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but where we see a disposition on the part of the general government to refuse to sustain her national honor, it is time that states, through their legislatures, should speak. But it now appears that the trouble that seemed for a time serious, has been settled. The situation of Cuba is such, being directly in the track of our commerce and intercourse from one section of our government to the other, that sooner or later she should belong to our possessions.

I have brought to your notice such matters of interest to the state, as have been suggested to my mind worthy of your consideration at the present session. There must be many subjects, that from my limited means of information, I have not called your attention to, that should receive a share of your deliberations. Allow me to assure you, that on all occasions where your conclusions are calculated to advance the public welfare of the state, I shall give my most hearty concurrence.

J. A. MATTESON.

SPRINGFIELD, January 10, 1852.

BIENNIAL REPORT

OF THE

AUDITOR OF PUBLIC ACCOUNTS.

OF THE

STATE OF ILLINOIS.

AUDITOR'S OFFICE, ILLINOIS,
Springfield, December 1st, 1852.

To the General Assembly of the State of Illinois:

I have the honor to submit the following report of the receipts and disbursements, during the two years ending November 30, 1852, which are presented in the following order:

1. A statement of the receipts and expenditures, showing the whole amount received, applicable to the payment of the ordinary and contingent expenses of the state government, and the amount paid out, including the interest on the school fund.
2. A general statement of warrants drawn upon the treasury, for all purposes.
3. A detailed statement of warrants drawn upon the contingent fund.
4. A detailed statement of warrants issued, showing on what appropriation, and to what account charged.
5. A statement of the school, college and seminary fund, and amount of state indebtedness purchased.
6. A statement of the redemption money received from minor heirs.
7. A statement of the one-sixth of a mill fund, for the education of the deaf and dumb.
8. A statement of warrants issued, showing the amount outstanding.
9. A statement of banks organized, showing the amount of capital; amount of stocks deposited, and circulating notes registered.
10. A statement of the treasurer's account.
11. Comparative statement of the assessments in the several counties, showing the amount charged, collected, &c., in each county. A table showing the number of horses, cattle, &c., assessed in a few counties. Although this table is very imperfect, yet it will serve to show the importance of such statistical information, if obtained from all the counties, and published annually.

The amount appropriated at the last session of the general assembly for special purposes, was unusually large, yet there is now in the treasury a large surplus over and above the amount of expenditures, as will be seen by reference to the statement of the treasurer's account, and the table of receipts and expenditures, amounting to the sum of \$146,372.36. From this sum may be deducted the following amounts chargeable to this fund: orders on collectors for the interest on the school fund not returned, viz:

| | | | | |
|--------------------------|---|---|---|----------|
| Hardin county, for 1851, | - | - | - | \$185 42 |
| White county, for 1847, | - | - | - | 650 72 |
| Pope county, for 1848, | - | - | - | 318 78 |

| | | | | |
|---|---|---|---|------------|
| Making the sum of | - | - | - | \$1,154 92 |
| Balance of appropriations for salaries to February, 28, 1853, | - | - | - | 12,219 30 |
| “ fund for the education of the Deaf and Dumb, | - | - | - | 5,705 23 |
| Interest on liquidation bonds, due 1st of January, 1853, | - | - | - | 5,447 20 |
| Of the unexpended appropriations there will probably be required to meet accruing expenses, | - | - | - | 3,000 00 |
| The amount necessary to meet the expenses of selecting swamp lands remaining unpaid is estimated at | - | - | - | 6,000 00 |
| To meet the expenses of the present session of the general assembly, | - | - | - | 16,000 00 |
| Printing paper and stationery, | - | - | - | 2,000 00 |

Making the aggregate sum of - - - \$51,526 65 to be paid out of the funds now on hand. There will probably be collected of the balance now due from collectors, on accounts for taxes of 1851, and prior years, a sufficient amount to meet all necessary expenses that may accrue prior to the collection of the taxes of 1852, leaving the sum of \$100,000 applicable to any purpose to which the legislature may think proper to appropriate it. The revenue of 1852, collectable in 1853, will probably exceed the amount of expenses for that year \$70,000. With this surplus, amounting to at least \$170,000, it is estimated that \$270,000 of our state indebtedness may be cancelled during the year 1853; and I know of no way that the state can invest this surplus to a better advantage, as the two mills levied for revenue purposes will produce at least double the amount of tax necessary to meet the ordinary expenses of our state government, some provision for the application of the surplus that will accrue annually, or for a reduction of the taxes for revenue purposes, seems to be necessary.

