

MAINE STATE LEGISLATURE

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DOCUMENTS

PRINTED BY ORDER OF

THE LEGISLATURE

OF THE

STATE OF MAINE,

DURING ITS SESSION

A. D. 1843.

AUGUSTA:

WM. R. SMITH & Co., PRINTERS TO THE STATE.



1843.

REPORT

OF THE

TREASURER OF MAINE,

ON THE

STATE OF THE TREASURY,

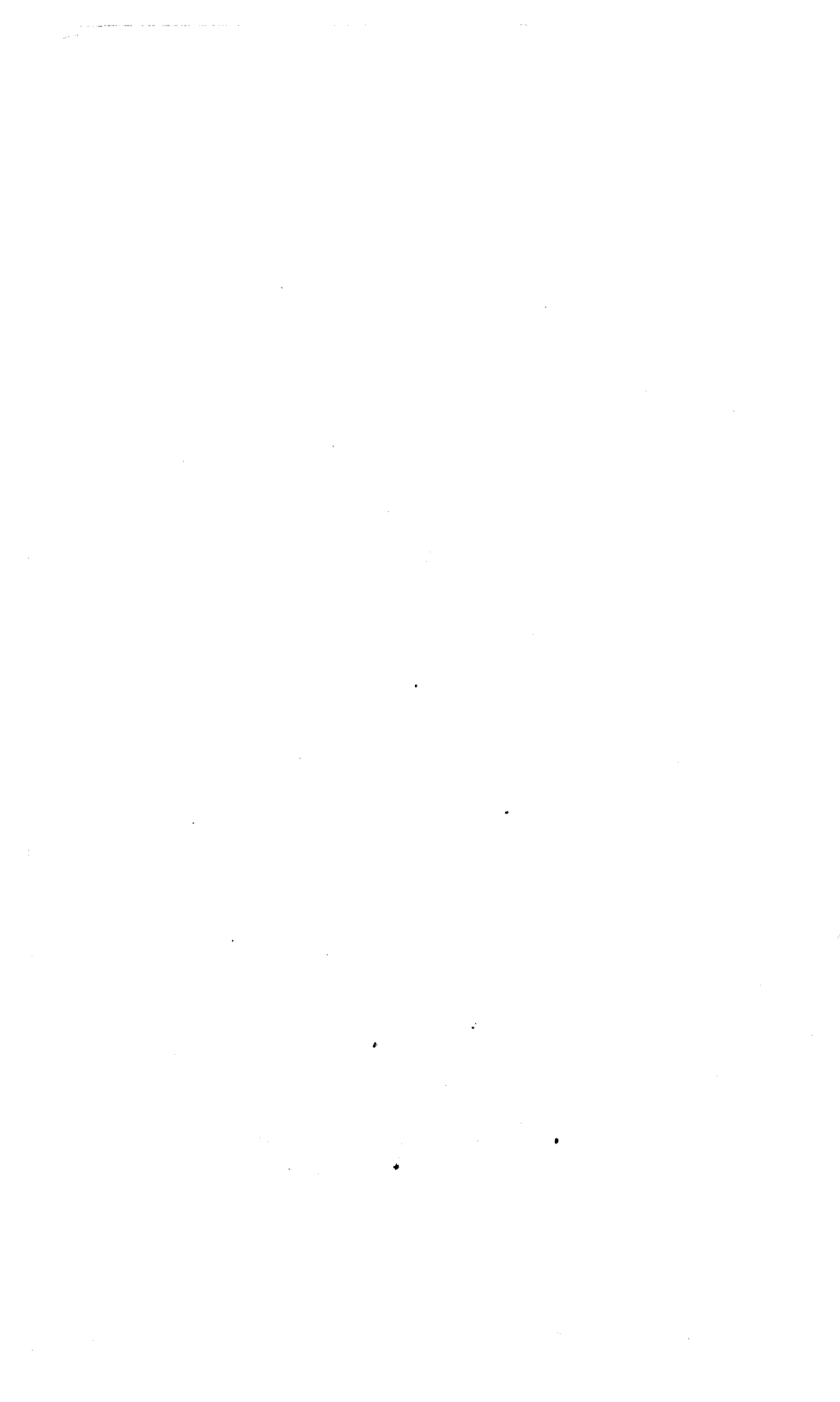
DECEMBER 31, 1842.



