

MAINE STATE LEGISLATURE

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Public Documents of Maine:

BEING THE

ANNUAL REPORTS

OF THE VARIOUS

Public Officers and Institutions

FOR THE YEAR

— 1887 —

VOLUME II.

AUGUSTA:

BURLEIGH & FLYNT, PRINTERS TO THE STATE.
1888.

ANNUAL REPORT
OF THE
TREASURER

OF THE
STATE OF MAINE,

FOR THE

Fiscal Year Ending December 31st, 1886.



Published agreeably to a Resolve approved Feb. 23, 1871.

AUGUSTA:
SPRAGUE & SON, PRINTERS TO THE STATE.
1887.

REPORT.

STATE OF MAINE.

TREASURER'S OFFICE, }
Augusta, December 31, 1886, }

To the Honorable Governor and Council:

In accordance with law, I have the honor to present a "printed detailed account of the state of the treasury," embracing a statement of the receipts and expenditures of all public money, together with an exhibit of the condition of the Sinking Fund, for the fiscal year ending December 31, 1886.

RECEIPTS.

Cash in the Treasury, January 1, 1886.....	\$ 318,516 52
Total receipts for the year 1886.....	1,245,350 78
	<hr/>
	\$1,563,867 30

EXPENDITURES.

Total expenditures for the year 1886.....	\$1,245,015 85
Cash in the Treasury, December 31, 1886.....	318,851 45
	<hr/>
	\$1,563,867 30

Monthly Receipts and Expenditures During the Year 1886.

Months.	Receipts.	Expenditures.
January	\$242,833 06	\$229,506 98
February	77,022 78	80,129 87
March.....	95,551 62	124,268 54
April.....	49,742 43	48,069 53
May	37,927 40	61,911 31
June....	157,052 87	89,885 35
July.	33,940 84	89,498 54
August	18,255 62	21,432 29
September.....	66,995 37	49,366 42
October.....	97,491 97	74,608 02
November.....	94,458 28	53,547 26
December.....	274,078 54	322,791 74
	<hr/>	<hr/>
	\$1,245,350 78	\$1,245,015 85
Cash January 1, 1886 ..	318,516 52	
Cash December 31, 1886.....		318,851 45
	<hr/>	<hr/>
	\$1,563,867 30	\$1,563,867 30

CR. STATE OF MAINE *in account with* EDWIN C. BURLEIGH, *Treasurer.*

RECEIPTS.

PAGE.	ACCOUNT.	AMOUNT.
163	By cash balance from 1885.....	\$318,516 52
163	Am't rec'd State tax 1880.....	116 91
163	“ “ 1881.....	148 11
163	“ “ 1882.....	154 90
163	“ “ 1883.....	146 96
164	“ “ 1884.....	2,179 99
165	“ “ 1885.....	649,039 64
257	“ “ 1886.....	204,087 53
170	County taxes Aroostook County.	4,936 08
172	“ “ Franklin “	351 82
174	“ “ Hancock “	305 59
177	“ “ Oxford “	281 51
178	“ “ Penobscot “	917 87
180	“ “ Piscataquis “	3,386 61
184	“ “ Somerset “	1,614 03
188	“ “ Washington “	767 25
190	Tax on railroads.....	84,898 55
191	“ “ telegraph companies ..	5,825 00
191	“ “ telephone “ ...	1,886 25
191	“ “ express “ ...	1,044 68
194	“ “ insurance “ ...	19,853 02
192	Savings bank tax No. 28 bal'ce,	131 25
192	“ “ “ 29.....	114,287 95
193	“ “ “ 30.....	120,596 70
220	Joseph O. Smith, Insurance Commissioner.....	3,940 00
222	Interest	227 00
195	“ “ on deposits in bank ..	1,790 01
196	Penobscot Indians—shore rents	3,922 00
197	License fees from hawkers and peddlers	652 00
198	License fees from private de- tectives	100 00
198	License fees for sale of fertilizers	720 00
221	Lands reserved for public uses.	1,100 06
199	Redemption of land sold for taxes.....	284 57
246	Salaries of subordinate officers State Prison—refunded.....	42 75
199	Duties on commissions.....	2,460 00
245	Maine Benefit Association	8,100 00
245	Provident Aid Society	3,632 19

CR. STATE OF MAINE *in account with* EDWIN C. BURLEIGH—*Concluded.***RECEIPTS.**

PAGE.	ACCOUNT.	AMOUNT.
231	By am't rec'd miscellaneous items as follows:	
	Amount received from loan and building associations per F. E. Richards, Bank Examiner	\$10 00
	Amount received of sundry persons for violations of fish and game laws	70 00
	Amount received of Oramandal Smith, Sec'y of State, fees of office, 1342 00	\$1,422 00
		<hr/>
		\$1,563,867 30

DR. STATE OF MAINE *in account with* EDWIN C. BURLEIGH, *Treasurer.***EXPENDITURES.**

PAGE.	ACCOUNT.	AMOUNT.
255	Am't paid public debt	\$ 59,000 00
222	“ Interest on public debt	312,791 00
200	“ Sinking fund	80,479 95
201	“ Pay Roll of Council	2,239 00
202	“ Salaries	62,769 25
204	“ Salary of Bank Examiner	1,800 00
204	“ “ Land Agent	800 00
204	“ “ Pension Clerk	1,000 00
204	“ “ Fish Commissioners	1,375 00
205	“ “ Messenger to Governor and Council	500 00
205	“ “ Clerks in Sec'y's office	1,800 00
205	“ “ Clerks in Treas.'s office	2,200 00
205	“ “ Clerk in Sup't School's office	700 00
205	“ “ Clerk in Adj't General's office	500 00
251	“ School fund and mill tax 1877	73 27
251	“ “ “ 1878	65 50
251	“ “ “ 1879	55 26
206	“ “ “ 1880	53 87

DR. STATE OF MAINE *in account with* EDWIN C. BURLEIGH—*Continued.*

EXPENDITURES.

PAGE.	ACCOUNT.	AMOUNT.
206	Am't paid school fund and mill tax 1881 ..	\$ 177 75
206	“ “ “ 1882 ..	51 99
206	“ “ “ 1883 ..	551 90
206	“ “ “ 1884 ..	1,586 77
207	“ “ “ 1885 ..	338,072 56
210	“ Normal schools ..	17,711 73
201	“ Repairs and improvements on build- ings and grounds of normal schools ..	1,200 00
211	“ Trustees of normal schools ..	410 00
215	“ Reform School ..	17,000 00
215	“ Visiting Committee to Reform School ..	352 97
211	“ Training schools in Madawaska Territory ..	1,300 00
212	“ Interest on Madawaska Territory school fund ..	300 00
212	“ Expenses Sup't Schools ..	500 09
211	“ Teachers' meetings ..	636 73
238	“ Free High Schools ..	25,866 59
195	“ Compiling and printing school laws	150 00
242	“ Printing ..	15,973 74
243	“ Binding and stitching ..	7,537 58
195	“ Reports of judicial decisions ..	2,400 00
247	“ Contingent fund of Governor and Council ..	5,269 92
260	“ Contingent fund of Treasurer ..	500 00
260	“ “ “ Sec'y of State	220 00
190	“ Industrial statistics ..	900 00
243	“ Postage ..	2,673 35
213	“ Insane State beneficiaries ..	47,095 30
214	“ Trustees Insane Hospital ..	1,212 00
214	“ Visiting Committee to Insane Hos- pital ..	434 00
255	“ Maine General Hospital ..	5,000 00
255	“ Maine Industrial School for Girls,	6,000 00
252	“ Deaf, dumb and blind ..	16,673 39
254	“ Idiotic and feeble-minded persons,	1,994 24
246	“ Inspectors of State Prison and Jails ..	1,450 01
246	“ State Prison ..	1,100 00
246	“ Salaries of subordinate officers State Prison ..	10,542 75
260	“ Sheriffs and coroners ..	203 69
253	“ Costs in criminal prosecutions ..	604 72

DR. STATE OF MAINE *in account with* EDWIN C. BURLEIGH—*Treasurer.***EXPENDITURES.**

PAGE.	ACCOUNT.	AMOUNT.
253	Am't paid execution of criminals	\$ 20 00
254	“ Bath Military and Naval Orphan Asylum	7,500 00
234	“ Support of paupers in unincorporated places	9,745 31
244	“ Board of Agriculture	315 20
219	“ Secretary Board of Agriculture ..	750 00
271	“ Clerk to Secretary Board of Agri- culture	58 33
219	“ Expenses of Secretary Board of Agriculture	440 17
254	“ Maine State Agricultural College,	4,050 00
199	“ Agricultural societies	5,745 00
200	“ Farmers' institutes	1,730 89
252	“ Maine Fertilizer Control and Agri- cultural Experiment Station ..	5,059 96
249	“ Contagious diseases of cattle . . .	1,357 51
250	“ Bounty on animals	3,350 00
232	“ Military purposes	15,531 39
230	“ “ pensions	2,179 00
226	“ Soldiers' pensions	21,626 68
218	“ State Library	1,000 00
218	“ Assistant clerk in Library	350 00
197	“ Purchase of Maine Reports . . .	200 00
218	“ Transportation of documents . .	527 35
241	“ Stationery	3,708 17
216	“ Furniture and repairs of public buildings	3,000 00
216	“ Fuel and lights	1,999 89
217	“ Night watch	1,500 00
217	“ Fireman and mail carrier	1,500 00
196	“ Penobscot Indians	8,567 85
196	“ “ “ —shore rents . .	3,933 00
196	“ Passamaquoddy Indians	6,790 00
236	“ Protection and propagation of fish and game	7,476 81
249	“ Sea and shore fisheries	2,728 81
221	“ Interest on lands reserved for public uses	1,171 70
198	“ Forfeited lands	285 07
219	“ Expenses of Att'y General's Dep't	74 15
219	“ Expenses of Ins. Commissioner . .	382 98
224	“ Railroad and telegraph tax due towns	21,536 85
220	“ County taxes collected in 1885 . .	12,519 18

DR. STATE OF MAINE *in account with* EDWIN C. BURLEIGH—*Concluded.*

EXPENDITURES.

