARD OF TRUSTEES
OF THE
INTERNAL IMPROVEMENT FUND.

OFFICE OF THE TRUSTEES INTERNAL IMPROVEMENT FUND, }
TALLAHASSEE, Fla., December 31, 1876. }

To His Excellency M. L. Stearns, Governor of Florida:

SIR:— I have the honor to present the following abstract of the records of the Board of Trustees of the Internal Improvement Fund from the 1st day of January, 1875, to the 31st day of December, 1876.

January 20, 1875.—Edward Hopkins, President of the Lake Harney and Indian River Tram Road Co., requested a grant of land to aid in the construction of said road.

Messrs. Williams, Swann & Corley requested the issue of floats at thirty-two cents per acre, but the Trustees adhered to their determination to sell at not less than thirty-seven and a half cents per acre.

The Governor was requested to ask Judge Woods to hold a term of the United States Circuit Court at Tallahassee, at an early day, for the purpose of hearing the case of F. Vose vs. the Trustees of the Internal Improvement Fund.

February 12.—Messrs. Williams, Swann & Corley informed the Trustees that Mr. Vose offers to make up the difference in price for floats between thirty-two and thirty-seven and one half cents, said difference of five and one half cents per acre to be paid not in cash, but to be received as a charge against the coupons held by him. Proposition declined, as the United States Circuit Court has ordered the Trustees to sell land only for cash.

February 25.—The West Florida and Mobile Railroad Company apply for purchase of lands at a reduced rate, to aid in building a railroad from the Apalachicola river to Pensacola, and the Attorney-General was requested to draw a contract selling the lands west of the Apalachicola river to the said Company, upon the same terms as lands were contracted to be sold to the great Southern Railway Company, provided that a for-

feiture of the contract of sale shall occur unless the work is commenced, progressed and finished according to the terms of said contract.

March 4.—The Attorney-General presented a contract made with the West Florida and Mobile Railroad Company, which was approved and signed, and contained the following proviso:

“Provided; however, that the said party of the first part shall construct ten miles of the said road within six months from the date of this instrument, and thereafter shall construct at least ten miles of said road every three months, and in case of failure to comply with this provision, the said party of the second part shall in its discretion have the right to consider this contract at an end.”

March 12.—Mr. Eagan, Commissioner of Lands and Immigration, directed to take the necessary steps to settle all claims of the State with the Department of the Interior of the United States, arising under the several acts of Congress donating lands to the State, and authorized to call upon Messrs. Williams, Swann and Corley for their assistance, as agreed by them in their contract of May 10, 1873.

April 20.—A communication was received from Ray P. Eaton, attorney, of Washington, D. C., stating that the Pensacola and Georgia Railroad Company had a claim against the United States for transporting troops during the years 1865–6, and that the Trustees of the Internal Improvement Fund appear to be entitled to receive the same, and the Attorney-General was requested to draw up the proper papers appointing Mr. Eaton the attorney of the Board to prosecute the said claim.

In response to various communications from Peter Papin, Esq., it was

Resolved, That the Trustees agree to sell and convey to the co-operative Colonization Trust Company of Florida all lands in Monroe county, as soon as they are patented to the State, at the rate of ten cents per acre, upon which said Company shall have made improvements and located a family of actual settlers for each and every 320 acres; *Provided*, the said Company purchase at the same rate all lands that may be vacant in each and every township in which a settlement has been made by it.

May 1.—Mr. Vose proposed to relinquish all claim against the Fund upon payment of \$400,000 within one year from date, stating his claim as follows:

Five thousand eight hundred and fifty coupons from 195 bonds of the Florida Railroad Company, dated from March 1, 1861, to March, 1875, at \$35 each.....	\$204,750.00
Interest on the above.....	107,494.75
Expenses of litigation.....	55,000.00
	<hr/>
	\$367,243.75
Interest on above for one year.....	25,707.06
Four thousand eight hundred coupons from 150 bonds, to become due from March, 1875, to March, 1891, at \$35 each.....	168,000.00
	<hr/>
	\$560,950.81

The proposition was referred to Messrs. Cocke and Eagan.

May 25.—William H. Gleason reported, and made an affidavit to the effect that he had completed a canal containing 300,000 cubic feet, in township forty-two, range forty-three east, connecting Lake Worth with the Atlantic Ocean, lowering the water in the lake, and draining and reclaiming all the adjoining lands, and claiming therefor, under a contract made with the Trustees, dated March 13th, 1868, and February 4th, 1869, a conveyance of six sections of land, being one section for each 50,000 cubic feet dug, upon the payment of \$240; whereupon the Board declined to comply with the demand of Mr. Gleason, as it is “advised that it has no power to appropriate any of the lands belonging to the Internal Improvement Fund for the purpose of drainage, or for any other purpose, except for the prosecution of the works of internal improvement specially designated in an act to encourage a liberal system of internal improvements in this State, approved January 6, 1855, or to pay the obligations already contracted in behalf of said improvements, and that the said contracts are therefore null and void.”

For the same reason a grant of land was refused to the Lake Harney and Indian River Tram Road Company.

June 1.—Governor Stearns was requested to ask the United States Circuit Court to direct Mr. Doggett, Receiver, to discontinue his visits to Tallahassee to receive the funds, as by transmitting the same to him by express a saving of \$600 per annum can be made.

July 2.—The Treasurer was directed to remit at the end of each month to A. Doggett, Esq., the moneys to be turned over to him as Receiver.

The St. Johns Railway Company made application for a deed for the alternate sections of land conditionally granted to them by Section 13, of Chapter 936, Laws of Florida, and the matter was referred to the Attorney-General.

The following preamble and resolutions were adopted, the Attorney-General voting in the negative:

WHEREAS, It appears from the records of the proceedings of this Board that Calvin B. Dibble and George W. Swepson were, on the 8th day of April, A. D. 1869, appointed the confidential agents of the Trustees of the Internal Improvement Fund of Florida, with authority in each to take up the outstanding first-mortgage bonds of the Pensacola and Georgia and the Tallahassee Railroad Companies, and that the Attorney-General and Comptroller were directed to turn over to said Dibble and Swepson, or either of them, all moneys that may be received by them from the purchasers of said roads, at the sale thereof on the 20th day of March of said year; and whereas, It also appears that the said George W. Swepson, as such agent, did receive from the Attorney-General and Comptroller the sum of \$472,065, and did receipt for the same; and whereas, The said Dibble and Swepson have rendered no account of any bonds of said companies taken up by them with said moneys, nor in any way accounted for said moneys to this Board; therefore, be it

1. *Resolved*, That the power and authority heretofore conferred upon George W. Swepson and Calvin B. Dibble, as the agents of this Board, to take up or purchase with said moneys any bonds issued by the said railroad companies, be, and the same is hereby revoked.

2d. *Resolved*, That the Attorney and Solicitor of this Board be and he is hereby instructed to proceed without delay to compel the said Swepson to account for the said moneys so received as aforesaid, and to receive from said Swepson any bonds of said companies which he has taken up, if any, and the balance of such purchase money now due from him.

3d. *And be it further Resolved*, That for the purpose of assuring the payment at maturity of the principal of the said outstanding bonds of said railroad companies, the Treasurer of this Board is hereby directed to invest all moneys which may be received on account of said purchase money or on account of any sinking fund that may now be due in United States bonds.

4th. And in view of the very large interest the State of Florida has in the railroads formerly owned by the said companies and now owned by the Jacksonville, Pensacola and Mobile Railroad Company, as the holder of three thousand bonds of the latter company of the denomination of one thousand dollars each, dated January 1, 1870, maturing in 1900, which interest the State is now endeavoring to protect by judicial proceedings and otherwise, that in case said moneys cannot be collected from the said Swepson, and it becomes necessary to resort to said last mentioned railroad company, and to proceed to collect therefrom any moneys adjudged to be due

from said company by the decree of the Circuit Court of Duval county, rendered April 2, 1874, and in that event, in order that the rights of the State, as a holder of said railroad bonds, may be protected to the utmost extent,

Be it resolved, That it is the opinion and judgment of this Board that every effort should be made to collect so much and no more of said moneys adjudged due by said decree from the income and revenue of said railroad, and its property, to be invested in said bonds of the United States or other good security of the United States as will be sufficient, together with the one per cent. sinking fund per annum due upon the said outstanding bonds, to pay off said bonds at maturity.

July 12.—Hon. Reverdy Johnson of Maryland appointed agent to negotiate the sale of 3,000,000 acres of swamp and overflowed lands lying east of the Apalachicola river, at twenty-five cents per acre, said land to be taken in tracts of 100,000 acres.

September 29.—The decree made by R. B. Archibald, Judge of the Fourth Judicial Circuit, on the 28th of August, 1875, in the case of the "Trustees of the Internal Improvement Fund and State of Florida, vs. the Jacksonville, Pensacola and Mobile, and the Florida Central Railroad Companies, M. S. Littlefield and others," was presented by H. Bisbee, Jr., attorney for the Board, and the Secretary was directed to have it recorded in the Clerk's office of Leon county.

A. Dogget, Esq., Receiver, sent a communication protesting against the action of the Trustees in deciding to send the funds arising from the sale of land to him, claiming it was his duty to make monthly visits to Tallahassee to receive said funds. The Secretary was instructed to inform Mr. Doggett that the Board adhered to the course of sending the funds to him as expressed in their resolution of July 2d.

Thos. C. Lanier and others, Directors of Lake George, Lake Eustis and Gulf Railroad Company, request a grant of land in aid of said road, and the request not complied with on account of the injunctive orders issued by the United States Circuit Court.

November 30.—A notification was received from D. L. Yulee, Vice-President and Acting President of the Atlantic, Gulf and West India Transit Company, that said company had resumed all its rights in the uncompleted portion of their line, heretofore granted and transferred to the South Florida Railroad Company.

December 3.—The Treasurer was directed to collect from the Executors of the late Edward Houston, balance of moneys placed in his hands, arising from the sale of the Florida, Atlantic and Gulf Central Railroad Company, for the purchase of the outstanding bonds of said road.

December 16.—The Commissioner of Lands and Immigration

authorized to establish an agency in Jacksonville for the sale of lands, provided that all the expenses attending such agency, including commissions to agents, shall not exceed ten per cent. of the sales made through such agency.

December 29.—The following preamble and resolution was adopted:

WHEREAS, The Governor of the State has appointed and authorized Dennis Eagan, the Commissioner of Lands and Immigration and a member of this Board, to receive the railroad and property of the Jacksonville, Pensacola and Mobile Railroad Company from Robert Walker, Receiver, appointed by the Supreme Court of the United States in the case of the State of Florida against Edward C. Anderson, Jr., *et al.*, and to take the general management of said railroad until the sale thereof or other management can be provided for; *and whereas*, the Board of Trustees is interested in securing the application of the net income of said railroad to the payment of the debt due from said Company to the said Board, therefore

Resolved, That Dennis Eagan, the Commissioner of Lands and Immigration, be and is hereby appointed and authorized to represent the interest of the Board of Trustees, and to receive the net income and tolls of said railroad until further action shall be taken in the premises.

January 13, 1876.—It was

Resolved, That Wm. A. Cocke be and is hereby employed as counsel to represent the Trustees in the application made or to be made by the St. Johns Railway Company in the Courts of the State, to compel the Trustees to make deeds to the said Company for the odd numbered sections of land adjoining said road.

February 17.—The following communication was received:

TALLAHASSEE, FLA., Feb. 11, 1876.

To His Excellency, Governor Stearns, et al., Trustee of the Internal Improvement Fund of the State of Florida:

GENTLEMEN—We are the solicitors of record of E. C. Anderson *et al.*, holders of the bonds of the Pensacola and Georgia and Tallahassee Railroad Companies, who obtained a decree in the Circuit Court of the United States for the sale of the lines of railroad formerly owned by those Companies.

As we understand the opinion and decree of the Supreme Court of the United States, that Court has decided that you have a vendor's lien on the Jacksonville, Pensacola and Mobile Railroad for \$472,000, with interest, for the balance of the purchase money due on the sale of said roads made by your predecessor on March 20, 1869; that said vendor's lien has precedence over the four millions of mortgage bonds held by the

State in exchange for an equal number of its own bonds; that it is your absolute duty to proceed against said property for the collection of said sum; that when said collection shall be made it will be your duty to pay, *first*, the arrears of interest due on the Pensacola and Georgia bonds; *secondly*, such of said bonds as are due; *thirdly*, the interest and bonds as they shall hereafter fall due, unless you purchase up and retire said bonds; *fourthly*, that nothing in said decree is intended to preclude said Pensacola and Georgia bondholders to demand and receive from the State of Florida, or the said Trustees, out of the *proceeds* of said property the principal and interest which may now be, or may hereafter become, due on their bonds.

We respectfully ask that you inform us in writing, without delay, whether you hold, in all particulars, the same views of the true meaning of the said opinion and decree of the Supreme Court of the United States that we have above expressed, and, if not, that you will state in what particular or particulars you differ from said views.

It has been intimated to us that you will not consider it your duty to make sale of the property, or to take any steps whatever against the property to raise the amount necessary to pay the arrears of interest. Indeed, in your bill, filed in the Supreme Court of the United States, one of your prayers was that said Court would "further decree that said defendants, as such bondholders, must exhaust the trust fund (the Internal Improvement Fund) aforesaid before they have any equity to have recourse to said railroad companies for the payment of the *principal* or interest of said bonds."

We take quite a different view of the meaning of the language which has been used by the Supreme Court. We think our clients have a right to demand of you the immediate payment in cash of the principal and interest which are now due to them upon their bonds, as well the interest which fell due prior, as the interest which has fallen due subsequently to the sale of March 20, 1869.

Accordingly we respectfully make demand of the amount so due.

We think it but just to our clients that all issues of the kind referred to, arising under the recent opinion and decree of the Supreme Court of the United States, should be fully disposed of before the property shall pass from the hands of the Receiver. And as you are the trustees of our clients, on whom the law has imposed the duty of collecting their money and paying it over to them, we beg that you will, at your earliest convenience, communicate fully your views to us, their attorneys, answering fully our questions, and stating fully your own views and intentions.

We are the more earnest in the request that you will give a prompt answer to this application because of the fact that we may find it necessary, should you differ from us in the views above expressed, to seek protection for our clients in the enjoyment of what we believe to be their rights, from the Supreme Court itself on Monday, the 28th instant.

We have the honor to be, respectfully, your obedient servants,

[Signed]

JACKSON, LAWTON & BASSENGER,
T. W. BREVARD,
WALKER & BAKER.

And the Governor was instructed to reply as follows:

TALLAHASSEE, Fla., February 17, 1876.

Jackson, Lawton & Bassenger, Walker & Baker, and T. W. Brevard, Solicitors of P. & G. Bondholders:

GENTLEMEN: Your communication of the 11th inst., addressed to the Trustees of the Internal Improvement Fund of Florida, has been received, and I am directed by the Board to answer as follows: This is the first communication we have received from you, or any representatives of the bonds held by your clients, since we have been in office. After four years of litigation, in which your clients have persistently opposed us in every effort we have made to discharge our duties to them and to the State, we are gratified to hear from you directly, but regret that your first communication should threaten further litigation.

You ask us to give you an interpretation of the decree of the Supreme Court of the United States, rendered in the case of the State vs. Edward C. Anderson, *et. al.*, (in which this court expressly says that we are not litigants before it,) and if we do not interpret it as you do, that you will make this the ground for further litigation.

We are informed from an affidavit made by Daniel P. Holland, on the 14th of January last, and filed in the case above stated, that Henry R. Jackson, Esq., who claims to represent the most of said bonds, proposes to consent to the delivery of the railroad to Mr. Holland, and to give him a term of years to pay your clients' demands. Therein, again, you appear to be opposing us in the performance of our duties, and in our efforts to subject the railroad property to the payment of the demands we hold against it. This appears to us very strange and inexplicable. No one has any authority to intimate that we do not intend to proceed to obtain satisfaction of the vendors' lien for the balance of the purchase money.

It is within your knowledge that we have already obtained a judgment in the Circuit Court of Duval county against your opposition for such purchase money, and we have to add that we

are only waiting the discharge of the Receiver now in possession of the road to proceed to obtain satisfaction of said judgment.

When the said moneys are collected, if we shall refuse to pay over to you any portion to which you deem yourselves entitled, we presume you will have a right to resort to legal proceedings to test your asserted rights.

We desire to say further, that our attorney informs us that you have advised and solicited the Jacksonville, Pensacola and Mobile Railroad Company to prosecute an appeal from this judgment above mentioned, and that you stated before the Federal Court at Jacksonville last May, that you were informed such appeal would be prosecuted, which would further obstruct us in the collection of the money which is ultimately to be paid to your clients.

Having opposed us for several years in all our efforts to collect the money with which alone your claims can be satisfied, you now make an indefinite demand upon us for money (which you alone have prevented us from collecting) before the railroad property is delivered up, and before we have had any time to obtain the fruits of the litigation by which your opposition to us has been defeated.

In conclusion we have to say that we intend to discharge our entire duties in the administration of the trust confided to us, and the sooner you cease to oppose us, the sooner we shall be able to collect the moneys with which to pay your just demands. We should much prefer to have your aid than your opposition.

I am, very respectfully, your obedient servant,

M. L. STEARNS,

Governor and President Board of Trustees.

February 21.—Time for the the completion and filing of the survey of the route of the West Florida and Mobile Railroad extended to the 1st of June, A. D., 1876.

March 13.—H. Bisbee, Attorney of the Board, was instructed to apply to the United States Supreme Court for an order upon the receiver of the Jacksonville, Pensacola & Mobile Railroad Company, directing him to pay over to the Trustees all funds remaining in his hands, after paying the necessary expenses of said receivership.

April 12.—C. H. Foster was directed to investigate the propriety of making a new contract for improving the navigation of Peace Creek, and to make an estimate of the probable expense attending the deepening of the channel and removing obstructions to Fort Meade, so as to admit boats drawing two feet of water at all times.

It was resolved that the contract made with Ray T. Eaton, of Washington, D. C., in accordance with a resolution of this

Board passed April 20, 1875, by which he was authorized and employed to prosecute, in the name of the Trustees, a claim against the United States for extra compensation for freight and passengers carried by the Pensacola and Georgia Railroad Company for the United States in 1865 and 1866, be, and the same is hereby rescinded, and that the said Ray T. Eaton be instructed to withdraw the said claim as heretofore made by the Trustees.

Notice was received from Jackson, Lawton & Bassenger, attorneys for F. Vose, Esq., that they intended to apply to Judge Frazer for an order upon the Receiver to pay their fees as attorneys, and also the expenses incurred by Mr. Vose in attending to the suit brought by him against the Trustees.

The Governor was directed to take the necessary steps to resist the said application.

May 3.—J. A. Lee, Register United States Land Office, informed the Board that an affidavit of contest had been filed in his office by Thomas Fisher, of Hillsborough county, contesting the claim of the State of Florida to the S. half of S. E. quarter of S. 25, Township 29, S. of Range 18 E., alleging that no part thereof is swamp land or subject to overflow, and the communication was referred to the Attorney-General.

May 11.—The Attorney-General presented the following letter:

M. L. Stearns, ex-officio President of the Board of Trustees of Internal Improvement Fund:

SIR:—The enclosed letter from J. A. Lee, Register United States Land Office at Gainesville, was referred to me by a vote of the Trustees.

It is my opinion that the claim of Thomas Fisher is worthless.

The lands belong by law to the Internal Improvement Fund,
1st—By virtue of an act of Congress, of the 28th of September, 1850.

2d—These lands were selected as appears by the notice, which is evidence of the fact, on the 5th day of July, 1855. Having been selected by the State on that date "as swamp and overflowed lands," the title to the same is confirmed to the State by an act of Congress March 3, 1857. Very respectfully,

WM. A. COCKE,
Attorney-General.

H. A. Corley returned the power of attorney and other papers given to Reverdy Johnson to sell lands, and said papers were ordered to be cancelled and filed.

George Somerville Norris of Baltimore, Maryland, was appointed agent to sell lands upon the same terms as were contained in the agreement with Reverdy Johnson.

The Secretary and Treasurer presented a list of bonds and coupons of the Florida Railroad Company, turned over to the Trustees by Moses Taylor in November, 1874, and reported that they were all cancelled and in the custody of the Treasurer.

Mr. D. L. Yulee, Vice-President and Acting President of the Atlantic, Gulf and West India Transit Company, gave notice that the said company intended to set off to persons desirous of constructing the same, and adopting the name of the Peninsular Railway Company, that portion of their line which lies between Waldo and Ocala, being the same of which the map of survey was filed on the 3d day of January, 1860. This notice was given as required by Section 4 of Chapter 729, laws of Florida.

May 18.—Trustees agreed to sell to the No Gauge or Single Rail Railroad and Construction Company of Florida, all the swamp and overflowed lands contained in each forty acre subdivision through which the road to be constructed by the said company from Orange Lake to the Ocklawaha river shall pass, at the rate of ten cents per acre, provided said road is completed within six months from date.

July 15.—A communication was presented from D. L. Yulee, Vice-President and Acting President of the Atlantic, Gulf and West India Transit Company, enclosing lists of the lands contained in the odd-numbered sections lying within six miles of the located line of the company's road, between Waldo and Ocala, which are claimed as belonging to the company by virtue of Section 15 of the Internal Improvement Act.

List "A," containing lands remaining under control of the Trustees, and list "B," those that have been sold by the Trustees and for which the company will be willing to accept some equitable equivalent.

The Salesman was instructed to bring into market the Internal Improvement and swamp lands recently approved, lying in the vicinity of Peace Creek and Caloosabatchie river; giving to persons who have settled or cultivated any of said lands the prior right to enter the lands embracing their improvements, provided they shall apply to enter the same on or before the first day of November.

December 19.—The following preamble and order was adopted: WHEREAS, It appears that the Supreme Court of the United States, in the suit therein prosecuted on behalf of the State and the Board of Trustees of the Internal Improvement Fund against Edward C. Anderson, *et. al.*, to protect and enforce the lien and trusts held by the State and said Trustees upon the railroad between Jacksonville and the Chattahoochee river, has ordered the money and funds now in the Registry of said court, arising from said litigation, paid over to the Treasurer of the State, who has been specifically designated to receive the same;

and whereas, The said moneys and funds, less the costs and expenses incurred in conducting the litigation, are applicable to the payment of the liens, and discharge of the trust held by the Board of Trustees, which have been judicially declared to be prior to the other lien upon said railroad, held by the Governor of the State as Trustee; *and whereas*, The Treasurer of the State, Charles H. Foster, is also the Treasurer of this Board of Trustees, charged with receiving and disbursing the funds and moneys thereof, it is hereby ordered that Charles H. Foster, the Treasurer aforesaid, upon the receipt of the said funds and moneys, do charge himself with the same, as Treasurer of this Board, and pay out the same upon the order of this Board.

H. Bisbee, Jr., the solicitor of the Board and of the State, having presented his bills for services and disbursements in the litigation to enforce and protect the liens and trusts above mentioned, and it appearing that such bills are properly chargeable upon and payable out of the moneys aforesaid, arising from said litigation, and that the compensation claimed is reasonable and just for the services rendered, it is ordered that the aggregate sum of twenty-four thousand and twenty-three dollars and four cents, the total of said bills, be paid to H. Bisbee, Jr., by the Treasurer of this Board out of the said moneys, upon the receipt of the said H. Bisbee, Jr., and his receipted bills.

Respectfully submitted,

C. A. COWGILL,
Secretary.

REPORT

OF THE

SALESMAN OF THE TRUSTEES OF I. I. FUND FOR 1875-76.

STATE LAND OFFICE,
TALLAHASSEE, FLA., January 1, 1877. }

To the Honorable Board of Trustees of the Internal Improvement Fund, State of Florida:

GENTLEMEN—As Salesman of the Board I have the honor to submit herewith tabular statements of sales of lands belonging to the Internal Improvement Fund, during the years ending with the 31st of December, 1875 and 1876, appended and marked A and B. Said statements show for the year 1876 a total sale of 52,545 8.100 acres for the sum of \$44,974 58, against 31,375 40-100 acres and \$31,660 59 for last year, being an increase of about 67 per cent. in acreage, and about 42 per cent. in receipts. The failure of the increase in receipts to keep pace with the increase in acreage arises from the fact that an unusually large proportion of the sales in 1875 were Internal Improvement Lands, bearing a higher price than the Swamp and Overflowed Lands, thus bringing in a relatively larger amount of money than in other years.

As to the condition of the office and the records belonging to it, I have to say that there is one serious lack, and that is of a set of tract books. In the absence of these, the loose township plats, upon which the entries are marked by numbers, are the only available record of the status of the State lands, and the only index to the registers and deed books. These loose plats therefore become of unusual importance. Those in the office when I received it, and in use until within a short time past, were in very bad condition, the majority of them torn, and otherwise damaged and defaced, and many of them on the point of utter destruction. In view of these facts, the Board, on the 15th of July last, passed a resolution authorizing the Commissioner to contract with William Lee Apthorp to make and furnish a new set. This he has done, and the office is now in possession of them. They are made on the best and most durable paper, are carefully posted up, and present a very clear and satisfactory appearance.

Trespass upon the lands belonging to the Fund still continues, and the law now in force is not sufficient to abate this evil.

More stringent laws should be enacted for the protection of the timber upon the State lands. This very often constitutes the chief value of the land, and trespassers should be more severely dealt with than they can be under the present laws. Under the law of 1874, several agents were appointed to ferret out trespassers and bring offenders to justice. In every instance they were instructed by this office to compromise with parties, instead of proceeding in the Courts, provided the interests of the Fund could be best served by that course. These agents have realized and paid at various times the sum of \$2,894.21, and of this sum I have paid into the treasury \$2,134.96, the balance, \$759.25, having been expended on account of said agents.

Respectfully,
D. EAGAN,
Commissioner and Salesman.

A.

Abstract of Swamp and Internal Improvement Lands sold during the year ending December 31, 1875.