The receipts of the revenue paid into the treasury for the year 1850, include the amount of orders issued for the interest on the school fund. For the year 1851 the orders were returned directly to the auditor, and credited on the accounts as provided for by law; hence the amount charged to the treasurer for revenue collected on assessment of 1851, show the actual amount of said tax paid into the treasury.

The real estate sold on executions against delinquent collectors and purchased by the state, amounts to the sum of \$10,567 00, and as a portion of this property is improved, some further legislation may be

necessary to protect it from being destroyed. Since the last biennial report the following accounts have been adjusted and settled, either by special acts of the general assembly, abatements, payments into the treasury, or the purchase of lands, viz: Brown county, for 1847 and 1849; Cass county for 1849; Christian county, for 1840 and 1849; Champaign county, for 1847; Crawford county, for 1848; Cumberland county, for 1846 and 1849; DeKalb county, for 1845 and 1849; DeWitt county, for 1849; DuPage county, for 1849; Effingham county, for 1848 and 1849; Fayette county, for 1845, 1846, 1847 and 1848; Fulton county, for 1849; Gallatin county, for 1846 and 1847; Grundy county, for 1845, 1846 and 1847; Hamilton county, for 1841 and 1849; Hardin county, for 1849; Lake county, for 1849; Lawrence county, for 1849; Macoupin county for 1848 and 1849; McLean county, for 1848 and 1849; McHenry county, for 1842; Madison county, for 1847, 1848 and 1849; Pulaski county, for 1847 and 1849; Peoria county, for 1842; Perry county, for 1849; Pope county, for 1841, 1846, 1847 and 1849; Saline county, for 1847, 1848 and 1849; Schuyler county, for 1849; St. Clair county, for 1845, 1846, 1847 and 1848; Tazewell county, for 1849; Vermilion county, for 1849; Warren county, for 1846; Wayne county, for 1848 and 1849; White county, 1848; Whiteside county, for 1846, 1847, 1848 and 1849; Will county, for 1849; Williamson county, for 1843, 1848 and 1849.

A portion of the balance due on other accounts than the foregoing have been paid, but as they have not been finally adjusted it is not deemed necessary to refer to them in detail.

In compliance with a resolution passed at the last session of the general assembly, I have prepared a bill for an act for the collection of taxes, which will be printed for the use of the legislature, as required by said resolution.

Seventeen banks have been organized, and have deposited stocks equal to \$1,142,544 83 capital. Sixteen banks have filed certificates, which have not completed their organization by the deposit of stocks. Seven other banks have also filed certificates, which have since been abandoned by the stockholders. A detailed statement showing the condition of banks that have been organized is attached to this report.

Some legislation seems to be necessary to prevent the further issuing of certificates of deposit, drafts, &c., in the similitude of bank notes, and for the immediate redemption of those now in circulation.

The aggregate quantity of swamp and overflowed lands returned by the surveyors is estimated at 2,603,120 acres. There have been no reports received from Grundy, Iroquois, Randolph, Sangamon and Woodford counties. Du Page, Knox, McDonough, McHenry and Stephenson have reported that there are no vacant swamp or overflowed lands in said counties.

The delay in making the returns of the swamp and overflowed lands in a portion of the counties has prevented the surveyor general from making the necessary reports to the commissioner of the general land office, hence the selections of said lands have not been confirmed to the state and they are still in market, subject to entry or location at the several land offices. Some further legislation relative to said lands may be necessary.

THO. H. CAMPBELL,
Auditor P. A.

A STATEMENT OF BANKS organized under the general banking law of the state of Illinois, showing the amount of capital stock, as set forth in their certificates of organization, amount and kind of public stocks deposited as security for circulating notes, value of same, and amount of circulating notes delivered to the banks, to and including November 30, 1852.

