Inventory of the State Treasurer Office Records

Inventory: F3903, R225, F3353, F3872

California State Archives
Office of the Secretary of State
Sacramento, California

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Descriptive Summary

Title: State Treasurer Office Records
Inventory: F3903, R225, F3353, F3872
Creator: California. Office of the State Treasurer
Extent: 521 volumes, 58 file folders, 95 items
Repository: California State Archives
Sacramento, California
Language: English.

Access
While the majority of the records are open for research, any access restrictions are noted in the record series descriptions.

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Preferred Citation
[Identification of item], Office of the State Treasurer Records, [ID number];[file number], California State Archives, Office of the Secretary of State, Sacramento, California.

Acquisition and Custodial History
The California State Archives acquired the State Treasurer Records according to state law.

Agency History
Article Five of the 1849 California Constitution established the Office of State Treasurer. Like the State Controller and the Attorney General, the State Treasurer is an administrative office in the executive branch of State government. The Constitution provided that Treasurers be elected to office, with terms coinciding with that of Governor. Initially two years, terms increased in 1862 to four years.
The State Treasurer acts as California's official banker (Chapter 5, Statutes of 1850 and Chapter 9, Statutes of 1850). The Treasurer's duties, which include five principal functions, have changed little since the office was established. They include responsibility for maintaining custody over all State cash and securities; overseeing investment of State funds; preparing, selling and redeeming State bonds issued; making payments on Controller's warrants and overseeing the financial operations of local districts and public agencies to make sure their securities are sound.
During the 1930s, the Treasurer's office was compartmentalized into four accounting subdivisions. Income received was managed by the Receiving Department while the Warrants Department handled all payments made on State warrants. The Bond Deposit Department managed the issue, flotation and repayment of bonds, as well as bond purchases made for state agencies or accounts. Bonds held in trust for state agencies and securities on deposit from banks, insurance or investment companies were handled by the Vault Department.

In 1950, the Centralized Treasury Trust System was initiated by the State Legislature to function as a commercial bank operated by the Treasurer for the benefit of agencies. The Centralized Treasury Trust System expanded the Treasurer’s control over all State monies. The Treasurer's duties were further increased in 1955 with the establishment of the Pooled Money Investment Board, a committee formed to supervise cash management and short term investment programs (Chapter 297, Statutes of 1955). Since that time, more funds are supervised and more bonds issued by the California State Treasurer than by any government agency in the U.S. except the federal government.

The Treasurer's office grew from a staff that included a single clerk in 1849 to seven employees in 1900. By the early 1980s, over two hundred employees worked in this department, which was composed of seven functional subdivisions and an executive office. The subdivisions included Public Information, the Legal Office, District Securities, Administration, Cash Management, Investments and Trust Services divisions. The District Securities department reviews and approves fiscal operations of state irrigation and water districts. Internal operations like personnel, budgeting and data processing are handled through the Administration division. Cash receipts and payments are supervised by the Cash Management division, while long and short term investment planning take place in the Investments division. Finally, bond sales and redemption and related activities are supervised by Trust Services. A division chief heads each of the seven divisions and reports to the Treasurer through the Chief Deputy State Treasurer.

Scope and Content
The records of the Office of the State Treasurer consist of 521 volumes and 58 folders of textual records, as well as 95 items. The records reflect the Treasurer's work overseeing the financial operations of different public agencies and districts, maintaining custody over all State cash and securities, paying on Controller's warrants, and redeeming and selling State bonds. The records, dating from 1850 to 1966, are organized into eight record series, [(1) Administrative Records, (2) Accounting Records, (3) Disbursement Records, (4) Bond Records, (5) Bonds Held in Trust Records, (6) State Land Sales Funds Records, (7) Securities on Deposit Records, and (8) Miscellaneous Records] comprised of 61 subseries. Some of the record series document the financial aspects of the Indian Wars, the building of the Central Pacific Railroad, and California's participation during the Civil War.

Accruals
Further accruals are expected.

Related Collections at the California State Archives
Assembly Select Committee on the Office of the State Treasurer Records
California Districts Securities Commission Records
Office of the State Treasurer unprocessed records, numerous accession numbers. Please consult California State Archives staff.

Oral Histories
Bert A. Betts, Oral History Interview, Conducted in 1987 by Jacqueline S. Reinier, California State University, Sacramento, for the California State Archives, State Government Oral History Program.