PAGE.	ACCOUNT.	AMOUNT.
220	Am't paid Inspectors of Steamboats	\$1,384 81
244	“ Board of Health	3,317 47
199	“ Duties on commissions refunded . . .	17 00
184	“ County taxes, Somerset Co., refun'd	30 00
231	“ Miscellaneous items as follows :	
	Town of Wiscasset \$156 17	
	City of Auburn. 470 09	
	Bridge at Fort Kent. 1,000 00	
	“ “ Frenchville, 200 00	
	Repairs of roads in Indian	
	Township 548 00	
	St. Elizabeth Orphan Asy-	
	lum 400 00	
	Temporary Home for	
	Women and Children, 500 00	
	Children's Home, Bangor, 1,000 00	
	Hebron Academy 60 00	
	Houlton Academy 120 00	
	Lee Normal Academy. 600 00	
	Oak Grove Seminary. 300 00	
	Journal of Council. 150 00	
	Indices 150 00	
	School Dis't No. 2, Madi-	
	son 50 00	
	Hannah B. Hutchins. 96 00	
	Maine State Year Book. 1,125 00	
	“ “ Ag'l Society, 500 00	
	Eastern Maine State Fair, 500 00	
	Sanford legacy 42 00	7,967 26
245	Am't paid during the year by Maine Benefit Association, under section 6, chapter 504, Private and Special Laws 1885, and now held on deposit in this office	8,100 00
245	“ During the year by the Provident Aid Society, under section 4, chapter 505, Private and Special Laws 1885, and now held on deposit in this office	3,632 19
200	Cash balance December 31st, 1886.	318,851 45
		<hr/> \$1,563,867 30

SINKING FUND.

The condition of the Sinking Fund is exhibited by the following statement :

CR.

By balance of fund, January 1, 1886.....	\$1,960,278 41
Received of Treasurer of State, amount appropriated by last Legislature.....	80,479 95
Amount received of Treasurer of State for State of Maine 4 per cent bonds due August 15, 1886,	33,000 00
Amount received for interest on invested funds ...	104,701 63
	<hr/>
	\$2,178,459 99

DR.

To State of Maine 4 per cent bonds due August 15, 1886, paid by Treasurer of State as part of the public debt and transferred to that account	\$33,000 00
Amount paid for premium on bonds purchased ...	34,095 60
“ “ accrued interest on same.....	958 44
“ “ commissions.....	15 38
Balance—Sinking Fund, par value.....	2,110,390 57
	<hr/>
	\$2,178,459 99

The following is a description of the securities in the Sinking Fund December 31, 1886.

United States 4 per cent registered bonds due July 1, 1907.....	\$758,000 00
same 4 “ coupon “ “ “ 1907.....	21,000 00
same 4½ “ registered “ “ September 1, 1891.....	55,000 00
same 4½ “ coupon “ “ “ “ 1891.....	200 00
State of Maine 6 “ registered “ “ June 1, 1889.....	551,000 00
same 6 “ “ “ “ October 1, 1889.....	610,000 00
same 6 “ “ “ “ “ 1889.....	500 00
Massachusetts 5 “ “ “ “ April 1, 1891.....	3,000 00
same 5 “ “ “ “ October 1, 1893.....	13,000 00
same 5 “ “ “ “ September 1, 1896.....	5,000 00
New Hampshire 5 per cent registered bonds due January 1, 1890.....	14,000 00
same 5 “ “ “ “ “ 1891.....	8,000 00
same 6 “ “ “ “ “ 1892.....	4,400 00
same 6 “ “ “ “ “ 1893.....	7,500 00
same 6 “ “ “ “ “ 1894.....	500 00
same 6 “ “ “ “ “ 1895.....	500 00
same 6 “ “ “ “ “ 1896.....	5,500 00
same 6 “ “ “ “ “ 1897.....	2,000 00

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New Hampshire 6 per cent registered bonds due January 1, 1898.....							\$9,000 00
same	6	"	"	"	"	"	1899..... 5,500 00
same	6	"	"	"	"	"	1900..... 9,000 00
same	6	"	"	"	"	"	1901..... 2,500 00
same	6	"	"	"	"	"	1903..... 3,000 00
same	6	"	"	"	"	"	1905..... 4,000 00
same	6	"	coupon	"	"	"	1892..... 1,700 00
same	6	"	"	"	"	"	1893..... 1,000 00
same	6	"	"	"	"	"	1894..... 4,000 00
same	6	"	"	"	"	"	1895..... 1,500 00
same	6	"	"	"	"	"	1896..... 4,000 00
same	6	"	"	"	"	"	1897..... 500 00
same	6	"	"	"	"	"	1898..... 1,000 00
same	6	"	"	"	"	"	1900..... 1,500 00
same	6	"	"	"	"	"	1902..... 500 00
same	6	"	"	"	"	"	1904..... 1,500 00
Certificate of Governor and Council for lost bonds.....							500 00
Cash.....							590 57
							\$2,110,390 57
Total amount of fund at par value.....							
Present market value of Sinking Fund exclusive of premium on State of							
Maine securities.....							\$2,357,650 57

Estimated Receipts for the year 1887.

Cash in the treasury January 1, 1887.....	\$318,851 45
Balance due on State taxes including 1885	18,705 46
" " tax of 1886	682,311 65
Tax on savings banks	220,000 00
" railroads	80,000 00
" insurance companies	12,000 00
" telegraph	5,500 00
" express	1,000 00
" telephone	1,800 00
Insurance Commissioner	4,000 00
Fees of Secretary of State	1,300 00
License fees for sale of fertilizers	1,500 00
" from hawkers and peddlers	700 00
Interest	2,000 00
Duties on commissions	2,500 00
State tax, 1887.....	150,000 00
\$1,502,168 56	

Estimated Expenditures for the Year 1887.

Interest on public debt	\$314,000 00
Sinking fund	80,479 95
School fund and mill tax due in 1887	351,428 30
Due on school fund and mill tax prior to 1887 ...	12,948 02
Free high schools	30,000 00
“ “ “ deficiency for 1886	3,800 00
Normal schools	19,000 00
Training “	1,300 00
Teachers' meetings	600 00
Trustees normal schools	600 00
Interest on Madawaska Ter. school fund	300 00
“ “ “ “ “ “ prior to '87	45 67
Expenses of Superintendent Common Schools.....	500 00
Houlton Academy	120 00
Hebron “	60 00
Foxcroft “	60 00
Salaries of public officers	62,000 00
Salary of Pension Clerk	1,000 00
Salaries of clerks in Secretary of State's office....	1,800 00
“ “ Treasurer's office	2,200 00
Salary of clerk in Adjutant General's office.	500 00
“ “ Superintendent of Schools' office ..	700 00
“ Messenger to Governor and Council	500 00
Pay Roll of Council	3,600 00
Pay Roll of Senate	7,800 00
“ House of Representatives	30,000 00
Contingent fund of Governor and Council.....	5,000 00
“ “ Treasurer	500 00
“ “ Secretary of State	300 00
Engrossing clerk and proof reader	400 00
Consolidating and indexing laws	150 00
County taxes collected in 1886	12,530 76
Penobscot Indians.....	8,500 00
“ “ —shore rents	3,913 00
Passamaquoddy Indians	6,800 00
Agricultural societies	5,800 00
Board of Agriculture	400 00
Secretary of Board of Agriculture	600 00
Clerk to Secretary of Board of Agriculture	200 00
Farmers' institutes.....	1,500 00
Military purposes	16,000 00
“ “ amount through error undrawn in 1885 ..	1,000 00
“ pensions	2,500 00
Soldiers' “	21,000 00
Insane State beneficiaries.....	46,000 00
Trustees Insane Hospital	1,200 00
Visiting Committee to Insane Hospital	360 00
Trustees Reform School	800 00

Estimated Expenditures—Concluded.

Visiting Committee to Reform School.....	\$ 400 00
Sanford Legacy to Reform School	42 00
School District No. 2, town of Madison	50 00
Subordinate officers of State Prison	8,200 00
Sheriffs and coroners	600 00
Costs in criminal prosecutions	1,500 00
Expenses of Attorney General's Department.....	450 00
Expenses of Insurance Commissioner.....	300 00
Inspectors of State Prison and Jails.....	1,200 00
Reports of judicial decisions	2,400 00
Support of paupers in unincorporated places.....	9,500 00
Deaf, dumb and blind.....	16,500 00
“ “ “ deficiency 1886.....	5,000 00
Idiotic and feeble-minded persons.. ..	2,000 00
Railroad and telegraph tax due towns for 1886.....	22,275 45
State Library	500 00
Assistant clerk in State Library.....	350 00
Stationery	2,000 00
Binding and stitching.....	7,000 00
Printing	17,000 00
Postage	3,000 00
Advertising Laws	3,000 00
Transportation of documents.....	600 00
Inspectors of Steamboats	1,200 00
Lands reserved for public uses	2,000 00
Interest on lands reserved for public uses	3,500 00
Forfeited lands	300 00
Journal of Council	150 00
Indices	150 00
Journal of Senate	250 00
“ House of Representatives.....	250 00
Industrial statistics	1,000 00
Fish and game	7,500 00
Sea and shore fisheries.....	2,500 00
Bounty on animals.....	3,500 00
Night watch	1,500 00
Fuel and lights	2,000 00
Furniture and repairs of public buildings.....	3,000 00
Fireman and Mail Carrier	1,500 00
Expenses of Secretary Board of Agriculture	300 00
Maine Fertilizer and Control Station	5,000 00
State Board of Health	3,000 00
	\$1,203,263 15
Interest due and not called for	21,966 00
Warrants drawn and not called for.....	18,541 65
	\$1,243,770 80

Resources of the State January 1, 1887.

Cash in the treasury January 1, 1887..	\$318,851 45
Balance due on State taxes including 1886.....	701,017 11
Sinking Fund at market value	2,357,650 57
United States bonds on deposit by Union Mutual Life Insurance, Portland, under section 57, chapter 49 of the Revised Statutes	100,000 00
Cash on deposit by Maine Benefit Association, Auburn, under section 6 of chapter 504 of the Private and Special Laws of 1885..	13,800 00
Cash on deposit by the Provident Aid Society, Portland, under section 4 of chapter 505 of the Private and Special Laws of 1885.....	3,632 19
	\$3,494,951 32

Liabilities of the State January 1, 1887.