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| Banks. | Time of recording certificates of organization. | When organization expires. | Amount of capital stock, as set forth in certificate of organization. | Kind of stocks deposited, and rate at which they were received by the Auditor. | | | | | Circulating notes delivered. | | |
|-----------------------------|---|----------------------------|---|--|--|-------------------|-------|-----------------|------------------------------|--------------------|----------------------------------|
| | | | | Date. | Kind of stocks. | Amount of stocks. | Rate. | Value of stock. | Aggregate value of stock. | Circulating notes. | Aggregate amt circulating notes. |
| Marine Bank of Chicago, - - | Jan. 13, 1852. | 25 years. | \$50,000 | Apr. 10, 1852. | Virginia 6 per cent bonds. | \$20,000 00 | par. | \$20,000 00 | \$50,100 00 | \$40,875 | \$48,875 |
| | | | | " | Illinois new internal improvement bonds. | 8,000 00 | 50 | 4,000 00 | | | |
| | | | | " | Illinois and Michigan canal sterling bond, registered. | 1,000 00 | 50 | 500 00 | | | |
| | | | | " | Illinois and Michigan canal sterling bond, not registered. | 1,000 00 | 45 | 450 00 | | | |
| | | | | " | Illinois and Michigan canal bonds, registered. | 44,000 00 | 50 | 22,000 00 | | | |
| Marine Bank of Chicago, - - | May 26, 1852. | 25 years. | 500,000 | " 14, 1852. | - - - | - | - | - | \$50,100 00 | \$40,875 | \$48,875 |
| | | | | July 20, " | Virginia 6 per cent bonds. | 30,000 00 | par. | 30,000 00 | | | |
| | | | | " | Illinois new internal improvement bonds. | 15,625 00 | 50 | 7,812 00 | | | |
| | | | | " | Illinois new internal improvement interest bonds. | 500 00 | 33 | 190 00 | | | |
| | | | | " | Illinois and Michigan canal bonds, registered. | 8,000 00 | 50 | 4,000 00 | | | |

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|------------------------------|---|-----------|---------|------------|--|------------|--------|-----------|-------------|----------|----------|
| Clark's Exchange Bank, - - - | April 6, 1852. | 25 years. | 100,000 | Oct. 18, " | Illinois and Michigan canal interest certificate. | 440 00 | 24 | 105 60 | \$99,992 81 | \$45,000 | \$99,044 |
| | | | | " | Illinois and Michigan canal bonds. | 0,000 00 | 50 | 4,500 00 | | | |
| | | | | " | Illinois and Michigan canal interest certificates, registered. | 6,413 11 | 33 | 2,116 31 | | | |
| | | | | " | Illinois and Michigan canal interest certificates, not registered. | 2,730 55 | 24 | 655 40 | | | |
| | | | | " | Illinois new internal improvement bonds. | 79,546 42 | 50 | 39,023 21 | | | |
| | | | | " | Illinois new internal improvement interest bonds. | 1,871 77 | 40 | 748 71 | | | |
| | | | | July 20, " | - - - | - | - | - | | | |
| | | | | Oct. 12, " | - - - | - | - | - | | | |
| | | | | " 25, " | - - - | - | - | - | | | |
| | | | | Nov. 10, " | - - - | - | - | - | | | |
| " 12, " | - - - | - | - | - | | | | | | | |
| " 17, " | - - - | - | - | - | | | | | | | |
| Clark's Exchange Bank, - - - | June 26, 1852. | 25 years. | 500,000 | Ap. 27, " | Illinois new internal improvement bonds. | 102,918 16 | 50 | 51,459 08 | \$99,992 81 | \$45,000 | \$99,992 |
| | | | | May 10, " | Illinois new internal improvement interest bonds. | 73,507 89 | 35 1/2 | 25,972 78 | | | |
| | | | | June 1, " | Illinois new internal improvement interest bonds. | 62,668 76 | 36 | 22,560 75 | | | |
| | | | | Ap. 30, " | - - - | - | - | - | | | |
| Clark's Exchange Bank, - - - | June 26, 1852. | 25 years. | 500,000 | June 1, " | - - - | - | - | - | \$99,992 81 | \$45,000 | \$99,992 |
| | | | | " 17, " | - - - | - | - | - | | | |
| | | | | July 1, " | Illinois new internal improvement bonds. | 41,200 00 | 50 | 20,600 00 | | | |
| " | Illinois and Michigan canal bonds, registered. | 8,000 00 | 50 | 1,500 00 | | | | | | | |
| " | Illinois and Michigan canal sterling bonds, not registered. | 17,216 00 | 50 | 8,608 00 | | | | | | | |
| " | Illinois new internal improvement bonds. | 37,214 68 | 50 | 18,507 44 | | | | | | | |

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Statement—Continued.