AUGUSTA:

WM. R. SMITH & Co., PRINTERS TO THE STATE.

1843.



STATE OF MAINE.

TREASURER'S OFFICE, }
Augusta, Dec. 31, 1842. }

*To the President of the Senate,
and Speaker of the House of Representatives :*

IN pursuance of the duty of this office, annually to lay before the two Houses of the Legislature a printed detailed account of the state of the Treasury, I respectfully offer the following

REPORT :

Balance of cash in the Treasury Dec. 31, 1841,	\$55,952 07
Amount received during the year 1842,	259,621 43
	<hr/>
	315,573 50
There has been paid out by the Treasurer, during the year 1842,	307,605 58
	<hr/>
Leaving a balance in the Treasury, Dec. 31, 1842, of,	<u>\$7,967 92</u>

LIABILITIES OF THE STATE.

PUBLIC FUNDED DEBT.

There is now due, uncalled for,	\$731 45
There will become due in 1843,	17,500 00

TREASURER'S REPORT.

There will become due in 1845,	262,146 22
do do 1846,	\$1,500 00
do do 1847,	55,800 00
do do 1848,	283,000 00
do do 1850,	31,500 00
do do 1851,	450,685 00
do do 1852,	134,000 00
do do 1854,	10,000 00
do do 1855,	282,000 00
do do 1856,	133,000 00
do do 1860,	63,500 00
	<hr/>
Amount of Funded Debt,	\$1,725,362 67
Penobscot Indian Fund,	59,499 93
Permanent School Fund,	20,782 92
Balance due on Rolls of Accounts Nos. 15 to 23, inclusive,	320 01
Balance due on School Funds,	1,004 28
Interest due, uncalled for,	2,415 75
Warrants unpaid,	10,174 30
Balance due on wheat bounty,	8 52

AMOUNT DUE FOR COUNTY TAXES.

County of Washington, for roads,	\$4,500 00
do do for ordinary expenses,	346 42
County of Aroostook, for roads,	1,700 00
do do ordinary expenses,	1,496 25
do Penobscot, for do	359 70
do Somerset, for roads,	669 09
do do ordinary expenses,	283 32
do Franklin, for do	108 21
do Oxford, for roads,	1,833 46

TREASURER'S REPORT.

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County of Oxford, for ordinary expenses,	81 61	
do Kennebec, do	12 34	
		11,390 40

Total liabilities of the State, Dec. 31, 1842, \$1,830,958 78

RESOURCES OF THE STATE.

Cash in the Treasury, January 2, 1843,		\$7,967 92
Balance due on State Tax for 1840,		474 12
do do 1841,		3,078 58
do do 1842,		198,976 35

BALANCE OF COUNTY TAXES.

County of Hancock, 1841,		3 25
do Washington, 1842,		2,405 27
do Aroostook, 1841,		366 74
do do 1842,		3,042 45
do Penobscot, 1840,		334 15
do do 1841,		234 16
do do 1842,		293 66
do Piscataquis, 1840,		66 04
do do 1841,		116 09
do Somerset, 1840,		94 51
do do 1841,		108 97
do do 1842,		866 09
do Franklin, 1842,		79 66
do Oxford, 1840,		22 83
do do 1841,		34 06
do do 1842,		1,899 18
do Kennebec, 1842,		12 34
Securities in the Land Office,		186,253 17
Notes receivable in Treasury Office,		5,668 71
		<u>\$312,398 30</u>

100 shares in Augusta Bank, Augusta.

60 do Mercantile Bank, Bangor.

50 do Maine Bank, Portland.

One third part of the Massachusetts claim against the United States for disbursements made during the last war.

Claims against the United States for expenses incurred in protecting the disputed territory, and other claims under the late Treaty, in relation to the Boundary line of the State.

Proceeds of the sales of timber and the public lands.

An estimate of the ordinary expenses for the year 1843.