BONDED DEBT.	
Bonds due June 1, 1889—war loan	\$2,330,000 00
Bonds due October 1, 1889—loan for assumption of municipal war debts.. . . .	2,827,000 00
	\$5,157,000 00
<i>Trust Funds held by the State, upon which interest is paid.</i>	
Permanent school fund	\$442,757 91
Lands reserved for public uses	161,762 00
Penobscot Indian fund	73,828 48
Passamaquoddy Indian fund	24,451 84
Foxcroft Academy fund	1,000 00
Hebron Academy fund	1,000 00
Houlton Academy fund	2,000 00
School District No. 2, Madison, fund (5 per cent)	1,000 00
Madawaska Territory school fund.	5,000 00
Soldiers' allotments not called for	388 99
The State College of Agriculture and the Mechanic Arts has on deposit in this office, under section 4, chapter 130 of the Statutes of the United States, approved July 2, 1862, and resolves of	

Liabilities of the State January 1, 1887—Continued.

the Legislature, approved March 25, 1863, and March 24, 1864, bonds of this State as follows :		
Registered bond due		
June 1, 1889, \$71,000 00		
Coupon bond due		
June 1, 1889.. 500 00	\$71,500 00	
Registered bond due		
October 1, 1889, 13,000 00		
Coupon bonds due		
October 1, 1889, 1,800 00	14,800 00	
		\$86,300 00
This amount is included in and is part of the bonded debt due June 1 and October 1, 1889, described in the beginning of this statement. In addition to this amount the College has on deposit in this office—renewal under resolve of February 24, 1881 30,000 00 and under resolve of March 10, 1883 2,000 00		
Amount of College fund upon which the State pays interest in addition to am't included in bonded debt	\$32,000 00	\$745,189 22
<hr/>		
Total amount on deposit for College	\$118,300 00	
<i>Liabilities of the State on Miscellaneous accounts upon which no interest is paid.</i>		
Union Mutual Life Insurance Company, Portland, United States bonds deposited under section 57, chapter 49 of the Revised Statutes	100,000 00	
Maine Benefit Association, Auburn, cash deposited in 1885 under section 6 of chapter 504 of the Private and Special Laws of 1885, \$5,700 00		
Cash deposited by same during year 1886	8,100 00	
		13,800 00

Liabilities of the State January 1, 1887—Concluded.

Provident Aid Society, Portland, cash deposited during the year under section 4 of chapter 505 of the Private and Special Laws of 1885	\$3,632 19	
Soldiers' bounty scrip	800 00	
School fund and mill tax due prior to January 1, 1887	12,948 02	
School fund and mill tax for 1886 due January 1, 1887	351,428 30	
Roll of accounts	207 67	
Bounty on animals	170 00	
Railroad and telegraph tax due cities and towns prior to January 1, 1887 . .	81 59	
Railroad and telegraph tax for 1886 due cities and towns January 1, 1887 . . .	22,275 45	
Interest on Madawaska Territory school fund due prior to January 1, 1887 . .	45 67	
Interest on Madawaska Territory school fund for 1886 due January 1, 1887 . .	300 00	
Interest on public debt due and not called for	21,966 00	
Warrants drawn and not called for . .	18,541 65	\$546,196 54
<i>Amount due Counties for County Taxes collected in 1886.</i>		
Aroostook	\$4,936 08	
Franklin	351 82	
Hancock	305 59	
Oxford	281 51	
Penobscot	917 87	
Piscataquis	3,386 61	
Somerset	1,584 03	
Washington	767 25	12,530 76
		\$6,460,916 52

Total Net Indebtedness of the State.

After deducting resources, including Sinking Fund at its present market value, the total net indebtedness of the State January 1st, 1887, amounts to \$2,965,965.20.

Total Net Bonded Debt of the State.

The total net bonded debt of the State, after deducting the Sinking Fund at its present market value, is \$2,799,349.43.

Reduction of the Public Debt.

The bonded debt of the State has been decreased during the present year as follows:

By payment of bonds due in 1885.....	\$2,000 00
“ “ “ “ 1886.....	57,000 00
“ increase of the Sinking Fund (par value)	150,112 16
	Total reduction.....
	\$209,112 16

Receipts from State Taxes.

The receipts of the office during the year 1885 were largely derived from the tax of 1884, due January 1st, 1885, which was based upon a percentage of four mills on the dollar of the State valuation.

During the present year the receipts have mostly accrued from the State tax of 1885 which was assessed in accordance with the reduced rate of taxation as established by the last Legislature, namely, three and three-quarters mills on the dollar of the State valuation.

Temporary Loan not Required.

Chapter 189 of the Resolves of 1885 authorized the Treasurer, if he should deem it necessary, to procure on the faith of the State a temporary loan of three hundred thousand dollars, or so much thereof as might be required during the year 1886.

Although collections have been made during the past year upon the reduced rate of taxation, I have found it unnecessary to avail myself of the authority granted by this Resolve, all demands upon the treasury having been met from the current receipts of the office.

The Public Debt.—Suggestions.

According to existing law, I have included, in the estimate of appropriations to be made by the incoming Legislature, the sum of \$80,479.95 for the Sinking Fund and have also included in the interest to be paid on the public debt the amount due on the \$1,161,500.00 of State bonds held in the Sinking Fund which interest for the year 1887 will amount to the sum of \$69,690.00. It will remain for the

wisdom of the Legislature to determine what steps shall be taken for the refunding of that part of the public debt due in June and October, 1889, which will remain after the Sinking Fund shall be applied to the reduction of the debt.

In my judgment the Sinking Fund has been carried as far as the obligation of the act of 1868, under which it was established, requires. The rapid rise of all the securities in which the fund could be invested, has, to a considerable extent, reduced the profit which was expected from its creation and accretion, and yet it has served the most useful end to which it was originally dedicated in exalting the credit of the State to the first rank.

If the Legislature shall now make provision for refunding the amount of debt which will remain in 1889 which will be less than three millions in all, it might be wise to omit further taxation in any form on account of the debt. The bonds can be refunded at a much lower rate of interest and the burden upon the tax-payers materially lightened. The immediate effect of this course will be a large reduction of taxation to be followed by another reduction in the near future. In refunding the debt at a low rate of interest, the bonds would perhaps never rise to a high premium, so that a sinking fund established for their ultimate redemption could be most safely, and in the end perhaps most profitably, invested in the bonds themselves.

The ultimate advantage and utility of a Sinking Fund are, however, somewhat questioned by a large class of skilled financiers, the principal objection being the impracticability of so conducting the operations of the fund as to gain a sufficient profit to justify its establishment with its attendant risk of loss. It must, however, be admitted that the Sinking Fund of 1868, though somewhat disappointing calculations, has proved highly advantageous to the credit of the State, and to the liquidation of our debt.

If the establishment of another Sinking Fund should not meet the views of the Legislature it might be found advantageous to fund the debt so that it should be made payable in equal parts for forty consecutive years, which estimating the debt in 1889 to be \$2,800,000, would be \$70,000 each year.

In this way the interest for the first year, at three per cent, would be \$84,000, second year \$81,900, third year \$79,800, fourth year \$77,700, and so on in the same proportion, thus reducing the interest year by year, and rapidly decreasing the financial burden.

If it were desirable to reduce the annual payment, the debt might be divided into smaller yearly instalments for a longer period. Wise legislation at this time will leave but slight burden in the future upon the tax-payers from the public debt.

It is not within my official province to recommend specific measures, but I venture to suggest that it may prove highly advantageous to the State Treasury to have a refunding bill passed at the coming session, which, besides fixing the rate of interest and the tenor of the bonds, shall confer upon the Treasurer the right, at the earliest practicable day, to exchange new bonds for the old, or redeem the old in cash on such terms as may prove advantageous to the State.

If the passage of the refunding bill should be postponed until after the convening of the Legislature of 1889, the State might lose the advantage of exchange at par of the new bonds for the old during the last year they are outstanding.

In my judgment the subject should receive the careful attention of the incoming Legislature.

Investment of Sinking Fund Accumulations.

Under the present law the Treasurer is obliged to invest the income of the Sinking Fund in bonds of the United States or of any of the New England States.

The Treasurer of Massachusetts is authorized to invest in securities of the Commonwealth, in the notes or bonds of the several counties, cities and towns thereof, or in the scrip or bonds of the several New England States, of the State of New York or of the United States, except in cases where the municipal indebtedness exceeds five per cent of the valuation.

While the present limited authority for investing the income of this fund has been eminently safe, I believe that in the present condition of the money market it would be both safe and wise to empower the Treasurer, in addition to the securities which he is now authorized to purchase, to invest the accumulations of the Sinking Fund in the notes or bonds of the several counties, cities and towns in New England whose net indebtedness does not exceed five per cent of the last preceding valuation for the assessment of taxes, and would express the hope that additional legislation may be had to accomplish this result.

**Bounty Loan of August 15, 1863 for \$475,000.00 Fully
Liquidated.**

Under chapter 276 of the Resolves, approved 1863, the Treasurer of State on the fifteenth day of August following, negotiated a loan of \$475,000.00 by issuing therefor bonds bearing interest at the rate of six per cent per annum, and re-imbursable in seventeen years, for the purpose of carrying into effect chapter 218 of the Public Laws of 1863 authorizing the payment of a bounty of one hundred dollars to every person drafted under the Conscription Act of Congress, who should be mustered into the service of the United States.

In 1880 \$307,000.00 of this debt was renewed by the issue of new bonds bearing four per cent interest and payable at the rate of fifty thousand dollars per annum for the five succeeding years, and fifty-seven thousand in 1886.

The payment of the last instalment of this debt during the present year closes the account with this loan.

Suits at Law.

The suit against the Grand Trunk Railway Company of Canada, brought by Attorney General Cleaves in 1882, to recover the amount of State taxes then due from that corporation, is still pending in the United States Circuit Court at Portland.

The suit against the Knox & Lincoln Railroad Company, commenced in 1884 to recover a tax levied by the Governor and Council under the Statute of 1881, which at the date of my last annual report was pending in the Supreme Judicial Court, has been decided adversely to the State. The following is the opinion of the Court in the case, received from Hon. J. W. Spaulding, Reporter of Decisions:—

“HASKELL J. Debt for a tax laid under C. 91 of the laws of 1881. The original Charter, under which the defendant exists, was granted August 13, 1849, and after providing that a portion of its net income shall be paid to the State as a tax, further provides ‘that no other tax than herein is provided shall be levied or assessed on said Corporation, or any of their privileges, property or franchises,’ and that the legislature shall have power to impose fines and penalties necessary more effectually to compel compliance with its charter, ‘but not to impose any other or further duties,

liabilities or obligations.'” Sections 15 and 17.—It was held in *State v. Dexter & Newport Railroad Co.*, 69 Maine, 44, that, the defendant holding a charter in terms almost identical with the charter of defendant, was not amenable to a tax laid upon it, other than specified in its charter. That case must be held to be decisive of the case at bar.

Judgment for defendants.

PETERS, C. J., WALTON, VIRGIN, LIBBEY and FOSTER, J J., concurred.”

**State Taxes Against the Bangor and Piscataquis
Railroad Company.**

Taxes have been annually assessed by the Governor and Council against this corporation for the years 1881 to 1885, inclusive, amounting in all to \$1,373.02.

The company, however, declined to pay these taxes, claiming exemption under the terms of its charter. As the question whether proceedings should be commenced to enforce payment awaited the result of the suit against the Knox & Lincoln Company, the Attorney General, on receipt of the decision in that case, rendered the following opinion :

STATE OF MAINE.

OFFICE OF ATTORNEY GENERAL, }
AUGUSTA, March 22, 1886. }

To the Honorable, The Governor and Council of the State of Maine :

The Honorable Treasurer of the State of Maine has submitted to me the question whether the State can legally assess or collect a tax against the Bangor & Piscataquis Railroad Company under the Railroad Tax Act, Revised Statutes, chapter 6, ss 41, 42, and has requested that I make reply to your honorable body.