| Banks. | Time of recording certificates of organization. | When organization expires. | Amount of capital stock as set forth in the certificate of organization. | Kind of stocks deposited, and rate at which they were received by the Auditor. | | | | | Circulating notes delivered. | | | |
|-------------------------------|---|----------------------------|--|--|--|-------------------|-------|------------------|------------------------------|-------------------|--------------------|------------------------------------|
| | | | | Date of deposit. | Kind of stocks. | Amount of stocks. | Rate. | Value of stocks. | Aggregate value of stocks. | Date of delivery. | Circulating notes. | Total amount of circulating notes. |
| The Union Bank. | Aug. 18, '82 | Jan'y 1, 1877 | \$ 200,000 | Oct. 22, 1892 | Virginia 8 per cent. | \$50,000 00 | par. | \$50,000 | \$ 20,000 00 | Oct. 22, 1892 | \$5,500 | \$40,895 |
| | | | | | | | | | | " 25, " | 10,500 | |
| | | | | | | | | | | " 27, " | 10,500 | |
| The Quincy City Bank. | Ap. 7, " | 25 years | 1,000,000 | Sept. 22, " | Pacific Railroad state bonds, state of Missouri. | 60,000 00 | par. | 20,000 | 30,000 00 | Nov. 10, " | 25,000 | 40,000 |
| | | | | | | | | | | " 22, " | 24,000 | |
| Mechanics' and Farmers' Bank. | Aug. 28, " | 25 years | 1,000,000 | Nov. , " | Virginia 8 per cent. | 50,000 00 | par. | 50,000 | 50,000 00 | " 4, " | 49,895 | 49,995 |
| | | | \$2,400,000 | | | \$1,840,100 24 | | | \$1,142,814 88 | | | \$1,129,629 |

Certificates of organization have been filed, as follows :

| | | | | |
|--|--------------|---------------|-----------|-------------------------------|
| Form Bank. | Jan. 2, 1822 | Dec. 2, 1875 | \$200,000 | No stocks deposited. |
| Illinois River Bank of Taylor & Coaling. | " 12, " | Nov. 17, 1876 | 250,000 | No stocks deposited. |
| Belvidere Bank. | " 15, " | Dec. 18, 1876 | 75,000 | Relinquished by stockholders. |
| The Prairie State B'k. | Mar. 12, " | 25 years | 500,000 | No stocks deposited. |
| Genova Bank. | May 6, " | 25 years | 100,000 | No stocks deposited. |
| Farmers' and Merchants' Bank of Quincy. | " 14, " | 25 years | 500,000 | No stocks deposited. |
| Stephenson County Bank. | " 14, " | 25 years | 50,000 | No stocks deposited. |
| Bank of North America. | May 31, " | June 1, 1872 | 1,000,000 | No stocks deposited. |
| Bank of Bloomington. | July 31, " | 25 years | 500,000 | No stocks deposited. |
| The Bank of Chicago. | AUG. 8, " | 25 years | 500,000 | No stocks deposited. |
| The Bank of Commercial. | Oct. 13, " | 25 years | 500,000 | No stocks deposited. |
| Soldiers Bank. | " 25, " | Jan. 1, 1875 | 50,000 | No stocks deposited. |
| DuPage County Bank. | " 25, " | 1875 | | No stocks deposited. |
| Bank of Rockford. | Nov. 12, " | 25 years | 400,000 | No stocks deposited. |
| Bank of Northern Illinois. | Oct. 31, " | 1872 | 100,000 | No stocks deposited. |
| Alton Bank. | " 8, " | 25 years | 250,000 | No stocks deposited. |
| The Southern Bank of Illinois. | " 28, " | 25 years | 500,000 | No stocks deposited. |
| The City Bank. | May 24, " | 25 years | 50,000 | Relinquished by stockholders. |
| Commercial Bank. | Ap. 17, " | 25 years | 22,000 | Relinquished by stockholders. |
| Clarks' Exchange B'k. | Mar. 23, " | Mar. 10, 1877 | 100,000 | Relinquished by stockholders. |
| Rock Island Bank. | May 12, " | 25 years | 20,000 | Relinquished by stockholders. |
| Stock Security Bank. | " 24, " | 25 years | 50,000 | Relinquished by stockholders. |
| Ohio State Stock B'k. | July 9, " | 25 years | 50,000 | Relinquished by stockholders. |

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