Council,	.	.	.	\$2,800 00
Senate,	.	.	.	6,000 00
House,	.	.	.	24,000 00
Salaries,	.	.	.	27,000 00
Public Debt,	.	.	.	18,231 45
Interest,	.	.	.	104,400 00
Contingent Fund of Governor and Council,				5,000 00
Insane Hospital,	.	.	.	1,500 00
Penobscot Indian Fund,	.	.	.	4,000 00
Fuel and Lights,	.	.	.	1,000 00
Agricultural Societies,	.	.	.	2,000 00
Postage,	.	.	.	800 00
Clerks,	.	.	.	2,500 00
Bank Commissioners,	.	.	.	600 00
Stationery,	.	.	.	1,000 00
Indian annuities,	.	.	.	1,500 00
Furniture, and repairs of Public Buildings,				500 00
Contingent Fund of Treasurer,	.	.	.	1,000 00
Literary Institutions,	.	.	.	1,000 00

TREASURER'S REPORT.

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Printing,	.	.	.	\$5,000 00
Deaf, Dumb and Blind,	.	.	.	3,500 00
Contingent Fund of Secretary,	.	.	.	100 00
County Taxes—Washington,	.	.	.	4,846 42
Aroostook,	.	.	.	3,196 25
Penobscot,	.	.	.	359 70
Somerset,	.	.	.	952 41
Franklin,	.	.	.	108 21
Oxford,	.	.	.	1,015 07
Kennebec,	.	.	.	12 34
Bounty on Animals,	.	.	.	500 00
Sheriffs and Coroners,	.	.	.	700 00
Rations and Powder,	.	.	.	16,000 00
Pay of officers,	.	.	.	2,700 00
Courts Martial,	.	.	.	1,200 00
Military purposes,	.	.	.	4,000 00
Military Pensions,	.	.	.	2,000 00
Bounty on Silk,	.	.	.	100 00
Warrants unpaid,	.	.	.	10,174 30
Binding and Stitching,	.	.	.	800 00
Balance due on School Funds,	.	.	.	1,004 28
do Rolls of Accounts,	.	.	.	320 01
do Wheat Bounty,	.	.	.	8 52
Miscellaneous items,	.	.	.	4,000 00
Roads,	.	.	.	5,000 00
Reports of Judicial Decisions,	.	.	.	1,200 00
School Fund No. 10,	.	.	.	29,590 00
Costs in Criminal Prosecutions,	.	.	.	16,000 00
				<u>\$320,118 96</u>

TREASURER'S REPORT.

An estimate of the Receipts for 1843.

Cash in the Treasury,	7,967 92
State tax (balances) for 1840, 1841 and 1842,	202,529 05
County taxes (balances) for 1840, 1841 and 1842,	9,979 45
Land Office,	40,000 00
Bank tax,	29,590 00
Duty on Commissions,	1,500 00
Bank dividends,	1,000 00
	<hr/>
	<u>\$292,566 42</u>

The receipts of the Treasury from the ordinary sources of revenue for 1843, will be much less than the amount of necessary expenditures under the present laws of the State.

The estimated amount of receipts usually exceeds the actual amount received, while the estimated amount of expenditures generally falls short of the amount required.

The Revised Statutes, in relation to the assessment and collection of taxes, contain provisions differing essentially from the laws heretofore existing on that subject. How far the alterations may prove salutary, a sufficient time has not yet elapsed to determine.

County taxes assessed or ordered by County Commissioners, whether for County expenses, or making or repairing highways, are now sent to this office for collection, and the assessments are credited to the several County Treasurers.

During the past year there have been received at this office assessments for collection amounting to \$11,390 40, and appropriations for the payment thereof will be required to be paid out immediately from the Treasury, although

it is probable that only a small proportion of the assessments will be paid in during the year. In the estimate of receipts for 1843, the County taxes are included, but it will be recollected that lands under the present law are not liable to be sold for the non-payment of taxes, so that such assessments will not afford a revenue immediately available to the Treasury, unless the owners or proprietors of the lands assessed elect voluntarily to make payment.