The case of the State against the Knox & Lincoln Railroad Company, which was begun by my predecessor under direction, and with the hope of recovering the tax for the State was resisted on the same ground of special exemption contained in the charter of the company, which is set up by the Bangor & Piscataquis Railroad.

Being consulted informally by your honorable Board as to the legal validity of this defense, I was compelled to state last year that

I feared the case was covered by the previous decision of the Supreme Court of Maine in *State vs. Dexter & Newport Railroad*, 69 Maine 44.

The decision of the court in *State vs. Knox & Lincoln Railroad*, has just been received and is before me and decisively adopts that view, placing it on the ground that the peculiar language of the charter has expressly exempted the defendant company from taxation.

On examination I find that the charter of the Bangor & Piscataquis Railroad contains in substantially identical terms the same exemption which the court has already pronounced valid in two cases.

I am, therefore, forced to conclude that no State tax against this road could be collected.

I remain

Your obedient servant,

ORVILLE D. BAKER,

Attorney General.

By an order of the Governor and Council dated June twenty-fourth last the Treasurer was directed to cancel on his books all taxes assessed by the State against this corporation.

State Taxes Against Gorham and Gray.

In my last annual report mention was made of an error in the taxes assessed by the Legislature of 1885 upon the polls and estates of the towns of Gorham and Gray by which the former was under-taxed \$3,099.01 for 1885 and a like sum for 1886, and the latter over-taxed for the same years and for like amounts.

In a letter dated March 9, 1886, Stephen Hinkley, Esq., Treasurer of Gorham, writes as follows: "Our town voted yesterday, " "That the sum of \$6,198.02 be raised and assessed on the polls "and estates of the town of Gorham for the error in the State tax "for the years 1885 and 1886 and that this sum be held by the town "until properly called for by the Act of the Legislature of 1887 "legalizing the raising and assessing of the same."

By this honorable action on the part of the citizens of Gorham, the State will receive the full amount equitably due from both towns.

Lands Reserved for Public Uses.

The following payments have been made during the past year by Hon. Cyrus A. Packard, Land Agent, on account of lands reserved for public uses :

When Paid.	Plantation.	No. and Range of Township.	Amount.
April 21,	Letter E, Franklin County	\$85 00
May 17,	Cary, Aroostook	" No. 11, R. 1, W. E. L. S.....	7 62
July 31,	Perham, Aroostook,	" No. 14, R. 4, " "	132 00
August 2,	Dyer Brook, " " " " " "	No. 5, R. 4, " "	309 53
" 27,	New Sweden, " " " " " "	No. 15, R. 3, " "	136 67
" 27,	Connor, " " " " " "	K. R. 2, " "	36 42
November 23,	Reed, " " " " " "	No. 1, R. 3, " "	92 32
" 30,	Cary, " " " " " "	No. 11, R. 1, " "	100 00
" 30,	Castle Hill, " " " " " "	No. 12, R. 4, " "	200 50
Total			\$1,100 06

Interest on the Madawaska Territory School Fund.

The apportionment of the interest on the Madawaska Territory School Fund has been made during the past two years in accordance with the following communication from Hon. N. A. Luce, Superintendent of Common Schools.

STATE OF MAINE.

EDUCATIONAL DEPARTMENT,
 AUGUSTA, December 26, 1885. }

HON. E. C. BURLEIGH,

State Treasurer,

My Dear Sir: In answer to your inquiry as to my opinion of the manner in which, towns and plantations to which, and conditions under which, the interest on the Madawaska School Fund is to be apportioned and paid, I would say :

1. By Chapter 100, Special Laws of 1861, three hundred dollars annually, the interest on said fund, is to be expended for schools in Madawaska Territory, so called. By the second section of said law, such interest was to be apportioned and expended under the direction of the Governor and Council, which provision was repealed by subsequent acts in 1869, 1871 and 1873, in such manner as finally to leave such apportionment and expenditure unprovided for by any special law. Therefore such interest must be apportioned to and expended in towns and plantations in said territory, in the

same manner and under the same conditions as other State school funds which are annually apportioned and paid to said towns and plantations.

2. By Chapter 251, Special Laws of 1863, as amended by Section 1 of Chapter 487 of the Special Laws of 1865, the limits of said Madawaska Territory are so defined as to include territory now embraced in the following named towns and plantations, viz : Fort Kent, Frenchville, Grand Isle, Madawaska, Van Buren, Cyr, Eagle Lake, Hamlin, New Canada, St. Francis, St. John and Wallagrass.

3. Finally, therefore, it would seem that three hundred dollars annually, the said interest on the Madawaska School Fund, is to be apportioned and paid to the above named towns and plantations in the same manner and on the same conditions as other State school funds are apportioned and paid thereto.

Very respectfully,

Your obedient servant,

N. A. LUCE,

State Superintendent of Common Schools.

Semi-Annual Returns from Savings Banks for the year 1886.

BANKS.	Average Deposits.	Tax, April, 1886.	Average Deposits.	Tax, October, 1886.
Androscoggin County	\$690,005 29	\$2,587 53	\$694,074 77	\$2,602 77
Auburn	560,518 46	2,101 94	596,688 07	2,237 58
Augusta	3,416,806 71	12,813 03	3,479,251 21	13,047 19
Bangor	-	5,135 87	1,485,176 50	5,569 41
Bath Savings Institution	1,714,743 69	6,430 98	1,793,407 64	6,725 28
Belfast	933,229 90	3,499 60	939,947 64	3,524 80
Bethel	105,280 83	394 80	113,268 08	424 75
Biddeford	479,600 41	1,798 50	498,860 74	1,870 72
Boothbay	114,406 00	429 00	123,230 00	462 11
Brewer	47,573 73	178 40	51,674 84	193 78
Bridgton	174,821 61	655 58	188,312 81	706 17
Brunswick Savings Institution..	243,705 51	913 89	259,647 77	973 67
Buxton and Hollis.....	180,207 92	675 78	184,522 00	691 96
Calais	164,080 88	615 30	171,034 64	641 38
Camden	85,435 40	320 38	88,121 26	330 45
Cascade	127,544 14	478 29	132,942 67	498 54
Dexter	183,079 74	686 55	193,014 96	723 81
Eastport	257,182 12	964 41	270,618 02	1,014 81
Fairfield	175,633 68	658 62	185,289 50	694 83
Franklin County	338,261 34	1,268 48	352,560 86	1,322 10
Gardiner Savings Institution...	1,448,333 37	5,431 25	1,490,641 97	5,589 90
Gorham	200,961 54	753 60	204,874 60	768 28
Hallowell Savings Institution..	415,149 63	1,556 81	430,689 29	1,615 08
Hancock County	111,916 52	419 68	121,040 41	453 90
Houlton	124,676 05	467 53	145,375 51	545 14
Kennebec	430,759 86	1,615 35	460,869 84	1,728 26
Kennebunk	368,102 03	1,380 38	408,954 53	1,533 57
Limeriek	86,102 71	322 88	76,784 65	287 94
Lubec	6,166 17	23 12	6,362 33	23 85
Machias	186,903 20	700 89	193,958 52	727 34
Maine	3,428,533 17	12,857 00	3,892,263 09	14,595 99
Mechanics'	613,106 46	2,299 15	633,025 07	2,373 84
Norway	155,190 85	581 96	159,031 88	596 36
Orono	57,198 84	214 50	58,333 86	218 75
Penobscot.....	670,079 92	2,512 79	755,341 67	2,832 53
People's, Lewiston.....	580,131 90	2,175 48	619,878 00	2,324 25
People's Twenty-Five Cent, Bath	232,297 93	871 11	232,291 31	871 09
People's Trust Company	66,559 16	249 60	140,375 20	526 41
Phillips	76,803 74	288 01	83,304 25	312 39
Piscataquis	169,526 45	635 72	182,150 84	683 05
Portland	4,850,184 55	18,188 19	5,072,037 51	19,020 14
Portland Trust Company	241,984 07	907 44	175,093 13	656 60
Richmond	206,151 42	773 06	208,969 97	783 63
Rockland	406,052 77	1,522 70	410,392 51	1,538 97
Saco	301,856 51	1,131 96	319,330 09	1,197 48
Saco and Biddeford Savings Inst.	1,232,538 90	4,622 02	1,321,270 27	4,954 76
Searsport	130,529 01	489 48	127,762 10	479 11
Skowhegan	396,192 04	1,485 72	419,412 22	1,572 79
South Berwick.....	167,362 38	627 60	173,223 51	649 58
South Paris	262,312 66	983 67	280,164 57	1,050 62
Thomaston	164,413 36	616 55	167,774 84	629 16
Topsham and Brunswick	117,664 47	441 24	127,545 89	478 29
Tremont	4,339 33	16 27	6,334 46	23 75
Waterville	350,778 41	1,315 42	363,246 01	1,362 17
Wiscasset	87,098 08	326 62	101,697 07	381 36
York County.....	767,193 89	2,876 97	787,803 77	2,954 26
		114,287 95		120,596 70

Amount paid for Claims due prior to January 1, 1886.

Industrial statistics	\$400 00
Compiling and printing school laws	150 00
Penobscot Indians	116 55
Purchase of Maine Reports	200 00
Farmers' institutes	279 15
Salaries	6,439 25
School fund and mill tax, 1877	73 27
" " " 1878	65 50
" " " 1879	55 26
" " " 1880	53 87
" " " 1881	177 75
" " " 1882	51 99
" " " 1883	551 90
" " " 1884	1,586 77
Normal schools	222 65
Trustees normal schools	56 00
Teachers' meetings	152 95
Expense Sup't Common Schools	50 00
Insane State beneficiaries	69 63
Trustees Insane Hospital	222 00
Visiting Committee Insane Hospital	100 00
Visiting Committee to Reform School	35 00
Secretary Board of Agriculture	150 00
Expenses Secretary Board of Agriculture	103 47
Expenses Insurance Commissioner	190 92
Interest on lands reserved	55 50
Railroad and telegraph tax due cities and towns.....	5 25
Soldiers' pensions	16,864 66
Military pensions	722 00
Town of Wiscasset	156 17
Bridge at Fort Kent	1,000 00
Bridge at Frenchville	200 00
City of Auburn	470 09
Military purposes	542 45
Support of paupers	1,898 90
Free high schools	9,637 26
Stationery	325 64
Printing	1,621 76
Postage	58 30
Board of Health	450 78
Inspectors of State Prison and Jails	461 75
Salaries of sub-officers State Prison	2,342 75
Contingent fund Governor and Council	336 96
Sea and shore fisheries	491 04
Contagious diseases of cattle	336 05
Bounty on animals	55 00

Maine Fertilizer and Agricultural Exp. Station	\$2,163 26
Public debt.....	2,000 00
Interest	12,880 00
	\$66,629 45

Tax on Railroads for the year 1886, as assessed by the Governor and Council on the twenty-fourth day of March last.

