



MINNESOTA HISTORICAL SOCIETY
Minnesota State Archives

AUDITOR:
An Inventory of Its Miscellaneous Records:

OVERVIEW

Agency:	Minnesota. State Auditor.
Series Title:	Miscellaneous records.
Dates:	1858-1963.
Quantity:	7.5 cubic feet (7 boxes).
Location:	See Detailed Description section for box locations.

SCOPE AND CONTENTS

Variety of records dealing with school and railroad bonds; timber sales; university, school, internal improvement, and railroad lands; inheritance tax; iron ore shipments; bribes and claims of the state of Minnesota for monies due; 1962 gubernatorial election recount expenses; monthly average number of patients at state hospitals; Dakota County delinquent taxes from 1857-1873; Dakota Conflict and Civil War; Southern Minnesota Railway Extension Company lands (1879-1880); the state prison; University of Minnesota supplies; and insolvent banks.

INDEX TERMS

These records are indexed under the following headings in the catalog of the Minnesota Historical Society. Researchers desiring materials about related topics, persons or places should search the catalog using these headings.

Topics:

- Accounting.
- Auditing.
- Banks and banking—Minnesota.
- Bonds—Minnesota.
- Corrupt practices—Minnesota.
- Dakota Indians—Wars, 1862-1865.
- Governors—Minnesota—Contested elections.
- Hospital patients—Minnesota—Statistics.
- Inheritance and transfer tax—Minnesota.

Iron industry and trade—Minnesota.
Local finance—Minnesota.
Public lands—Minnesota.
Railroad land grants—Minnesota.
Railroads—Minnesota—Finance.
School bonds—Minnesota.
Tax delinquency—Minnesota—Dakota County.
Timber—Minnesota.

Places:

United States—History—Civil War, 1861-1865.

Organizations:

Minnesota State Prison (Stillwater, Minn.).
Southern Minnesota Railway Extension Company.

ADMINISTRATIVE INFORMATION

Preferred Citation:

[Indicate the cited item and folder title or volume and page here]. Minnesota. State Auditor. Miscellaneous Records. Minnesota Historical Society. State Archives.
See the Chicago Manual of Style for additional examples.

Accession Information:

Accession numbers: None; A-13; 247; 973-13; 978-31; 985-143

Processing Information:

Catalog ID No.: 1704781

DETAILED DESCRIPTION

Note to Researchers: To request materials, please note the location shown below. Each file consists of one folder unless specified otherwise.

Location

115.L.17.6F University of Minnesota: Estimated for Supplies, 1905-1906. 1 volume.
 Auditor's copy; includes documents numbered 1-197, which appear to be departmental requisitions or purchase orders, possibly subject to the approval of the Board of Control of State Institutions. Information recorded: department or college, date, specifications and prices, current balance of budget appropriation for the department or college.
 [Squatters Department receipts, January 1923–March 1930]. 1 volume.
 Information recorded: remitter, how and for what paid, lease number, allocation (name of fund), amount.

Location

- 115.L.17.6F Bond Register, Trust Funds, [1862-1886]. 1 volume.
 Includes permanent school fund, internal improvement land fund, permanent university fund, sinking fund stock, inebriate asylum stock. Information recorded: name of bonds or stocks, when issued, when redeemable, interest rate, number of bonds, amount, interest when payable, when purchased, when withdrawn, when interest commences, remarks (relating to final disposition).
- 115.L.17.8F Data on iron ore shipments, 1884-1927.
 Payments into State Treasury, Fiscal Year 1927.
 Data referring to bribes and claims of the State of Minnesota for monies due, 1909-1934.
 Shortage in State Oil Inspector's account (1909); back taxes due by the Minneapolis & St. Louis Railroad Co. (1912); state's claim against Ernest O. Buehler and T. M. Miller to repay funds appropriated for relief of sufferers from the White Pine Forest Fire and improperly distributed by them (1928); state's portion of award in Minnesota Power & Light Co. vs. J. L. Pickles, et al. (St. Louis County District Court, 1930); and bribery of liquor control inspector (1934).
 Receipts for Commission of Public Safety, 1918-1921.
 Mainly for loans made to various individuals.
 Reimbursement records, Governor election contest expenses, 1962-1963.
 3 folders.
 Express receipts, 1863-1866. 1 volume in 1 folder.
 County financial statements, 1913.
 Forms filled in with summary information on valuations, taxes, and amounts received from state appropriations. One for each county; not in alphabetical order.
 Dakota County tax assessment lien, circa 1873.
 List of delinquent taxes from 1857 to 1873.
 Inebriate Hospital license tax miscellany, 1910-1917.
 Monthly certifications of average number of patients at state hospitals, 1900.
 Miscellaneous papers, undated, 1858-1939. 3 folders.
 Correspondence and financial records regarding tax and land matters and payments for services. Includes printed copies of SF No. 1, SF No. 2, and SF No. 8 (1862), the latter relating to the Civil and Indian Wars; affidavits regarding a horse, owned by James Starkey, pressed into military service (1862-1863), and lands of the Southern Minnesota Railway Extension Company (1879-1880).