When an unincorporated township or tract of land is owned by more than one person, whether claimed to be held in common and undivided, or in severalty, each owner is permitted, under the present law, to pay his proportion of the tax assessed, and thereby discharge his interest, or the land held by him in severalty, from the liability of being forfeited to the State. It would seem to be just that such provision should exist, but, in some instances, the interest of an individual is so inconsiderable that it is nearly, if not quite impracticable to carry the law into effect.

A Resolve of the Legislature, dated April 16, 1841, establishing the valuation of taxable estates, contains in schedule marked L. a valuation of the unincorporated townships and tracts of wild land in the County of Piscataquis, but the number of acres in each township or tract of land is not specified, which renders it impossible to apportion correctly, on owners of parcels or parts held in severalty, taxes assessed on such townships or tracts.

The revenue derived from duties payable by public officers, will be less in future, by reason of the Act providing for the election of certain County officers. Those elected by virtue of that law claim an exemption from the payment of a duty on their commissions—no provision for its payment having been made in the Act.

The State has had but three important sources of revenue—the Land office, the Bank tax and the State tax.

The Land office has heretofore been considered an important source of revenue to sustain the Treasury, and it may, and probably will continue to yield a considerable income; but the receipts from that department are so uncertain and fluctuating, that it is both injudicious and unsafe to rely upon them to meet claims on the Treasury payable at a certain and fixed time. In the estimate of receipts for the coming year, there is included the sum of forty thousand dollars from the Land office, but the actual realization of that amount cannot be counted upon with any certainty. To do so, would disregard the experience of past years, during which the receipts from that source have almost invariably fallen below the estimates. The receipts from the Land department for five years from 1836 to 1840 inclusive, were as follows:

1836,	.	.	.	\$44,591 66
1837,	.	.	.	11,910 05
1838,	.	.	.	4,262 06
1839,	.	.	.	29,617 64
1840,	.	.	.	3,226 57

Making the sum total of receipts from that department, exclusive of the permanent School fund, for the term of five years, ninety-three thousand six hundred seven dollars and ninety-eight cents.

In 1833, the Bank tax, by an Act of the Legislature was converted into an annual School fund, and from that time to the present, has been distributed among the towns, plantations and cities of the State.

What induced such a measure is not now apparent—probably the Bank tax was not deemed necessary at that time for the immediate purposes of the Treasury. The

expediency of the measure at best is, however, doubtful; and it is questionable if the distribution of the fund has not defeated the intention which dictated it. Some whose duty it is to provide for the instruction of youth, have probably excused themselves, and withheld the means which they would otherwise have felt bound to contribute, under pretence that the State had made provision. That which is acquired without effort, or bestowed as a gratuity, is usually expended by those for whose benefit it is intended, without that care and prudence which they would bestow on a similar amount, contributed for a like purpose by their own exertions.

But it is now needed to supply the wants of the Treasury—a claim, paramount to other claims. Every political and moral obligation is imperative on the Legislator to maintain the faith of his State inviolate—a duty which cannot be neglected or disregarded without violating the highest legislative trust. The existence of government depends on its integrity.

A State tax was annually assessed until 1836—and the Committee on Finance reported to the Legislature of that year, that a State tax would not be necessary for defraying the ordinary expenses of government. No tax was assessed for that, or the next three successive years. During the year 1836 there was collected the balance of a State tax assessed in 1835, of \$48,753 38. Why it was not necessary for the support of the Government to assess a tax in 1836, does not appear in the report of the Committee—it is conjectured, however, that it was believed to be unnecessary on account of the amount of the receipts from the Land office the previous year—the sum of \$133,567 55 having been received from that department in 1835. But at the close of 1836, it appears that there was

a deficiency of means in the Treasury to meet the ordinary expenses of Government, which was supplied by a loan.

If the State tax was abandoned under a belief that the revenue of the Land office rendered it no longer necessary; then, when it was ascertained that such belief was not well founded, a wise policy would have dictated a revival of the tax. Such, however, was not the policy pursued; it was preferred to substitute credit for revenues, and the funds necessary to meet the ordinary claims on the Treasury were raised on the credit of the State. This may be regarded as the commencement of the present public debt.