ROAD.	Roads Operated.	Tax.
Bangor & Katahdin Iron Works	Bangor & Katahdin Iron Works.....	\$40 12
Boston & Maine.....	Boston & Maine, Kennebunk & Kennebunkport, Great Falls & Conway, Portland, Saco & Portsmouth, Orchard Beach	40,444 85
Bridgton & Saco River.....	Bridgton & Saco River.....	46 61
Franklin & Megantic	Franklin & Megantic.....	10 19
Grand Trunk Railway of Canada	Atlantic & St. Lawrence, Lewiston & Auburn, and Norway Branch.....	9,733 52
Green Mountain	Green Mountain	134 05
Lewiston & Auburn Horse.....	Lewiston & Auburn Horse.....	21 78
Maine Central.....	Maine Central, Belfast & Moosehead Lake, Dexter & Newport, European & North American, Eastern Maine and Maine Shore Line.....	42,596 69
Monson Railroad Co.....	Monson	27 11
New Brunswick Railway Co....	Houlton Branch, Aroostook River.....	117 64
Portland & Ogdensburg.....	Portland & Ogdensburg.....	4,201 87
Portland & Rochester.....	Portland & Rochester.....	1,254 12
Portland Horse	Portland Horse	657 14
Rumford Falls & Buckfield.....	Rumford Falls & Buckfield.....	116 06
Sandy River Valley.....	Sandy River Valley.....	53 82
St. Croix & Penobscot.....	St Croix & Penobscot.....	74 42
Somerset.....	Somerset.....	77 15
		\$99,607 14

Tax on Telegraph Companies for the year 1886, as assessed by the Governor and Council on the twenty-eighth day of April last.

American Union Telegraph Company.....	\$125 00
Atlantic & Pacific Telegraph Company.....	125 00
Eastern Telegraph Company	450 00
Great North Western Telegraph Company of Toronto, Canada.....	125 00
International Telegraph Company.....	1,250 00
Maine Telegraph Company.....	1,250 00
Western Union Telegraph Company.....	2,500 00
	\$5,825 00

Tax on Telephone Companies for the year 1886, as assessed by the Governor and Council on the twenty-eighth day of April last.

Beedy and Linscott Telephone Company.....	\$11 25
New England Telephone and Telegraph Company	1,875 00
	\$1,886 25

Tax on Express Companies for the year 1886, as assessed by the Governor and Council on the twentieth day of May last.

	Amount of Business done.	Tax.
American Express Company.....	\$130,000 00	\$975 00
Biddeford, Saco and Boston Express Company.....	4,000 00	30 00
Canadian Express Company.....	21,861 48	163 96
Charles O. Milliken.....	4,000 00	30 00
Homer & Company's Express Company.....	835 00	6 26
Hoyt & Company.....	3,000 00	22 50
International Express Company.....	8,000 00	60 00
Merchants' Express Company.....	6,322 02	47 42
Prince's Express Company.....	7,614 00	57 10
Saco, Biddeford & Boston (Peysers).....	4,000 00	30 00
Sandy River Express Company.....	1,000 00	7 50
Swett's Express Company.....	7,000 00	52 50
Traders' Express Company.....	4,000 00	30 00
United States Mail & District Express Company.....	1,515 30	11 36
		\$1,523 60

Amount of Tax assessed by the Treasurer of the State upon Insurance Companies doing business in this State for the year ending December 31, 1885, based upon Returns made to him by the Insurance Commissioner.

FIRE AND MARINE COMPANIES.

NAME OF COMPANY.	LOCATION.	TAX.
Ætna	Hartford, Conn.	\$601 78
American Central	St. Louis, Mo.	8 15
American Fire	Philadelphia, Pa.	111 60
Atlantic Fire and Marine	Providence, R. I.	17 62
Boatmans' Fire and Marine	Pittsburg, Pa.	52 69
Boston Marine	Boston, Mass.	135 38
Buffalo German	Buffalo, N. Y.	52 88
Citizens'	Pittsburg, Pa.	75 34
Commerce	Albany, N. Y.	54 81
Connecticut Fire	Hartford, Conn.	218 10
Continental	New York, N. Y.	211 97
Dwelling-House	Boston, Mass.	220 63
Elliot	Boston, Mass.	48 16
Equitable Fire and Marine	Providence, R. I.	72 22
Fire Association	Philadelphia, Pa.	783 27
Fireman's Fire	Boston, Mass.	49 83
First National Fire	Worcester, Mass.	161 25
Franklin Fire	Philadelphia, Pa.	271 91
German American	New York, N. Y.	215 25
Germania Fire	New York, N. Y.	80 26
Girard Fire and Marine	Philadelphia, Pa.	30 89
Greenwich Fire	New York, N. Y.	20 16
Hanover Fire	New York, N. Y.	115 09
Hartford Fire	Hartford, Conn.	353 69
Holyoke Mutual Fire	Salem, Mass.	126 10
Home	New York, N. Y.	554 48
Howard	New York, N. Y.	18 99
Insurance Company of North America	Philadelphia, Pa.	781 10
Insurance Co. of the State of Pennsylvania	Philadelphia, Pa.	197 68
Manufacturers' and Builders'	New York, N. Y.	52 13
Merchants'	Providence, R. I.	129 30
Merchants'	Newark, N. J.	149 62
Meriden Fire	Meriden, Conn.	22 04
National Fire	Hartford, Conn.	73 89
National Fire	New York, N. Y.	10 40
Neptune Fire and Marine	Boston, Mass.	52 22
New Hampshire Fire	Manchester, N. H.	109 89
Niagara Fire	New York	251 97
Northwestern National	Milwaukee, Wis.	32 92
Orient	Hartford, Conn.	12 17
Pennsylvania Fire	Philadelphia, Pa.	938 07
Pacific Fire	New York, N. Y.	47 14
Phenix	Brooklyn, N. Y.	288 85
Phoenix	Hartford, Conn.	135 13
Prescott	Boston, Mass.	35 85
Providence Washington	Providence, R. I.	265 42
Quincy Mutual Fire	Quincy, Mass.	123 56
Rochester German	Rochester, N. Y.	57 85
Sterling Fire	New York, N. Y.	40 02
Springfield Fire and Marine	Springfield, Mass.	699 32
Traders'	Chicago, Ill.	24 01
United Fireman's	Philadelphia, Pa.	47 58
United States	New York, N. Y.	59 61

Tax on Insurance Companies—Concluded.

NAME OF COMPANY.	LOCATION.	Tax.
Union Fire	Philadelphia, Pa.	\$129 88
Washington Fire and Marine	Boston, Mass.	193 58
Westchester Fire	New York, N. Y.	33 37
Williamsburg City Fire	Brooklyn, N. Y.	76 47
UNITED STATES BRANCHES OF FOREIGN COMPANIES.		
British American	Toronto, Canada	95 17
Commercial Union, England	New York, N. Y.	162 08
City of London, England	Boston, Mass.	147 85
Guardian Assurance, England	New York, N. Y.	136 04
Hamburg Bremen, Hamburg	New York, N. Y.	16 91
Imperial Fire, England	New York, N. Y.	414 92
Lancashire, England	New York, N. Y.	123 55
London and Lancashire, England	Boston, Mass.	174 06
Liverpool and London and Globe, England	New York, N. Y.	322 70
London Assurance, England	New York, N. Y.	129 23
Lion Fire, England	Hartford, Conn.	4 81
North British and Mercantile, England	New York, N. Y.	162 81
Norwich Union, England	New York, N. Y.	65 05
Phoenix Assurance, England	New York, N. Y.	236 84
Queen, England	New York, N. Y.	274 12
Royal, England	Boston, Mass.	475 38
Sun Fire, England	Watertown, N. Y.	31 89
Scottish Union and National	Hartford, Conn.	25 39
Transatlantic Fire, Hamburg	New York, N. Y.	18 06
LIFE AND CASUALTY COMPANIES.		
Accident of North America	Montreal, Canada	26 49
American Steam Boiler	New York, N. Y.	1 00
Ætna	Hartford, Conn.	45 47
Equitable	New York, N. Y.	169 05
Fidelity and Casualty	New York, N. Y.	37 07
Guarantee of North America	Montreal, Canada	19 43
Hartford Steam Boiler Inspection and Insurance	Hartford, Conn.	83 21
Massachusetts Mutual	Springfield, Mass.	617 00
Metropolitan	New York, N. Y.	239 70
Mutual Life	New York, N. Y.	32 06
National	Montpelier, Vt.	50 78
New England Mutual	Boston, Mass.	2,060 71
New York Life	New York, N. Y.	445 22
North Western Mutual	Milwaukee, Wis.	39 61
Penn Mutual	Philadelphia, Pa.	679 61
Provident Life and Trust	Philadelphia, Pa.	239 70
Travelers'	Hartford, Conn.	500 15
United States	New York, N. Y.	44 19
Washington	New York, N. Y.	68 19
		\$19,853 02

TREASURER'S REPORT.

Statement of Railroad and Telegraph Tax apportioned to the several Cities and Towns for the year 1886.

Alfred	\$19 00	Lyman	\$7 60
Ashland	5 00	Machias	5 55
Auburn	106 79	Monmouth	34 00
Augusta	3,496 46	Mount Vernon	2 00
Bangor	987 08	Naples	13 50
Bath	2,148 05	Newburg	7 00
Belfast	171 98	Newcastle	145 50
Belgrade	3 00	New Gloucester	469 00
Berwick	83 60	Newport	67 00
Biddeford	137 35	Norridgewock	4 00
Bluehill	4 95	North Berwick	67 40
Boothbay	2 67	North Yarmouth	10 00
Bowdoinham	776 85	Oldtown	9 90
Brewer	3 00	Orrington	4 00
Bristol	1 67	Orono	6 71
Brunswick	425 28	Plymouth	1 00
Bucksport	64 38	Portland	2,371 60
Buxton	7 70	Pownal	24 00
Calais	38 91	Princeton	2 79
Camden	24 30	Roadfield	24 00
Cape Elizabeth	6 30	Richmond	43 67
Castine	620 40	Rockland	235 89
Cherryfield	10 00	Sanford	7 50
China	3 65	Saco	1,504 20
Cornish	1 65	Scarborough	19 80
Cumberland	7 50	Searsport	247 99
Damariscotta	179 44	Sidney	20 00
Deering	2,584 20	Skowhegan	877 50
Dexter	3 00	South Berwick	148 55
Eastport	37 20	Stetson	2 00
Eliot	9 90	Strong	18 00
Ellsworth	35 00	Thomaston	92 66
Etna	1 00	Topsham	30 15
Exeter	919 00	Trenton	16 66
Fairfield	9 00	Turner	11 02
Farmington	112 90	Vassalborough	22 00
Foxcroft	2 22	Waldoborough	79 44
Freeport	314 90	Wales	4 00
Garner	141 55	Warren	54 90
Gorham	103 80	Waterville	519 20
Gray	4 50	Wells	44 55
Greene	5 00	Westbrook	15 95
Guilford	1 00	Wilton	2 00
Hallowell	55 50	Windham	4 50
Harrison	7 00	Winslow	7 00
Heron	1 00	Winterport	16 66
Howland	100 00	Winthrop	23 92
Kennebunk	655 92	Wiscasset	3 65
Kennebunkport	184 00	Woolwich	8 25
Kittery	8 55	Yarmouth	2 80
Leeds	24 40	York	3 30
Lewiston	217 39		
Limerick	11 55		
Lovell	24 75		
			\$22,275 45