MONTHS.	SWAMP LANDS.		INT. IMP. LANDS.		TOTAL.	
	Quantity sold.	Amount purchase money.	Quantity sold.	Amount purchase money.	No. of Acres.	Amount.
	Acres.		Acres.			
January.....	1,371.95	\$1,276.64	360.17	\$500.26	1,732.12	\$1,776.90
February.....	916.05	976.09	2,305.43	2,911.89	3,221.48	3,787.98
March.....	1,322.75	1,244.95	1,640.27	2,049.07	2,963.02	3,294.02
April.....	1,785.19	1,653.07	882.96	1,185.07	2,668.15	2,838.14
May.....	2,540.27	2,069.50	520.00	650.00	3,060.27	2,719.50
June.....	1,207.84	1,129.53			1,207.84	1,129.53
July.....	2,190.99	1,748.51	364.55	591.31	2,555.54	2,339.82
August.....	1,517.50	1,422.55	280.63	380.79	1,798.13	1,803.34
September.....	2,837.03	2,603.08	280.00	350.00	3,117.03	2,953.08
October.....	2,863.79	2,556.19	40.55	81.10	2,904.34	2,637.29
November.....	2,910.76	2,616.65	561.00	701.56	3,471.76	3,218.21
December.....	1,769.56	1,952.17	906.11	1,210.61	2,675.67	3,162.78
Total.....	23,233.73	\$21,048.93	8,141.67	\$10,611.66	31,375.40	\$31,660.59

Respectfully submitted,
D. EAGAN,
Commissioner and Salesman.

B.

Abstract of Swamp and Internal Improvement Lands sold during the year ending December 31, 1876.

MONTHS.	SWAMP LANDS.		INT. IMP. LANDS.		TOTAL.	
	Quantity sold.	Amount purchase money.	Quantity sold.	Amount purchase money.	No. of Acres.	Amount.
	Acres.		Acres.			
January.....	5,335.71	\$4,656.85	471.77	\$ 859.96	5,807.48	\$4,918.81
February.....	6,576.05	5,929.95	238.66	418.29	6,814.71	6,348.24
March.....	5,799.39	5,016.30	667.05	1,332.18	6,466.44	6,338.48
April.....	3,493.90	3,289.21	90.35	150.70	3,584.25	3,439.91
May.....	5,818.95	4,185.86	216.06	497.22	6,035.01	4,683.08
June.....	5,245.73	4,217.16	61.66	162.12	5,307.39	4,379.28
July.....	4,932.92	2,329.02			4,932.92	2,329.02
August.....	3,319.13	3,023.01	340.24	393.74	3,659.37	3,416.75
September.....	3,174.97	2,690.98	40.00	100.00	3,214.97	2,790.98
October.....	1,325.68	1,272.96	40.01	50.01	1,365.69	1,322.97
November.....	950.40	888.09	274.70	532.05	1,225.10	1,420.14
December.....	3,709.70	3,013.78	402.05	573.15	4,111.75	3,586.92
Total.....	49,682.63	\$39,915.17	2,862.55	\$5,059.42	52,545.08	\$44,974.59
Sales of 1875.....	23,233.73	\$21,048.93	8,141.67	\$10,611.66	31,375.40	\$31,660.59
Total.....	72,916.26	\$60,964.10	11,004.22	\$15,671.08	83,920.48	\$76,635.18

Respectfully submitted,
D. EAGAN,
Commissioner and Salesman.

REPORT

OF THE

MANAGER JACKSONVILLE, PEN. & MOBILE R. R.

GENERAL MANAGER'S OFFICE
JACKSONVILLE, PENSACOLA AND MOBILE RAILROAD, }
TALLAHASSEE, FLA., December 29, 1876. }

Hon. M. L. Stearns, Governor of Florida:

SIR: I have the honor to submit the following report, as State agent and General Manager of the Jacksonville, Pensacola and Mobile Railroad, for the six months ending November 30, 1876:

By order of the Supreme Court of the United States the road was turned over to me by Receiver Walker on the first day of June last. As Mr. Walker was directed to retain all moneys belonging to the road, then in his possession, until his final settlement with the Court, nothing but the road and rolling stock was delivered to me. I was called upon to assume the management and to keep the road in operation at a season of the year when the current business of the road was insufficient to pay its operating expenses, and this without any reserve fund upon which to draw. I found the road utterly destitute of the most necessary supplies, with no material in the workshops, with no books and records, and without even the usual blank forms and stationary necessary for immediate use. I proceeded at once to organize the several departments of the road upon the most efficient and economical basis practicable, and in order to cover the deficiencies of revenue and meet current expenses in full as they accrued, I was often compelled to raise money on my own personal responsibility in anticipation of the large revenue to come with the busy months. By the 1st of September the road became self-sustaining, and since that period it has more than made up for prior deficiencies.

The general condition of the road and its rolling stock, its business operations and its net earnings and expenses are fully detailed in the report of the General Superintendent herewith submitted.

The following statement shows the gross amount of cash received and expended during the six months and the balance of cash on hand:

Gross cash receipts to November 30..... \$126,486.36
 Gross cash disbursements..... 115,180.90

Cash on hand December 1..... \$ 11,305.46

Keeping in view the fact that the road was held in trust for the bondholders, and that it was to their interest, not only that the operating expenses should be as small as possible, but also that the road should be maintained in good order and the business increased, I have, while studying economy in the management, paid particular attention to the two latter requirements.

I have also kept steadily in view the internal improvement policy of the administration, which is to make the railroads of the State contribute to the development of the State by helping to build up her own seaports. In accordance with this view I have favored such a line of policy as would build up a through business from the Chattahoochee river, and have placed our eastern seaports, Jacksonville and Fernandina, on an equal footing with all other ports as competitors for the shipments of freights from the line of this road.

I would call particular attention to the importance of developing the business by way of the Chattahoochee river. What has been already done in this direction is detailed in the report of the General Superintendent, and I fully concur in his opinion, that even under the present disadvantage a large and lucrative business can be secured.

The separation of the Jacksonville, Pensacola and Mobile Railroad and the Florida Central Road, which took place immediately after this road was turned over to the State, has worked disadvantageously, as it has caused an increase in the operating expenses of each road without any corresponding increase of revenue to either.

Under Receiver Walker's administration the two roads were operated as one, thus reducing the cost and making a large saving to each in its proportion of the operating expenses. The separation of the roads, and their independent operation under separate managements, destroyed the economical arrangement, and the consequent increase in the operating expenses of this road has so far reduced the amount of its net profit. Had the old arrangement continued, the net profits from the business of this road for the past six months would have been nearly doubled.

I am, sir, very respectfully,

D. EAGAN,
 State Agent and General Manager.

REPORT OF THE SUPERINTENDENT J. P. & M. R. R.

GENERAL SUPERINTENDENT'S OFFICE,
 JACKSONVILLE, PENSACOLA & MOBILE RAILROAD,
 TALLAHASSEE, Fla., December 18, 1876.

Hon. Dennis Eagan, State Agent and General Manager:

SIR:—In compliance with your instructions I herewith submit the following report, showing the operations of the Jacksonville, Pensacola & Mobile Railroad for the six months ending November 30, 1876, including the earnings and operating expenses, disbursements for construction and repairs, and the general business of the road:

When the road was turned over to the State by Receiver Walker, on the first day of June last, it was in fair, but by no means really good condition. The iron and road bed were tolerably good, with the exception of twelve miles between Welborn and Lake City, which portion was in a bad and even dangerous condition. The numerous trestles between Quincy and Chattahoochee were more or less decayed and generally unsafe, and throughout the entire length of the road thousands of rotten ties required immediate replacement. No new iron has been purchased, but every other requirement has been met, so far as the resources of the road would justify. Particular attention has been given to the repairs and improvement of the road-bed. From 8,000 to 10,000 new ties have been purchased and put in, nearly 1,500 feet of new trestlework have been built, and all the old trestles have been thoroughly repaired and strengthened. The cost of these repairs has been about six thousand dollars over and above the ordinary expense of maintaining the roadway. About one mile of new iron and 150,000 new ties are still needed in order to put the roadway in first-class condition.

The rolling stock belonging to the road is entirely inadequate for the transaction of its business, and is, besides, in a general worn out condition. It is as follows:

- Eleven locomotives.
- Four first-class coaches.
- Two coaches in the shop undergoing repairs.
- Nine second-class coaches, all old, and five of them old and nearly worn out.
- Two baggage, mail and express cars, new and good.
- Two caboose cars, old.
- Thirty-two box cars.
- Two stock cars.
- Thirty-one flats.

Of the eleven locomotives, eight are in good running order. Engine No. 14 will require extensive repairs. Engines No. 2 and 5 will have to be rebuilt to make them efficient. No. 9 has been rebuilt, and will be ready for service in a few days.

All of the locomotives, with the exceptions mentioned, have been put in good running order.

In the car shops, one first-class, and one second-class coach have been repaired and painted, and new trucks placed under them. One first-class coach is being rebuilt. Three tenders have had new frames and trucks placed under them. Two pole and one crank car have been furnished to the road department, besides extensive repairs to nearly all of the cars owned by this road.

The machine shop buildings need extensive repairs. The machine shop and foundry should have a metal roof put on them to make them secure against fire, as the shingles are old and frequently catch fire from sparks. A car shed is very much needed, as there is no shelter for the coaches, which have to stand exposure to the weather at all times, much to their detriment.

A great deal of expense has been incurred in rebuilding and repairing engines and cars, and still, in order to secure sufficient rolling stock to transact properly the business of the road during the busy season of the year, and to increase its business at all seasons, a large addition to the present rolling stock is absolutely needed. Two new engines, several passenger coaches, and at least fifty box-cars are needed at once.

The amount expended since June 1st for extraordinary expenses, rebuilding engines and cars (and included in general statement of operating expenses), will aggregate over \$4,500.

EARNINGS AND EXPENSES.

During the dull season of the summer months, from the first of June to the first of September, when there were no products to send out, and no merchandise to bring in, the business of the road was very light, and its receipts small, while the operating expenses could be but very slightly reduced.

The following statement shows the earnings and expenses for the six months ending November 30:

NET EARNINGS.	
From freight.....	\$65,423.34
From passengers.....	16,598.64
From mails.....	4,916.85
From transportation for State and United States.....	3,150.50
From miscellaneous services (including mileage).....	8,313.55
Total.....	\$98,402.88

OPERATING EXPENSES.

Transportation department.....	\$27,639.89
Roadway.....	21,638.07
Machine.....	30,690.90
Supply.....	8,054.96—\$88,023.82

Excess of earnings over expenses.....\$10,379.06

Some claims for damages and overcharges not yet adjusted, and the final settlement of unadjusted accounts with foreign roads may slightly vary the above figures.

Every employe of the road, and every adjusted claim against it, accruing on or before the thirtieth day of November, has been paid in full.

A great deal of attention has been given to building up business by way of the Chattahoochee river, and in spite of the insufficiency and irregularity of the boats plying on that river, and the hostility of rival interests, which in a great measure controlled them, our efforts have been crowned with comparative success.

By the establishment of satisfactory through rates from Louisville and other points, and constant endeavors to furnish proper and adequate transportation, the business via Chattahoochee has already grown into very respectable proportions, and much of the Green Line freight is being turned that way. In June, the net receipts from the Chattahoochee business was less than \$400, but by November it has increased to over \$1,500 per month.

The facilities for doing business at the river are very inadequate, owing to the insufficiency of wharf accommodations and the lack of side tracks, and as there is no warehouse in which goods can be stored when landed from the boats, they are constantly in danger of damage by exposure to the weather. I am satisfied that a very large and profitable business can be established from this point, but to make this business secure, the track leading to the river should be raised to its proper grade above high water mark, and a large warehouse should be constructed upon the wharf.

In spite of all the disadvantages against which the road has had to contend, both in the poor condition and insufficient equipment of the road itself, and in the opposition to the present management, which developed itself in various quarters, and in various shapes, the business transacted, the amount of net earnings, and the ratio of operating expenses, will compare favorably with any previous year. Very little loss or damage beyond the unavoidable wear and tear of road and rolling-stock has been sustained, and but three accidents occasioning any loss have occurred. One passenger car was thrown from the track, near

Chaires' station, in November, by the breaking of a rail over a rotten tie, and later in the same month three sleeping cars and one coach were thrown from the track, near Lake City, also by the breaking of a rail. In both of these cases, beyond several hours' detention, the damage done was slight, and in neither case was there any loss of life or limb. In September, a car load of cotton while in motion was set on fire by sparks from the engine, and totally destroyed. The loss in this case amounted to about \$1,000, and the owners of the cotton were promptly paid for their property destroyed.

Respectfully submitted,
ED. M. CHENEY,
 General Superintendent.

REPORT

OF THE

SUPERINTENDENT OF PUBLIC INSTRUCTION.

OFFICE SUPERINTENDENT OF PUBLIC INSTRUCTION, }
 TALLAHASSEE, FLA., December 31, 1876. }

To His Excellency M. L. Stearns, Governor of Florida:

SIR:—In accordance with law I have the honor to herewith submit a report of the condition and progress of Public Schools for 1875 and 1876, together with an account of the founding of the Agricultural College.

Respectfully, your obedient servant,
W. WATKIN HICKS,
Superintendent of Public Instruction.

I entered upon the discharge of the duties of my office upon the adjournment of the Legislature, on or about March 1, 1875. My first duty was to become acquainted with the method of the department, and ascertain the actual condition of things in the various counties.

Little data was found in the Superintendent's office, and the first quarter passed before anything like a correct record of school officers from all the counties was obtained. Many county boards lacked two and three members, and in some of the counties entire re-organization had to be established.

FAILURE TO REPORT.

Since the organization of our common school system one serious difficulty has been to engage the right men in the work. Superintendents and Boards as to many counties, either from lack of intelligence or zeal, have failed to report to this department as required by law, and no amount of correspondence seems equal to the task of provoking them to this necessary good work.

Inadequate compensation, as to a few instances, may sufficiently account for unthorough work extending over a vast area of country, but there can be no good reason offered why the labor, so far as it proceeds, should not be minutely reported. The remedy for this lamentable defect may be found in the in-

stant removal of negligent officers, or in making compensation payable only upon satisfactory performance of service. The county board has authority to fix the salary of the Superintendent, and the Superintendent in turn can prescribe sufficient exercise for the board as its agent and secretary, which two influences should reciprocally operate to the advantage of the cause of popular education. At any rate, if the labor expended by the guardians of this great interest in some counties bears a fair proportion to the reports thereof on file in this office, then it must be feared that we are undertaking to reap where we have not sown.

OPPOSITION TO THE SCHOOL SYSTEM.

It cannot be denied that the powerful opposition which confronted the common school system upon its introduction in the State still confronts it, losing none of its bitterness, but with gradually waning power.

The growth of the system, its adaptableness, its inspiring breath upon ignorant masses, its revelations and its rewards, as everywhere seen and felt, moving onward with cumulative, aggressive force, bearing universal benediction, is rapidly absorbing opposing elements and converting public distrust and loathing into welcome and praise.

On trial no longer, free education for the masses indicates its mission and its right in the unspeakably improved condition of those who are its beneficiaries. The complaint of "high taxes" as to schools is heard now in only the mouth of the enemy of his race and the impecunious burden upon his country. The best citizens of the State now send their children to the public school, thus hailing as a precious boon what was once considered a hateful importation.

Whatever discount the future may have in store for this sign of progress, the past history of the common school system in this State is one of continuous pages of recorded blessing without a mixture of evil. Ample proof of this is at hand from every part of the State, notwithstanding much chronic opposition, and it is fair to affirm that the enviable position which Florida maintains in respect of all progress, is largely due to the widespread benefits of the schools.

PROGRESS OF THE PEOPLE OF COLOR IN EDUCATION.

Part of the opposition to which I have referred was, and is, in the form of prejudice against the education of the negro race. This prejudice affects the ability of the negro to receive education to any serviceable extent and his right to receive it at all. It were folly to disguise the fact that this prejudice is strong and liable to increase.

Old errors disappear slowly. Errors entering fixedly into the

public social economy seldom give way without the utter breaking up of the systems which they mar.

As to the prejudice against the negro's right to education, it is enough to say that it is un-American, and has stamped upon it the reprobation of civilization, the interdiction of the Constitution and the curse of God. It need not be analyzed here.

As to the prejudice against the negro's ability to receive serviceable education, the question is proper to consider, since this form of opposition to the common school system is more popular and potent.

The cold, abstract discussion of the negro's capability or intellectual capacity, while affording intellectual pastime, may not be here invoked. Plain, unvarnished, unquestionable facts upon the surface of our times will more thoroughly serve the cause we espouse.

The ability to appreciate argues capacity to receive, and it must be said that the negro, since the day of his citizenship, has shown large appreciation of the need, the uses and the blessings of education.

Intuitively he grasps the truth that his freedom springs from enlightened sentiment in mankind, as in the devotion of his heart he realizes that in the Divine Will he was never a slave. So, intuitively also, does he realize that to bear the burdens of citizenship, enjoy the highest blessings of freedom, perform with certainty and pleasure the duties reaching out to him in the moral and social world in which he is always and forever more a responsible being, he must become educated. He does not, perhaps, have a large view of education, but he has a saving knowledge of its need, and this knowledge, at the outset of his career and in his possession as he stands on the threshold of the school, argues a very considerable capacity to receive that education which shall fully equip him for service in the sphere of his allotment.

He knows that it is now his business to climb, and he fully comprehends that education is the ladder.

Within the school, he gives prejudice trouble. His advancement in the ordinary curriculum of the common branches is as sure and as rapid as that of his more favored white brother.

The alphabet puzzles but allures him; the speller burdens his tongue with notes of melody, while his mind begins to grow fierce with hunger for the blessed fruits of reading.

As to higher branches, such as arithmetic and writing, a comparison of grades in our white and colored schools will show that the colored youth is very little, if at all behind the white youth in the same grade, while in many instances the result is competitively in his favor.

The subject of *industrial drawing* is more and more engaging

the minds of educators as a proper study in the public schools. In this department, the imitative faculties and memory are necessarily cultivated and fully engaged. These faculties in the negro are greatest and develop more rapidly than others, and in this department, where the opportunity and the task are given, the negro excels. This branch of study has not developed generally in our schools, but its importance cannot be over-estimated, and will, doubtless, obtain a permanent place in our public school system. To the negro such study would be above all others at tractive.

"People have to be prepared for industrial rather than contemplative lives; and the great division of labor which is now the rule in almost every occupation makes it necessary for each of us to know some one thing very well indeed.

If we consider how large a proportion of occupations depend upon habits of accuracy and powers of observation, we shall see from this standpoint that all education tending to develop these characteristics will be most valuable in practical life, whether the individual be directly employed in constructive industry or not. In the formation of these habits no other agencies are more influential than the seeing eye and the cunning hand used in concert, the one in perception, the other in expression, both being indicative of the mental ability to perceive the truth. At the same time that the exercise of the senses of sight and touch reflects mental perception, it not unfrequently creates the power to perceive." * * * * *

"Allowing that drawing may be as remotely connected with a man's daily occupation as half the subjects he studied at school, that it is only a species of mental or manual gymnastics, yet the training he gets while learning to draw would make him a more reliable witness in the witness-box, more faithful in testimony and clearer in his evidence than if he knew nothing of form, or had learned but superficially through his eyes, without his right hand having taught him the terrible things we all ought to know. There is, therefore, an educational as well as a commercial aspect of this question of industrial drawing, and it is difficult to realize which is the more important."—[*Address of Professor Walter Smith, Art Director of the State of Massachusetts, before the National Educational Association, January 28, 1875.*]

I have taken these few important sentences from an interesting address by Professor Smith, because they present, in brief, an important field in which the most successful laborers and gleaners will be those whose imitative faculties are large and apt by nature, and susceptible of rapid and wonderful development by common school culture, and because the negro is well endowed by nature with these noble faculties.

It is a common remark that the negro progresses well enough

up to a certain point in intellectual studies; that point is placed just where the curriculum of the common school touches the threshold of the academy. If it were conceded that beyond the given limits the negro progresses with painful tardiness, the same must be said of every other; while the degree of education supposed to lie within the prescribed limits, and for which he has capacity (according to these philosophers), is thought to be adequate for most practical purposes, and is, at least, abreast of, if it does not establish, the average of human progress in learning. Of the negro's capacity up to that point, no one acquainted with our schools will raise a question, and I cheerfully and emphatically assert, that in this State, upon competitive examination, opportunities and privileges being equal, the children of the colored citizen will not fall one whit behind those of the white, while in those studies in which the imitative faculties take precedence they stand well in front.

The question as to the serviceableness of this education remains. It must be confessed that the novelty of the possession in this case enhances the difficulty of properly employing it. But this is not confined to race or color.

Doors opening to great usefulness will, in time, respond to the knock of the black hand as to that of the white; and the times are on us when the question of admission will not turn upon race, but upon fitness and qualification in the industrial and commercial world.

The material and independent uses of education are not arbitrary matters; they are things of growth in the struggling world, but the reflex influence and serviceableness of education, the self use and consciousness which it reveals and unfolds, may be, after all, its noblest service. In this thought the negro appears to infinite advantage, after all admissible discount, as the ward of the common school. He is coming into a knowledge of himself. His first service is in and for himself. The path of progress opens before him; the method of the future greets him; his unbound faculties seize the helping hands of opportunity, and, as he reads (thanks to the school) the history of other races and peoples, a self-respecting ambition starts him in the peaceful and self-rewarding struggle to rise. Rise he must and will if he holds fast the purpose—this first great revelation—which, by means of even a humble education, he is enabled to form.

I do not mean to suggest or to imply that since the establishment of the common school in this State the colored race has made *satisfactory* progress. I fear not. Influences outside of the school—and particularly political influences, begetting an all absorbing political ambition, have somewhat weakened the attractions and claims of education, and partially obscured and overshadowed it. Of this matter I need not here particularly

enlarge. What I may safely claim, in spite of the discounting facts referred to, is *very commendable progress*, to an examination of which all men are invited.

SCHOOL POPULATION.

According to the census of 1873, there were 74,828 persons residing within the State between the ages of *four* and *twenty-one* years.

The census taken under the direction of this department this year has not been tabulated and cannot be in time for this report, inasmuch as the returns from all the counties have not come to hand. It is believed that this census will show a very large increase in school population and afford valuable information under other heads.

The recapitulation table of totals will show:

The number of youth between the ages of four and twenty-one years.

The number of males between the ages of four and twenty-one years.

The number of females between the ages of four and twenty-one.

The number of colored youth between the ages of four and twenty-one.

The grades of proficiency in education.

The number who cannot read.

The number of blind.

The number of deaf mutes.

The number of orphans.

The number of half-orphans.

THE COMMON SCHOOL FUND.

In the report of Hon. S. B. McLin, Acting Superintendent of Public Instruction for the school year ending September 30th, 1874, the following exhibit of the School Fund was submitted:

STATEMENT of Bonds belonging to the School Fund in the hands of the State Treasurer and Treasurer of the State Board of Education:

Denomination.	Amount.	When Due.
Fifty 7 per cent. Florida Bonds.....	\$50,000.00	1st Jan., 1887.
One 7 per cent. Florida Bond.....	29,747.63	1st Jan., 1883.
Thirty-seven 7 per cent. Florida Bonds.....	3,700.00	1st Jan., 1883.
Ten 8 per cent. Florida Bonds.....	5,000.00	1st July, 1881.
One 6 per cent. Florida Bond.....	1,000.00	1st April, 1866.
One 6 per cent. Florida Bond.....	5,000.00	9th June, 1866.
One 6 per cent. Florida Bond.....	505.00	10th May, 1866.
One 8 per cent. Florida Bond.....	99,500.00	1st Jan., 1883.
Seventy-eight 7 per cent. Florida Bonds.....	7,800.00	.....
Two 6 per cent. Florida Bonds.....	2,000.00	.....
Nine 7 per cent. Florida Railroad Bonds.....	1,000.00	1st M'ch, 1891.

NOTE.—The interest on these bonds is payable semi-annually.

*One 8 per cent. Putnam County Bond. Balance due, \$3,500.
One 8 per cent. Marion County Bond. Balance due, \$21.73.
One 8 per cent. Gadsden County Bond. Balance due, \$8,000.

STATEMENT of Bonds belonging to the Seminary Fund in the possession of the Treasurer of the State Board of Public Instruction:

Denomination.	Amount.	When Due.
Seven 7 per cent. Florida Bonds.....	\$7,000.00	1st Jan., 1887.
Two 8 per cent. Florida Bonds.....	1,000.00	1st Jan., 1861.
One 8 per cent. Florida Bond.....	60,000.00	1st Jan., 1863.
One 6 per cent. Florida Bond.....	2,300.00	10th June, 1866.
Ninety-two 7 per cent. Florida Bonds.....	9,200.00	.....
Two 7 per cent. Florida Railroad Bonds.....	1,000.00	.....

The interest accruing from these bonds, and which is annually apportioned to the several counties according to law, amounted, in 1873 and 1874, to \$15,039.30. Of this amount but \$545.28 was payable in United States currency, while the balance, namely, \$14,494.02, was issued in Comptroller's warrants upon the Treasury, which probably realized no more than 50 per cent. in currency. In your Excellency's last message you referred to this matter in the following terms: "The above item of sundry bonds (School Fund) for \$190,752.63 consists of various Florida bonds of different amounts, different rates of interest, falling due at different times, and some past due, with no provision made by the State for payment or reinvesting them. Some of these bonds are printed, and others in manuscript—mere slips of paper. This is not only inconvenient but unbusiness-like. In view of these facts I recommend the consolidation of these 'sundry bonds' into one bond, bearing 6 per cent. interest, and that the Governor be authorized to execute such bond, and the Board of Education to receive the same in lieu of the bonds for which it shall be substituted, and that said bonds be by them cancelled and destroyed."

In accordance with your Excellency's recommendation, the Legislature, at its last session, passed an act entitled an act to convert certain School and Seminary bonds into bonds authorized to be issued under the act of February 21, A. D. 1873, and was approved by your Excellency February 24, 1875. It is as follows:

WHEREAS, As a part of the assets of the School Fund are certain bonds of the State of Florida of a date prior to the year A. D. 1871, to the amount of one hundred and ninety thousand seven hundred and fifty-two dollars and sixty-three cents, and of the Seminary Funds certain bonds of the State of Florida of a date prior to the year A. D. 1871, to the amount of seventy-

*In controversy. Balance claimed as due by both State and county.

one thousand two hundred and ninety-two dollars and forty-five cents;

The people of the State of Florida, represented in Senate and Assembly, do enact as follows: SECTION 1. That the Comptroller of the State of Florida is hereby authorized and directed to exchange for the said one hundred and ninety thousand seven hundred and fifty-two dollars and sixty-three cents of bonds belonging to the school fund, bonds bearing interest payable in gold issued under the act of February the 21st, 1873, amounting to one hundred and ninety thousand eight hundred dollars, bearing interest from the first day of July, A. D. 1874; and also to exchange for the said seventy-one thousand two hundred and ninety-two dollars and forty-five cents, bonds belonging to the Seminary Fund, bonds bearing interest payable in gold, issued under the act of February 21, 1873, amounting to seventy-one thousand three hundred dollars, bearing interest from the first day of July, A. D. 1874.

