



MINNESOTA HISTORICAL SOCIETY  
Minnesota State Archives

## TREASURER

### An Inventory of Its Miscellaneous Ledgers

#### OVERVIEW OF THE RECORDS

**Agency:** Minnesota. Treasurer's Office.  
**Series Title:** Miscellaneous ledgers.  
**Dates:** 1857 – [1940s].  
**Quantity:** 8.0 cu. ft. (8 boxes and 3 partial boxes).  
**Location:** See Detailed Description section for box locations.

#### SCOPE AND CONTENT OF THE RECORDS

Various ledgers kept by the treasurer's office containing assorted state accounts. Included are a volume, labeled *Ledger A*, recording all state expenditures (1857-1862), permanent school fund records (1906-1955), and ledger sheets (1922-1947). Other accounts found in the ledgers include cash, state trust funds, invested funds, unclaimed dividends, escheats, university and swamp land funds, internal improvement land, state institutions, and bank collateral.

#### INDEX TERMS

*This collection is 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:

Banks and banking—Minnesota.  
Escheat—Minnesota.  
Expenditures, Public—Minnesota.  
Finance, Public—Minnesota—Accounting.  
Fund accounting—Minnesota.  
Investment of public funds—Minnesota—Accounting.  
Revenue—Minnesota—Accounting.  
Special funds—Minnesota

**Places:**

Minnesota—Appropriations and expenditures—Accounting.

**ADMINISTRATIVE INFORMATION**

**Preferred Citation:**

*[Indicate the cited volume and page or item and folder title here].* Minnesota.  
Treasurer's Office. Miscellaneous Ledgers. Minnesota Historical Society. State Archives.  
*See the Chicago Manual of Style for additional examples.*

**Accession Information:**

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**Processing Information:**

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**DETAILED DESCRIPTION OF THE RECORDS**

*Note to Researchers: To request materials, please note both the location and box numbers shown below.*

<b>Location</b>	<b>Box</b>	
109.B.12.5B	1	Ledger, undated. 1 volume.
108.H.20.1B-2	2	Ledger A, 1857-1862. 1 volume (352 pages), boxed. Indexed. A record of state expenditures by fund. Each entry gives transaction date, voucher number, and amount spent. Among the accounts are appropriations for the governor's and lieutenant governor's salary, money for printing the state constitution and laws, and monies for operating the offices of the constitutional officers and the supreme and district courts. Other accounts are for maintenance of the state penitentiary, the state librarian, the first normal school, and the newspaper fund. Miscellaneous expenses for such items as bookcases (\$125), a fire and burglar proof safe (\$600), and musical instruments for the 3 <sup>rd</sup> and 4 <sup>th</sup> regiments (\$327) are also included. Also documented is the U.S. War Tax (1862), and the general <i>state</i> , <i>legislative</i> , and <i>treasurer's</i> funds, in which most entries are listed as <i>sundries</i> . The last 40+ pages contain several trial balances (August 1859 – October 1862).

<b>Location</b>	<b>Box</b>	
109.B.12.5B	1	Ledger, 1869-1873. 1 volume. Originally filed with Daily Case Balance Journals.
110.K.19.8F	3	Ledger, 1893-1895. 1 volume. Various accounts, including cash, several state trust and other funds, and a variety of special accounts and projects.
108.D.6.4F	4	Ledger, 1904-1917. 1 volume. Covering invested funds, unclaimed dividends, and escheats.
108.D.6.5B-1	5	Permanent school fund ledger, Book B, 1906-1915. 1 volume. Permanent school fund ledger, Book D, 1915-1935. 1 volume.
108.D.6.6F-1	6	Permanent school fund ledger, Book E, 1935-1955. 1 volume.
108.D.6.5B-2	7	Ledger, Book C, 1906-1915. 1 volume. Contains entries for the university fund, internal improvement land, state institutions, and swamp land fund.  Ledger, Book E, 1915-1917. 1 volume. Contains entries for the university and swamp land funds.
108.D.6.6F-1	6	Ledger, Book F, 1927-1941. 1 volume. Contains entries for the university and swamp land funds.
109.B.12.5B	1	Ledger, 1926-1932. 1 volume. Bank collateral ledger, 1936. 1 volume.
109.B.12.6F	8	Ledger sheets, 1922-1947. State loan record, 1924-1943.
109.B.12.7B	9	[General?], [1940s].
109.B.12.8F	10	[General?], [1940s].
109.B.12.9B	11	[General?], 1922-1947.