*Apportionment of interest on Madawaska Territory School Fund
for the year ending December 31, 1886.*

TOWN.	No. of Scholars.	Amount.
Cyr Plantation.....	245	\$15 79
Eagle Lake Plantation.....	138	8 90
Fort Kent ..	630	40 60
Frenchville	1189	76 64
Grand Isle.....	427	27 53
Hamlin Plantation.....	254	16 37
Madawaska	665	42 87
New Canada Plantation.....	118	7 61
St. Francis Plantation.....	150	9 67
St. John.....	85	5 48
Van Buren.....	530	34 16
Wallagrass Plantation.....	223	14 38
	4654	\$300 00

As required by Chapter 215 of the Resolves of 1874, the following statement is made of the amounts due from delinquent towns and plantations on account of the State tax, and embraces taxes due from 1870 to 1885, inclusive.

	1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.
Mayfield	\$ 56 08	\$ 46 77	\$ 53 76	\$ 46 77	\$ 46 77	\$ 37 47	\$ 35 14	\$ 28 16	\$ 37 47	\$ 37 48	\$ 46 77	\$ 80 78	\$ 80 78	\$ 71 85	\$ 71 85	\$ 67 37
Pleasant Ridge Plantation	133 09	110 95	127 32	110 95	110 95	88 80	83 27	66 66	88 80	88 80	110 95	w. ld.	w. ld.	w. ld.	w. ld.	w. ld.
Oxbow	16 78	111 49	96 99	96 99	96 99	77 65	72 82	58 31	77 65	77 65	96 99	85 36	85 36	75 91	75 91	71 18
Greenvale				23 87	52 87	42 31	39 67	31 76	42 34	42 34	52 87	62 43	62 43	55 50	55 50	52 04
Barnard								86 67	w. ld.	w. ld.	w. ld.	w. ld.	w. ld.	w. ld.	w. ld.	w. ld.
Dead River Plantation									153 94	153 94		49 04	43 71		92 21	86 47
Flag Staff									103 67	139 20	173 95	185 08	185 08	164 53	164 53	154 26
Greenfield									210 77	210 77	172 31	203 15	203 15			
No. 2 G. Falls Plantation														55 52	95 52	89 56
Rangeley															65 76	61 66
Dallas																74 58
Hartland																975 78
Highland Plantation																69 20
Kossuth																100 19
Letter E Plantation																54 62
Presque Isle																1,761 83
Reed Plantation																165 70
Shapleigh																836 20

TREASURER'S REPORT.

Amount of School Fund and Mill Tax apportioned to the several Cities, Towns and Plantations in the State for the year 1886, and payable January 1st, 1887, together with the State Tax assessed upon each for the year 1886:

TOWNS.	Scholars.	School Fund and Mill Tax.	State Tax.
Abbott.....	245	\$405 36	\$656 84
Acton.....	295	488 09	1,364 45
Addison.....	378	625 43	1,049 50
Albany.....	225	372 27	523 15
Albion.....	337	557 59	1,392 83
Alexander.....	180	297 82	267 44
Alfred.....	360	595 64	1,583 65
Alna.....	193	319 33	775 72
Alton.....	132	218 41	297 26
Amherst.....	141	233 29	273 19
Amity.....	153	253 15	167 87
Andover.....	306	506 30	460 54
Anson.....	485	802 45	2,198 52
Appleton.....	435	719 73	1,205 86
Argyle.....	82	135 68	189 88
Arrowsic.....	66	109 20	324 78
Ashland.....	201	332 56	341 30
Athens.....	366	605 57	1,382 95
Atkinson.....	244	403 71	680 28
Auburn.....	3,185	5,269 77	19,146 12
Augusta.....	2,367	3,916 34	19,401 24
Aurora.....	74	122 44	157 86
Avon.....	196	324 30	486 51
Baileyville.....	125	206 82	199 64
Baldwin.....	319	527 81	1,173 11
Bancroft Plantation.....	105	173 73	184 18
Bangor.....	5,265	8,711 25	32,807 65
Baring.....	91	150 56	286 75
Bath.....	2,784	4,606 29	22,197 12
Beddington.....	70	115 82	122 61
Belfast.....	1,346	2,227 04	9,254 09
Belgrade.....	341	564 20	1,854 53
Belmont.....	173	286 24	388 75
Benedicta.....	130	215 10	161 22
Bentou.....	367	607 22	1,415 48
Berwick.....	636	1,052 31	2,811 38
Bethel.....	619	1,024 18	2,775 67
Biddeford.....	4,427	7,324 73	22,069 74
Bingham.....	218	360 70	757 87
Blaine.....	295	488 09	188 17
Blanchard.....	58	95 77	114 55
Bluehill.....	708	1,171 43	1,690 98
Boothbay.....	1,378	2,279 99	2,895 85
Bowdoin.....	350	579 10	1,484 32
Bowdoinham.....	502	830 59	2,293 46
Bradford.....	492	814 04	950 29
Bradley.....	270	446 73	448 58
Bremen.....	261	431 83	716 24
Brewer.....	1,005	1,662 83	2,764 84
Bridgewater.....	347	574 13	389 31

School Fund and Mill Tax—Continued.

TOWNS.	Scholars.	School Fund and Mill Tax.	State Tax.
Bridgton	758	\$1,254 16	\$4,142 10.
Brighton	229	378 89	271 19
Bristol	1,057	1,748 87	2,218 07
Brooklin	364	602 26	536 58
Brooks	251	415 29	862 54
Brooksville	565	934 82	781 35
Brookton	143	236 60	318 07
Brownfield	349	577 44	949 55.
Brownville	364	602 26	798 80
Brunswick	1,987	3,287 60	10,077 49
Buckfield	382	632 04	1,494 68
Bucksport	908	1,502 34	3,974 14.
Burlington	177	292 86	335 18.
Burnham	318	526 16	768 18.
Buxton	632	1,045 69	2,507 37.
Byron	116	191 94	146 84
Calais	2,460	4,070 21	6,509 30.
Cambridge	150	248 19	441 30
Camden	1,355	2,241 93	6,299 39
Canaan	379	627 08	1,318 28
Canton	428	708 15	1,381 57
Cape Elizabeth	1,885	3,118 84	7,021 05
Caribou	1,226	2,028 49	1,270 47
Carmel	409	676 71	1,094 46
Carratunk Plantation	82	135 67	
Carroll	223	368 96	423 30
Carrying Place Plantation	15	24 82	37 55
Carthage	147	243 22	405 63
Cary Plantation	170	281 28	76 60
Casco	289	478 16	997 09
Castine	342	565 86	1,363 32
Castle Hill Plantation	196	324 30	104 44
Caswell Plantation	109	180 35	65 81
Centreville	61	100 92	151 39
Chapman Plantation	76	125 75	44 73
Charleston	324	536 08	1,044 99
Charlotte	183	302 78	227 03
Chelsea	273	451 69	777 06
Cherryfield	678	1,121 80	1,521 41
Chester	133	220 06	161 32
Chesterville	254	420 26	1,093 62
China	454	751 17	2,146 94
Clifton	107	177 04	166 95
Codyville Plantation	34	56 26	164 33
Clinton	551	911 66	2,203 83
Columbia	258	426 88	458 46
Columbia Falls	276	456 66	602 43
Concord	137	226 68	357 85
Connor Plantation	249	375 55	
Cooper	125	206 82	197 06
Coplin Plantation	40	66 18	118 52
Corinna	406	671 75	1,584 98
Corinth	391	646 94	1,650 20
Cornish	324	536 08	1,609 12
Cornville	255	421 91	1,292 88
Cranberry Isles	115	190 28	196 22

School Fund and Mill Tax—Continued.

TOWNS.	Scholars.	School Fund and Mill Tax.	State Tax.
Crawford	71	\$117 47	\$111 42
Crystal Plantation.....	116	191 94	197 62
Cumberland.....	582	962 95	2,090 87
Cushing.....	283	468 23	435 18
Cutler.....	308	509 61	329 30
Cyr Plantation.....	245	369 52	106 07
Dallas Plantation.....	84	138 98	74 59
Damariscotta.....	315	521 19	2,223 90
Danforth.....	288	476 51	402 41
Dayton.....	155	256 46	933 64
Dead River Plantation.....	32	52 95	86 47
Deblois.....	47	77 76	67 36
Dedham.....	149	246 53	369 56
Deering.....	1,384	2,289 91	9,708 52
Deer Isle.....	1,324	2,190 64	1,407 47
Denmark.....	297	491 40	1,147 14
Dennistown Plantation.....	30	49 64	
Dennysville.....	193	319 33	694 12
Detroit.....	191	316 02	440 59
Dexter.....	775	1,282 28	3,618 15
Dixfield.....	279	461 60	1,203 50
Dixmont.....	345	570 82	1,158 90
Dover.....	510	843 83	2,160 56
Dresden.....	328	542 70	1,228 26
Drew Plantation.....	45	74 45	125 21
Durham.....	385	637 00	1,588 58
Dyer Brook Plantation.....	82	135 67	
Eagle Lake Plantation.....	138	208 15	
Eastbrook.....	131	216 75	239 44
East Livermore.....	344	569 17	1,293 02
East Machias.....	601	994 39	1,862 22
Easton.....	386	638 66	333 62
Eastport.....	1,703	2,817 71	3,340 56
Eaton.....	155	256 46	331 76
Eddington.....	281	431 84	485 02
Eden.....	600	992 75	2,339 18
Edgecomb.....	299	494 71	712 56
Edinburg.....	26	43 02	66 64
Edmunds.....	181	299 47	272 21
Elliot.....	448	741 24	1,737 26
Elliottsville.....	18	29 78	
Ellsworth.....	1,733	2,867 35	5,473 51
Emden.....	212	350 77	643 70
Enfield.....	290	330 91	242 17
Etna.....	263	435 14	610 44
Eustis.....	89	147 25	244 17
Exeter.....	369	610 53	1,601 62
Fairfield.....	861	1,424 57	4,840 24
Falmouth.....	486	804 11	2,889 33
Farmingdale.....	225	372 27	1,456 64
Farmington.....	935	1,547 01	6,013 56
Fayette.....	244	403 72	1,031 89
Flagg Staff Plantation.....	29	47 98	154 26
Fort Fairfield.....	1,158	1,915 99	1,762 09
Fort Kent.....	630	950 22	274 93

School Fund and Mill Tax—Continued.