SEC. 2. *Be it further enacted,* That when the Comptroller is ready to effect the said exchange as is provided in the first section, the Treasurer of the Board of Education is hereby authorized and directed, in lieu of the said bonds of February 21, 1873, delivered to the Treasurer of the Board of Education, to deliver to the Comptroller of the State of Florida the said bonds described in the preamble to this act.

SEC. 3. *Be it further enacted,* That when the said bonds required by the second section of this act to be exchanged for the bonds issued under the act of February 21, 1873, are delivered by the Treasurer of Board of Education to the Comptroller of Public Accounts, they shall be canceled and destroyed by the Comptroller under the direction of the Board of Education, and that the Comptroller shall so report to the Governor of the State of Florida in his next annual report. Approved February 24, 1875.

The first apportionment under this law was made immediately after the consolidation, being the semi-annual interest due January 1, 1875, and payable in gold, and amounting, in U. S. currency, to \$7,283.08. The apportionment was as follows:

APPORTIONMENT.

Whole number of school population as per census of 1873, 74,928; amount per capita, 9 7-10 per cent.; amount apportioned, \$7,161.63; leaving balance in Treasury of \$121.45.

<i>Counties.</i>	No. of Children.	Total Amount.
1—Alachua.....	4,500	\$ 436.50
2—Baker.....	354	56.64
3—Bradford.....	1,395	136.31
4—Brevard.....	83	8.05
5—Calhoun.....	493	47.82
6—Clay.....	542	53.57
7—Columbia.....	3,300	220.10
8—Dade.....	50	4.85
9—Duval.....	5,662	549.21
10—Escambia.....	4,302	465.79
11—Franklin.....	502	48.69
12—Gadsden.....	3,880	376.36
13—Hamilton.....	1,373	133.18
14—Hernando.....	1,020	98.94
15—Hillsborough.....	1,357	131.63
16—Holmes.....	688	66.73
17—Jackson.....	3,000	291.00
18—Jefferson.....	5,127	497.31
19—Lafayette.....	800	77.60
20—Leon.....	7,028	681.71
21—Levy.....	703	68.19
22—Liberty.....	380	36.86
23—Madison.....	5,276	511.17
24—Manatee.....	800	77.60
25—Marion.....	5,080	492.76
26—Monroe.....	2,170	210.49
27—Nassau.....	1,767	171.40
28—Orange.....	876	84.97
29—Polk.....	720	71.24
30—Putnam.....	1,459	141.52
31—Santa Rosa.....	1,327	127.22
32—St. Johns.....	986	94.64
33—Sumter.....	1,263	122.51
34—Suwannee.....	1,458	142.42
35—Taylor.....	522	50.63
36—Volusia.....	421	40.83
37—Wakulla.....	800	77.60
38—Walton.....	1,114	108.05
39—Washington.....	1,020	98.94
Total.....	74,828	\$7,161.63

The following exhibit by Treasurer Foster, in his report of December 31, 1875, shows the increase in the principal of the School Fund, from sales of school lands, and the character of its investment, the interest arising from which amountd to \$14,154.45, and which was apportioned January 1, 1876:

Statement of bonds belonging to the School Fund in the hands of the State Treasurer, and Treasurer of the State Board of Education, December 31, 1875:

SCHOOL FUND.

C. H. FOSTER, Treasurer, in account with school Fund—

DR.	
To balance on hand per last report.....	\$3,569 09.
To amount received from sales of land.....	5,015 79
To amount received from fines.....	672 90
To amount received from the sales of land sold under act to acquire tax title.....	471 81
To amount received on account of trespass.....	275 00.
Total.....	\$10,004 59.

CR.	
By amount of (scrip) invested in \$4,200, State Bonds of 1873.....	4,438 00.
By amount (scrip) invested in \$1,900, State Bonds of 1871..	2,166 68.
By warrants cancelled (expense).....	198 00.
Balance December 31, 1875.....	3,201 91
Total.....	\$10,004 59.

Chas. H. Foster, Treasurer, in account with School Funds (bonded principal.)

DR.	
To amount Bonds on hand as per last report.....	\$213,253 63.
To 6 per cent. State Bonds received from Comptroller in exchange for old bonds (see Chap. 2,057, laws).....	190,800 00.
To State Bonds of 1873, purchased in the year 1875.....	4,200 00.
To State Bonds of 1871, purchased in the year 1875.....	1,900 00.
Total.....	\$410,152 63.

CR.	
By amount Bonds turned over to Comptroller and cancelled, in exchange for State Bonds of 1873 (see Chap. 2,057, laws).....	190,752 63.
By balance, Bonds on hand, December 31, 1875.....	219,400 00.
Total.....	\$410,152 63.

SEMINARY FUND.

C. H. Foster, Treasurer, in account with Seminary Fund—

DR.	
To balance on hand December 31, 1874.....	\$243 84.
To amount received from sales of land.....	265 19
Total.....	\$509 03.

CR.	
By warrant cancelled (expense).....	\$50 00
By balance December 31, 1875.....	459 03
Total.....	\$509 03

Amount of bonded principal per last report.....	\$83,492 45
Gain in exchange of old Bonds for Bonds of 1873 (see Chap. 2,057, laws).....	7 55

Bonds on hand December 31, 1875..... \$83,500 00

APPORTIONMENT.

Amount of interest on School Fund in the hands of the Treasurer of the Board of Education January 1, 1876, \$14,154.45; whole number of children in the State of school age, as per census of 1873, 74,828; per capita apportionment, 18.9.

Alachua.....	\$ 850.50	Liberty.....	\$ 71.82
Baker.....	110.38	Madison.....	997.16
Bradford.....	263.65	Manatee.....	151.20
Brevard.....	15.68	Marion.....	960.12
Calhoun.....	73.17	Monroe.....	410.13
Clay.....	102.43	Nassau.....	333.96
Columbia.....	623.70	Orange.....	165.56
Dade.....	9.45	Polk.....	136.08
Duval.....	1,070.11	Putnam.....	275.75
Escambia.....	907.57	Santa Rosa.....	345.30
Franklin.....	94.87	St. Johns.....	186.35
Gadsden.....	733.32	Sumter.....	238.70
Hamilton.....	259.49	Suwannee.....	275.56
Hernando.....	192.78	Taylor.....	97.65
Hillsborough.....	256.47	Volusia.....	79.56
Holmes.....	130.03	Wakulla.....	151.20
Jackson.....	567.00	Walton.....	210.54
Jefferson.....	969.00	Washington.....	192.73
Lafayette.....	151.20		
Leon.....	1,323.29	Total.....	\$14,121.37
Levy.....	132.86		
Balance in Treasury.....			\$33.03

Increase in permanent Fund as per statement of Treasurer December 31, 1876.

C. H. FOSTER in account with School Fund—

DR.	
To balance on hand per last report.....	\$ 3,201.91
To amount received from sales of land.....	4,265.84
To amount received from fines.....	1,527.45
To amount from sales of land sold under act to acquire tax title	2,117.77
From trespass.....	134.96
Total.....	\$11,247.93

CR.

By amount of scrip exchanged at Comptroller's office for State Bonds of 1873 at par.....	\$ 7,800.00
By amount of United States currency invested in 2,700 State Bonds 1873.....	2,480 00
By purchase of safe and expenses of same.....	458 60
By expenses.....	427 88
By balance December 31, 1876.....	131.45
Total.....	\$11,247 93

SCHOOL FUND—BONDED PRINCIPAL.

DR.

To amount on hand per last report.....	\$219,400.00
To State Bonds of 1873 received from Comptroller in exchange for 7,800 Greenback Scrip.....	7,800.00
To State Bonds of 1873 purchased in 1876 with United States currency.....	2,700.00
Total.....	\$229,900.00

CR.

By Bonds on hand December 31, 1876.....	\$229,900.00
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[See Treasurer's Report.]

The interest available for apportionment January 1, 1877, will be—

The first duty of my successor will be to apportion that interest.*

It will be seen by this somewhat particular statement, that the School Fund has steadily increased, and that it must, with the same judicious management, year by year.

THE PEABODY FUND.

For the past two years little has been received from this truly great benevolence. Dr. B. Sears, General Agent, gave, last year, assurance of much needed help, and only failed to realize our mutual hopes by sheer inability after all pledges already made were redeemed.

For the school year now current, the sum of \$6,000 has been promised, and will be distributed as follows; (provided, the schools named shall be found, at the close of the term, to have met the established requirements of the Board of Trustees and General Agent):

* Since writing the above, I have made the apportionment for 1877, on same basis of last year's apportionment.—Superintendent.

Jacksonville (Duval and Stanton Schools).....	\$1,500
Tallahassee.....	1,200
St. Augustine.....	1,000
Key West.....	1,000
Tampa.....	300
Motivello.....	400
Ocala.....	300
Pensacola.....	300
Total.....	\$6,000

UNIFORMITY OF TEXT-BOOKS.

In the report of my immediate predecessor, Hon. S. B. McLin, the question of uniformity of text-books was briefly and ably discussed, and certain important recommendations made, which have had due weight in shaping and inaugurating the plan which has been adopted by this department, and urged upon the county boards.

Mr. McLin's statement of difficulties and treatment of the subject is so pertinent and just, that I deem it proper to reproduce it here, especially since, while agreeing with him as to the facts deplored, the department has taken a different view of the method of meeting the demand, and has adopted a plan, which it is believed, will cure the evil, and to which the State Board of Education, of which Mr. McLin is a member, gives hearty concurrence. Thus Mr. McLin's report:

"The want of uniformity in text-books is a matter that is causing serious trouble in almost every county in the State, and what the precise remedy is, it is difficult to determine. It is particularly embarrassing to the teachers, and their complaints, which reach this office through the county superintendents, are loud and persistent. Every child who presents himself at the door of the public school for admission, comes either without books, or with books furnished by the parents, who are guided in the selection of them by their own prejudice or opinion, or that of the bookseller. The consequence is a diversity of text-books in each school, almost as conspicuous as the diversity of faces, or the diversity of apparel, and it becomes a matter of the utmost difficulty for the teacher to organize his school in the face of such a heterogeneous collection of school books. This is one of the most serious drawbacks to the progress of education, and the question at once arises, how shall it be remedied? The propriety of the State adopting a series of text-books, the use of which should be enforced in the public schools, is becoming more and more questionable every day, particularly in those States distinguished for efficient school systems and educational advancement. For us to adopt a State series would, we think,

be supreme folly, because we are without the money necessary to put books into the hands of every child attending school, and only in this way could the adoption of a State series be secured. It is estimated that it would cost \$4 to provide each child with books, and with a total school attendance of 20,000, it would require an outlay of \$80,000. This is a financial impossibility, and even were it possible, the wisdom of adopting a uniform series would not be apparent. The matter, we think, should be left entirely with the county boards, and, with us, judicious action on the part of these boards, would secure uniformity to the extent, at least, of giving a oneness of character to the text-books used in each individual school, or the schools of each county. Uniformity of text-books in each school is an educational necessity. A variety of books is fatal to classification, and without classification successful instruction in ordinary schools is impossible. Let county boards determine upon a good series of text-books; let them then use whatever means they may determine on as the most efficient to make known to parents, children and teachers the fact that a certain series has been selected, and urge upon them the purchase of books belonging to the series, pointing out, if possible, at the same time, where they can be obtained. In this way most valuable service to the cause of education might be performed, and in a few years the long-endured and preposterous custom of allowing scholars to use any old or new book that might come into their hands, regardless of all the conditions of successful teaching, would be utterly extirpated. Of course, in doing so, county boards would have to exercise the greatest discretion. It is a matter of much importance—one involving too many interests to be passed upon without careful consideration. There should be no partiality for publishers and no favoritism for authors. When it is remembered that what we put in the schools will soon appear in the life of the nation; that as we impress the children, so we stamp the national character, the importance of making a proper choice will be at once apparent. But a short time suffices to accomplish any revolution, the principles of which are thoroughly diffused throughout the public schools. In the beginning of the anti-slavery movement, the first agitators commenced by circulating incendiary documents, and other expedients to operate upon, and through the various organs of society as it then existed. The result was a speedy and almost disastrous reaction of public sentiment; but the more sagacious men, the men of profounder intuitions of statesmanship and policy, said: Put your doctrines into the public schools, leaven the school books with them, deal them out to the implicit faith of childhood, and in less than twenty years the anti-slavery movement had accomplished its work. It will be seen, therefore,

that this is a matter on which the future well-being of society is involved, and requires the exercise of the highest wisdom."

In other States the same difficulties have arisen, and various expedients have been devised and tested for their removal.

It must be remembered that in a sparsely settled State like ours, it is impossible, beyond a few towns and villages, for parents to obtain the necessary books for their children, at anything like reasonable rates. Consequently, many of our schools have been deficient in text-books, those employed being such, of all sorts, as could be picked up in the neighborhood. Frequently a number of children would have between them a few fugitive leaves of some old book whose only recommendation consisted in the fact that they contained printed words.

Again, it must be remembered that a large proportion of our school population is of the lately enfranchised race, whose zeal for the acquisition of knowledge is only equaled by their inability to purchase text-books. It was important, therefore, in settling upon a uniform series, to keep in view two features, viz: Economy as to price, and a reasonable limit as to the number of books comprising the series, combined with excellency and adaptation.

It was decided to adopt a uniform series throughout the State, and to make the County Boards, as far as recommendation and co-operation could do so, the distributors of the books to the children.

Through correspondence and personal interviews with publishers, the minimum scale of prices was readily obtained, on terms every way advantageous to the Boards and people, and creditable to the publishers.

The following list of text-books was accordingly furnished each Superintendent and Board, with an earnest recommendation to adopt the series with all practicable dispatch. The result has been most gratifying, and the future brightens more and more:

LIST OF TEXT-BOOKS.

PRIMARY.

The Independent Child's Speller. | The Independent Spelling Book.

READERS—INDEPENDENT SERIES.

First Reader.
Second Reader.
Third Reader.

Fourth Reader.
Fifth Reader.
Sixth Reader.

ARITHMETIC.

Davies' Primary.
Davies' Intellectual.
Davies' Practical.

Davies' Elementary Algebra.
Davies' University Algebra.

GEOGRAPHY—MONTEITH'S COURSE.

First Lessons.
Manual (for intermediate classes).

Comprehensive.

NATURAL SCIENCE—STEELE'S FOURTEEN-WEEKS' SERIES.

Fourteen Weeks in Natural Philo- sophy.	|	Fourteen Weeks in Geology.
Fourteen Weeks in Chemistry.		Fourteen Weeks in Physiology.
Fourteen Weeks in Descriptive As- tronomy.		

NOTE.—All the above-named books are published by A. S. BARNES & Co., John street, New York, to whom all orders should be addressed.

SUPPLEMENTAL—M'VICAR'S NATIONAL SPELLING BLANKS.

No. 1.—Words.	|	No. 3.—Words, Definitions and Sen- tences.
No. 2.—Words and Definitions.		

PUBLISHERS.—POTTER, AINSWORTH & Co., John street, New York, to whom all orders should be addressed.

GRAMMAR.

Kerl's First Lessons.	|	Kerl's Common School.

HISTORY.

Swinton's First Lessons.	|	Swinton's Outlines of General His- tory.
Swinton's Condensed United States.		

PENMANSHIP—SPENCERIAN SERIES.

Common School Series Nos. 1, 2, 3, 4, 4½ and 5.

MUSIC—LOOMIS' FIRST STEPS.

No. 1.	|	No. 3.
No. 2.		No. 4.

Publishers of the above (viz, Grammar, History, Penmanship and Music).—IVISON, BLAKEMAN, TAYLOR & Co., Grand street, New York, to whom all orders should be addressed.

RHETORIC AND COMPOSITION.

Quackenbos'.
Publishers.—D. APPLETON & Co., to whom all orders for Quackenbos' Rhetoric should be sent.

NORMAL SCHOOL.

The need of a Normal School is painfully apparent. Teachers apt to teach is the desideratum. Such teachers are rare, especially with us, and there seems no help for it until we shall be able to establish a better proportion between the compensation and the labor of the school. We must raise up teachers from among our own people. To do this efficiently the normal school must be established. Teachers must be trained; they must be masters of method and of the art of discipline in order to succeed in their high vocation.

"It is preposterous to suppose that a great people can be created or sustained through the agency of poor schools, and an inadequate, faulty education. Only good schools, conducted by able teachers, can train up the successive generations of children to be wealthy citizens, the strength and glory of a free commonwealth. All experience shows that we cannot obtain a

supply of competent teachers unless we create special agencies for their preparation. If, therefore, we are to have State schools for the education of children, it is equally important that we should provide State schools for the preparation of their teachers."—*Phelps' Handbook*.

The Normal School system presents the feasible and efficient method. We are without such a school, but it is believed that the crying necessity will meet an appropriate response from an appreciative Legislature.

SCHOOL HOUSES.

The tabulated report will show partially what has been done in the way of providing suitable school buildings. Our school houses in the rural districts are fashioned after the rudest models—generally of logs or rough lumber with few conveniences.

In this respect, certainly, we are far behind our more thickly populated sister States, but the eagerness of our scattered communities to secure the benefits of the school has not reached the æsthetic in architecture. The thirst for knowledge is genuine, and the fountain whence it is dispensed is not despised because it may be devoid of convenient surroundings. The coming of the schoolmaster with mind and heart in the work is deemed of more importance than the building and beautifying of an academy for his reception where he may rule in state in accordance with the highest demands of modern civilization. This luxury will come in due course. We are in the pioneer line, and our instruments are rude.

He who ploughs and who sows
Is not missed by the reaper;

but —

He will still be remembered
By what he has done.

We have a few excellent school-houses. The Sears school-house in Key West is a model of its kind—large, well-ventilated, imposing and well furnished, and contains a strictly graded school.

The Duval School at Jacksonville is a substantial brick building with modern accessories.

The Stanton School in the same city is also admirably constructed, and will compare favorably with buildings of a similar grade in any State.

At Tallahassee a new building was erected this year, at a cost of over \$5,000.

It will accommodate two hundred and fifty pupils, and is intended for a graded school.

CENTENNIAL EXPOSITION.

The failure of the last Legislature to appropriate funds to enable the State to represent herself at the Centennial Exposition, rendered it impossible for this department to accept the invitation of the directors to make an exhibition.

TABULAR STATEMENT.

Your attention is respectfully called to the tabular exhibits herewith annexed, setting forth, from such data as I could procure the comparative progress of schools in the State since 1870, in all the counties, in addition to the tables showing their condition at the present time. Being the first attempt by the department at a systematic and particular report, it is submitted with full knowledge of many imperfections. The foundation thus laid may be of some service to my successor.

AGRICULTURAL COLLEGE.

Although not strictly within the record of this department, I deem it proper to present an account of the founding of the State Agricultural College, in conformity with the laws creating it. By the statute, the Superintendent of Public Instruction is made (by virtue of his office) President of said College and *ex-officio* of the Board of Corporators or Trustees.

It is provided by the law establishing the College that Trustees shall make an annual report to the Superintendent of Public Instruction on or before the first day of October, to be by him printed with his report and laid before the Legislature at the beginning of each regular session. During this year the Board of Trustees lost one of its most efficient members and its Secretary by death, in the person of the Hon. J. S. Adams. The vacancy was but recently filled.

The names of the present corporators are:

Robert Meacham, John Varnum, (Treasurer) Peter Knowles, N. H. Moragne, Frederick Hill, Thomas W. Osborn, B. F. Oliveros.

At a meeting of the Board of Trustees holden at Tallahassee March 8, 1875, a committee was appointed, consisting of your Excellency, Gen. John Varnum and the Superintendent of Public Instruction, for the purpose of examining proposed locations for the College, with a request to report at as early a day as practicable to the board. On the first of May following, the report of the committee was presented to the board. The following communications were placed in the hands of the committee, being communications from Messrs. W. H. Gleason and W. R. Anno, which, in this place, may properly introduce the report.

MR. GLEASON'S LETTER.

TALLAHASSEE, Fla., April 10, 1875.

To the Honorable Trustees of the State Agricultural College:

GENTLEMEN: My attention has been attracted to a notice published by your board in the Tallahassee *Sentinel*, and other newspapers, requesting propositions from different localities desiring the location of the College, for contributions to aid in its construction.

I presume that it is your design to locate the College at the place offering the greatest pecuniary aid towards building the College, all other things being equal, and in accordance with the design of establishing a nursery of semi-tropical plants, as already adopted as the policy of your board, and made public. As Florida is the only State in the Union possessed of a semi-tropical climate, and the only one where a botanical experimental garden for the acclimatization of tropical plants can be successfully established, and the practical study of the products of the tropics can be entered into, it is of paramount importance that this College should be located at the most favorable place for such a garden, which is accessible, with a due regard to its healthfulness, and the beauty and picturesqueness of its immediate surroundings. My knowledge of the peninsula of Florida, which is the only portion of the State which is tropical or semi-tropical in its character, enables me perhaps to make some suggestions which will be of service to you in making a proper selection for the location of the College. The eastern coast of the peninsula of Florida is more agreeable in its temperature and less subject to frost, in the same parallel of latitude, than the western coast. For statistics upon that subject, I refer you to Blodgett's *Climatology of the United States*. According to it, thermometrical observations which were made at the different military posts, demonstrate that it is colder in winter at Fort Brooke, (Tampa,) upon the western coast, than at New Smyrna, on the eastern coast, although New Smyrna is some eighty miles north of Tampa. This is occasioned by the Gulf Stream, which flows along immediately in close proximity to the shore, from Cape Florida to Jupiter Inlet, thence in a north-easterly course or direction. The influence of the Gulf Stream upon the climate and the vegetable kingdom is very marked, and nowhere more so than along the southeastern coast of this State where the trade winds, which there prevail, from the east, before striking the mainland have passed over the warm waters of the Gulf Stream. The Gulf Stream, after passing through the Carribean Sea, passes through the Gulf of Mexico close to Cape St. Antonio, the most western extremity of the Island of Cuba, thence through the straits of Florida, between Cuba and

the Florida reefs, at the rate of from five to six miles per hour, with a temperature of from seventy-nine to eighty degrees; it then spreads itself among the Bahama Islands, hugging the Florida coast as far north as Jupiter Inlet, and diverges in a northeasterly direction, passing the Bermuda Isles, which are situated off the coast of Virginia, giving those rocky islands and the Bahamas a semi-tropical verdure. The trade winds, which are constantly passing over the Gulf Stream, which stream is over 150 miles in breadth opposite of Cape Canaveral, are quite perceptible at times as far north as Port Orange, but the region of the trade winds properly extends only as far north as the twenty-eighth degree of latitude, which crosses the peninsula at Cape Canaveral. The air south of Cape Canaveral is soft and balmy, and vegetation assumes immediately a tropical character. The mangrove, mastic, gum-elmi, cocoanut and other trees, natives of the tropics, are indigenous along the coast from Cape Canaveral southward; there are cocoanut trees that have sprung from the nuts which have washed ashore from vessels wrecked along the coast, which have planted themselves, and have grown to the height of forty feet, and are now bearing fruit. The cocoanut is very sensitive to the frost, and the cocoanut and the mangrove only flourish south of the frost line. In view of these facts, I think that Eau Gallie is the most eligible site for the College, all things taken into consideration. Biscayne Bay is more tropical, and the only objection to it is its inaccessibility. Eau Gallie is about forty miles south of Cape Canaveral, and is as far north as the College can be located and have the advantages of a semi-tropical climate. Here the lime, lemon, guava and sugar-apple grow to perfection. It is only six miles from Lake Washington, which is the head of steamboat navigation upon the St. Johns, and is the place where the Southern Inland Navigation and Improvement Company have located their canal connecting the St. Johns with Indian river.

Here, also, is good building material, consisting of a fine quality of coquina stone, easily worked, and buildings can be erected here cheaper than at any other place in the State; there is also plenty of limestone, which makes a good quality of lime. The Indian river at this place is two miles wide and the belt of land between it and the ocean is less than a mile in width; geographically, it is the centre of the peninsula, north and south, and is situated in township 27. In case you should determine to locate the College at Eau Gallie, I will donate to it lots numbered 2, 3, 5, 7, 9, 11, 13 and 15 in each of the following sections: 10, 11, 22, 23 and 32, in township 27, range 37, and section 6 and 7, in township 27, range 37, also 80 acres to be selected from lots 1, 2, northwest quarter of northwest quarter of section 11; as well as a park in the village plat of Eau Gallie,

fronting on the park for the college buildings, also all of village lots numbered 3 and 8 in each block of the village plat of Eau Gallie, situated on section 16, township 27, range 37, plats and maps of the same which are herewith submitted for your inspection, making in all 2,320 acres, in addition to village lots.

In case this proposition should be accepted by your board, the said proposition to be made a matter of record, and a copy of the same to be published in two newspapers in this State.

Upon the acceptance of this proposition by the board, I will enter into such contract as the board may desire, by which the location of the College, on the one hand, and the perfecting of the titles of these lands as above specified on the other hand, shall be made the mutual consideration.

Respectfully yours,
W. H. GLEASON.

MR. ANNO'S LETTER.

JACKSONVILLE, FLA., April 29, 1875.

To the Honorable Board of Trustees of the Florida Agricultural College:

I desire to propose to you as a donation for the benefit of the Agricultural College one thousand acres of land on Indian river, in Volusia county, from what is known as Joseph Delespine grant, which grant lies adjacent to and immediately south of Sand Point, *provided* you will locate the college buildings at a point anywhere on Indian river, between Sand Point and Elbow creek.

I have sold land there during the past winter, by the section, for five dollars per acre, and therefore consider this donation equal to a sum not less than five thousand dollars.

The lands I offer you are of the very best in this State for the growth of tropical and semi-tropical fruits, and if the object of this great institution is for the development of tropical fruit, any other location north or west of the Indian river region would certainly defeat the prime motive of the institution.

Respectfully submitted.
W. R. ANNO.

COMMITTEE'S REPORT.

To the Honorable Board of Trustees of the Agricultural College:

GENTLEMEN — The committee appointed by you at a meeting of your honorable board, held at Tallahassee, March 8, 1875, for the purpose of examining proposed locations for the Agricultural College in the State of Florida, begs to present the following report:

Your committee was put in possession of one proposition only, a proposition made to your honorable board by the Hon. W. H. Gleason, offering a location for the college, on conditions prescribed, at a point on the banks of Indian river, in the county of Brevard, known as Eau Gallie, situate and lying on the twenty-eighth parallel of latitude, about three miles distant from the Atlantic ocean; from Sand Point or Titusville, forty miles; from the headwaters of the St. Johns river at Lake Washington, six miles; and geographically near the centre of the State, north and south.