. In cases of emergency only, ought the credit of Government to be used to raise funds to supply its Treasury. It is an established maxim of every wise Government, that its annual revenue should meet its yearly expenditure;— whenever from any unforeseen emergency a debt has accumulated, measures should be taken to extinguish it as speedily as possible.

But notwithstanding there was a deficiency at the close of the year 1836, no other provision was made to supply it, than by a loan, and an additional charge on the Treasury was created by an act giving a bounty on wheat raised within the State. The same policy was continued in 1838, and an additional act was passed giving a bounty on Indian corn. The claims on the Treasury under both these acts, have amounted to the sum of \$231,500 86.

These acts were repealed in 1839, but no further measures were then taken to relieve the Treasury.

Difficulties having arisen in the winter of 1839, in consequence of an attempt on the part of the government to suppress trespassing on the public lands, it became neces.

sary to call out the militia to aid the civil authorities in enforcing obedience to the laws of the State, and to protect her territory against invasion. This movement necessarily required heavy expenditures, and in this emergency there was no opportunity to procure funds except by loans.

The Legislature, with unprecedented unanimity, made the requisite appropriations, and authorized the Treasurer to obtain the means on the faith of the State.

In 1840, a tax of \$101,075 88 was assessed, but it was not required to be paid into the Treasury until January, 1841. It became necessary therefore to provide for the expenditures of 1840, without relying upon the proceeds of the tax of that year. Thus it will be seen, that the balance of the State tax of 1835, which was collected in 1836, amounting to \$48,753 38, together with the receipts from the Land department, amounting to \$93,607 98, constituted nearly, if not quite, all the revenues of the Treasury from the close of the year 1835, to the close of the year 1840. All other means to meet expenditures were obtained by borrowing upon the credit of the State.

The public funded debt at the close of the year 1835, was \$55,000. The ordinary expenses of government for five years, from 1836 to 1840, inclusive, including appropriations for purposes of public improvement, charitable donations, gratuities, and interest on loans, amounted to about one million of dollars. The amount of wheat and corn bounty, was \$231,500 86. To these sums, the expenses on the northeastern boundary are to be added, and, taken together, they mainly constitute the public debt, which had become so enormous in 1841, that the tax of the preceding year was swallowed up in the payment of interest, and the ordinary expenditures of that year could not be met without resorting to an additional loan.

It was found at the close of the year 1841, that the funded debt payable at different periods, amounted to the sum of \$1,734,861 47. During the year 1842, \$9,498 80 of this debt has been paid.

On the 31st day of December, 1842, the public debt amounts to \$1,725,362 67. Of this sum, \$132,186 22, bears interest at the rate of 5 per cent.—\$66,000 at the rate of $5\frac{3}{4}$ per cent., and \$1,527,176 45 at the rate of 6 per cent. On \$1,117,362 67, the interest is payable annually, and on \$608,000, the interest is payable semi-annually.

\$908,500 of the public debt is payable in the city of Boston, and the balance, \$816,862 67, is payable at the Treasury Office.

The amount of interest which will become due and payable in Boston, in 1843, will be \$53,667 50, and the amount which will become due and payable at the Treasury Office, will be \$48,317 91; making the total amount of interest accruing on the public debt for the year 1843, \$101,985 41.

The foregoing statement has been made simply with a view to present to the mind as concisely as the nature of the subject admits, the financial policy of the State, which has been pursued for a series of years, and has resulted in accumulating a debt, the redemption of which will require heavy taxation, and retrenchment in expenditures, or the State will be compelled to submit to the burthen of a long continued, if not perpetual debt.

Would it not be desirable that some uniform system should be marked out for the guidance of those to whom the trust shall be committed of making appropriations, and recommending means for supplying the Treasury.

It would be a salutary rule in practice, to incorporate with every appropriation the specific means of meeting it—for it would seem as if it had been a practice to con-

sider the subject of appropriations wholly distinct from, and independent of, the means by which they were to be met. When such practice prevails, motives will sometimes influence the mind, and induce consent, which, if the actual condition and wants of the Treasury were kept fully in view, a paramount duty would restrain and control.