TOWNS.	Scholars.	School Fund and Mill Tax.	State Tax.
Foxcroft	448	\$741 24	\$1,482 90
Frankfort	461	762 74	703 46
Franklin	382	632 04	671 22
Franklin Plantation.....	51	84 38	98 33
Freedom	188	311 06	666 57
Freeman	180	297 82	527 29
Freeport	607	1,004 32	3,677 08
Frenchville.....	1,189	1,793 34	407 82
Friendship	326	539 39	591 90
Fryeburg	461	762 74	2,990 61
Gardiner	1,376	2,276 68	8,933 44
Garfield Plantation.....	36	59 57	
Garland.....	327	541 04	1,247 27
Georgetown.....	341	564 20	557 19
Gilead	85	140 63	272 30
Glenburn	218	360 70	521 62
Glenwood Plantation	63	104 23	108 70
Gurham	918	1,518 89	2,153 02
Gouldsborough	571	944 75	849 60
Grafton	37	61 22	97 18
Grand Falls Plantation.....	35	57 91	89 56
Grand Isle	427	644 03	301 55
Gray	534	883 54	2,149 64
Greenbush	261	431 84	346 68
Greene.....	284	469 89	1,481 27
Greenfield.....	98	162 15	169 45
Greenville Plantation	12	19 86	52 04
Greenville	200	330 91	343 12
Greenwood	286	473 20	561 19
Guilford	311	514 57	953 31
Hallowell	809	1,338 54	6,047 78
Hamlin Plantation.....	254	383 10	145 73
Hampden.....	789	1,305 44	2,542 37
Hancock	414	684 99	668 61
Hanover	50	82 73	241 13
Harmony.....	249	411 98	713 82
Harpwell	608	1,005 98	1,877 88
Harrington	444	734 62	1,075 72
Harrison	378	625 43	1,187 78
Hartford	227	375 58	1,130 94
Hartland.....	337	557 59	1,376 28
Haynesville	92	152 22	159 82
Hebron	190	314 37	710 63
Hermon	427	706 49	1,503 69
Hersey	78	129 06	99 61
Highland Plantation	36	59 57	69 20
Hiram	372	615 50	1,477 86
Hodgdon	444	734 62	653 55
Holden	225	372 27	657 05
Hollis.....	423	699 87	1,574 67
Hope	235	388 82	797 31
Houlton.....	1,190	1,968 93	2,725 86
Howland	45	74 45	114 20
Hudson	198	327 61	353 62
Hurricane Isle.....	59	97 62	152 15

School Fund and Mill Tax—Continued.

TOWNS.	Scholars.	School Fund and Mill Tax.	State Tax.
Industry	227	\$375 58	\$557 80
Island Falls.....	91	150 56	177 63
Isle au Haut	83	137 32	123 59
Islesborough	370	612 19	595 52
Jackmanton Plantation.....	48	79 42	
Jackson	207	342 49	599 30
Jay	399	660 17	1,816 99
Jefferson	467	772 67	1,726 62
Jonesborough	229	378 89	301 33
Jonesport	781	1,292 20	726 27
Kenduskeag	176	291 21	683 30
Kennebunk	825	1,365 00	5,241 78
Kennebunkport	642	1,062 23	3,257 04
Kingfield	186	307 75	447 83
Kingman	212	350 77	284 61
Kingsbury Plantation.....	74	122 43	87 63
Kittery.....	858	1,419 62	2,015 29
Knox.....	283	468 23	821 93
Kossuth	30	49 64	100 19
Lagrange	253	418 60	761 90
Lakeville Plantation	58	95 97	182 62
Lamoine	249	411 98	558 10
Lebanon	461	762 74	1,598 15
Lee	364	602 26	414 52
Leeds.....	358	592 34	1,561 47
Letter E Plantation	11	18 20	54 62
Levant.....	350	579 10	1,060 85
Lewiston	6,603	10,925 06	35,738 66
Lexington Plantation	84	138 98	219 90
Liberty	295	488 09	995 10
Limerick	324	536 08	1,373 17
Limestone.....	282	466 58	288 37
Linington	396	655 20	1,536 29
Lincoln	542	896 77	1,374 35
Lincoln Plantation	25	41 36	67 56
Lincolnton	545	901 73	1,539 68
Linneus.....	401	663 47	569 49
Lisbon	905	1,497 37	4,190 87
Litchfield	380	628 73	1,707 56
Littleton	365	603 91	475 35
Livermore.....	343	567 51	1,619 14
Long Island Plantation	61	100 92	84 03
Lovell	271	448 38	1,149 23
Lowell	148	244 88	246 43
Lubec	730	1,207 83	1,170 47
Ludlow	192	317 68	412 28
Lyman.....	276	456 66	1,403 93
Machias	877	1,451 05	2,928 77
Machiasport.....	533	881 88	720 24
Macwahoc Plantation.....	90	148 91	97 59
Madawaska	665	1,002 99	340 55
Madison	482	797 49	2,051 83
Madrid	144	238 26	263 44

School Fund and Mill Tax—Continued.

TOWNS.	Scholars.	School Fund and Mill Tax.	State Tax.
Manchester.....	165	\$273 00	\$1,093 80
Mapleton.....	314	519 54	195 05
Mariaville.....	116	191 94	307 88
Marion.....	45	74 45	105 98
Marshfield.....	137	226 68	235 76
Mars Hill.....	348	575 79	269 84
Masardis.....	92	152 22	159 16
Mason.....	36	59 57	103 18
Matineus Isle Plantation.....	64	105 90	84 58
Mattamiscontis.....	18	29 79	48 44
Mattawamkeag.....	177	292 86	292 85
Maxfield.....	46	76 12	66 17
Mayfield.....	41	67 83	67 37
Meddybemps.....	75	124 09	97 41
Medford.....	132	218 41	199 21
Medway.....	244	403 72	300 20
Mercer.....	214	354 08	809 33
Merrill Plantation.....	116	191 94	58 89
Mexico.....	134	221 72	397 16
Millbridge.....	642	1,062 23	1,146 92
Milford.....	237	392 13	656 80
Milo.....	322	532 77	765 25
Milton Plantation.....	96	158 84	154 24
Minot.....	421	696 57	2,706 79
Molunkus Plantation.....	30	49 64	
Monhegan.....	38	62 88	39 03
Monmouth.....	324	536 08	2,288 77
Monroe.....	373	617 15	1,166 43
Monson.....	426	704 84	600 96
Monticello.....	445	736 27	561 65
Montville.....	461	762 74	1,363 66
Moose River Plantation.....	51	84 38	
Moro Plantation.....	82	135 67	175 49
Morrill.....	154	254 81	459 26
Moscow.....	203	335 87	358 11
Mount Chase.....	117	193 59	106 09
Mount Desert.....	389	643 62	605 44
Mount Vernou.....	305	504 64	1,478 38
Muscle Ridge Plantation.....	-	-	121 75
Naples.....	285	471 54	912 62
Newburg.....	318	526 16	1,034 67
New Canada Plantation.....	118	195 25	
New Castle.....	424	701 53	3,105 63
Newfield.....	225	372 27	994 99
New Gloucester.....	409	676 71	3,077 68
New Limerick.....	243	402 05	378 96
Newport.....	404	668 44	1,422 10
New Portland.....	352	582 41	1,752 56
Newry.....	114	188 63	341 18
New Sharon.....	249	411 98	1,769 82
New Sweden Plantation.....	235	388 82	83 85
New Vineyard.....	267	441 76	762 76
Nobleborough.....	343	567 51	900 55
Norridgewock.....	464	767 71	2,186 34
North Berwick.....	518	857 07	2,394 51
Northfield.....	65	107 54	125 43

School Fund and Mill Tax—Continued.

TOWNS.	Scholars.	School Fund and Mill Tax.	State Tax.
North Haven.....	241	\$398 74	\$570 64
Northport.....	248	410 33	738 33
North Yarmouth.....	233	385 51	1,399 43
Norway.....	809	1,338 52	3,343 44
No. 1, Range 2, W. K. R. Plantation.....	39	64 53	
No. 7 Plantation.....	20	33 09	58 39
No. 14 ".....	64	105 89	122 82
No. 18 ".....	13	21 52	
No. 21 " Washington County.....	46	76 12	90 85
No. 21 " Hancock County.....	22	36 40	
No. 33 ".....	66	109 20	
Oakfield Plantation.....	265	438 45	155 52
Oakland.....	599	991 08	2,483 87
Old Orchard.....	170	281 28	1,475 75
Oldtown.....	1,233	2,040 07	1,985 40
Orient.....	93	153 87	160 09
Orland.....	484	800 80	1,348 07
Orneville.....	197	325 95	277 66
Orono.....	737	1,219 42	1,927 92
Orrington.....	427	706 49	1,526 61
Otis.....	101	167 12	131 10
Otisfield.....	284	469 89	984 74
Oxbow Plantation.....	60	99 27	71 18
Oxford.....	462	764 40	1,816 22
Palermo.....	318	526 16	958 92
Palmyra.....	329	544 35	1,343 94
Paris.....	890	1,472 56	3,702 57
Parkman.....	375	620 46	937 39
Parsonsfield.....	445	736 27	2,116 24
Passadumkeag.....	90	148 91	160 76
Patten.....	273	451 69	745 77
Pembroke.....	754	1,247 54	1,540 78
Penobscot.....	438	724 70	811 24
Perham Plantation.....	165	273 00	117 51
Perkins.....	25	41 36	141 26
Perkins Plantation.....	38	62 88	83 02
Perry.....	417	689 95	650 69
Peru.....	230	380 55	929 16
Phillips.....	501	828 93	1,683 43
Phipsburg.....	497	822 31	1,397 68
Pittsfield.....	587	971 22	2,107 42
Pittston.....	686	1,135 03	2,517 83
Plymouth.....	243	402 05	689 01
Poland.....	694	1,148 27	3,457 35
Portage Lake Plantation.....	54	89 35	86 61
Porter.....	348	575 79	1,050 67
Portland.....	11,836	19,583 37	114,226 07
Pownal.....	270	446 73	1,140 56
Prentiss.....	142	234 95	255 24
Presque Isle.....	964	1,594 99	2,118 40
Princeton.....	375	620 46	664 26
Prospect.....	255	421 91	625 45
Rangeley.....	212	350 77	388 46
Rangeley Plantation.....	18	29 79	61 66

School Fund and Mill Tax—Continued.