Your committee had to consider the purpose and specific objects of the proposed college, as well as facility of access and desired geographical position, as set forth by your honorable board in report made to the proper authorities in the following words, to wit:

Resolved, First. That the Florida Agricultural College shall, in general, as well as in all necessary particulars, specially aim to adapt its ministrations to the educational necessities of the practical working classes by the selection of such topics for thought and branches of study for instruction therein as will most directly and most certainly fit them for industrial pursuits, whether agricultural or mechanical, which the majority of such classes, whether from choice or necessity, will be apt to follow.

Second. It shall, in order to obtain this result, give special prominence and constant attention to arithmetic, algebra, surveying, geography, natural history, English language, natural philosophy, chemistry, geology, botany, and to other similar and kindred branches, which most particularly relate to, and most directly necessary in the successful prosecution of the mechanical and agricultural labors to which the industrial classes in this State habitually apply themselves, without excluding classical and other scientific branches that in the future may become desirable.

Third. It shall be a leading aim of the college at all times to aid in the development of physical strength and symmetry, and at the same time do its part in endeavoring to train its students in habits of due subordination to proper and rightful authority, so indispensable to republican citizenship, by placing the new college under regular and steady military discipline, while instruction in military art and tactics shall be imparted to all.

Fourth. It shall be the constant purpose of directors and instructors to adapt the college to its special purposes, and likewise to provide thorough economy in its management by regularly devoting a portion of the time of teachers and scholars to the regular and practical pursuit of agriculture, horticulture, and the mechanic arts, making it in fact, to some extent, a manual-labor school, and enable it thus, from the results of its

own labor, to contribute as largely as possible to its own support and maintenance.

Fifth. It shall also be a matter of special effort to adapt the college, in its agricultural and horticultural character, to the peculiar and unique semi-tropical character of the vegetable capacity of Florida, and thus inculcate among the people a strong and intelligent determination to avail themselves as fully as possible of the valuable climatic advantages of the State.

With the assistance and advice of the Commissioner of Agriculture, and with his co-operation, the directors shall establish an extensive nursery for the introduction and cultivation of those rare and precious tropical and semi-tropical plants and fruits that can in all the United States be only raised by open-air culture in Florida, and thus endeavor to furnish a valuable adjunct to the national department of agriculture.

It was represented to your committee that the location of the College at Eau Gallie was desirable for several reasons, a few of which may be properly presented in this report:

1. Its being located sufficiently far south, and in temperature semi-tropical, to meet the requirements set forth in your plan, and to warrant also the establishment of experimental farms, horticultural and botanical gardens, without fear of frost—thus securing a most important feature, and enabling the College, in the sense of a manual-labor school, to become largely, if not entirely, self-sustaining.

2. The salubrity of its climate, its proximity to the sea, and the centre, in the near prospect of a very large industrial population, its perfect healthfulness, together with the peculiar fitness of the soil for the kind of agriculture proposed, and desirable in connection with the scholastic and scientific departments of the College, were considerations suggested in favor of this selection.

3. The abundance of building material—the famous and admirable coquina rock—close at hand.

4. As to accessibility. The projected lines of communication which have because of rapid increase of population become a necessity, and which, it is believed, will be undertaken and completed within a short period of time, namely: A railway from Lake Harney to Sand Point, and a large canal from Lake Washington to Eau Gallie, thence down Indian river southward *via* Lake Worth to the waters of the Gulf of Mexico, were discussed before your committee.

These and kindred considerations occupied the thoughts of and were duly weighed by your committee in connection with a careful and thorough exploration of the country along the proposed routes of commerce, and at and adjacent to the proposed location for the College.

In general, therefore, your committee reports that the land,

at and above Eau Gallie and extending to the headwaters of the St. Johns river, is of a most excellent character and cannot possibly remain unoccupied a great length of time, especially if industry and capital shall combine in answer to a strong appeal of an increasing and thrifty population to open up such lines of communication as are projected.

Along Indian river the land is high, attractive, varied in quality, and easily subjected.

On approaching the St. Johns river the land is more level, and exceedingly rich—well calculated for the production of all kinds of vegetables, sugar cane, bananas, etc.; but requiring a system of drainage for the recovery of the best portions of it, which will be greatly facilitated and simplified by the proposed canal, the route of which has been already surveyed.

From citizens residing at and near Eau Gallie your committee obtained ample evidence of the healthfulness of the climate without intermission, while their orange groves and semi-tropical fruits and vegetables, sugar cane and corn, gave proof of the fertility, the capacity and the character of the soil.

The Eau Gallie or Elbow creek affords a safe and beautiful harbor for small crafts such as ply the waters of Indian river, and, with a little outlay of skill and money, could be made a convenient port for vessels of as heavy tonnage as can navigate the channel of the river.

The coquina rock already referred to as a valuable building material forms the base of that country, and attracted the attention of your committee. When quarried it is soft, so as to be easily cut with a sharp instrument, when exposed to the atmosphere soon hardens into the consistence of flint. When burnt it makes an excellent lime suitable for all building and plastering purposes, and is a very generous and cheap fertilizer of the soil.

Of its durability there can be no question—old fort, at St. Augustine, is a monument of its adaptability for building purposes—though the material of which that fort is built, being the same in character, is much coarser in fibre than the rock at Eau Gallie.

In short, your committee, without presuming to offer a recommendation, other than the simple statement herein contained, confining the statement to the consideration of the only proposition before it, and without prejudice to other portions of the State that might be thought to be well adapted to and available for the purposes herein described—declares with emphasis that for salubrity of climate, qualities of soil, geographical position, and picturesqueness of situation, Eau Gallie is pre-eminent; that, because of the rapid settlement of that country by persons of industrial habits, it must in the very nature of things become an important centre of population and influence; that, for the same

reasons, it is clear that the wealth of the capitalists seeking profitable investment, as well as the industry of the husbandman and the skill of the mechanic, must more and more, and with acceleration, make known that beautiful and productive country to the world; and that it is, therefore, well situated for great agricultural, horticultural and botanical operations in connection with a college, whose specialties, apart from high aims in the arts and sciences, must be adaption "to the peculiar and unique semi-tropical character of the vegetable capacity of Florida."

Very respectfully submitted,

W. WATKIN HICKS, } Committee.
JOHN VARNUM, }

At the request of the Board of Trustees of the Agricultural College, I accompanied the committee, whose report I have read. I endorse what is therein said in regard to the climate and country described, leaving it to the wisdom of the Trustees to decide in what manner their trust should be executed.

M. L. STEARNS, Governor.

TALLAHASSEE, Fla., May 1, 1875.

The report was received, and the committee discharged by the honorable board.

Subsequently the board accepted Messrs. Gleason and Anno's liberal offers, and located the State Agricultural College at Eau Gallie.

An executive committee was created, and authorized by the board to proceed in the erection of a suitable building in which to begin the work of carrying forward the beneficent design.

As to how that initial work was accomplished and the present condition of the college, I respectfully beg leave to refer you to the report of Gen. Varnum, who has had charge of the work of construction under the direction of the executive committee, hereto added.

WM. WATKIN HICKS,
Superintendent of Public Instruction.

REPORT
OF THE
TREASURER OF THE AGRICULTURAL COLLEGE.

TALLAHASSEE, FLA., December 31, 1876.

*Hon. W. W. Hicks, Superintendent of Public Instruction, and
ex-officio President of the Board of Trustees :*

SIR: — At a meeting of the Executive Committee of the Board of Trustees, held at Jacksonville, May 8, 1875, the following resolutions were adopted :

Resolved, That immediate action in the preliminary work of the erection of the College is absolutely necessary for the preservation of the College funds.

Resolved, That Hon. John Varnum, as Treasurer of the College and as a practical mechanic, is the best and most economical superintendent of the work to be done, and will at once in that capacity secure the necessary rapidity, economy and efficiency of the work, and therefore, Hon. John Varnum is hereby chosen by the Executive Committee to be the General Superintendent and Overseer of the work.

Resolved, That Superintendent Varnum is requested, as soon as practicable, to proceed to Eau Gullie, and begin at once the preparatory work of clearing and laying out the land necessary for the erection of a building on the college land that will serve for the educational uses of the College, as soon as may be, and he is granted plenary authority from this committee to use such means at his command, and such measures as in his discretion may seem best in the shortest possible time and in the most economical manner will give shelter and accommodation to such scholars and teachers as may resort to the College, and in the exercise of such discretion, it is recommended to him that, if it is not deemed good to begin the erection of the main College, then that he erect somewhere upon the College lands wherever it can most economically be done, a substantial temporary building that will suffice for the necessary uses of the College at first, and when, in the course of time, the main College is erected, will be of service to it for future use.

And it is further recommended, that, so far as practicable, special attention be given also to the clearing of lands for the uses of the College itself for its own agricultural purposes, and

in such way as to enhance the value of the College lands, for the sale or rent of which in the main the funds necessary for the future support of the College must be derived.

In accordance with the above resolutions I began work at Eau Gallie in May, 1875, and after infinite discouragements finished the work proposed.

The College building at Eau Gallie was completed about December 1st. It is built of cut coquina stone, thirty-five by sixty-five feet, two stories high, and contains ten rooms and a hall. It is made fire-proof by stone partitions between all the rooms. The roof is covered with tin. The walls are plastered, and the woodwork painted and grained. A dormitory of two rooms, a tool-house and other out-buildings have been provided, and the town lot on which the buildings stand is surrounded by a picket fence. The building is, in my opinion, well adapted to the use for which it is designed, a temporary college edifice; and it will be of use for other purposes when the permanent buildings shall have been erected.

An avenue, nearly two miles long, and various cross-streets about the buildings have been opened, and are in good condition for travel. An avenue has also been opened from Indian over to Lake Washington, a distance of six miles. It passes through the College lands, greatly increasing their market value.

The College is provided with a fine pair of mules, double and single harnesses, a wagon, cart, light and heavy plows, wheelbarrows, a harrow, a great variety of farming and carpenter's tools; a kitchen stove and utensils, beds and bedding, tables, chairs and forms, a set of Fairbank's scales, a handsome, sloop-rigged yacht-boat, a skiff, etc., etc.

Lots numbered three and eight in the village plat of Eau Gallie, about one hundred in all, "College Place" and "College Park," containing six and eighteen acres respectively, and nearly three thousand acres outside of the town, have been conveyed to the College. These lands are now in saleable condition, and all, save necessary farm and orchard lands, parks, etc., should be placed on the market.

Professor Hill is now at work clearing and fencing the park, which he will plant with vines and fruit trees. It lies upon an eastern slope, touching the river, and is covered with a stately grove of palmetto, oaks and pines. "College Place" is opposite the park, and is destined as the site of the permanent college building.

JOHN VARNUM, *Treasurer*, in account with State Agricultural College Fund, December 30, 1876.

To bonds on hand December 21, '74 (last report)	\$100,000 00	
To cash on hand December 21, '74 (last report)	152 80	
Amount of loans outstanding, Dec. 21, 1874.	4,725 00	
Interest on bonds since last report,	13,602 50	
Interest on loans since last report,	776 45	
By paid approved bills since last report,		\$2,354 27
By loans now outstanding,		16,500 00
By balance bonds on hand,		100,000 00
By balance cash on hand,		402 48
		<hr/>
	\$119,256 75	\$119,256 75

All of which is respectfully submitted.

JOHN VARNUM,

Treasurer Florida State Agricultural College Fund.

APPENDIX.

1. List of County Superintendents, 1876.
2. Comparative Table of Progress from 1870 to 1875.
3. Table showing Revenues and Expenditures, &c., &c., 1874-1875.
4. Table showing number of Schools, average attendance, and grade of Scholarship, 1876.
5. Table showing length of Term, number of Teachers, Salaries and Certificates.
6. Table showing School Revenues, 1876.
7. Table showing School Expenditures, 1876.
8. Table showing School Property.
9. Report for Volusia County.

LIST OF COUNTY SUPERINTENDENTS OF PUBLIC INSTRUCTION, 1876.

Alachua—L. G. Dennis, post-office, Gainesville.
 Baker—J. G. Long, post-office, Sanderson.
 Bradford—W. W. Wills, post-office, Lake Butler.
 Brevard—W. H. Sharpe, post-office, City Point.
 Calhoun—Lawrence Baker, post-office, Abe Spring Bluff.
 Clay—O. Buddington, post-office, Middleburg.
 Columbia—A. A. Hoyte, post-office, Lake City.
 Dade—E. T. Sturtevant, post-office, Biscayne.
 Duval—John F. Rollins, post-office, Jacksonville.
 Escambia—A. J. Packard, post-office, Pensacola.
 Franklin—A. H. Low, post-office, Apalachicola.
 Gadsden—Samuel Hamblen, post-office, Quincy.
 Hamilton—R. J. Bevill, post-office, Jasper.
 Hernando—J. M. Rhodes, post-office, Brooksville.
 Hillsborough—W. F. White, post-office, Tampa.
 Holmes—Whitmill Curry, post-office, Cerro Gordo.
 Jackson—C. E. Harvey, post-office, Marianna.
 Jefferson—Robert Meacham, post-office, Monticello.
 Lafayette—J. A. Shiver, post-office, New Troy.
 Leon—Joseph Bowes, post-office, Tallahassee.
 Levy—W. B. Wimberly, post-office, Bronson.
 Liberty—T. J. Gregory, post-office, Bristol.
 Madison—B. F. Tidwell, post-office, Madison.
 Manatee—A. A. Robinson, post-office, Manatee.
 Marion—W. J. Tucker, post-office, Ocala.
 Monroe—James W. Locke, post-office, Key West.
 Nassau—Charles W. Lewis, post-office, Fernandina.
 Orange—W. G. Roper, post-office, Orlando.
 Putnam—Loren Webb, post-office, Palatka.
 Polk—S. M. Sparkman, post-office, Bartow.
 Santa Rosa—D. H. Golson, post-office, Milton.
 St. Johns—C. O. Reynolds, post-office, St. Augustine.
 Sumter—Arthur Fox, post-office, Leesburg.
 Suwannee—George R. Thralls, post-office, Welborn.
 Taylor—Joseph Sappington, post-office, Perry.
 Volusia—George J. Alden, post-office, New Smyrna.
 Wakulla—John S. Moring, post-office, Crawfordville.
 Walton—A. J. Gillis, post-office, Eucheeana.
 Washington—Thomas Hannah, post-office, Vernon.

COMPARATIVE TABLE Showing the Progress of School Operations in the several Counties of the State, from the Year 1870 to 1875.

Counties.	Years.	Number of Schools.	Total Number of Pupils.	Amount Expended for School Purposes.	Counties.	Years.	Number of Schools.	Total Number of Pupils.	Amount Expended for School Purposes.
Alachua.....	1870	22	1,216	\$3,850	Duval.....	1870	22	742	\$1,000
	1871	28	1,400	4,572		1871	5	742
	1872	27	1,239	6,847		1872	25
	1873	36	1,953	7,298		1873	25	1,252	20,472
	1874	20	1,647	12,800		1874
Baker.....	1875	29	1,782	6,660	Escambia.....	1875
	1870		1870	6	224	300
	1871	1	23	10		1871	6	224
	1872	2	45	257		1872	16	563	4,111
	1873	2	75	253		1873	11	1,219	3,290
Bradford.....	1874	.....	.....	.....	1874	14	.....	4,263
	1875	6	150	.....	1875	15	577	7,000
	1870	14	140	350	1870	5	106	.....
	1871	15	506	707	1871	2	200	.....
	1872	14	326	1,210	1872	2	200	.....
Brevard.....	1873	.....	.....	.....	1873	2	135	1,031
	1874	14	612	1,213	1874	2	209	1,171	
	1875	13	508	1,251	1875	.....	.....	.....
	1870	.....	.....	.....	1870	16	641	2,000
	1871	.....	.....	.....	1871	6	225	2,648
Calhoun.....	1872	.....	.....	.....	1872	30	1,116	6,083
	1873	.....	.....	.....	1873	30	1,151	6,585
	1874	.....	.....	.....	1874	30	1,133	5,622
	1875	.....	.....	.....	1875	35	1,487	5,683
	1870	.....	.....	.....	1870	5	.....	.....
Clay.....	1871	5	190	.....	1871	5	100	637
	1872	7	192	102	1872	24	679	1,788	
	1873	8	.....	166	1873	23	664	1,018
	1874	.....	.....	.....	1874	23	588	2,032
	1875	.....	.....	.....	1875	.....	.....	.....
Columbia.....	1870	10	266	1,355	1870	.....	.....	.....
	1871	5	90	402	1871	7	237	495	
	1872	6	168	544	1872	10	287	511	
	1873	4	60	255	1873	16	.....	1,119
	1874	7	191	1,080	1874	17	475	1,425	
Dade.....	1875	.....	.....	.....	1875	22	564	1,995
	1870	9	524	405	1870	.....	.....	.....
	1871	12	286	1,577	1871	7	150	.....
	1872	39	825	.....	1872	14	436	1,125
	1873	25	1,231	2,910	1873	19	400	1,990	
Escambia.....	1874	.....	.....	.....	1874	22	606	2,442
	1875	.....	.....	.....	1875	26	848	2,501
	1870	.....	.....	.....	1870	.....	.....	.....
	1871	.....	.....	.....	1871	.....	.....	.....
	1872	.....	.....	.....	1872	.....	.....	.....
Franklin.....	1873	.....	.....	.....	1873	.....	.....	.....
	1874	.....	.....	.....	1874	.....	.....	.....
	1875	.....	.....	.....	1875	.....	.....	.....
	1870	.....	.....	.....	1870	.....	.....	.....
	1871	.....	.....	.....	1871	.....	.....	.....
Gadsden.....	1872	.....	.....	.....	1872	.....	.....	.....
	1873	.....	.....	.....	1873	.....	.....	.....
	1874	.....	.....	.....	1874	.....	.....	.....
	1875	.....	.....	.....	1875	.....	.....	.....
	1870	.....	.....	.....	1870	.....	.....	.....
Hamilton.....	1871	.....	.....	.....	1871	.....	.....	.....
	1872	.....	.....	.....	1872	.....	.....	.....
	1873	.....	.....	.....	1873	.....	.....	.....
	1874	.....	.....	.....	1874	.....	.....	.....
	1875	.....	.....	.....	1875	.....	.....	.....
Hernando.....	1870	.....	.....	.....	1870	.....	.....	.....
	1871	.....	.....	.....	1871	.....	.....	.....
	1872	.....	.....	.....	1872	.....	.....	.....
	1873	.....	.....	.....	1873	.....	.....	.....
	1874	.....	.....	.....	1874	.....	.....	.....
Hillsborough.....	1875	.....	.....	.....	1875	.....	.....	.....
	1870	.....	.....	.....	1870	.....	.....	.....
	1871	.....	.....	.....	1871	.....	.....	.....
	1872	.....	.....	.....	1872	.....	.....	.....
	1873	.....	.....	.....	1873	.....	.....	.....
Holmes.....	1874	.....	.....	.....	1874	.....	.....	.....
	1875	.....	.....	.....	1875	.....	.....	.....
	1870	.....	.....	.....	1870	.....	.....	.....
	1871	.....	.....	.....	1871	.....	.....	.....
	1872	.....	.....	.....	1872	.....	.....	.....

COMPARATIVE TABLE—Continued.

Counties.	Years.	Number of Schools.	Total Number of Pupils.	Amount Expended for School Purposes.	Counties.	Years.	Number of Schools.	Total Number of Pupils.	Amount Expended for School Purposes.	
										Counties.	Years.	Number of Schools.	Total Number of Pupils.	Amount Expended for School Purposes.
Jackson.....	1870	900	1,115	.....	Marion.....	1870	32	1,500	6,229
	1871	900	1,115	.....		1871	34	1,500	6,229
	1872	1,100	2,364	.....		1872	30	1,277	7,947
	1873	1,200	7,447	.....		1873	30	1,300	4,758
	1874	1,200	3,800	.....		1874	34	1,624	6,937
Jefferson.....	1870	1,001	5,036	.....	Monroe.....	1870	2	389	.....
	1871	290	540	.....		1871	2	488	2,000
	1872	900	3,300	.....		1872	11	448	5,677
	1873	1,000	5,350	.....		1873	10	586	5,678
	1874	1,414	6,200	.....		1874	4	634	12,542
Lafayette.....	1870	1,483	9,500	.....	Nassau.....	1870	5	641	10,559
	1871	1,130	4,295	.....		1871	7	400	2,800
	1872	6	120	375		1872	7	400
	1873	.....	.....	.....		1873	10	342	1,741
	1874	1	1	.....		1874	.....	.....	.....
Leon.....	1870	228	1,028	.....	Orange.....	1870	8	.....	.....
	1871	1,520	7,985	.....		1871	8	120	.....
	1872	1,489	5,368	.....		1872	.....	.....	.....
	1873	1,449	11,767	.....		1873	8	200	1,731
	1874	1,400	9,085	.....		1874	.....	.....	.....
Levy.....	1870	2,103	11,137	.....	Polk.....	1870	24	576	2,684
	1871	400	.....	.....		1871	9	252	307
	1872	400	.....	.....		1872	.....	.....	.....
	1873	478	2,959	.....		1873	4	100	516
	1874	.....	.....	.....		1874	12	290	653
Liberty.....	1870	556	3,076	.....	Putnam.....	1870	14	277	523
	1871	27	199	.....		1871	8	300	759
	1872	.....	.....	.....		1872	12	332	1,325
	1873	372	362	.....		1873	12	352	2,074
	1874	227	509	.....		1874	19	616	3,367
Madison.....	1870	.....	.....	.....	Santa Rosa.....	1870	17	636	3,904
	1871	350	8,600	.....		1871	.....	.....	.....
	1872	757	3,373	.....		1872	2	75	.....
	1873	1,153	4,778	.....		1873	8	237	600
	1874	1,298	6,096	.....		1874	8	353	600
Manatee.....	1870	1,632	6,831	.....	St. Johns.....	1870	12	564	937
	1871	1,353	6,275	.....		1871	.....	.....	.....
	1872	41	250	.....		1872	4	229	1,000
	1873	60	450	.....		1873	6	300	.....
	1874	119	1,122	.....		1874	9	350	4,244
1875	200	814	.....	1875	10	337	4,183		
1876	.....	.....	.....	1876	11	498	3,801		
1877	300	1,442	.....	1877	10	414	5,699		

COMPARATIVE TABLE—Continued.

Counties.	Years.	Number of Schools.	Total Number of Pupils.	Amount Expended for School Purposes.	Counties.	Years.	Number of Schools.	Total Number of Pupils.	Amount Expended for School Purposes.
Sumter.....	1870	.....	.....	.....	Wakulla.....	1870	5	125	\$1,000
	1871	8	117	.....		1871	7	258	1,262
	1872	7	215	676		1872	6	156	1,790
	1873	7	203	750		1873	.....	.....	.....
	1874	.....	.....	.....		1874	4	200	2,002
Suwannee.....	1870	2	120	900	Walton.....	1870	14	560	.....
	1871	2	91	1,340		1871	17	515	6,197
	1872	9	302	1,756		1872	.....	.....	.....
	1873	21	803	2,381		1873	12	427	3,295
	1874	27	1,005	483		1874	19	607	945
Taylor.....	1870	23	802	1,518	Washington.....	1870	3	53	.....
	1871	8	230	500		1871	7	195	551
	1872	10	275	700		1872	7	195	593
	1873	7	193	555		1873	10	233	2,058
	1874	9	176	498		1874	15	350	1,041
Volusia.....	1870	1	39	1875	12	331	1,512	
	1871	3	79	
	1872	10	193	467	
	1873	
	1874	

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TABLE NO. —

Exhibiting the number of schools, total attendance, assessed value of property, amount expended for school purposes, average cost of each pupil, &c., &c., &c., in each county for the scholastic year commencing October 1st, 1874, and ending September 30th, 1875.

Counties.	Number of schools.	No. of children of school age.	Total school attendance.	Per cent. of children of school age attending school.	Assessed value of property of county.	Total amt. expended for school purposes.	Per cent. of assessed val. of prop. expended for educational purp.	Average cost of each pupil.
Alachua.....	29	4,500	1,782	39.6	\$1,433,104	\$6,660	.004	\$3.74
Baker.....	13	534	508	36.48	807,124	1,251	.001	2.46
Bradford.....	13	1,395	508	36.48	807,124	1,251	.001	2.46
Brevard.....	13	83	83	100	.....	.....	.....	.....
Calhoun.....	13	493	493	100	.....	.....	.....	.....
Clay.....	23	542	542	100	.....	.....	.....	.....
Columbia.....	23	3,300	3,300	100	.....	.....	.....	.....
Dade.....	23	50	50	100	.....	.....	.....	.....
Duval.....	23	5,662	5,662	100	4,164,260	23,975	.005	.....
Escambia.....	15	4,802	577	12.00	2,173,000	7,000	.003	12.13
Franklin.....	35	502	502	100	.....	.....	.....	.....
Gadsden.....	35	3,380	2,487	73.58	1,167,535	5,683	.004	3.82
Hamilton.....	22	1,373	1,373	100	.....	.....	.....	.....
Hernando.....	26	1,020	564	55.29	361,592	1,995	.005	3.53
Hillsboro.....	26	1,357	848	62.49	526,899	2,501	.004	2.95
Holmes.....	24	688	688	100	.....	.....	.....	.....
Jackson.....	25	3,000	1,001	33.36	1,143,610	5,036	.004	5.03
Jefferson.....	25	5,127	1,130	22.04	1,545,809	4,295	.002	3.80
Lafayette.....	15	800	228	28.5	160,561	1,028	.006	4.50
Leon.....	43	7,028	2,103	29.92	2,442,400	11,137	.004	5.29
Levy.....	23	703	556	79.08	716,972	3,076	.004	5.53
Liberty.....	33	330	330	100	.....	.....	.....	.....
Madison.....	17	5,276	1,353	25.64	1,163,300	6,275	.005	4.64
Manatee.....	17	800	300	37.5	467,980	1,442	.003	4.80
Marion.....	29	5,080	1,681	33.08	1,176,337	7,853	.006	4.67
Munroe.....	4	2,170	649	29.81	1,545,335	10,559	.006	16.31
Nassau.....	24	1,767	1,767	100	.....	.....	.....	.....
Orange.....	14	876	576	65.75	902,497	2,684	.002	4.65
Polk.....	14	720	277	38.47	310,343	523	.001	1.86
Putnam.....	17	1,459	636	43.59	847,175	3,904	.004	4.88
Santa Rosa.....	10	1,827	1,827	100	.....	.....	.....	.....
St. Johns.....	10	936	414	41.98	799,428	5,699	.007	13.76
Sumter.....	23	1,263	1,263	100	.....	.....	.....	.....
Suwannee.....	11	1,458	802	55	606,935	1,518	.003	1.89
Taylor.....	11	522	166	31.80	121,111	452	.003	2.70
Volusia.....	10	421	421	100	.....	.....	.....	.....
Wakulla.....	10	800	336	42	300,364	1,272	.004	3.73
Walton.....	24	1,114	736	66.06	247,000	945	.003	1.25
Washington.....	12	1,020	331	32.45	173,152	1,512	.008	4.56

Table No. 1.