The sources of revenue may be divided into two classes, one of which can be relied upon with confidence as to amount and certainty of payment, while the other is uncertain and fluctuating. To the former class, the State tax and Bank tax belong, and they are the only important sources which can be looked forward to with assurance to sustain the Treasury. They together furnish revenues amounting to about \$230,000.

The annual expenditures may also be divided into two classes, one of which is indispensable, while the other would seem to be rather desirable than necessary. Of the former class, the interest on the public debt constitutes the largest item, and it must be reckoned indispensable, as the honor of the State is involved in its being promptly paid. This, for the year 1843, will be \$101,985 41—the public debt falling due in 1843, is \$17,500—the estimated expense of the Senate and House, \$30,000—salaries of public officers, \$27,000—Council, \$2,800—Penobscot Indian fund, \$4,000—fuel and lights, \$1,000—postage, \$800—clerks in the several departments, \$2,500—stationery, \$1,000—Indian annuities, \$1,500—printing and binding, \$5,800—County taxes, 11,390 40—contingent expenses of different departments, \$6,000; making an aggregate of \$213,275 81, and as the estimate usually falls short of the actual amount required to be paid, it is but reasonable to suppose that the balance of revenues derived from the State tax and Bank tax, will be required to make up the

deficiency, and to meet other small claims equally indispensable with those enumerated.

If the foregoing items of expenditure are deemed to be absolutely necessary, and they, with smaller items not enumerated, shall make an aggregate amount of \$230,000, the question then presents itself, what measures shall be taken in relation to those large expenditures with which the Treasury has been taxed—consisting of the annual school fund, costs in criminal prosecutions, rations and powder furnished the militia, and appropriations for making and keeping roads in repair.

It is improbable that a sufficient revenue to meet the usual appropriations for these purposes, will be derived from the Land Office and other ordinary sources.

The limits of this report will not admit of a lengthened argument in support of propositions, or to sustain conclusions—all that can be done, is, to present them in a form that they may, if possible, be rightly understood.

It has been already intimated, that the expediency of distributing the Bank tax, was, under the most favorable circumstances, highly questionable; and if that was true when it was not needed for the purposes of government, it most clearly ought not to be distributed when the immediate and pressing necessities of the Treasury require its use. It is therefore respectfully suggested, whether the present exigencies of the State do not call for a repeal of the law which converted the Bank tax into an annual school fund.

The policy of the law, whereby the State assumes the liability for the payment of the necessary costs arising in criminal prosecutions in the several counties, does not seem to have occupied the attention of the Legislature, but it seems to have been incorporated as a matter of

course in our laws, it having been adopted by Massachusetts a long time previous to the organization of this State. It is thought that it would be just and equitable to transfer this liability from the Treasury of the State, to the Treasuries of the several Counties. Claimants and those upon whom the responsibility would then rest, would be brought more directly into contact. Public sentiment would be aroused instinctively to check extravagance, and to condemn and punish negligence, and its power unseen would be felt—vigilance would watch over and compel the payment of fines, forfeitures and costs, and delinquents would not be permitted to escape. Carefulness and circumspection in the management of criminal matters, would commend the officers who might have the supervision of them in their respective counties.

Agreeably to the existing law of the State, the claims of towns for powder and rations furnished soldiers in 1842, must be provided for, but is the necessity of continuing the present law and organization of the militia so great, that they must be retained, notwithstanding the heavy drafts they make upon the Treasury? If the system were susceptible of being modified so as to dispense with annual musters, and also with the distribution of rations and powder, it would save the State a heavy bill of expense. How far the furnishing of rations and powder, may have contributed to the respectability and efficiency of the citizen soldiery, is a question which may admit of argument; but if it be regarded in the nature of a compensation for time and incidental expenses, it is obviously inadequate. Dissatisfaction with the present law is very general, and as changes have been frequent, might it not be so modified, that in its organization, the expense of rations and powder in future, might be dispensed with.