Location

- 115.L.17.8F State Prison receipts, 1858-1859.
Receipts for services, supplies, and equipment.
- Land correspondence, 1870-1891.
Primarily correspondence between the State Auditor and the U. S. General Land Office.
- 106.F.13.4F-1 Assets of Insolvent Banks, [1899-1912]. 1 volume.
Records assets of the State Bank of Minneapolis and the American Exchange Bank (apparently purchased by the state); originally a register of trust company insurance policies for the Minnesota Loan and Trust Co. (1884-1889) and St. Paul Trust Co. (1884-1888).
[State of Collections of Moneys Arising from Former Sales of School Lands, 1897-1900]. 1 volume.
According to a memo, dated 1883, in front of volume, a record of receipts issued by county treasurers on account of former sales of state lands; the receipts were then presented to county auditors who were to forward them, with a report, to the State Land Office. Arranged by county; indexed. Information recorded: date or receipt, location of land, name and residence [of purchaser?].
- Payments by Counties into and from the State Treasury . . . for the Fiscal Year Ending June 30, 1934; June 30, 1938; June 30, 1940/Statement showing the taxable valuation, population, number of townships, land area, number of incorporated Cities, Boroughs and Villages and amount of delinquent taxes, September 18, 1940. 4 items in 1 folder.
- 106.F.13.6F Auditor's Circular Letters, circa 1881-1913, 1916-1918. 2 volumes.
Letters adhered to volume pages; order in first volume (ca. 1881-1913) is not apparent; those in the second volume (1916-1918) are numbered.
- Board of Investment Record, Nos. 1 and 2, Auditor's Office, [1887-1917]. 2 volumes.
Record of applications for loans for the permanent school fund. Information recorded: school district or ditch number (or municipality), county, amount of loan, remarks. The second volume (1913-1917) includes Board of Investment minutes.
- Railroad Bond Levies, October 1908-[September 1913], 1918. 1 volume.
Information recorded: date, county, bonds issued by (often township), issued in aid of (railroad name), amount to be levied.

Location

- 106.F.13.7B School Bond Record, A and B, [1887-1904]. 2 volumes.
Record of school district bonds, issued 1887-1897, payable 1889-1904. Volume A also includes Record of Reform School Loan Certificates, Nos. 1-229, issued 1889-1890, and relating to lands in Ramsey County.
- Bond Tribunal Record, 1881. 1 volume.
Record of the activity of the Commission for the Adjustment of the Minnesota State Railroad Bonds. Information recorded: claimant and attorney, amount of claim, witnesses examined, itemization of claim.
- 106.F.13.8F [Abstract of Land Sales, 1881].
Records school, internal improvement, and University lands. Information recorded: description of parcel, number of acres, amount, principal paid, interest paid, principal unpaid, certificate number, name of purchaser, dated of sale.
- [List of recorded final entries], U. S. Land Office, Crookston, Duluth, and Cass Lake Districts, [circa 1912-1914]. 1 volume.
Information recorded: certificate number, name of purchaser, description of land, number of acres, county. Also contains correspondence and transmittal letters.
- List of Swamp Lands in Diminished Red Lake Indian Reservation, undated.
Information recorded: section-township-range, acreage.
- [Stumpage Sales, 1888-1890]. 1 volume.
Record of state, county, and executive council stumpage sales (apparently swamp and school lands); entries in rough chronological order by date of sale, thereunder by subdivision of land. Information recorded: place, date and time of sale, description of land, estimated quantity and type of timber, appraised value, sale price, name and address of purchaser, method of payment, permit number, remarks, including stumpage for sale but not sold.
- 108.G.20.3B Reduction of Interest on University and Internal Improvement Lands, [circa 1886-1892]. 1 volume.
Drafts in Hands of State Treasurer After December 1, 1877, 1875-1881. 1 volume.
Auditor's Inheritance Tax Record, 1913-1923. 1 volume.
Arranged alphabetically by county.
- Index, undated. 1 volume.
Subject unknown.
- Reduction of Interest on School Lands, [circa 1885-1892]. 1 volume.