COUNTIES.	Number of schools.	Number of Pupils Enrolled.	Average Daily Attendance	Number in Primary Department.	Number in Reading Classes.	Number in Writing Classes	Number in Arithmetic.	Number in Geography.	Number in Grammar.	Number in History and Higher Grades.
Alachua.....	29	2,309	1704	300	1095	1149	1400	250	315	.....
Baker.....	13	493	317	.....	.....	.....	.....	.....	.....	.....
Bradford.....	13	493	317	.....	.....	.....	.....	.....	.....	.....
Brevard.....	13	83	83	.....	.....	.....	.....	.....	.....	.....
Calhoun.....	13	493	493	.....	.....	.....	.....	.....	.....	.....
Clay.....	23	540	433	152	329	312	225	150	125	134
Columbia.....	23	3,300	3,300	.....	.....	.....	.....	.....	.....	.....
Dade.....	23	50	50	.....	.....	.....	.....	.....	.....	.....
Duval.....	23	2137	1711	202	1151	888	962	674	234	135
Escambia.....	18	1060	690	160	1207	786	633	327	85	28
Franklin.....	35	171	85½	8	121	97	133	112	97	7
Gadsden.....	29	1595	1078	208	1052	726	622	305	215	276
Hamilton.....	22	1,373	1,373	.....	.....	.....	.....	.....	.....	.....
Hernando.....	26	1,020	564	120	423	382	400	300	300	160
Hillsborough.....	30	780	595	44-66	51	456	438	356	258	157
Holmes.....	10	688	688	95	63	54	19	5	.....	34
Jackson.....	25	3,000	1,001	.....	.....	.....	.....	.....	.....	.....
Jefferson.....	25	5,127	1,130	.....	.....	.....	.....	.....	.....	.....
Lafayette.....	15	800	228	.....	.....	.....	.....	.....	.....	.....
Leon.....	43	7,028	2,103	.....	.....	.....	.....	.....	.....	.....
Levy.....	23	703	556	.....	.....	.....	.....	.....	.....	.....
Liberty.....	33	330	330	.....	.....	.....	.....	.....	.....	.....
Madison.....	17	5,276	1,353	.....	.....	.....	.....	.....	.....	.....
Manatee.....	17	800	300	.....	.....	.....	.....	.....	.....	.....
Marion.....	29	5,080	1,681	.....	.....	.....	.....	.....	.....	.....
Munroe.....	4	2,170	649	.....	.....	.....	.....	.....	.....	.....
Nassau.....	24	1,767	1,767	.....	.....	.....	.....	.....	.....	.....
Orange.....	14	876	576	.....	.....	.....	.....	.....	.....	.....
Polk.....	14	720	277	.....	.....	.....	.....	.....	.....	.....
Putnam.....	17	1,459	636	.....	.....	.....	.....	.....	.....	.....
Santa Rosa.....	10	1,827	1,827	.....	.....	.....	.....	.....	.....	.....
St. Johns.....	10	936	414	.....	.....	.....	.....	.....	.....	.....
Sumter.....	23	1,263	1,263	.....	.....	.....	.....	.....	.....	.....
Suwannee.....	11	1,458	802	.....	.....	.....	.....	.....	.....	.....
Taylor.....	11	522	166	.....	.....	.....	.....	.....	.....	.....
Volusia.....	10	421	421	.....	.....	.....	.....	.....	.....	.....
Wakulla.....	10	800	336	.....	.....	.....	.....	.....	.....	.....
Walton.....	24	1,114	736	.....	.....	.....	.....	.....	.....	.....
Washington.....	12	1,020	331	.....	.....	.....	.....	.....	.....	.....

* County Superintendent failed to report grades of scholarship.

Table No. 2.

COUNTIES.	Average length of Term in Days.	NO. TEACHERS EMPLOYED.		SALARIES PER MONTH OF 30 DAYS.			CERTIFICATES.		
		Male.	Female.	Highest.	Lowest.	Average.	1st Class.	2d Class.	3d Class.
Alachua	83	34	12	\$100.00	\$15.00	\$39.33	3	8	36
Baker									
Bradford	62	10	3	30.00	14.00	22.50		4	9
Brevard									
Calhoun									
Clay	77½	12	11	33.00	7.00	20.00	1	8	15
Columbia									
Dade									
Duval	94½	20	36	125.00	40.00	47.00	2	4	50
Escambia	100	16	13	75.00	10.00	42.50	1	1	21
Franklin	110	2	2	50.00	30.00	42.50		3	1
Gadsden	66	26	9	80.00	15.00	34.38	1	23	11
Hamilton									
Hernando	66	16	5	120.00	60.00	85.00	2	4	15
Hillsborough	66	19	9	120.00	60.00	74.00		20	8
Holmes	66	9	1	120.00	21.00	55.00			10
Jackson									
Jefferson	90	26	6	80.00	20.00	34.59			
Lafayette	49½	11	1	70.07	7.12	41.02	3	4	8
Levy									
Leon	108	30	16	75.00	20.00	34.80	13	15	19
Liberty									
Madison	77½			60.00	15.00				
Manatee									
Marion	132	32	14	50.00	15.00				46
Monroe									
Nassau									
Orange	89	21	9	70.00	16.00	31.00	4	20	6
Polk	66	12	3	136.00	26.00	75.00		2	13
Putnam	55			80.00	21.66				
Santa Rosa									
St. Johns	122	6	7	100.00	20.00	35.00	3	3	9
Sumter	69	13	3	92.00	13.33	41.00	4	7	5
Suwannee	65	16	11	90.00	60.00	75.00	12	13	6
Taylor	63	12	2	114.88	48.92	83.46		1	13
Volusia									
Wakulla	73	7	3	40.00	16.67	25.00	2	3	7
Walton	61	13	5	36.00	4.00	20.00	0	6	12
Washington	63	12	1	20.00	10.00	15.00		2	11

Table No. 3.

Counties.	Assessed value of Property in County last assessment.	Amount of School Tax assessed 1876.	Amount of School Tax assessed 1878.	Amount received from County for the past year.	Amount of State Apportionment for 1876.	Amount of Private Contributions for 1876.	Amount from Peabody Fund, 1876.	Total.
Alachua					\$ 850.50			
Baker								
Bradford	\$646,076	\$ 646.07	\$ 646.08	\$ 648.00	263.65	\$ 40.00		\$ 951.65
Brevard								
Calhoun								
Clay		1,345.00	1,664.00			13.74		13.74
Columbia								
Dade								
Duval	4,316,000	22,158.65	215.80	17,957.83	1,070.10	350.00		19,377.93
Escambia	2,094,965	6,620.90	6,284.90	7,030.00	907.57	50.00		8,037.57
Franklin	228,921	1,072.31	1,114.79	1,017.64	94.42			114.96
Gadsden	1,002,737	5,837.67	5,013.68	7,729.78	336.76	1,711.05		9,777.59
Hamilton								
Hernando	356,959	2,141.74			192.78	630.00		2,856.55
Hillsborough	607,949	2,429.39		1,735.64	691.15	301.00		3,238.02
Holmes	90,232	108.07		105.21	180.03	856.96		1,092.20
Jackson								
Jefferson	1,545,309			4,502.79	969.00			5,771.79
Lafayette	191,280	810.74		243.32	161.20			304.62
Levy								
Leon	1,931,434	11,731.70	9,659.04	8,637.49	1,328.29	290.00		
Liberty								
Madison	1,113,070	6,054.61	5,565.64		997.16			
Manatee								
Marion	1,176,300	7,058.15	7,272.00	6,177.00	960.12			7,866.09
Monroe								
Nassau								
Orange	1,027,078	5,414.99	5,135.39	5,341.22	165.26	100.00		5,607.33
Polk	310,343	1,241.87	1,268.00	468.00				1,131.00
Putnam	911,975	3,395.49	3,655.09	2,752.23	275.75	25.00		3,129.06
Santa Rosa								
St. Johns	3,022,000	4,093.60	5,587.87	329.45	514.36	*6,110.00	\$500	5,443.81
Sumter	451,762	449.37		600.00	238.70	898.00		2,134.70
Suwannee	646,090	2,983.02	4,602.24	971.37	282.07			1,253.44
Taylor	111,070	606.00		462.94	214.17	760.48		1,437.59
Volusia								
Wakulla	304,015	803.65	299.39	313.96	151.20			1,352.86
Walton	250,946	741.00	752.54	771.03	210.50	499.00		
Washington	168,526	173.55	169.13	172.64	291.92	667.45		

* In the Superintendent's report.

Table No. 4.

SCHOOL EXPENDITURES.	For sites, Buildings, Furniture and Apparatus.	Teachers' salaries.	Salaries and expenses of Superintendent.	Compensation of Treasurer.	Contingent Expenses Rent, etc.	Total Expenditures.	Balance on hand October 1, 1876.
Alachua.....	\$ 145.00				\$ 13.00		
Baker.....		\$ 723.73	\$ 168.75	\$ 33.30	\$ 6.00	\$ 1,010.51	\$ 376.07
Bradford.....							
Brevard.....							
Calhoun.....		2,193.00	550.00	30.00			
Clay.....							
Columbia.....							
Dade.....							
Duval.....	2,848.23	12,800.24	1,027.50	407.94	1,054.26	18,196.92	918.69
Escambia.....	1,221.90	5,516.00	661.80	399.38	189.90	7,988.98	413.53
Franklin.....	130.98	850.00	60.10	63.49	15.00	1,002.50	
Gadsden.....	17.61	3,610.00	560.00	200.90	44.64	4,378.35	
Hamilton.....							
Hernando.....		1,755.60	250.00	40.00		2,075.00	677.15
Hillsborough.....		2,220.00	125.00				
Holmes.....	75.00	537.69	40.00	6.25		603.93	
Jackson.....							
Jefferson.....	229.50	3,692.50	650.00	400.00		4,072.00	799.79
Lafayette.....		741.16	150.00	25.30	123.00	771.46	
Levy.....							
Leon.....	8,944.88	9,407.25		300.00	487.85		
Liberty.....							
Madison.....	443.70	4,500.50	600.00	343.10	67.80	5,955.12	
Manatee.....							
Marion.....		6,213.24					
Monroe.....							
Nassau.....							
Orange.....		4,045.10	379.00	114.00	248.50	4,586.60	11.57
Polk.....	35.00	1,095.26	100.00	40.00		1,240.26	362.68
Putnam.....		2,410.34	25.00	250.00	55.50	2,740.80	512.09
Santa Rosa.....							
St. Johns.....	114.67	5,280.00	450.00	75.00	50.00	5,944.67	144.52
Sumter.....	125.00	1,070.00	150.00	60.00	150.00	1,555.00	
Suwannee.....		1,910.00	320.78	174.95		2,406.33	
Taylor.....	8.00	1,168.59	80.69	20.97	15.24	1,293.45	141.14
Volusia.....	*						
Wakulla.....		725.00	180.00	45.00			
Walton.....		756.00	150.00	25.00	5.00	936.00	41.26
Washington.....		1,358.17	150.00	40.00		1,548.17	1,393.30

* See County Superintendent's report.
a. Covering several years.

Table No. 5.

TOTAL SCHOOL PROPERTY	Number of School Houses.	Number of Houses Erected During the Year.	Probable Value.	Number of grants for School Sites.	Probable Value.	Total value School Property.	Number Acres of Unsold School Property in County.
Alachua.....		No report.					
Baker.....	No report.	4					
Bradford.....	16			1	450	\$ 550	
Brevard.....	No report.						
Calhoun.....	No report.						
Clay.....	20	1			25	425	
Columbia.....							
Dade.....	No schools		in this Co.				
Duval.....	28	6				43,000	
Escambia.....	21	7		1	50	7,050	
Franklin.....	1			1	10	400	
Gadsden.....	31					5,850	1,027
Hamilton.....	No report.						
Hernando.....	27	6					
Hillsborough.....	30					1,000	
Holmes.....	9	3				250	
Jackson.....	No report.						
Jefferson.....	No report.					5,525	
Lafayette.....	21	2					
Levy.....	No report.						
Leon.....	51	1	\$8323 08			11,000	
Liberty.....	No report.						
Madison.....	No report.						
Manatee.....	No report.						
Marion.....	44	1					
Monroe.....							
Nassau.....							
Orange.....	44	9					
Polk.....	19	1				1,450	
Putnam.....	No report.						
Santa Rosa.....	No report.						
St. Johns.....	16	4		4	20	8,000	
Sumter.....	16	3				1,600	
Suwannee*.....							
Taylor.....							
Volusia.....	See County	Supt.'s report					
Wakulla.....	12	1					
Walton.....	21	2				1,400	
Washington.....	11	2				750	

* No school houses. Schools taught in private buildings or churches.

ADJUTANT-GENERAL'S REPORT.

GENERAL HEADQUARTERS, STATE OF FLORIDA, }
ADJUTANT-GENERAL'S OFFICE, . }
TALLAHASSEE, December 31, 1876. }

*His Excellency, Marcellus L. Stearns, Governor and Com-
mander in Chief:*

SIR: In compliance with law, I respectfully submit my official report for the years 1875 and 1876.

MILITIA.

The condition of the State militia remains as at my last report. A respectable militia system cannot be maintained without expense. A loose, disorganized militia is a public nuisance. I have endeavored to preserve as much of the system as was possible without expending money. When independent companies have been formed, I have afforded them all the assistance possible; and when I deemed it safe, have provided them with arms.

The important changes since my last report are the assignment of General Dennis to the command of the Third Brigade, vice General Walls resigned; and the assignment of General Martin to the command of the Second Brigade, vice General Johnson, deceased.

The enrollment of persons subject to militia duty in the several counties of the State, authorized by the act of 1872, was made the past year. The rolls have not been returned, as yet, from all the counties.

The roster of officers and returns of the enrolled militia are appended to this report.

ORDNANCE.

The following is a statement of the ordnance now owned by the State:

Arms.

Springfield rifled muskets, breech-loading,	260
Springfield rifled muskets, muzzle-loading,	600
Enfield rifled muskets,	200

With all the necessary equipments.

Ammunition.

Metallic ball cartridges,	18,000
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The present disposition of the ordnance is as follows :
Six hundred stands of arms issued to the commandant of the Fourth Brigade.

One hundred stands of arms issued to Capt. Samuel Boyd of Fernandina.

Sixty stands of arms, with one thousand rounds of cartridges, issued to Captain A. A. Hoyte of Lake City.

Twenty stands of arms issued to the Warden of the State Prison.

Eighty stands of arms issued to Captain James Taylor of Pensacola.

All other ordnance and ordnance stores are in the State armory in the Capitol.

QUARANTINE OF THE COAST.

The quarantine comes within the line of my duties only in emergencies not provided for by local boards of health. The efficiency of our municipal health officers and the purity of our atmosphere prevent my having a report to make on the subject.

PUBLIC BUILDINGS AND GROUNDS.

The condition of the Capitol and square is to be regretted. I have done all that was possible with the little I could spare from my general fund; but the building, so long neglected by the Legislature, is sadly out of repair.

STATE PRISON.

I have detained my report considerably waiting for the report of the Warden of the State Prison. It has not yet been received, and for this reason I am unable to report as fully as I could wish the general condition of this institution.

During the seven years I have held this office I have labored earnestly to secure for the prison the means of self-support, and to make it an institution worthy of the State. For a long time the place was difficult of access, and the buildings, as a prison, were unsafe. It was with difficulty that means were obtained to provide food and clothing for the convicts, and to strengthen the dormitory sufficiently to prevent escapes. No provision was made for fitting up the workshops or providing tools. Two years ago, with no other assistance than convict labor, I built a large dam and raceway at Mosquito creek, and nothing was needed but a small appropriation for a saw and grist-mill to make the prison a source of public revenue. Notwithstanding my efforts to secure it, the Legislature refused the appropriation, and the labor at the creek was lost. All the convicts not needed upon the prison farm are now in the charge of the St. Johns, Lake Eustis and Gulf Railroad Company. By a contract made

by me with that company in March, 1876, the prisoners are let to hire in consideration of the payment by the company of all the expenses of their food, clothes, transportation and safe keeping.

In its present condition, the State Prison is a burden to taxpayers, and a home for the indolent and depraved. Gen. Martin has done all that a faithful and efficient officer could to make the prison respectable and successful. He has reclaimed and put into successful cultivation the farm lands of the prison, raised vegetables for prison food, and raised and sold cotton, tobacco and sugar; but the proceeds of the farm go but a little way toward meeting the expenses of guarding, clothing and providing medicines. The excellent discipline, cleanliness and healthfulness of the prison are highly creditable to Gen. Martin.

I beg to suggest to your Excellency the propriety of changing the present location of the State Prison to Southern Florida. Buildings can there be erected by prison labor, and the cultivation of tropical fruits offers a more promising return than any occupation the present location of the prison presents. I would respectfully suggest a committee, to be appointed by the Legislature, or by your Excellency, to report the feasibility of this change and select a proper site for the permanent location of the institution.

EXPENDITURES.

The expenditures of my department, exclusive of the State Prison, have been as follows: For 1875, \$490; for 1876, \$874.50. The expenditures of the State Prison will appear in the report of the Warden hereafter to be transmitted.

Thanking your Excellency for your uniform kindness and courtesy during our official connection, now shortly to be severed, and assuring you of my earnest wishes for your future success,

I remain, very respectfully your obedient servant,

JOHN VARNUM, *Adjutant-General.*

ROSTER OF OFFICERS OF THE FLORIDA STATE
MILITIA.

MARCELLUS L. STEARNS, Governor, and Commander-in-
Chief.

PERSONAL STAFF.

Colonel SAMUEL HAMBLIN, Aid-de-Camp, Quincy.
Captain JOHN P. VARNUM, Aid-de-Camp, Eau Gallie.
Major-General JOHN VARNUM, Adjutant-General.

STAFF.

Colonel ED. M. CHENEY, Assistant Adjutant-General, Jack-
sonville.
Colonel LE ROY D. BALL, Quartermaster-General, Tallahassee.
Colonel CHARLES H. FOSTER, Commissary-General, Tallahassee.
Colonel GEORGE P. RANEY, Judge-Advocate-General, Talla-
hassee.
Colonel LOUIS M. GAMBLE, Chief of Ordnance, Mavianna.
Colonel JOHN A. HENDERSON, Inspector-General, Tampa.
Colonel P. A. HOLT, Surgeon-General, Lake City.

FIRST DIVISION.

HEADQUARTERS, MILTON.

Major-General JOHN W. BUTLER, Commanding.

STAFF.

Lieutenant-Colonel JOHN CARLOVITZ, Chief Quartermaster,
Milton.
Lieutenant-Colonel F. M. PETERS, Surgeon, Pensacola.
Major HAMILTON JAY, Aid-de-camp, Tallahassee.
Major FRANK SMITH, Aid-de-camp, Milton.

FIRST BRIGADE.

HEADQUARTERS, PENSACOLA.

Brigadier-General GEORGE E. WENTWORTH, Commanding.

"BUTLER'S BLUES."

HEADQUARTERS, PENSACOLA.

Captain JAMES TAYLOR, Commanding.

SECOND BRIGADE.

HEADQUARTERS, CHATTAHOOCHEE.

Brigadier-General MALACHI MARTIN, Commanding.

STAFF.

Major WM. LEE APTHORP, Assistant Adjutant-General, Talla-
hassee.
Major TIMOTHY L. STEARNS, Quartermaster, Quincy.
Major CHARLES H. EDWARDS, Commissary, Tallahassee.
Major J. D. COLE, Ordnance Officer, Monticello.
Major JOHN A. CRAIG, Brigade Inspector, Tallahassee.
Major W. J. SCULL, Surgeon, Chattahoochee.
Captain JOHN EAGAN, Aid-de-Camp, Madison.

FIRST REGIMENT OF INFANTRY.

HEADQUARTERS, MADISON.

Colonel DENNIS EAGAN, Commanding.

SECOND DIVISION.

HEADQUARTERS, JACKSONVILLE.

Major-General JOHN T. SPRAGUE, Commanding.

STAFF.

Lieutenant-Colonel JOSEPH H. DURKEE, Assistant-Adjutant-
General, Jacksonville.
Lieutenant-Colonel JOSHUA W. GILBERT, Chief Commissary,
Jacksonville.
Lieutenant-Colonel SHERMAN CONANT, Inspector, Jackson-
ville.
Major E. W. DENNY, Aid-de-camp, Jacksonville.

THIRD BRIGADE.

HEADQUARTERS, GAINESVILLE.

Brigadier-General LEONARD G. DENNIS, Commanding.

STAFF.

Major W. W. DEWHURST, Assistant Adjutant-General.
Major LOUIS A. BARNES, Quartermaster.
Major JOHN J. PHILBRICK, Commissary.
Major WILLIAM H. GLEASON, Ordnance Officer, Biscayne.
Major E. C. F. SANCHEZ, Inspector, Gainesville.
Captain JOHN M. LEE, Aid-de-camp, Bassville.

FOURTH BRIGADE.

HEADQUARTERS, JACKSONVILLE.

Brigadier-General Wm. M. LEDWITH, Commanding.

FIRST REGIMENT OF CAVALRY.

HEADQUARTERS, ST. AUGUSTINE.

Colonel J. D. STANBURY, Commanding.

CUBAN BATTALION.

HEADQUARTERS, KEY WEST.

Colonel JOSE FABIO FUGO, Commanding.

Major Enrique Parodi, Key West.
 Captain Joseph Otto, Key West.
 Captain E. Rodriguez, Key West.
 Captain Theodore Cabias, Key West.
 Captain Manuel R. Moreno, Key West.
 Captain Miguel Gorantes, Key West.
 First Lieutenant Jose J. Figueroa, Key West.
 First Lieutenant Juan Laguardia, Key West.
 First Lieutenant Manuel Loria, Key West.
 Second Lieutenant Domingo Vildostegui, Key West.
 Second Lieutenant Francisco Camelon, Key West.
 Second Lieutenant Bernardo Rives, Key West.

UNASSIGNED.

Colonel Frank E. Little, Jacksonville.
 Lieutenant-Colonel Julius Guino, Gainesville.
 Lieutenant-Colonel Charles B. Fenwick, Welaka.
 Captain David Hall.
 Captain Joseph Poole, St. Marks.
 First Lieutenant Michael Rivero.
 First Lieutenant Jordan Argrette.
 Second Lieutenant Morris Crockett.

Return of the Enrolled Militia of the State of Florida.

COUNTIES.	White.	Colored.	Total.
Alachua*	445	478	923
Baker	168	92	255
Bradford*	268	50	318
Brevard	146	9	155
Calhoun	147	61	208
Clay	221	91	312
Columbia*	491	428	919
Dade*	11	3	14
Duval*	1,160	1,213	2,373
Escambia*	443	368	751
Franklin	151	85	236
Gadsden*	458	440	898
Hamilton*	351	119	470
Hernando*	314	159	443
Hillsborough*	241	43	287
Holmes	237	33	270
Jackson	1,464	1,523	2,987
Jefferson	541	1,931	2,472
Lafayette*	226	12	248
Leon*	430	2,027	2,507
Levy	423	163	586
Liberty	87	56	142
Madison	1,051	1,475	2,526
Manatee	437	45	502
Marion	536	957	1,513
Monroe	2,162	453	2,615
Nassau	523	741	1,269
Orange	734	55	839
Putnam*	371	256	627
Polk*	264	19	283
Santa Rosa	822	321	1,143
St. Johns	337	223	560
Sumter	421	105	526
Suwannee*	275	121	396
Taylor	255	19	274
Wakulla	233	152	434
Walton	433	71	506
Washington	375	88	463
Volusia	464	61	525
Grand total	18,316	14,459	32,775

*In 1871.

REPORT
OF
THE WARDEN OF THE STATE PRISON.

OFFICE OF THE STATE PRISON OF FLORIDA,
CHATTAHOOCHEE, FLA., December 31, 1876. }

To Major-General John Varnum, Adjutant-General and Supervisor of State Prison, Tallahassee, Florida.

GENERAL: In compliance with the requirements of section 16 of an act entitled "An Act to Establish and Maintain a State Prison," approved January 26, 1871, I have the honor to transmit herewith my annual report for the years 1875 and 1876, showing the condition of this prison, its finances, discipline, health, etc., together with the report of the Surgeon.

FINANCES.

The Legislature, at its session in 1875, appropriated \$20,000 for the maintenance of this prison for that year, and \$8,000 to supply deficiencies in 1874.

This appropriation looks large, and it is, considering the number of convicts confined here. But when it is considered that nearly all this amount, except the salaries of officers, had to be disbursed at a depreciation of thirty to fifty per cent., the actual cost of the maintenance of the Prison is brought to an amount that is, to say the least, reasonable.

DISCIPLINE.

In this connection I can say nothing more forcible than I have already said in previous reports, and I therefore quote from my report for 1874:

"It is utterly impossible for any person who has not had ocular demonstration to understand the difficulty of maintaining strict discipline in a prison with the facilities we have here. In every report that I have made since the establishment of the prison I have represented the necessity of the erection of at least a few cells, where the worst characters we have might be confined in the night time; yet nothing whatever has been done towards making the prison more secure, save the putting in of iron doors and gratings in the windows of the upper story of the prison building. The prisoners are all confined in one room

in the night time. They have thus a full opportunity of perfecting their plans of escape, and of contaminating each other. Men on the sick list left in the prison during the day-time have to be guarded. There is not a room connected with the prison where a convict can be put and locked up with safety without a guard. Mere boys, sent here for some trifling crime, have to be put in same dormitory with the most confirmed criminals. Many of the well conducted prisoners find more fault with being obliged to associate with those bad characters than with the most severe labor. All the good advice and example given them by the officers and guards is liable to be thrown away by this example.

"I now respectfully and urgently request you to urge upon his Excellency to call the attention of the Legislature to this matter, and ask you to recommend that a sufficient amount of money be appropriated to erect, at least, a few cells where prisoners can be confined securely, and to make the necessary repairs on the other buildings. This valuable property, which cost the State absolutely nothing, is mouldering away for the want of a few thousand dollars judiciously and economically expended."