Relieved of the burthen of the three charges enumerated, which amount in the aggregate to about \$60,000, there still remains the usual appropriations for making and repairing roads to be disposed of. As the roads are more immediately connected with the sale and settlement of the Public lands, appropriations for making and repairing them, ought perhaps to be made chargeable specifically to the fund derived from the Land department—this might induce payments that otherwise would not be made, and under such restrictions, the appropriations would not interfere with funds intended for other purposes.

Should the preceding suggestions meet with the approbation of the Legislature, and should they think proper to adopt and carry them out, there will still remain one other important subject connected with the Treasury, which will require Legislative action. The several claims which the State has against the United States are here referred to. Their amount, and the time of their payment, both are uncertain.

The person by whom payment shall be received, and the necessary receipts and discharges given, is not designated—and provision is not made for the disposition of the funds when received.

The payment of a large proportion of those claims will only be refunding back to the State, a portion of that money for which the present public debt was contracted, and it should be held as an inviolable pledge to be applied towards redeeming the principal. As the debt, however, is not yet due, it may seem to be premature to propose redeeming any part of it, but the money will be received into the Treasury, and it will be a favorable opportunity to make the proposition to the creditors of the State. Holders of certificates of stock will undoubtedly,

be found, not only willing, but anxious to surrender up an amount much larger than the State will probably receive from the United States.

It would be dishonorable for the State to take measures to depreciate its own stocks, but there are circumstances when it may, and in fact when it ought to purchase in its certificates at the market price, if that price should be under the par value. Should an Act be passed appropriating the proceeds of those claims, to redeem a portion of the principal of the debt under proper restrictions and limitations, and should notice be given to the holders of certificates, that a certain amount of the principal would be paid after the lapse of a certain specified time, thereby affording them an opportunity to surrender up their certificates and receive the money on them, it is altogether probable that a much greater amount than could be taken, would be presented, and the offer being general to all creditors, and a variety of motives actuating the holders, it is also probable, that for the purpose of obtaining the money, proposals would be made to surrender up certificates at a discount from the par value, and claims would be urged by the holders for preference. Embarrassments might ensue and complaints arise, and unfairness and partiality might be alleged against those whose duty it might be to decide.

With this view it would not be dishonorable, but equitable and right, to extend the offer to the holders of stock, under such circumstances, that if any should deem it a privilege to surrender up their certificates at a discount from the par value, they should be preferred to the exclusion of others. Then no one could have reasonable grounds to complain. Surely those who voluntarily relinquished a part, could not reasonably complain, having

been successful, nor could those who were unwilling to make a discount, for they also have their wishes complied with—and their stock is made more, rather than less valuable, by reason of the aggregate amount of the debt having been lessened.

If the view here presented of this subject be correct, and if the Legislature should approve and adopt it, it will be necessary that an Act be prepared, embodying all suitable provisions for the guidance and restraint of those to whom the care of the funds shall be entrusted.

On estimating the probable expenditures of the Treasury for five years ensuing, exclusive of the annual School fund, costs in criminal prosecutions, rations and powder, and appropriations for making and keeping roads in repair, they will amount to about \$230,000 annually—provided the present amount of public debt should remain the same. At that time, or in 1847, the present Bank charters will expire, and the revenues derived therefrom will cease. Whether there will be a renewal of their charters, or on what terms a renewal will be granted, cannot now be anticipated.

If in the meantime, the proceeds of the several claims of the State, against the United States, shall have been applied towards the redemption of the principal of the public debt, and the amount thereby reduced to about the sum of one million of dollars, and the Treasury relieved of the payment of interest on the portion of debt thus extinguished, then a State tax of \$200,000 will be sufficient to cover the expenditures and interest, which now require the additional fund from the tax on Banks.

If a surplus should remain of the proceeds of the sales of land, after payment of the appropriations made specifically chargeable upon that fund, and if a balance of the

State tax and Bank tax should remain after they shall have been partially relieved of the interest upon the public debt—those sums, or either of them might be applied towards the gradual extinguishment of the principal.

Some plan of financial operations, devised with prudent foresight, and pursued with firmness, is required to relieve the State from the embarrassments under which it at present labors;—without which, it will be unreasonable to hope or expect relief.