TOWNS.	Scholars.	School Fund and Mill Tax.	State Tax.
Raymond.....	371	\$613 85	\$854 89
Readfield.....	271	448 38	1,874 69
Reed Plantation.....	72	119 13	170 70
Richmond.....	891	1,474 21	4,586 47
Riley Plantation.....	14	23 17	
Ripley.....	154	254 81	449 06
Robbinston.....	344	569 17	420 83
Rockland.....	2,241	3,707 86	11,089 50
Rome.....	157	259 77	488 70
Roxbury.....	58	95 97	87 43
Rumford.....	322	532 77	1,319 67
Saco.....	1,700	2,812 75	11,321 83
Saint Albans.....	436	721 39	1,575 10
St. Francis Plantation.....	150	226 25	78 77
St. George.....	909	1,503 99	1,969 12
St. John Plantation.....	85	128 18	
Salem.....	90	148 91	225 18
Sanford.....	852	1,409 69	2,459 63
Sangerville.....	314	519 54	1,096 50
Scarborough.....	621	1,027 48	2,932 61
Searsmont.....	407	673 40	1,375 54
Searsport.....	584	966 26	3,942 58
Sebago.....	277	458 31	688 51
Sebec.....	249	411 98	677 04
Sedgwick.....	377	623 77	710 29
Shapleigh.....	304	502 99	936 20
Sherman.....	341	564 20	368 68
Shirley.....	87	143 94	191 74
Sidney.....	410	678 37	2,178 46
Silver Ridge Plantation.....	75	124 09	63 11
Skowhegan.....	1,303	2,155 89	7,711 96
Smithfield.....	160	264 73	536 83
Smyrna.....	99	163 80	228 75
Solon.....	303	501 33	1,297 57
Somerville.....	212	350 77	399 85
South Berwick.....	88	1,469 25	3,523 94
Southport.....	248	410 33	498 09
South Thomaston.....	563	931 51	1,211 39
Springfield.....	242	400 40	396 59
Stacyville Plantation.....	60	99 27	76 81
Standish.....	580	959 64	2,334 17
Starks.....	285	471 54	1,173 68
Stetson.....	227	375 58	824 92
Steuben.....	382	632 04	697 03
Stockton.....	386	638 66	1,510 53
Stoneham.....	139	229 99	257 62
Stow.....	133	220 06	481 80
Strong.....	187	309 40	839 95
Sullivan.....	367	607 22	727 99
Sumner.....	342	565 86	1,169 02
Surry.....	383	633 69	800 27
Swan's Island Plantation.....	242	400 40	188 26
Swanville.....	236	390 48	520 47
Sweden.....	126	208 48	595 43
Talmadge.....	53	87 69	194 42
Temple.....	174	287 90	602 42

School Fund and Mill Tax—Continued.

TOWNS.	Scholars.	School Fund and Mill Tax.	State Tax.
The Forks Plantation.....	54	\$89 35	
Thomaston.....	881	1,457 66	\$8,265 52
Thorndike.....	230	380 55	1,051 99
Topsfield.....	143	236 60	258 33
Topsham.....	377	623 77	3,977 25
Tremont.....	719	1,189 63	1,360 39
Trenton.....	185	306 09	421 02
Trescott.....	204	337 53	186 48
Troy.....	308	509 61	992 20
Turner.....	607	1,004 32	2,814 80
Union.....	425	703 19	2,244 65
Unity.....	333	550 97	1,451 47
Unity Plantation.....	20	33 09	52 97
Upton.....	90	148 91	164 75
Van Buren.....	530	799 39	420 62
Vanceboro.....	232	383 86	486 62
Vassalborough.....	750	1,240 92	4,446 68
Veazie.....	189	3127 1	457 15
Verona.....	108	178 70	188 85
Vienna.....	188	311 06	629 20
Vinalhaven.....	940	1,555 29	1,772 26
Wade Plantation.....	43	71 14	38 36
Waite.....	72	119 13	118 23
Waldo.....	275	455 01	552 45
Waldoborough.....	1,109	1,834 91	4,267 21
Wales.....	140	231 64	746 02
Wallagrass Plantation.....	223	336 34	83 50
Waltham.....	93	153 87	294 03
Warren.....	717	1,186 33	2,967 46
Washburn.....	411	680 02	377 48
Washington.....	412	681 69	1,107 47
Waterborough.....	399	660 17	1,404 96
Waterford.....	301	498 02	1,274 69
Waterville.....	2,225	3,681 39	9,807 28
Wayne.....	247	408 67	1,273 01
Webster.....	323	534 42	1,672 68
Webster Plantation.....	61	100 92	135 68
Weld.....	299	494 70	872 84
Wellington.....	233	385 51	439 33
Wells.....	772	1,277 32	2,305 67
Wesley.....	96	158 84	156 92
West Bath.....	101	167 11	606 66
Westbrook.....	1,731	2,864 04	5,738 09
Westfield Plantation.....	52	86 04	129 39
West Forks Plantation.....	56	92 67	
West Gardiner.....	277	458 32	1,222 18
Weston.....	170	281 28	196 65
Westport.....	168	277 97	378 16
Whitefield.....	464	767 71	1,657 57
Whiting.....	160	264 73	308 52
Whitneyville.....	173	286 24	273 69
Williamsburg.....	70	115 82	106 53
Williamantie.....	122	201 86	187 50
Wilton.....	518	857 07	2,400 02

School Fund and Mill Tax—Concluded.

TOWNS.	Scholars.	School Fund and Mill Tax.	State Tax.
Windham.....	714	\$1,181 36	\$3,081 42
Windsor.....	299	494 71	1,135 62
Winn.....	352	582 41	389 41
Winslow.....	627	1,037 42	1,891 35
Winterport.....	748	1,237 62	2,098 10
Winterville Plantation.....	46	76 10	
Winthrop.....	578	956 34	4,226 13
Wiscasset.....	610	1,009 29	1,204 29
Woodland.....	344	569 17	292 14
Woodstock.....	356	589 03	737 61
Woodville Plantation.....	87	143 95	120 26
Woolwich.....	378	675 44	2,000 19
Yarmouth.....	622	1,029 14	3,840 04
York.....	801	1,325 30	2,694 24

Aggregate Amount of School Fund and Mill Tax Money appropriated to Towns in the Several Counties.

COUNTIES.	Scholars.	Amount.
Androscoggin.....	14,592	\$24,143 33
Aroostook.....	18,241	29,480 81
Cumberland.....	28,068	47,929 27
Franklin.....	5,457	9,028 93
Hancock.....	13,024	21,548 98
Kennebec.....	15,852	26,228 08
Knox.....	10,086	16,687 88
Lincoln.....	7,914	13,094 19
Oxford.....	10,056	16,638 25
Penobscot.....	22,350	36,979 43
Piscataquis.....	4,999	8,271 14
Sagadahoc.....	6,312	10,443 58
Somerset.....	9,938	16,443 01
Waldo.....	9,753	16,136 92
Washington.....	16,725	27,672 50
York.....	18,556	30,702 00
	212,823	\$351,428 30

Training Schools in Madawaska Territory.

Under chapter 231 of the Special Laws of 1883, entitled "An Act to amend chapter one hundred and fifty-two of the Special Laws of eighteen hundred and eighty-one, entitled 'An Act to provide schools for the training of teachers in Madawaska Territory,'" the sum of seven hundred dollars was deducted from the gross amount of the State school funds, apportioned to the towns of Grand Isle, Frenchville, Madawaska, Fort Kent, Van Buren, and the plantations of Hamlin, Connor, Cyr, Saint Francis, Saint John, Wallagrass and Eagle Lake.

EDWIN C. BURLEIGH, *Treasurer.*

STATE OF MAINE.

TREASURER'S OFFICE, }
AUGUSTA, January 21, 1887. }

To the Honorable Governor and Executive Council:

The committee appointed by the Governor and Council under authority of section 71, chapter 2, Revised Statutes, to examine the accounts of the State Treasurer, as embodied in his annual report for the year ending December 31, 1886, have carefully examined the books in the office of the State Treasurer and found them correctly cast and properly vouched.

His statement and account of receipts and expenditures of the public money for said year, as stated in his report, were found to be correct.

The amount of cash on hand at the close of the year was \$318,851.45; of this sum \$309,700.23 was on deposit in sound and reliable banks, within the State, and in the Suffolk National Bank, Boston, and \$9,151.22 in the safe in the office of the Treasurer. The State receives interest on its deposits in banks out of the State; the revenue from that source last year amounted to the sum of \$1,790.01. The committee, in compliance with law, destroyed by burning, in the presence of the Treasurer, all coupons paid by the State Treasurer, on account of the public debt, during the year 1886, amounting to the sum of \$156,311.00, as charged on his books, exclusive

of \$156,480.00 interest paid on registered bonds, vouchers for which were on file in his office.

The committee also destroyed by burning, in the presence of the State Treasurer, the bonds of the State paid during the year, amounting to the sum of \$59,000.00; a certificate of their destruction and the number of each bond destroyed was filed with the State Treasurer in compliance with law.

The committee also destroyed in a like manner all bonds and coupons thereto attached that were converted into registered bonds by the State Treasurer during the year, amounting to \$80,000.00, together with registered bonds received by the State Treasurer for re-issue, amounting to \$57,000.00.

The Sinking Fund account which is represented on the books of the office as amounting to \$2,110,390.57 was found correct. The securities in which the Sinking Fund is invested, were examined and found to agree with the Treasurer's statement of that fund.

The Committee find in the hands of the State Treasurer trust funds deposited by the "Union Mutual Life Insurance Company," as required by chapter 49, section 57, Revised Statutes, for the benefit of all policy holders in said company, amounting to the sum of \$100,000.00, and the same is invested in United States registered bonds.

They also find in charge of the State Treasurer trust funds held for the benefit of the "Agricultural College," amounting to the sum of \$118,300.00, invested in State of Maine bonds.

There is also on deposit with the State Treasurer, \$13,800.00 cash, placed there by the "Maine Benefit Association," for the protection of its certificate holders, as provided in section 6, chapter 504, Laws of 1885. There is also on deposit with the State Treasurer \$3,632.19 cash, placed there during the year by the "Provident Aid Society," as provided in section 4, chapter 505, Laws of 1885.

The books in the Treasury Department are properly kept, and all papers and vouchers pertaining to the business of the office were properly filed and numbered.

The Committee in the discharge of their official duties received valuable assistance from the State Treasurer and his efficient clerks.

Respectfully submitted.

S. C. HATCH,
RUFUS PRINCE,
FRED W. RITCHIE,
HENRY INGALLS,
A. R. BIXBY, } *Committee.*

KENNEBEC ss. January 21st, 1887.

Subscribed and sworn to before me,

C. J. HOUSE,

Justice of the Peace.