The above is, if possible, more applicable to the condition of the prison now than it was in 1874, and I can but renew my recommendation and say, as I have frequently before, that there is no secure means of holding prisoners here unless by a strong and vigilant guard. The buildings were not intended for a prison, and consequently are not adapted for one. With a comparatively small expenditure, they could be made both comfortable and secure.

EMPLOYMENT OF CONVICTS.

Table No. 18 shows the number of days' work performed in the different departments, and for parties other than the State.

On April 1st sixty-two prisoners under the charge of Deputy-Warden W. B. Sims, were sent to Orange county under contract made by you with the St. Johns, Lake Eustis and Gulf Railroad Company, and on July 27th ten additional prisoners were sent to the same parties.

The terms of this contract, as you are aware, were that the contractors should guard, feed and clothe the prisoners and furnish safe and comfortable homes in which to confine the prisoners in the night time.

Of the manner in which the contractors have performed their share of the contract, I must respectfully refer you to the officer who had them in charge.

I have so often made suggestions and recommendations in regard to the employment of convicts that I hardly feel it neces-

sary to do so now. Permit me to quote from my report for 1874:

"I know of no more suicidal policy than to send convicts here to be maintained at an immense expense to the State, without providing a means of employing them profitably."

INSANE.

For the particulars in regard to these unfortunate and miserable creatures you are respectfully referred to Table No. 21. In June, 1870, Betsey Yulee was sent here from St. Augustine as an insane person, until the State provided a more suitable place. From time to time others have been sent here, because there was no other place where they could be sent. I have agreed to take them and give them such care as we could, simply because they could not be otherwise provided for. I wish to say right here that there is no suitable place here for such unfortunates, and I hardly know how to express my feelings on the subject. They are simply held here, get plenty to eat and clothing to cover them comfortably, with a good house to live in. But as to means of treating such persons as they ought to be treated, I hold that we have none. They and the department in which they are confined is under the immediate charge and control of the surgeon, who has frequently expressed his disapprobation of their being sent to such a place, and I know that while he has been untiring in his efforts to relieve their condition, he has always felt that the facilities at his disposal were not such as the circumstances required. I feel that it is inhuman not to provide a suitable asylum for our insane, and that the authorities will be held responsible hereafter for a gross neglect of their official duty if such an asylum is not provided.

HEALTH.

On this subject I respectfully refer you to the report of the Surgeon, to whose great care we are indebted for the very general good health of the inmates. It is a fact that very many of the convicts who come here are, when received, covered with some loathsome disease that takes a long time and skilled medical treatment to eradicate. And it is to the unswerving zeal of the Surgeon that we are indebted for the very general good sanitary condition of the prison. I take great pleasure in stating that he is a living example of the rare fact that even in a State Prison skillful treatment and kind care may go hand-in-hand.

EDUCATION, MORALS AND RELIGION.

It is a well established fact that a very large majority of the criminals in the world are of the most ignorant and uneducated classes. Hence the great effort of men who have given prison

discipline their attention and reduced it to a science. All concur in the opinion that it is one of the first duties of the authorities of a prison to educate the fallen and degraded.

Now I must not be understood for an instant as favoring any namby pamby business, or of obliterating one jot or tittle of the sentence of the Courts. But I do hold, and I know it from eight years of experience, that it is the duty of the authorities of the prison and the interest of the State to improve the moral condition of the convicts.

My experience is that by kind treatment, yet firmness in the infliction of the sentence of the Court, I can enforce better discipline and more work, done cheerfully, than can be done by harsh or cruel treatment.

Carrying this policy into effect, I have always encouraged night schools. First, it keeps the minds of the prisoners occupied, then they begin to take an interest in their studies, and finally begin to see that by good conduct there is a brighter future for them. They are taught that the Almighty punishes us here, as well as hereafter, for our evil deeds, and that our only hope of happiness, both here and hereafter, is in leading an honest, upright life. They are permitted to have prayer meeting on Wednesday and Saturday evenings, and divine service on the Sabbath. The idea that the only duty of a prison officer is to *punish* a convict for the crime he has been convicted of is simply absurd. The object of the law is not *revenge*. It is to punish the criminal and *prevent crime*. How is this to be done? Not alone by taking the criminal and inflicting the sentence of the court. An effort should be made to return him to society a better man—willing and able to support himself—if possible, getting him employment, and making him feel that the hand of every man was not against him. Therefore, when a State permits its convicts to be subjected to cruel or harsh treatment—when the sole object is to get the largest amount of work in a given number of hours, on the least possible expense, the State errs. She is not doing her duty to her citizens, nor to the—perhaps misguided—criminal.

CONCLUSION.

I take great pleasure in returning my thanks to the officers of the prison for their cordial support in the execution of the rules of the prison, as well as to the members of the Board of Public Institutions for courteous treatment to me, in this, as well as all other matters; that I have never had forced on me an objectionable subordinate, and that in no case during the whole term of my holding the office of Warden have they allowed politics to govern an appointment in this institution. To you, General, I am much indebted for your hearty support and assistance in all my duties.

Very respectfully,

M. MARTIN, Warden.

[A.]

Abstract of property on hand December 31, 1875:

STATIONERY.		
Articles.	No. of	Value.
Books, Expenses of prisoners,	1	\$42 00
“ Letter,	2	6 00
“ Guard descriptive,	1	45 00
“ Prisoners descriptive,	1	40 00
“ Record of visitors,	1	35 00
“ Endorsement,	1	35 00
“ Clothing of guard,	1	35 00
“ Receipt of convicts,	1	15 00
“ Record of convicts,	1	45 00
“ Cash,	1	15 00
“ Ledger,	1	15 00
“ Blank, return of provisions,	1	10 00
“ Blank, return of property,	1	10 00
“ Conduct of prisoners,	1	42 00
“ Roster of guard,	1	40 00
“ Roster of convicts,	1	10 00
“ Discharge of convicts,	1	2 00
“ Blank,	1	2 50
Copying brush and cup,	1	2 00
Envelopes,	—	—
Steel eraser,	1	75
Fools and legal cap paper (quires)	—	—
Letters of transmittal (printed)	—	—
Paper files,	5	5 00
Scrap book,	1	3 25
Letter press,	1	25 00
Letter clips,	—	—
Mucilage stands,	3	9 00
Note paper (quires),	—	—
Pen racks,	3	3 00
Memorandum book,	—	—
Pen holders,	2	50
Rulers,	1	50
Paper-folder,	1	25
BARRACK AND HOSPITAL FURNITURE.		
Blankets,	82	\$143 50
Bed sacks,	50	13 50
Pillow sacks,	84	16 80
Tin cups,	1	2 00
Meat cleaver,	11	30 25
Knives and forks (sets),	1	3 50
Globe lantern,	8	18 00
Side lamps,	1	1 50
Coffee-mill,	1	1 00
Molasses latch,	1	1 00
Tin plates,	90	18 00
Counter scales,	1	12 00
Flour sieve,	1	50
Iron spoons,	64	5 75
Heating stoves and fixtures,	4	—
Shears (pairs of)	2	1 00

Articles.	No. of	Value.
Thermometer,	1	75
Coffee-boilers,	2	4 60
Bake-ovens,	1	55 00
Padlocks,	6	11 00
Iron cots,	—	—
Razors,	1	2 00

MEANS OF TRANSPORTATION.

Tumbling cart,	1	\$25 00
Four-horse wagon,	1	175 00
Timber wheels (pairs),	1	50 00
Mules,	6	900 00
Horses,	1	100 00
Oxen,	3	93 75
Blind bridles,	4	7 00
Trace chains,	6	6 00
Four-mule harness (United States army style),	1	80 00

FARMING IMPLEMENTS.

Axes,	—	—
Hoes,	30	\$15 00
Iron wedges,	5	6 25
Scooters,	6	24 00
Pony plows,	8	65 60
Spades,	8	13 33
Wheelbarrows,	5	15 00
L. H. Shovels,	21	21 00
Corn-sheller,	1	17 00
Corn-mill,	1	23 00
Hay-cutter,	1	25 00
Cultivator,	1	4 00
Grain cradles,	3	21 00

BLACKSMITH'S TOOLS.

Anvils,	1	\$23 00
Bellows,	1	15 00
Drill-press,	1	2 00
Hammer, sledge,	1	2 00
Hammer, hand,	1	50
Stocks and dies,	1	2 50
Vise,	1	5 00

CARPENTER'S TOOLS.

Augers,	8	\$10 00
Broad axes,	6	18 00
Hammers,	2	2 50
Hatchets,	1	1 00
Drawing knives,	2	1 50
Spirit-level,	1	5 00
Chisels,	4	6 00
Oil stones,	1	75
Grind stones and fixtures,	1	8 00
Saw files,	1	15
Flat files,	5	3 75
Hand-saws,	2	5 00
Scratch awls,	2	50
Adzes,	1	2 00

Articles.	No. of	Value.
Cross-cut saws,	3	19 00
Dividers,	1	1 15
Planes, jack,	2	50
Press hoops,	2	10 00
Wood files,	3	2 25

MISCELLANEOUS STORES.

Buckshot, pounds of,	5	\$1 25
Powder, pounds of,	2	1 00
Trowels,	1	50
Clocks,	1	25 00
Leg irons, pairs,	17	102 00
Hand-shackles,	20	90 00
Brass cocks,	2	2 50
Iron pots,	1	5 00
Cooking pans,	4	8 00
Jail locks,	6	14 25
Stencil and brush,	1	1 75
Tin scoops,	2	1 75
Lamp chimneys, dozens,	2	4 00
Lamp burners, dozens,	2	1 00
Iron, pounds,	—	—
Steel, pounds,	—	—
Scissors, pairs,	1	50
Cross-ties,	5,000	1,250 00
Casting for mill,	—	300 00
Grist-mill,	1	20 00

[B.]

Abstract of incidental expenses and sundry articles purchased for manufacture and improvements—farming utensils, &c., at State Prison, Florida, during the Year 1875.

Date of Payment	Of Whom Purchased.	On What Account.	State Scrip	Amount.
Jan'y	Benj. Davis	Sundries	\$61.60	\$30 80
Jan'y	Bristo Sweet	Blacksmith's work	51 00	25 50
Feb'y	Britton & Page	Repairing corn sheller	13 00	6 50
Feb'y	W. A. Nolan	Repairing wagon	24 00	12 00
Feb'y	Benj. Davis	Rope for mill pile driver	38 50	19 40
Feb'y	Benj. Davis	Sundries	15 50	7 75
Feb'y	Benj. Davis	Sundries	5 70	2 80
Feb'y	Ray & Sweet	Repairing wagon	18 50	9 25
March	M. Martin	Postage on official documents, 1874	71 60	35 80
March	R. A. Williams	Four-horse wagon	140 00	70 00
March	A. H. Mundee	Stationery	9 00	4 50
March	F. A. Wilder	Capturing escaped convict	50 00	25 00
March	Minor Robinson	Repairing prison oven	13 00	9 00
March	S. B. Hubbard	Hardware	570 32	285 16
March	J., P. & M.R.R.Co.	Freights	143 54	71 67
March	M. Martin	Travelling expenses on official business	93 96	46 98
March	Wm. P. Slusser	Sundries	11 20	5 60
March	G. H. Meginniss	Carpenters' tools, &c.	72 20	36 10
April	G. W. Creswell	Capturing escaped convict	25 00	12 50
April	C. C. Davenport	Platform scale	50 00	25 00
April	W. J. McGrath	Capturing escaped convict	50 00	25 00
April	M. Martin	Lumber	26 52	13 26
April	W. B. Sims	Pursuing escaped convicts	40 00	20 00
April	W. J. Scull	Freight on sundries	4 50	2 25
April	M. Martin	Travelling expenses on public business	21 00	10 50
April	Benj. Davis	Sundries	149 42	74 71
April	J., P. & M.R.R.Co.	Freights	6 10	3 05
April	Jas. Ferrell	Corn fodder	11 50	5 75
April	Childs, Crosby & Lane	Cocoa matting	61 64	30 82
May	Drew & Bucki	Lumber	651 72	325 86
May	John McDougal	Stationery	151 08	90 63
May	Bristo Sweet	Blacksmith's work		13 25
May	M. Martin	Travelling expenses on official business and freight		9 15
May	D. Pitts	Corn fodder		8 65
May	L. B. Goodson	Pursuing escaped convicts		7 10
May	Benj. Davis	Sundries		14 15
May	Alex. Wylie	Corn fodder		4 50
June	Benj. Davis	Sundries		6 85
June	Bristo Sweet	Repairing farming implements		9 25
June	Arthur Bell	Pursuing escaped convicts		5 00
June	G. H. Meginniss	Hoes		9 00
June	J., P. & M.R.R.Co.	Freights		5 46
June	M. Martin	Postage and travelling expenses on official business		60 60
June	Jas. E. Purdy, ag't	Cart, harness and sundries		42 06
July	M. Papy	Making cart		14 00
July	Bristo Sweet	Blacksmith's work and rep's		7 00
		Carried forward	\$2,656.20	\$

Abstract of Incidental Expenses, &c.—Continued.

Date of Payment	Of Whom Purchased.	On What Account.	State Scrip	Amount.
		Brought forward	\$2,656 20	\$
August	Dyke & Son	Printing and binding add. des. roll of prisoners		30 00
August	S. B. Hubbard	Sundries		174 64
August	J. C. Boykin & Co	Plows		45 25
Sept	Benj. Davis	Sundries		25 98
Sept	R. A. Whitfield	Cane mill and fixtures		225 00
Oct	J., P. & M. R.R.Co.	Freights		16 36
Nov	G. A. Kindon	Three days' work at State Prison and transportation		13 50
Nov	Jos. A. Atkins	Sugar kettles and expenses		110 30
Nov	J., P. & M.R.R.Co.	Transportation		9 06
Dec	Wm. P. Slusser	Sundries		5 00
Dec	Aaron Davis	Sundries		102 56
Dec	J., P. & M.R.R.Co.	Transportation		143 46
Dec	Benj. Davis	Postage on public docum'ts		33 25
Dec	M. Martin	Travelling expenses on public business		27 50
	Total Paid		\$2,656.20	\$1,167.91
		UNPAID.		
Octob'r	G. H. Meginniss	Sundries		31 45
Octob'r	H. E. Osteen	Capt'g two escaped convicts		100 00
Dec	John McDougal	Stationery		4 00
Dec	S. B. Hubbard	Sundries		150 23
	Total			\$235.68
	Total paid	{ Currency		\$1,167.91
		{ State Scrip		\$2,656.20
	Total unpaid currency			\$285.68
	Grand Total			\$4,109.79

STATISTICS.

[TABLE No. 1.]

Whole number of convicts January 1, 1875,	69
Number received under sentence of the Courts during 1875,	82
Number recaptured in 1875,	14

Total, 165

Discharged during 1875.

By expiration of sentence,	2
By remission of sentence for good conduct,	23
By full pardon,	3
By escapes,	28
By death,	1
Total,	55

Total number in prison December 31, 1875, was,	107
Greatest number in prison at any one time 1875 was,	108
Smallest number in prison at any one time 1875 was,	66

Total number received since the establishment of the prison, 453

[TABLE No. 2.]

Ages of convicts received during 1875 :

From 12 to 15 years,	1	From 30 to 35 years,	8
From 15 to 20 years,	18	From 35 to 40 years,	6
From 20 to 25 years,	17	From 40 to 50 years,	7
From 25 to 30 years,	22	From 50 to 60 years,	3
Total,			82

[TABLE No. 3.]

Ages of convicts now in prison :

From 12 to 15 years,	1	From 35 to 40 years,	12
From 15 to 20 years,	18	From 40 to 50 years,	9
From 20 to 25 years,	22	From 50 to 60 years,	4
From 25 to 30 years,	27	From 60 to 70 years,	1
From 30 to 35 years,	13		
Total,			107

[TABLE No. 4.]

Period of sentence of convicts received during the year 1875 :

For 6 months,	7	For 6 years,	1
For 1 year,	23	For 7 years,	3
For 18 months,	1	For 8 years,	1
For 2 years,	8	For 10 years,	7
For 3 years,	18	For 15 years,	1
For 4 years,	5	For life,	1
For 5 years,	6		
Total,			82

[TABLE No. 5.]

Period of sentence of convicts now in State Prison :

For 6 months,	3	For 7 years,	3
For 1 year,	20	For 8 years,	1
For 18 months,	2	For 9 years,	1
For 2 years,	10	For 10 years,	13
For 3 years,	13	For 11 years,	1
For 4 years,	6	For 13 years,	1
For 5 years,	14	For 15 years,	3
For 6 years,	2	For life,	4
Total,			107

[TABLE No. 6.]

Professions of convicts now in prison :

Laborers,	63	Painter,	1
School teacher,	1	Sailmakers,	2
Fireman,	1	Drayman,	1
Shoemaker,	1	Boatman,	1
Farmers,	16	Clerk,	1
Wagoner,	1	Broker,	1
Stable-boy,	1	Waiter,	1
Sailors,	4	Machinist,	1
Cook,	1	Harness-maker,	1
Servants,	5	Carpenter,	1
Cow-herder,	1	Policeman,	1
Total,			107

[TABLE No. 7.]

States and countries of which convicts received during the year were natives :

Florida,	32	District of Columbia,	2
Alabama,	2	Norway,	1
Georgia,	10	Germany,	2
Cuba,	1	Louisiana,	1
North Carolina,	5	Indiana,	1
South Carolina,	17	Massachusetts,	1
Virginia,	5	Unknown,	1
Nova Scotia,	1		
Total,			82

[TABLE No. 8.]

State and countries of which convicts now in Prison were natives :

Florida,	37	New Jersey,	1
Georgia,	13	Missouri,	1
Alabama,	2	Ohio,	2
South Carolina,	26	District of Columbia,	3
North Carolina,	5	Maryland,	1
Not known,	1	Cuba,	1
Virginia,	7	Massachusetts,	1
Norway,	1	Santa Cruz,	1
Louisiana,	1	Nova Scotia,	1
Germany,	1	Indiana,	1
Total,	107		

[TABLE No. 9.]

Crimes of convicts received during the year :

Assault with intent to murder,	11
Breaking and entering in night,	9
Burglary and perjury,	5
Forgery,	1
Larceny,	38
Murder,	2
Manslaughter,	1
Manslaughter, third degree,	1
Manslaughter, fourth degree,	1
Receiving stolen goods and larceny,	1
Obtaining goods under false pretenses,	3
Aiding in secreting stolen goods,	2
Stealing a horse,	1
Entering a vessel in night time to commit larceny,	1
Crime against nature,	1
Being accessory to larceny after the fact,	1
Maliciously killing an animal,	1
Perjury,	1
Robbery,	1
Total,	82

[TABLE No. 10.]

Crimes of convicts now in prison :

Assault with intent to murder,	14
Larceny,	46
Obtaining money under false pretenses,	2
Breaking and entering in night time, &c.,	15
Manslaughter, second degree,	1
Manslaughter, third degree,	2
Manslaughter, fourth degree,	1
Concealing stolen goods,	3

Burglary and larceny,	4
Killing a horse,	1
House-breaking,	1
Murder,	6
Assault with intent to rape,	2
Stealing a horse,	1
Perjury,	4
Incendiary,	1
Robbery,	2
Burglary,	1
Total,	107

[TABLE No. 11.]

Names of crimes of convicts in prison under sentence of imprisonment for life :

Murder,	4
Total,	4

[TABLE No. 12.]

Crimes of convicts under sentence for life, who were received during the year :

Murder,	1
Total,	1

[TABLE No. 13.]

Convicts received during the year were convicted in Judicial Circuits as follows :

	<i>First Judicial Circuit.</i>	
Jackson county,		1
Escambia county,		2
Walton county,		1
Santa Rosa county,		2
Washington county,		1
	<i>Second Judicial Circuit.</i>	
Leon county,		2
Jefferson county,		6
Gadsden county,		2
Franklin county,		1
	<i>Third Judicial Circuit.</i>	
Madison county,		8
Suwannee county,		6
	<i>Fourth Judicial Circuit.</i>	
Duval county,		22
St. Johns county,		2
Clay county,		2
Nassau county,		6

		<i>Fifth Judicial Circuit.</i>	
Sumter county,			4
Marion county,			3
Levy county,			2
		<i>Sixth Judicial Circuit.</i>	
Monroe county,			4
Hernando county,			1
Hillsborough county,			3
		<i>Seventh Judicial Circuit.</i>	
Orange county,			1
Total,			82

[TABLE NO. 14.]

Convicts now in prison were convicted in Judicial Circuits as follows:

		<i>First Judicial Circuit.</i>	
Jackson county,			4
Escambia county,			3
Walton county,			1
Santa Rosa county,			1
		<i>Second Judicial Circuit.</i>	
Jefferson county,			7
Leon county,			2
Gadsden county,			2
Franklin county,			1
		<i>Third Judicial Circuit.</i>	
Madison county,			7
Suwannee county,			7
Columbia county,			2
		<i>Fourth Judicial Circuit.</i>	
Duval county,			28
St. Johns county,			3
Nassau county,			7
Clay county,			2
		<i>Fifth Judicial Circuit.</i>	
Marion county,			6
Levy county,			1
Alachua county,			3
Sumter county,			4
		<i>Sixth Judicial Circuit.</i>	
Hillsborough county,			5
Hernando county,			1
Manatee county,			1
Monroe county,			4
		<i>Seventh Judicial Circuit.</i>	
Orange county,			3
Volusia county,			2
Total,			107

[TABLE NO. 15.]

Names and crimes of convicts pardoned during the year:

Name.	Color.	Age.	Crime.	Sentence.	Time Served.			Number Par-doned.
					Years.	Months.	Days.	
Allen Brown..	Black..		Assault with intent to rob.....	10 years.	4	8	10	1
Wm. M. Hood.	White..		Larceny.....	6 years..	4	3	23	1
James Foster..	White..		Larceny.....	1 year...			14	1
Total.....								3

[TABLE NO. 16.]

Showing the number of convicts received, discharged by expiration and commutation of sentence, deceased, pardoned, escaped and recommitted since the establishment of the Prison, up to and including the 31st of December, 1875:

YEARS.	Received.	Discharged by Com-mutation.	Discharged by Expiration.	Escapes.	Deaths.	Pardons.	Re-committed.
1870.....	46	31	9	15	5	10	1
1871.....	58	19	8	11	10	3	1
1872.....	26	14	5	9	2	31	1
1873.....	63	10	2	11	1	2	3
1874.....	62	19	11	23	2	12	2
1875.....	82	21	2	28	1	31	2
Total.....	453	122	39	110	23	63	10

[TABLE NO. 17.]

Showing the race and sex of convicts now in Prison.

White males,	21
Colored males,	84
Colored females,	2
Total,	107

[TABLE No. 18.]

Showing the labor of convicts during the year.

How employed.	No. of Days.
Farm,	10,268
New State Mill,	624
Making and repairing clothing,	258
Laundry,	1,042
Office,	168
Gardeners,	420
Hostler,	365
Cooks,	1,025
Work Shop,	777
Lost by sickness, half duty, police, etc,	4,925
Lost by punishment,	250
Agricultural College,	4,295
Hospital Steward,	222
Working road to State Farm,	37
Cutting wood,	41
Cutting cross-ties,	40
Making boards,	42
Making staves,	94
Repairing barrels,	44
Timber for gate,	6
Making baskets,	10
Rebuilding public school-house,	24
Working for sundry parties,	505
Total,	25,582

[TABLE No. 19.]

Showing the number of Insane Persons now confined in prison until a more suitable place is provided for Lunatics.

NAMES.	COLOR.	AGE.	SEX.	RECEIVED.
Betsy Yulee...	Black	41	Female	June 23, 1870.
Nancy Monroe...	Black	38	Female	May 12, 1874.
Jane L. Buford...	Mulatto	37	Female	June 23, 1875.
Mooney Floyd...	Black	35	Female	December 3, 1875.
Total.....		4		

[TABLE No. 20.]

Abstract showing the number and names of Insane Persons now confined in the State Prison, Florida, until a more suitable place be provided for Lunatics; also, the number and names of those received, died, and discharged since 1870.

NAME.	COLOR.	AGE	SEX.	WHEN REC'D.	
Betsy Yulee...	Black	41	Female	June 23, 1870.	
Nancy Monroe...	Black	38	Female	May 12, 1874.	
Jane L. Buford...	Mulatto	37	Female	June 23, 1875.	
Mooney Floyd...	Black	35	Female	Dec. 3, 1875.	Discharged March 22, 1876.
Henrietta Wilson	Black	20	Female	April 19, 1876.	
Chas. Baldwin...	Black	40	Male	April 19, 1876.	
Samuel Berry...	Black	25	Male	April 19, 1876.	Died, May 20, 1876.
Larkin L. Beasley	White	30	Male	May 31, 1876.	Delivered to his brother, July 5, 1876.
Fanny Thomas...	Black	35	Female	Nov. 2, 1876.	Died Nov. 23, 1876.
Sharpless Evans...	White	17	Male	Dec. 20, 1876.	
Total.....	10				

Abstract of Salaries of Officers and Guards at the State Prison of Florida, during the year 1875.

ON WHAT ACCOUNT.	In What Fund.		Amount.
	U. States Currency	State Scrip.	
Services in January.....	460 00	396 00	856 00
Services in February.....	431 33	360 00	791 33
Services in March.....	430 00	396 00	826 00
Services in April.....	432 00	384 00	816 00
Services in May.....	434 00	396 00	830 00
Services in June.....	546 00	384 00	930 00
Services in July.....	561 64	396 00	957 64
Services in August.....	331 40	372 00	703 40
Services in September.....	400 00	360 00	760 00
Services in October.....	607 70	421 00	1,028 70
*Services in November.....	627 00	360 00	987 00
*Services in December.....	478 42	372 00	850 42
Total.....	\$5,739 49	\$4,597 00	\$10,336 49

* The salaries of Officers and Guards for November and December, 1875, have not been paid.

December 31, 1875.

The State of Florida in Account Current with M. Martin, Warden of State Prison, Fla., during the year 1875.

	DR.		CR.	
	Scrip.	Rate.	Currency and scrip at par.	Currency and scrip at par.
To Comptroller	\$2,338 00	Par.	\$ 2,338 00	
To Comptroller	662 00	50c	331 00	
To Comptroller	5,000 00	50c	2,500 00	
To Comptroller	6,044 54	50c	3,022 27	
To Comptroller	1,845 64	60c	1,107 38	
To Comptroller		Cur.	1,405 73	
To Comptroller	384 00	Par.	384 00	
To Comptroller	1,628 25	60c	976 95	
To Comptroller		Cur.	500 00	
To Comptroller	1,612 00	61c	983 32	
To Comptroller	792 00	Par.	792 00	
To Comptroller	1,969 00	68½c	1,341 38	
To Comptroller	500 00	Par.	500 00	
To Comptroller	740 75	67½c	500 00	
To Comptroller	2,654 10	73½c	1,950 76	
To Comptroller	721 00	Par.	721 00	
To balance due S. Fla., Jan. 1, 1875.			332 04	
To balance due M. Martin Dec 31 '75.			417 95	
By salaries paid in 1875				\$10,142 93
By incidental expenses in 1875				2,587 16
By Provision account in 1875				6,007 08
By Clothing account in 1875				792 93
By Medicine account in 1875				573 68
			\$20,103 78	\$20,103 78

Abstract of value of crops produced on farm by convicts in the year 1875.