The bequest of the late Hon. Bryce McLellan has been received from Brooks Dascomb, his late executor. It is invested in a certificate of State stock of five hundred dollars, the interest of which is payable semi-annually at the Treasury office, and the principal of which will fall due in 1856. It is kept in this office for the benefit of the institution for the insane. Such investment was deemed to be in accordance with the Resolve of March 16, 1842, and the provisions contained in the will of the donor.

Amount paid for claims prior to 1842.

Postage,	\$96 54
Internal Improvement,	36 00
Salaries,	2,052 54
Contingent Fund of Governor and Council,	547 65
Stationery,	123 24
School Fund, No. 6,	648 45
do No. 7,	608 83
do No. 8,	724 86
Roll of Accounts, No. 22,	86 25
Bank Commissioners,	279 74
Military Pensions,	337 20

TREASURER'S REPORT.

Interest,	\$2,485 29
Public Debt,	192 58
State Prison,	109 50
Penobscot Indian Fund,	717 15
American Asylum,	238 32
Miscellaneous Items,	2,741 75
Costs in Criminal Prosecutions,	3,702 21
Agricultural Societies,	620 83
County Taxes,	1,971 43
	<hr/>
	\$18,320 36

STATE OF MAINE *in account with* JAMES WHITE, *Treas'r.*
Dr.

To paid for—	
Postage,	\$768 41
Internal Improvement,	36 00
Contingent Fund of Gov. and Council,	2,868 01
Stationery,	1,923 24
Costs in Criminal Prosecutions,	11,715 83
Bank Commissioners,	579 74
Contingent Fund of Treasurer,	1,000 00
Militia Pensions,	1,762 53
Roll of Accounts, No. 22,	86 25
do do No. 23,	25,757 99
Miscellaneous Items,	4,274 06
Literary Institutions,	700 00
Agricultural Societies,	1,621 83
School Fund, No. 6,	648 45
do No. 7,	608 83
do No. 8,	724 86
do No. 9,	32,849 98

TREASURER'S REPORT.

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STATE OF MAINE *in account with* JAMES WHITE, *Treas'r.*

Dr.

(CONTINUED.)

Insane Hospital	\$3,000 00
Binding and Stitching,	800 00
Contingent Fund of Secretary,	100 00
Education of the Blind,	792 51
State Prison,	3,360 62
Penobscot Indian Fund,	4,000 00
Porter and Messenger,	76 50
Clerks,	2,658 00
Fuel and Lights,	800 00
Furniture and Repairs,	500 00
Military purposes,	1,171 75
Council,	2,708 00
Senate,	7,321 00
House,	40,459 00
Public Debt,	9,498 80
Abatement of tax of 1841,	252 46
Books and Maps,	1,400 00
Indexes,	200 00
Maine Reports,	2,250 00
Mars Hill Road,	1,500 00
Canada Road,	500 00
State Road,	250 00
Baring and Houlton Road,	200 00
Printing,	1,500 00
American Asylum,	1,743 32
Library,	300 00
County Taxes,	1,972 41
Indian annuities,	1,500 00
Salaries,	24,968 91
State Burial Ground,	300 00
Interest,	103,096 29
Investment of the bequest of B. McLellan,	500 00
Cash in Treasury to balance,	7,967 92
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	\$315,573 50

TREASURER'S REPORT.

STATE OF MAINE *in account with* JAMES WHITE, *Treas'r.*
Cr.

By cash in Treasury Jan. 1, 1842, . . .	\$55,952 07
By cash from Duty on Commissions, . . .	2,632 00
do Land Agent, . . .	19,149 07
do Land Agent for permanent School Fund, . . .	3,256 00
do State Tax, 1840, . . .	1,003 14
do do 1841, . . .	194,806 24
do do 1842, . . .	2,627 27
do Bank Dividends, . . .	950 00
do School Fund, No 10, . . .	29,590 00
do Interest, . . .	303 78
do Miscellaneous items, . . .	536 16
do Contingent Fund of Treasurer, . . .	571 13
do County Taxes, . . .	3,696 64
do Bequest of Bryce McLellan, . . .	500 00
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	\$315,573 50

JAMES WHITE, *Treasurer.*