NAME.	Quantity.	Rate.	Amount.
Corn	1,100 bushels	\$1 per bu	\$1,100 00
Fodder	6,000 pounds	\$1 per cwt	60 00
Hay	1,500 pounds	\$1 per cwt	150 00
Peas	150 bushels	\$1 50 per bu	225 00
Oats	24 bushels	\$1 50 per bu	36 00
Potatoes	500 bushels	50cts per bu	250 00
Syrup	163 bbls (4,854 gals)	40 per gal	1,941 60
Pea Vines	9,000 pounds	\$1 per cwt	90 00
Total			\$3,852 60

FINANCIAL PAPERS.

Abstract of salaries* of officers and guards at State Prison, Florida, during the year 1876.

ON WHAT ACCOUNT	IN WHAT FUND.		Total Amount.
	U. S. Currency.	State Scrip.	
Services in January	\$ 455 00	\$ 372 00	\$ 827 00
Services in February	455 00	348 00	803 00
Services in March	455 00	480 00	935 50
Services in April	217 00	465 50	682 00
Services in May	221 00	480 50	701 50
Services in June	236 00	465 00	701 00
Services in July	210 37	480 50	690 87
Services in August	266 74	480 50	747 24
Services in September	242 54	465 00	707 54
Services in October	212 06	480 50	692 56
Services in November	263 60	465 00	728 60
Services in December	279 10	480 50	759 60
Total	\$3,513 41	\$5,463 00	\$8,976 41

* The salaries of officers and guards for the year 1876 have not been paid.
December 31, 1876.

Abstract of provisions and fuel (lights for prison) purchased for use of guards and convicts at State Prison, Florida, during the year 1876 :

Date of Purchase.	Of Whom Purchased.	Amount.
January	M. Martin	721 68
February	M. Martin	720 90
March	M. Martin	672 39
March	Aaron Davis	3 50
April	R. & J. Munro	949 27
May	R. & J. Munro	634 69
June	R. & J. Munro	709 34
July	R. & J. Munro	430 57
August	R. & J. Munro	432 55
September	R. & J. Munro	236 77
October	R. & J. Munro	410 95
November	R. & J. Munro	335 82
December	R. & J. Munro	304 25
Total		\$6,592 68

The provisions from April to December, 1876, have not been paid.
December 31, 1876.

Abstract of medicines purchased during the year 1876:

Date of Purchase.	Of Whom Purchased.	Amount.
March	M. Lively.....	\$ 20 93
June	M. Lively.....	121 85
October	M. Lively.....	109 35
November.....	M. Lively.....	12 00
Total		\$264 13

No medicine bill has been paid during 1876.

December 31, 1876.

Abstract of clothing purchased for the use of convicts at State Prison, Florida, during the year 1876.

Date of Purchase.	Of Whom Purchased.	Amount.
March	Aaron Davis.....	\$ 107 79
April	R. & J. Munro.....	*298 35
May	R. & J. Munro.....	*22 19
May	Furchgott, Benedict & Co.....	46 50
July	R. & J. Munro.....	*50 50
December	R. & J. Munro.....	*718 34
Total		\$1,243 67

*These amounts are not paid.

December 31, 1876.

[A.]

Abstract of value of crops produced on farm by convicts in the year 1876:

Name.	Quantity.	Rate.	Amount.
Corn	1,200 bushels	\$1 00 per bushel	\$1,200 00
Potatoes.....	700 bushels.....	50 per bushel	350 00
Peas	40 bushels.....	1 50 per bushel	60 00
Pinders	8 bushels.....	1 50 per bushel	12 00
Oats	100 bushels.....	1 00 per bushel	100 00
Syrup	125 barrels, 3,722 gals.	40 per gallon	1,488 80
Fodder	12,000 pounds.....	1 00 per cwt...	120 00
Hay	7,000 pounds	50 per cwt...	35 00
Pea vines	6,000 pounds	1 00 per cwt...	60 00
Total			\$3,425 80

December 31, 1876.

Abstract of clothing purchased for the use of convicts at the State Prison, Florida, during the year 1876:

Date of purchase.	Of whom purchased:	Amount.
March	Aaron Davis.....	\$107 79
April	R. & J. Munro.....	*298 35
May	R. & J. Munro.....	*22 19
May	Furchgott, Benedict & Co.....	46 50
July	R. & J. Munro.....	*50 50
December	R. & J. Munro.....	*718 34
Total		\$1,243 67

* These amounts are not paid.

December 31, 1876.

Abstract of property on hand and its value December 31, 1876.

STATIONERY.		
Articles.	No. or Quantity.	Amt.
Book, letter,	4	\$12 00
Book, guard, descriptive,	1	45 00
Book, prisoner, descriptive,	1	40 00
Book, prisoner, descriptive, additional	1	30 00
Book, record of visitors,	1	35 00
Book, endorsement,	1	35 00
Book, clothing, guard,	1	35 00
Book, escapes of prisoners,	None.	
Book, receipt of convicts,	1	15 00
Book, record of convicts,	1	45 00
Book, cash,	1	22 50
Book, ledger,	2	30 00
Book, conduct of prisoners,	1	42 00
Book, time,	None.	
Copying brush and cup,	1	2 00
Envelopes,	1800	5 00
Envelope paper,	Quires.	
Erasers, steel,	1	75
Erasers, rubber,	2	50
Fools and legal-cap,	30 quires	6 00
Ink, carmine,	1 bot	5
Ink, copying,	1 1/2 bot.	1 50
Inkstands,	2	1 00
Letter press,	1	25 00
Letter paper,	14 quires.	2 25
Mucilage stands,	2	3 50
Steel pens,	0 doz.	
Note paper,	16 quires.	1 50
Lead pencils,	4	35
Pencil heads,		
Pen holders,	1	25
Rulers,	1	50
Paper folder,	1	25
Sealing wax,		

Articles.	No. or Quantity.	Amt.
Roster of guards,	1	30 00
Roster of convicts,	1	20 00
Discharge of convicts,	4	8 00
Blank return of provisions,	1	10 00
Blank return of property.	1	10 00
Pen racks,	2	2 00
Scrap book,	1	3 00
Letter clips,	2	1 00
Book board,	1	1 50
Book record,	2	30 00
Book journal,	1	10 00

Total, \$562 40

BARRACKS, HOSPITAL AND OFFICE FURNITURE.

Pillow sacks,	30	\$6 00
Blankets,	80	300 00
Red sacks,	50	100 00
Heating stoves and fixtures,	4	50 00
Cistern pump and fixtures,	2	18 00
Tin cups,	50	10 00
Tin funnels,	4	1 50
Meat cleaver,	1	2 00
Knives and forks, each		
Hand litters,		
Lanterns, Thompson's,		
Side lumps and brackets,	7	17 50
Oil tank,	1	20 00
Oil faucet,	1	1 00
Measures, gallon to pint,	1 set	7 50
Measures, dry,		
Coffee mills,	1	1 25
Meat saw,	1	1 50
Tin plates,	50	10 00
Scales and weights, shop,	1	8 00
Scales and weights, platform,	1	20 00
Flour seive,	1	50
Tablespoons,	50	6 25
Shears,	1 pair	50
Thermometer,	1	75
Coffee boilers,	2	4 00
Bake ovens,	0	
Iron cots	50	100 00
Strop,	0	
Padlocks,	7	12 60
Razors,	1	1 50
Grater, large,	1	30

MEANS OF TRANSPORTATION.

Tumbling cart,	None.	
Four horse wagons,	2	150 00
Mules,	6	750 00
Harness (U. S. army style),	2 set	120 00
Horses,	1	50 00
Timber wheels,	1 pair	40 00

Articles.	No. or Quantity.	Amt.
Blind bridles,	4	6 00
Oxen,	3	90 00
Trace chains,	4	4 00
Iron wedges,	5	7 00
Total		\$1,217 00

FARMING IMPLEMENTS.

Potato Plow (Allen)	1	\$12 00
Club axes,	7	8 75
Hoes,	12	9 00
Turning Plows,	7	56 00
Scooter,	3	10 50
Spades,	6	4 50
No. 6 Steel plow and revolving coulter,	1	16 50
Single trees (6) and clevises (1),	7	7 00
Wheelbarrows,	0	
Rakes,	0	
Long-handle shovels,	9	9 00
Sugar-kettles,	3	75 00
Sugar-mill and horse power complete,	1	200 00
Corn-mill,	1	15 00
Hay-cutter,	1	15 00
Cultivator,	0	
Grain Cradles,	2	12 00
Dixon Sweeps,	7	14 70
Total,		\$452 95

BLACKSMITH'S TOOLS.

Anvils,	1	20 00
Bellows,	1	15 00
Chisels,	0	
Stocks and dies,	2	5 00
Wises,	1	4 00
Drill press,	1	2 00
Sledge hammers,	1	2 00
Files,	9	4 50
Screw plate,	1	3 50
Pliers,	1	50
Hand hammers,	1	50
Total,		57 00

CARPENTERS' TOOLS.

Augers,	7	7 00
Broad axes,	2	6 00
Hammers,	0	
Drawing knives,	1	1 00
Jack planes,	1	50
Smoothing planes,	2	2 00
Spirit level,	1	3 50
Chisels,	3	3 00
Steel square,	1	1 50
Oil-stone,	1	1 75
Grindstone,	1	7 00

Articles.	No. or Quantity.	Amt.
Screwdriver,	1	75
Hand-saws,	2	4 50
Scratchawls,	2	50
Adzes,	1	1 50
Crosscut saws,	1	6 00
Truss hoops,	2 sets	8 00
Trowels,	0	
Dividers,	1	1 00
Hatchets,	0	
Total,		54 50

STORES FOR EXPENDITURES.

Sugar dippers,	4	\$5 00
Clocks,	1	18 00
Powder,	None.	
Leg shackles,	15	90 00
Hand shackles,	17	76 50
Lamps, side bracket,	7	14 00
Matches,	00	
Shoes,	18 pairs,	31 50
Sauce pans,	00	
Spider,	1	1 00
Water coolers,	00	
Water buckets,	2	60
Jail locks (6), Rim loek (1),	7	16 50
Tin scoops,	2	1 00
Lamp chimneys,		
Whitewash brushes,	6	4 50
Spikes,	00	
Nails,	00	
Potash,	00	
Oil, lard,	0	
Lamp wicks,	1 doz.	5
Curry-combs,	9	2 70
Rasp,	1	75
Total,		\$262 10

RECAPITULATION.

Classes.	Value.
Stationery,	\$562 40
Barracks and hospital furniture,	700 65
Means of transportation,	1,217 00
Farming implements,	452 95
Blacksmith's tools,	57 00
Carpenter's tools,	54 50
Miscellaneous stores,	262 10
Medicines,	220 00
Clothing,	467 74
Total,	\$3,994 34

Abstract of incidental expenses and sundry articles purchased for manufacture and improvements, farming utensils, &c., at State Prison, Florida, during the year 1876.

Date of Paym't.	Of whom Purchased.	On what Account.	Am't. in U. S. Currency.
January...	M. Martin.....	Office furniture.....	\$60 00
January...	Bristo Sweet.....	Blacksmith's work.....	25 35
January...	N. L. McPhaul....	Syrup barrels.....	54 00
January...	L. F. Burkett.....	Capturing and returning an escaped convict.....	50 00
March....	Aaron Davis.....	Sundry stores for expenditure.	43 95
March....	Aaron Davis.....	Sundry stores for clothing....	107 79
March....	Lafayette Mitchell.	Four bark collars.....	2 00
April....	M. Martin.....	Postage on public documents..	10 90
May.....	M. Martin.....	Postage on public documents..	21 70
May.....	J. P. & M. R. R. Co.	Freights.....	36 15
May.....	Bristo Sweet.....	Blacksmith's work.....	5 80
May.....	St. Johns, Lake Eustis & Gulf R.R. Co.	Prisoners' clothing, and capturing convicts.....	112 50
June.....	Arthur Bell.....	Pursuing an escaped convict..	7 50
June.....	M. Martin.....	Postage on letters, etc.....	9 80
July.....	Holroyd & Co.....	Taper taps.....	1 25
Aug.....	J. P. & M. R. R. Co.	Freights.....	2 00
Aug.....	J. P. & M. R. R. Co.	Transportation 3 roller cane mills.	16 74
Sept....			
October..	Holstead & Co.....	Sundries.....	44 70
Nov.....			
December.	M. Martin.....	Postage on public documents.	20 90
December.	Holstead & Co....	Rye seed.....	10 78
Total.....			648 81
UNPAID.			
January...	Drew & Bucki....	Lumber.....	139 35
April.....	S. B. Hubbard....	Hardware.....	24 00
May.....	S. B. Hubbard....	Leg-irons.....	18 00
May.....	R. & J. Munro....	Farming implements.....	34 80
June.....	Charles H. Walton.	Printing vouchers abs. "A"....	8 00
June.....	S. B. Hubbard....	Repairing and fitting six keys.	2 50
June.....	Bradley Robinson..	Capturing and returning an escaped convict.....	50 00
July.....	W. A. Nowlin....	Blacksmith and wheelwright's work.....	55 00
August....	Alonzo Fowle....	Printing and binding.....	6 50
August....	C. E. Dyke.....	Printing pay-rolls, &c.....	65 00
August....	W. A. Nowlin....	Wagon repairs, &c.....	67 50
September	R. & J. Munro....	Crockery and cutlery.....	7 35
September	W. A. Nowlin....	Blacksmithing.....	60 52
September	J. P. & M. R. R....	Repairing and sundries.....	38 81
Dec.....	J. S. Driggs & Co..	Sundries.....	1 70
Dec.....	J. P. & M. R. R. Co	Labor on sugar mill.....	36 12
Dec.....	J. P. & M. R. R. Co	Transportation of merchandise	9 94
Dec.....	R. & J. Munro....	Lime.....	12 00
Dec.....	John Meacham....	Repairing brick.....	15 00
Dec.....	J. M. Chambers....	Oven, &c.....	18 00

Abstract of Incidental Expenses, &c.—Continued.

Date of Paym't.	Of whom Purchased.	On what Account.	Am't in U. S. Curr'y.
Dec	Benjamin Davis	Sundries	\$3 75
October	Alvord, Kellogg & Campbell	Stationery	39 20
October	R. & J. Munro	Sundries	285 33
October	John McDougal	Stationery	4 75
Total unpaid			\$1,003 13

STATISTICS.

[TABLE No. 1.]

Whole number of convicts January 1, 1876,	105
Number received under sentence of the courts during 1876,	55
Number recaptured in 1876,	16
Total,	176

Discharged During 1876.

Discharged by order of the Supreme Court,	1
By expiration of sentence,	12
By remission of sentence for good conduct,	19
By full pardons,	11
By escapes,	28
By death,	3
Total,	74
Total number in prison December 31, 1876, was	96
Greatest number in prison at any one time, 1876, was	109
Smallest number in prison at any one time, 1876, was	29

Total number received since the establishment of the Prison, 518

[TABLE No. 2.]

Ages of convicts received during 1876 :			
From 12 to 15 years,	1	From 35 to 40,	5
From 15 to 20 years	8	From 40 to 50,	3
From 20 to 25 years,	18	From 50 to 60,	1
From 25 to 30 years	9	From 60 to 70,	—
From 30 to 35,	4	Total,	46

[TABLE No. 3.]

Ages of convicts now in prison :			
From 12 to 15 years,	2	From 35 to 40 years,	6
From 15 to 20 years,	24	From 40 to 50 years,	3
From 20 to 25 years,	32	From 50 to 60 years,	1
From 25 to 30 years,	13	From 60 to 70 years,	1
From 30 to 35 years,	8	Total,	90

[TABLE No. 4.]

Period of sentence of convicts received during the year 1876 :			
For six months,	2	For five years,	12
For one year,	13	For seven years,	1
For eighteen months,	1	For ten years,	1
For two years,	5	For twelve years,	6
For three years,	7	For life,	—
Total,			49

[TABLE No. 5.]

Period of sentence of convicts now in prison :			
Six months,	2	Seven years,	3
One year,	13	Ten years,	8
Eighteen months,	2	Eleven years,	1
Two years,	8	Twelve years,	1
Three years,	18	Thirteen years,	1
Four years,	1	Fifteen years,	9
Five years,	19	Life,	—
Six years,	2	Total,	90

[TABLE No. 6.]

Professions of convicts now in prison :			
Cook,	1	Cigar maker,	1
Nurse,	1	Engineers,	2
Farmers,	33	Carpenters,	1
Wagoners,	1	Waiter,	1
Laborers,	30	Teamster,	1
Sailors,	4	Saddler,	1
Mason,	1	Pilot,	1
Clerk,	1	News vendor,	2
Painter,	1	Sail makers,	1
Servant,	2	Fireman,	1
Printer,	1	Turpentine distiller,	1
Hostler,	1	Total,	90

[TABLE No. 7.]

States and countries of which convicts received during the year were natives :			
Georgia,	6	Kentucky,	1
Florida,	18	Africa,	1
Ireland,	1	England,	1
North Carolina,	3	District of Columbia,	1
South Carolina,	9	Mississippi,	1
Virginia,	3	Tennessee,	1
Massachusetts,	2	Alabama,	1
Total,			49

[TABLE NO. 8.]

States and Countries of which Convicts now in Prison were Natives.

Georgia,	11	New Jersey,	1
Florida,	33	Kentucky,	1
Ireland	1	Missouri,	1
North Carolina,	6	Africa,	1
South Carolina,	19	England,	1
Virginia,	3	West Indies,	1
Germany,	1	District of Columbia,	4
Massachusetts,	2	Mississippi,	1
Alabama	2	Tennessee,	1
Total	90		

[TABLE NO. 9.]

Crimes of Convicts received during 1876.

Assault with intent to commit manslaughter	4
Assault with intent to commit murder,	7
Assault and battery with intent to murder,	1
Larceny,	16
Obtaining property under false pretenses,	1
Manslaughter second degree,	2
Entering building in night to commit larceny and committing it,	1
Attempt to enter a building in night with intent to commit larceny,	1
Murder,	3
Forgery,	1
Arson,	1
Manslaughter,	1
Embezzlement,	1
Breaking and entering a house in the night,	2
Robbery	5
Malicious mischief,	1
Attempt to commit bestiality,	1
Total	49

[TABLE NO. 10.]

Crimes of Convicts now in Prison.

Murder	7
Larceny	26
Obtaining property under false pretenses	1
Breaking into a house in the night time with intent to commit larceny,	1
Receiving stolen goods,	1
Manslaughter,	2
Assault with intent to commit manslaughter,	4
Attempt to commit bestiality,	1
Being accessory to larceny after the fact,	1
Assault with intent to murder,	12
Manslaughter in fourth degree,	1
Murder in third degree,	1

Breaking and entering a house in the night,	2
Robbery,	7
Manslaughter in second degree,	2
Breaking and entering in day time to commit larceny,	1
Arson,	1
Breaking and entering a house in the night time with intent to commit larceny,	2
Forgery	2
Attempt to enter a building in the night time with intent to commit larceny,	1
Assault with intent to commit rape,	1
Concealing stolen goods,	1
House breaking and larceny,	1
Larceny of a horse,	2
Assault and battery with intent to murder,	1
Embezzlement,	1
Entering a house in the night time with intent to steal therefrom,	1
Burglary and Larceny,	1
Breaking and entering in the night time and larceny	2
Crime against nature,	1
House breaking,	1
Malicious mischief,	1
Total,	90

[TABLE NO. 11.]

Names of crimes of convicts in prison under sentence of imprisonment for life:	
Murder	4
Robbery	5
Total	9

[TABLE NO. 12.]

Crimes of convicts under sentence for life, who were received during the year 1876:	
Robbery	5
Murder	1
Total	6

[TABLE NO. 13.]

Convicts received during the year 1876 were convicted in Judicial Circuits as follows:

<i>First Judicial Circuit.</i>	
Jackson county,	3
Escambia county,	6
Walton county,	2
<i>Second Judicial Circuit.</i>	
Jefferson county,	3
Leon county,	5

	<i>Third Judicial Circuit.</i>	
Columbia county,		4
Suwannee county,		3
Lafayette county,		2
Madison county,		6
Hamilton county,		1
	<i>Fourth Judicial Circuit.</i>	
Duval county,		5
	<i>Fifth Judicial Circuit.</i>	
Alachua county,		2
Putnam county,		1
	<i>Sixth Judicial Circuit.</i>	
Monroe county,		5
	<i>Seventh Judicial Circuit.</i>	
Orange county,		1
Total,		49

[TABLE NO. 14.]

Convicts now in prison were convicted in Judicial Circuits as follows:

	<i>First Judicial Circuit.</i>	
Escambia county,		6
Walton county,		3
Jackson county,		3
	<i>Second Judicial Circuit.</i>	
Gadsden county,		2
Leon county,		4
Jefferson county,		3
	<i>Third Judicial Circuit.</i>	
Madison county,		11
Hamilton county,		1
Suwannee county,		6
Lafayette county,		2
Columbia county,		4
	<i>Fourth Judicial Circuit.</i>	
St. Johns county,		1
Nassau county,		1
Duval county,		22
	<i>Fifth Judicial Circuit.</i>	
Sumter county,		2
Putnam county,		1
Marion county,		1
Alachua county,		4
Levy county,		1
	<i>Sixth Judicial Circuit.</i>	
Hernando county,		1
Hillsborough county,		3
Monroe county,		5
	<i>Seventh Judicial Circuit.</i>	
Volusia county,		1
Orange county,		2
Total,		90

[TABLE NO. 15.]

Names and crime of convicts pardoned during the year 1876.

Name.	Color.	Age.	Crime.	Sentence	Time Served.			Number Pardoned.
					Years.	Months.	Days.	
Isaiah Phillips.	Black	24	Forgery	5 years.	1	2	25	1
Richard Daniels	Black	25	Perjury	2 years.	1	2	22	1
Lawrence Curtis	Black	28	Assault with intent to commit rape	10 years.	2	5	17	1
David Drawdy.	White	49	Assault with intent to commit murder	13 years.	1	6	5	1
S. W. Lastinger.	White	25	Manslaughter Third Degree..	4 years.	2	1	3	1
William Jones.	Black	25	Perjury	10 years.	6	7	10	1
Henry Simpson.	D. Mu- latto.	24	Accessory Burning Store House.	5 years.	2	6	10	1
Hiram Allen.	White	26	Larceny	5 years.	1	8	16	1
Henry Williams	Black	23	Assault with intent to commit murder	2 years.	1	4	10	1
Sutton Twine.	D. Mu- latto.	20	Assault with intent to murder.	3 years.	1	2	18	1
Willis Bryant.	Black	23	Assault with intent to kill ...	1 year.	0	10	0	1

[TABLE NO. 16.]

Showing the number of convicts received, discharged by expiration and commutation of sentence, deceased, pardoned, escaped and recommitted since the establishment of the prison up to and including the 31st of December, 1876:

YEARS.	Received.	Discharged by Commutation.	Discharged by Expiration.	Escapes.	Deaths.	Pardons.	Recommitted.
1870.....	46	31	9	15	5	10	3
1871.....	58	19	2	11	10	3	1
1872.....	26	14	5	9	2	31	1
1873.....	62	10	2	11	1	2	3
1874.....	62	19	11	28	2	12	2
1875.....	82	21	2	28	1	3	2
1876.....	49	19	12	28	3	11	1
Totals.....	502	141	51	138	26	74	11

[TABLE No. 17.]

Showing the races and sex of convicts now in prison:

White males.....	19
Colored males.....	71
Colored females.....	2
Total.....	92

[TABLE No. 18.]

Labor of Convicts during the year 1876.

How Employed.	No. of days.
Farm.....	4,958
St. John's & Lake Eustis Railroad.....	
Making and repairing clothing.....	297
Laundry.....	2,172
Gardeners.....	223
Hostlers.....	372
Cooks.....	1,128
Work shop.....	316
Lost by sickness, half duty, police, etc.,.....	982
Lost by punishment.....	165
Hospital steward.....	234
Working for sundry parties.....	358
Teamsters.....	622
Total.....	11,827

[TABLE No. 19.]

Showing the number of Insane Persons now confined in Prison until a more suitable place is provided for Lunatics.

Name.	Color.	Age.	Sex.	Received.
Betsy Yulee.....	Black ..	41	Female	June 23, 1870.
Nancy Munroe.....	Black ..	38	Female	May 12, 1874.
Jane L. Buford.....	Mulatto	37	Female	June 23, 1875.
Henrietta Wilson.....	Black ..	20	Female	April 19, 1876.
Charles Baldwin.....	Black ..	40	Male...	April 19, 1876.
Sharpless Evans.....	White..	17	Male...	December 20, 1876.

SURGEON'S REPORT.

OFFICE WARDEN STATE PRISON,
CHATTAHOOCHEE, FLA., January 1, 1877. }

Hon. M. MARTIN, *Warden State Prison:*

SIR—The recent change in the Constitution of the State having brushed away the necessity of submitting a report annually, I have the honor to hand you this my first biennial account of my department since 1874.

During 1875, the number of sick treated averaged about the same as the previous year. Intermittent fever was the ailment of a majority of the cases calling for my professional services. The Centennial year of 1876 ushered itself and sped its remarkable course without effecting an appreciable change in the "invalid corps" of the Prison.

I have called your attention to this class of patients in a previous report, and would now suggest the advisability of impressing upon the Legislature the practicability and imperious necessity of blotting out this ruin-fraught and avoidable evil. No one is more keenly alive to the fact than yourself that men and women have been yearly sent to this prison who, standing at death's portal, were not only profitless to the State, but who materially increased its expenses by the consumption of valuable medicines, and extra care and nursing, for which they were seldom or never physically able to make any return. It seems to me not unadvisable to empower, by legislative enactment, the Judges of the various judicial circuits to engage the services of competent and discreet medical gentlemen to examine scrutinizingly criminals of this type ere sending them for periods of various duration to this prison. Since each county contributes its quota to the maintenance of the felons incarcerated here, the carrying out of the above suggestion would plainly be a gain to county, State and country.

Since submitting my last report, one of the prison buildings has been set aside for the housing of the sick. Except a stove, no other accommodation has as yet been afforded for their comfort.

Again must I repeat that under the present system of herding sick and well, good and bad, reclaimable and incorrigible, cleanly-disposed and filth-wedded, together in one cell, be it ever so commodious, the loss of life in the event of a passing epidemic or sweeping contagious disease would truly be awful. A merciful and benignant Providence has, however, saved us from any such visitation during the past two years.

The mortuary return is gratifyingly small, amounting only to three. One of these occurred in 1875. He was an aged invalid, and died of pneumonia. Little words spoken in kindness lifted the sorrow that weighed down his heart, and death ended his earthly pangs. The other two took place in 1876. Both of these were insane, and fell wretched victims to tertiary syphilis. All the care that our limited and slender means could afford was freely given them.

The frequent removals of the convicts to scenes of employment abroad do not enable me to state accurately the daily ratio for the period embraced in this report. Fifty per day, however, would be a fair approximate.

My "chronic" list is not small, and demands a word or two *en passant*. It includes an array of members whose faithfulness to their respective complaints is unshaken, and who never fail to "report."

It would be a wanton dereliction of duty were I to omit to call your special attention to the lunatics confined here. I would feelingly implore you to use your utmost endeavors to devise some plan or effect some means, if possible, for ameliorating their condition. You and I are painfully aware that when these unfortunates are "penned" our means to relieve them are well nigh exhausted. For the present predicament of these haplessly demented beings, the blame must rightfully be borne by the Florida Legislature, and not by the oft-blamed custodians of the insane, for successive Legislatures have been repeatedly and respectfully informed that no means were provided for their care and comfort, beyond a mere pittance for food and clothes. I make this assertion with becoming caution and regret, and though ever unwilling to wound the feelings of my fellowman of whatever station in life, yet a discriminating public must pardon me if I, as Surgeon of this Prison, decline to share in the odium merited by the negligence, indifference and heartlessness of others. "As we sow, so we must reap."

Permit me, sir, in conclusion, to say that my official relations with you have always been most agreeable, and as this is the period when mankind is so prone to reverie, to indulge in memories of time gone by, and in anticipation of time to come, it is solacing that the thought of our past years will breed perpetual benediction, and that, in entering upon each new twelvemonth, it is profitable to remember that since "moments make the year and trifles life,"

"He most lives who thinks most, feels the noblest, acts the best."

Very respectfully,

W. J. SCULL,
Surgeon State Prison, Florida.

SUPPLEMENTAL REPORT

OF

CHARLES H. FOSTER, STATE TREASURER.

OFFICE STATE TREASURER,
TALLAHASSEE, FLA., January 10, 1877. }

To his Excellency, Geo. F. Drew, Governor:

SIR: I have the honor to submit herewith my official report of the transactions of this office for the period commencing January 1, 1877, and ending January 10, 1877, the date of the expiration of my commission, and of the qualification of my successor in office.

Very respectfully, your obedient servant,

CHAS. H. FOSTER,
Late State Treasurer.

*Supplemental Report of Chas. H. Foster, State Treasurer,
embracing the period from January 1 to January 10, 1877.*

GENERAL FUND.

Chas. H. Foster, Treasurer, in account with the State of Florida—

DR.	
To balance December 31, 1876, per last report,	\$100,261 08
To amount received on account of	
State Tax proper, 1876,	1,366 63
General Sinking Fund and Interest Tax, 1876,	793 74
Special Sinking Fund and Interest Tax, 1876,	276 20
State Tax proper, 1875,	154 74
General Sinking Fund and Interest Tax, 1875,	63 20
Special Sinking Fund and Interest Tax, 1875,	31 00
State Tax proper, 1874,	3 49
General Sinking Fund and Interest Tax, 1874,	83
Special Sinking Fund and Interest Tax, 1874,	41
Commissions,	250 00
License Tax,	107 50
Total,	\$103,222 47

CR.	
By amount paid on account of	
Jurors and Witnesses,	920 95
Expenses Census of 1875,	162 58
Maintenance of Lunatics,	134 30
Expenses Adjutant-General's Department,	371 50
Treasury Certificates,	87 00
Interest on Bonds of 1871,	6,629 00
Interest on Bonds of 1873,	9,711 00
Premium on Gold,	655 49
Balance transferred to Walter Gwynn, State Treasurer, January 10, 1877,	84,550.65
Total,	\$103,222 47

CASH ACCOUNT. (U. S. Currency.)

Charles H. Foster, Treasurer, in account with the State of Florida—

DR.	
To balance U. S. Currency, Dec. 31, 1876, per report,	\$43,311 70
To amount received on account of—	
General Sinking Fund and Interest Tax,	767 80
Special Sinking Fund and Interest Tax,	308 23
Fund for Ordinary Expenses,	1,033 96
Total,	\$45,421 69

CR.	
By amount paid on account of—	
Expenses Adjutant-General's Department,	\$371 50
Expenses census 1875,	162 58
Maintenance of lunatics,	134 30
Jurors and Witnesses,	85 55
Interest on bonds of 1871,	6,629 00
Interest on bonds of 1873,	9,711 00
Premium on gold,	655 49
By amount transferred to Walter Gwynn, State Treasurer, January 10, 1877,	27,672 27
Total,	\$45,421 69

SPECIAL SINKING FUND.

Charles H. Foster, Treasurer, in account with Special Sinking Fund—

DR.	
To balance December 31, 1876, (per report),	\$6,444 28
To amount received from Tax Collectors,	308 23
Total,	\$6,752 51

CR.	
By coupons bonds of 1871 paid and cancelled,	\$6,629 06
By amount transferred to Walter Gwynn, State Treasurer, January 10, 1877,	123 51
Total,	\$6,752 51
Amount of bonds of 1871 in Sinking Fund December 31, 1876,	\$33,700 00
Amount of bonds of 1871 property of Special Sinking Fund transferred to Walter Gwynn, State Treasurer, January 10, 1877,	33,700 00

SCHOOL FUND.

Chas. H. Foster, Treasurer, in account with School Fund—

DR.	
To balance December 31, 1876, (per report),	\$131 45
To amount received on account of fines,	100 00
Total,	\$231 45

CR.	
By amount paid on account of services of Clerk,	\$ 10 00
By amount transferred to Walter Gwynn, State Treasurer, January 10, 1877,	221 45
United States currency	\$173 54
Scip,	48 91
Total,	\$221 45 \$231 45

Total School Fund Bonds transferred to Walter Gwynn, State Treasurer, January 10, 1877:

State bonds of 1871,	\$ 13,400 00
State bonds of 1873,	207,500 00
Bonds of Florida Railroad Company,	9,000 00
Total,	\$229,900 00—\$229,900 00

One Putnam county bond,	\$3,000
One Marion county bond,	1,000
One Gadsden county bond,	8,000

SEMINARY FUND.

Chas. H. Foster, Treasurer, in account with Seminary Fund—

DR.	
To balance December 31, 1876, (per report),	\$481 74

CR.

By amount transferred to Walter Gwynn, State Treasurer, January 10, 1877,	\$481 74
Total Seminary Fund bonds transferred to Walter Gwynn, State Treasurer, January 10, 1877,	\$83,500 00

INTERNAL IMPROVEMENT, STATE OF FLORIDA,
TREASURER'S OFFICE, TALLAHASSEE, FLA., Jan. 10, 1877. }

His Excellency George F. Drew, Governor :

SIR—I have the honor to transmit herewith my report of the transactions of this office for the period commencing January 1, 1877, and ending January 10, 1877, the date when my successor assumed the duties of this office.

Very respectfully, your obedient servant,

CHAS. H. FOSTER,
Treasurer Internal Improvement Fund.

*Report of C. H. Foster, Treasurer Internal Improvement Fund,
for the period commencing January 1, 1877, and ending Jan-
uary 10, 1877.*

C. H. Foster, Treasurer Internal Improvement Fund—

DR.

To amount received on account of sales of land from D. Eagan, Commissioner,	\$837 20
--	----------

CR.

January 1, by W. G. Stewart, postage,	\$2 00
January 1, by W. G. Stewart, postage,	20 35
January 1, by D. Eagan, Commissioner for R. L. Holloway, Commission for viewing and appraising lands in Polk county and on Peace creek, and furnishing descriptive list of 32,355 acres of Land,	811 37
January 10, by balance transferred to A. Doggett, Receiver,	3 48
	\$837 20

TREASURER'S REPORT

For the Year ending December 31, 1875.

TREASURER'S OFFICE,
TALLAHASSEE, FLA., January 1, 1876. }

His Excellency, Marcellus L. Stearns, Governor of Florida :

SIR—I have the honor to submit herewith my official report of the transactions of this office for the period commencing January 1, 1875, and ending December 31, 1875.

This report embraces :

- Account with General Fund.
- Cash account (U. S. currency).
- Account with General Sinking Fund.
- Account with Special Sinking Fund.
- Account with School Fund.
- Account with Seminary Fund.

Abstract of returns of Insurance Companies authorized to transact business in Florida for the year 1875.

Statement of Bonds in Treasurer's office, January 1, 1876.

In justice to the people of the State, as well as to myself, there should be a thorough examination of the affairs of the Treasury office, by a competent commission appointed for that special purpose, to extend through my entire official term as Treasurer, and I would respectfully request that such commission be appointed at an early day, so that ample time may be afforded them for the performance of their duties, and to enable them to make their report promptly at the close of my official term as Treasurer.

Very respectfully your obedient servant,

CHAS. H. FOSTER, State Treasurer.

GENERAL FUND.

C. H. Foster, in account with the State of Florida—

DR.

To balance on hand as per last report,		\$58,365 53
To amounts received as follows:		
On account of State tax proper, 1868,	\$44 50	
On account of State tax proper, 1869,	595 42	
On account of State tax proper, 1871,	9,744 00	
On account of General Sinking Fund and interest tax, 1871,	245 17	
On account of Special Sinking Fund and Interest Tax, 1871,	87 07	
On account of State tax proper, 1872,	2,011 97	
On account of General Sinking Fund and Interest Tax, 1872,	1,100 59	
On account of Special Sinking Fund and Interest Tax, 1872,	536 67	
On account of State tax proper, 1873,	14,584 45	
On account of General Sinking Fund and Interest Tax, 1873,	10,430 78	
On account of Special Sinking Fund and Interest Tax, 1873,	3,114 45	
On account of State tax proper, 1874,	138,880 57	
On account of General Sinking Fund and Interest Tax, 1874,	56,802 00	
On account of Special Sinking Fund and Interest Tax, 1874,	26,092 25	
On account of State tax proper, 1875,	40,921 51	
On account of General Sinking Fund and Interest Tax, 1875,	17,794 31	
On account of Special Sinking Fund and Interest Tax, 1875,	7,915 54	
On account of License tax,	47,927 07	
On account of Auction tax,	1,656 20	
On account of Commissions,	1,006 46	
On account of Real Estate Sales tax,	12 07	
On account of redemption of lands sold for taxes,	3,732 10—	384,735 24
Total,		\$443,100 77

CR.

By amounts paid as follows:

On account of expenses 3d session 15th Legislature,	\$526 00
On account of expenses extra session of Legislature, 1870,	75 00
On account of expenses Legislature, 1872,	100 00
On account of expenses of extra session of Legislature, 1872,	92 80
On account of expenses Legislature, 1873,	365 00
On account of expenses of extra session of Legislature, 1873,	66 00
On account of expenses Legislature, 1874,	2,935 25
On account of expenses Legislature, 1875,	59,056 69
On account of salaries Executive Department,	21,702 89
On account of salaries Judicial Department,	36,726 48

On account of Jurors and Witnesses,	62,852 49
On account of Treasury Certificates,	1,195 63
On account of Criminal Prosecutions,	64 91
On account of Repairs of Capitol,	3,482 91
On account of Printing,	8,888 50
On account of Common Schools,	3,017 74
On account of Maintenance of Lunatics,	11,085 50
On account of Post Mortem Examinations,	280 00
On account of Expenses Penitentiary,	22,262 37
On account of Expenses of Collecting Revenue,	30,116 70
On account of Expenses Adjutant-General's Department,	620 11
On account of Interest on Bonds of 1871,	28,280 00
On account of Interest on Bonds of 1873,	45,960 00
On account of Premium on Gold,	-6,510 80
On account of Purchase of Bonds for Special Sinking Fund,	785 00
On account of Purchase of Bonds for General Sinking Fund,	4,497 00
On account of East Florida Seminary Fund Interest,	700 00
On account of West Florida Seminary Fund Interest,	100 00
On account of Contingent Expenses, State,	2,663 34
On account of Contingent Expenses, Supreme Court,	2,490 14
On account of Contingent Expenses of Circuit Court,	333 50
On account of Contingent Expenses of Commissioner of Lands and Immigration,	796 16
On account of Expenses Census, 1875,	996 82
On account of Expenses of Presidential Electors,	31 20
On account of Expenses of Board of Registration and Judges of Elections,	45 00
On account of Contingent Fund of Superintendent Public Instruction,	800 00
On account of Conveying Prisoners to Penitentiary,	2,593 05
On account of Stationery for Executive Department,	780 93
On account of Stationery for Executive and Legislative Departments,	864 62
On account of Appropriation for Janitor at Capitol,	500 00
On account of Supreme Court Reports,	500 00
On account of Indian Hostilities, 1849, (Interest),	1,370 55
On account of Revenue Refunded,	10 00
On account of Governor's Residence,	525 00
On account of Convention Certificates,	55 00
On account of Funeral Expenses of Governor Hart,	343 20
On account of Act for Relief of S. B. McLin,	650 00
On account of Appropriation for Private Secretary for Governor,	228 05
On account of General Sinking Fund,	8 75
By balance,	74,170 69
Total,	\$443,100 77

CASH ACCOUNT (U. S. Currency).

C. H. Foster, Treasurer, in account with the State of Florida—

DR.	
To balance cash on hand December 31, 1874,	\$46,586 22
To amount received on account of—	
General Sinking Fund,	77,925 91
Special Sinking Fund,	29,079 98
Commissions,	1,006 46
Redemption of land sold for taxes,	2,731 98
From other sources,	6,859 60
Total,	\$164,190 15
CR.	
By amount paid on account of—	
Interest on bonds of 1871,	16,961 00
Interest on bonds of 1873,	45,960 00
Premium on gold,	6,510 80
Purchase of bonds for General Sinking Fund,	4,497 00
Purchase of bonds for Special Sinking Fund,	785 00
Expenses Penitentiary,	3,505 27
Salaries, Executive Department,	4,308 33
Salaries, Judicial Department,	1,850 00
Contingent expenses of Supreme Court,	1,497 70
Contingent expenses of State,	2,363 34
Contingent expenses Circuit Court,	91 75
Contingent expenses Superintendent Public Instruction,	75 00
Repairs of Capitol,	1,666 90
Expenses collecting revenue,	1,113 82
Jurors and witnesses,	467 40
Common schools,	200 00
Stationery Executive Department,	541 82
Stationery Executive and Legislative Departments,	864 62
Appropriation for Janitor at Capitol,	76 00
Conveying prisoners to Penitentiary,	265 00
General Sinking Fund,	8 75
Private Secretary to Governor,	65 25
Act for relief of S. B. McLin,	75 00
Expenses Third session Fifteenth Legislature,	526 00
Expenses Legislature, extra session, 1870,	75 00
Expenses Legislature, 1874,	4 25
Expenses Legislature, 1875,	40 00
Balance December 31, 1875,	69,795 15
Total,	\$164,190 15

NOTE.—The above balance belongs to the following funds:

General Sinking Fund,	\$54,008 55
Special Sinking Fund,	14,104 32
Contingent Fund for the State,	1,687 28
Total,	\$69,795 15

GENERAL SINKING FUND.

Chas. H. Foster, Treasurer, in account with General Sinking Fund—

DR.	
To balance December 31st, 1874—	
United States Currency,	\$38,293 95
Coupons, Bonds of 1871,	2,653 00
State Scrip,	6,501 39—\$ 47,448 34
To amount received from Tax Collectors—	
United States Currency,	77,925 91
Scrip,	7,101 27— 85,027 18
Total,	\$132,475 52
CR.	
By coupons, Bonds of 1873, redeemed and cancelled,	\$45,960 00
By paid premium on gold,	6,510 80
By paid Comptroller's warrants (expense advertising),	8 75
By amount paid for 7,500 State Bonds of 1873, purchased for General Sinking Fund,	4,497 00
By amount transferred to fund for ordinary State expenses (Chap. 2,054, Laws)—	
Scrip,	\$12,027 26
United States Currency,	7,892 76—\$19,920 02
By balance December 31st, 1875,	55,578 95
Total,	—\$132,475 52

NOTE.—The above balance consists of—

Cash (U. S. currency),	\$54,008 55
State Scrip,	1,575 40
Total,	\$55,578 95

Amount of Bonds of 1873 in Sinking Fund, Dec'r 31st, 1874, \$23,300 00
 Amount purchased during the year 1875, 7,500 00

Bonds in Sinking Fund, December 31st, 1875, \$30,800 00

SPECIAL SINKING FUND.

Chas. H. Foster, Treasurer, in account with Special Sinking Fund—

DR.	
To balance December 31st, 1874,	\$ 5,423 34
To amount received from Tax Collectors (U. S. Currency),	29,079 98
To amount received from Tax Collectors (coupons),	8,666 00
Total,	\$43,169 32
CR.	
By coupons, Bonds of 1871, paid in United States Currency, and cancelled,	\$16,961 00
By coupons, Bonds of 1871, received from Collectors, and cancelled,	8,666 00

By coupons, Bonds of 1871, received from General Sinking Fund, and cancelled,	2,653 00
By amount paid for \$1,300, Bonds of 1871, purchased for Special Sinking Fund,	785 00
By balance (cash),	14,104 32
Total,	\$43,169 32
Amount of Bonds of 1871, in Sinking Fund, Dec'r 31, 1874,	\$15,600 00
Amount of Bonds of 1871, purchased in the year 1875,	1,300 00
Amount of Bonds of 1871, purchased with Sinking Fund Interest,	2,200 00
Total Bonds in Sinking Fund, December 31st, 1875,	\$19,100 00

SCHOOL FUND.

C. H. Foster, Treasurer, in account with School Fund—

DR.	
To balance on hand per last report,	\$3,569 09
To amount received from sales of land,	5,015 75
To amount received from fines,	672 90
To amount received from sales of land sold under act to acquire tax title,	471 81
To amount received on account of trespass,	275 00
Total,	\$10,004 59

CR.

By amount (scrip) invested in \$4,200, State Bonds of 1873,	4,438 00
By amount (scrip) invested in \$1,900, State Bonds of 1871,	2,166 68
By warrants cancelled (expense),	198 00
Balance December 31, 1875,	3,201 91
Total,	\$10,004 59

Chas. H. Foster, Treasurer, in account with School Fund (bonded principal)—

DR.

To amount bonds on hand as per last report,	\$213,252 63
To 6 per cent. State Bonds received from Comptroller in exchange for old bonds (See Chap. 2,057, Laws),	190,800 00
To State Bonds of 1873, purchased in the year 1875,	4,200 00
To State Bonds of 1871, purchased in the year 1875,	1,900 00
Total,	\$410,152 63

CR.

By amount bonds turned over to Comptroller and cancelled in exchange for State Bonds of 1873 (See Chap. 2,057, Laws),	\$190,752 63
By balance, bonds on hand, December 31, 1875,	219,400 00
Total,	\$410,152 63

SEMINAY FUND.

C. H. Foster, Treasurer, in account with Seminary Fund—

DR.	
To balance on hand December 31, 1874,	\$243 84
To amount received from sales of land,	265 19
Total,	\$509 03

CR.

By warrant cancelled (expense),	\$50 00
By balance December 31, 1875,	459 03
Total,	\$509 03
Amount of bonded principal per last report,	\$83,492 45
Gain in exchange of old bonds for bonds of 1873 (See Chap. 2,057, Laws),	7 55
Bonds on hand December 31, 1875,	\$83,500 00

Statement of Bonds in the office of State Treasurer, January 1, 1876.

NUMBER.	BONDS OF.	RATE OF INTEREST.	DENOMINATION.	AMOUNT.	WHEN ISSUED.	WHEN PAYABLE.	PROPERTY OF.	REMARKS.
184	State of Florida	7 per cent	\$100.00	13,400.00	Jan. 1, 1871.	Jan. 1, 1901.	School Fund	1873, property of the School Fund, were received from the Comptroller in exchange for a like amount of old bonds, delivered to him and cancelled. (See chapter 2067 Laws.)
35	State of Florida	6 per cent	1,000.00	35,000.00	Jan. 1, 1873.	Jan. 1, 1903.	School Fund	
1620	State of Florida	6 per cent	100.00	162,000.00	Jan. 1, 1873.	Jan. 1, 1903.	School Fund	
9	Florida R. R. Company	7 per cent	1,000.00	9,000.00	Jan. 1, 1857.	March 1, 1891	School Fund	
1	Putnam County	8 per cent	3,000.00					
1	Marion County	8 per cent	1,000.00					Balance due about \$3,500.
1	Gadsden County	8 per cent	3,000.00					Balance due March 26, '53, \$21.73
								Matter in controversy—balance claimed by both State and County.
Total School Fund Bonds				\$219,400.00				
92	State of Florida	7 per cent	\$100.00	\$9,200.00	Jan. 1, 1871.	Jan. 1, 1901.	Seminary Fund	
73	State of Florida	6 per cent	1,000.00	73,000.00	Jan. 1, 1873.	Jan. 1, 1903.	Seminary Fund	
3	State of Florida	6 per cent	100.00	300.00	Jan. 1, 1873.	Jan. 1, 1903.	Seminary Fund	
1	Florida R. R. Company	7 per cent	1,000.00	1,000.00	Jan. 1, 1857.	March 1, 1891.	Seminary Fund	
Total Seminary Fund Bonds				\$83,500.00				
30	State of Florida	6 per cent	\$1,000.00	\$50,000.00	Jan. 1, 1873.	Jan. 1, 1903.	General Sinking Fund	
8	State of Florida	6 per cent	100.00	800.00	Jan. 1, 1873.	Jan. 1, 1903.	General Sinking Fund	
Total Bonds of General Sinking Fund				\$30,800.00				
169	State of Florida	7 per cent	\$100	\$16,900.00	Jan. 1, 1871.	Jan. 1, 1901.	Special Sinking Fund	Purchased with Special Sinking Fund Interest.
22	State of Florida	7 per cent	\$100	2,200.00	Jan. 1, 1871.	Jan. 1, 1901.	Special Sinking Fund	
Total Bonds of Special Sinking Fund				\$19,100.00				
970	State of Florida	8 per cent	\$1,000.00	\$970,000.00				Issued to South Florida R. R. Company.
1000	Florida Central R. R. Company	8 per cent	1,000.00	1,000,000.00	Jan. 1, 1870.	Jan. 1, 1900.		
8000	J. F. & M. R. Company	8 per cent	1,000.00	3,000,000.00	Jan. 1, 1870.	Jan. 1, 1900.		
1	State of South Carolina	6 per cent	1,492.45	1,492.45	Jan. 1, 1870.	Jan. 1, 1870.		

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STATEMENT OF INSURANCE COMPANIES.

Authorized to transact business in the State of Florida for the year 1875, showing assets, liabilities, &c., January 1, 1875

Names of Insurance Companies.	Amount of Cap'l Stock.	Amount of Capital Stock Total Assets.		Total Liabilities.	Greatest Amt Insured in any one risk.	Amount of Gross Rec'pts in State of Florida in 1874.
		Amount Paid up.	Total Assets.			
The Atlas Insurance Co. of Hartford, Conn.	\$1,000,000.00	\$200,000.00	\$500,042.19	\$267,691.65	\$10,000.00	
The Aetna Insurance Co. of Hartford Conn.	3,000,000.00	3,000,000.00	6,497,275.94	2,155,487.21	15,000.00	\$11,644.82
The Hartford Fire Insurance Co.	1,000,000.00	1,000,000.00	2,757,907.59	173,219.67	20,000.00	
The Connecticut Fire Insurance Co. of Hartford.	500,000.00	500,000.00	877,594.58	197,191.10	5,000.00	
The Continental Insurance Co. of N. Y.	1,000,000.00	1,000,000.00	2,606,235.97	1,198,034.93	25,000.00	1,542.89
The Manhattan Fire Insurance Company of N. Y.	250,000.00	250,000.00	700,885.36	262,126.79	15,000.00	3,263.84
The German American Insurance Co. of N. Y.	1,000,000.00	1,000,000.00	1,710,711.52	532,373.11	25,000.00	
The Germania Fire Insurance Co. of N. Y.	500,000.00	500,000.00	1,538,539.61	640,735.22	20,000.00	
The Hanover Fire Insurance Co. of N. Y.	400,000.00	400,000.00	1,428,954.82	697,653.21	25,000.00	
The Niagara Fire Insurance Co. of N. Y.	500,000.00	500,000.00	1,475,397.00	548,573.00	10,000.00	145.00
The Home Insurance Company, N. Y.	2,500,000.00	2,500,000.00	5,627,445.23	2,242,104.20		
The Franklin Fire Ins. Co. of Philadelphia	400,000.00	400,000.00	3,303,856.80	2,377,609.33	20,000.00	13,442.04
The Ins. Co. of North America, Philadelphia	1,000,000.00	1,000,000.00	4,686,812.96	2,401,149.95	30,000.00	245.77
The Phoenix Insurance Co. of Brooklyn, N. Y.	1,000,000.00	1,000,000.00	2,133,956.12	647,733.92	50,000.00	2,478.51
The Traders' Insurance Co. of Chicago, Illinois.	500,000.00	500,000.00	800,469.77	167,369.78	20,000.00	
The Georgia Home Insurance Co. of Columbus.	300,000.00	300,000.00	552,985.66	75,900.00	7,500.00	
The Westchester Fire Ins. Co. of New Rochelle.	200,000.00	200,000.00	750,306.81	337,746.73		
The Fire Association of Philadelphia	500,000.00	500,000.00	2,963,694.73	592,645.06	20,000.00	
The Aetna Life Insurance Co. of Hartford, Conn.	150,000.00	150,000.00	20,657,602.56	19,095,793.10	25,000.00	3,400.65
The Continental Life Insurance Co. of N. Y.	100,000.00	100,000.00	6,555,828.01	5,743,846.00	20,000.00	
The Piedmont and Arl. Ins. Co. of Richmond, Va.	200,000.00	200,000.00	2,107,601.19	1,885,609.17	5,000.00	43,001.31

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