Related Materials at other Repositories
Antonio F. Coronel (1817-1894) Papers, Seaver Center for Western History Research, Natural History Museum of Los Angeles County, Los Angeles, CA 90007

Indexing Terms
The following terms have been used to index the description of this collection in the library's online public access catalog.
California. Office of the State Treasurer
Finance, Public - California

Inventory of the State Treasurer
Office Records
See subseries for ID numbers

Series 1 Administrative Records 1851-1958

Physical Description: 25 volumes and 21 file folders

Arrangement

Arranged into four subseries: (1) Monthly Reports, (2) Biennial Reports, (3) Monthly Balance Sheets, and (4) Correspondence Files.

Scope and Content Note

According to statute, the State Treasurer is required to prepare regular reports based on the detailed records of daily transactions (Chapter 5, Statutes of 1850 and Chapter 9, Statutes of 1850). These records summarize activity in Treasury accounts. See the subseries descriptions for further details.

F3903:1, R225.001 Subseries 1 Monthly Reports 1864-1922

Physical Description: 13 volumes

Arrangement

Arranged chronologically by month of report.

Scope and Content Note

Detailed summaries of activity in Treasury accounts. Monthly transaction totals for each account are entered on partially preprinted forms. Included are cash receipts and payments and transfers between accounts, lists of bonds redeemed and total cash on hand.

R225.001 (1) Monthly Reports, 1864-1875
F3903:1 Monthly Reports, 1873-1886
R225.001 (2) Monthly Reports, 1885-1886
R225.001 (3) Monthly Reports, 1887
R225.001 (4) Monthly Reports, 1888-1892
R225.001 (5) Monthly Reports, 1892-1894
R225.001 (6) Monthly Reports, 1894-1896
R225.001 (7) Monthly Reports, 1896-1898
R225.001 (8) Monthly Reports, 1898-1900
R225.001 (9) Monthly Reports, 1898-1900
R225.001 (10) Monthly Reports, 1900-1902
R225.001 (11) Monthly Reports, 1902-1905
R225.001 (12) Monthly Reports, 1906-1922

F3903:2-11 Subseries 2 Biennial Reports 1938-1958

Physical Description: 10 volumes

Arrangement

Arranged chronologically by year of report.

Scope and Content Note

Each biennial report is composed of two annual reports, each covering a single fiscal year. These reports summarize the status of accounts and record of transactions for the various types of accounts that make up the State Treasury. Reports include a balance sheet of the state’s assets and liabilities, a summary of cash receipts and payments, transfers between accounts, summaries of bond transactions and interest accounts, reports on securities on deposit, and other information. After 1955, detailed summaries of the performance of short term investments by the Pooled Money Investment Board were included in these reports. Each biennial report is hand-signed by the State Treasurer.
Inventory of the State Treasurer
Office Records

F3903, R225, F3353, F3872

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<tr>
<th>Subseries 2</th>
<th>Ledgers 1850-1937</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Physical Description:</strong></td>
<td>42 volumes</td>
</tr>
<tr>
<td><strong>Arrangement:</strong></td>
<td>Arranged by account, then chronologically by date of transaction.</td>
</tr>
<tr>
<td><strong>Scope and Content Note:</strong></td>
<td>Ledger accounts are generally balanced monthly, summing debits and credits. This produces account balances from which monthly reports are developed. Entries include the date and amount of each transaction. Most volumes are indexed by account name.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Subseries 3</th>
<th>Control Ledger 1941-1945</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Physical Description:</strong></td>
<td>1 volume</td>
</tr>
<tr>
<td><strong>Arrangement:</strong></td>
<td>Arranged by budgetary group, then by account, then chronologically by date of transaction.</td>
</tr>
<tr>
<td><strong>Scope and Content Note:</strong></td>
<td>Summary entries for all accounts managed by the Treasurer. Entries include date, amount of credit or debit and running account balances. Each entry is cross-referenced with a journal or cash book entry where details on the transaction appear.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Subseries 4</th>
<th>Cash Books 1851-1945</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Physical Description:</strong></td>
<td>52 volumes</td>
</tr>
<tr>
<td><strong>Arrangement:</strong></td>
<td>Arranged chronologically by date of debit or credit, mostly by fiscal year, June 30 through July 1.</td>
</tr>
<tr>
<td><strong>Scope and Content Note:</strong></td>
<td>Cash books are detailed records of activities involving the Treasury cash account. Cash receipts are entered as debits and cash payments as credits to the cash account. Each debit or credit to the cash account is accompanied, respectively, by a credit and debit to one or more additional accounts. Debit entries include the date, amount and source of the income, a receipt number and name of account to be credited. Cash payment entries list date and amount paid out, warrant number authorizing the payment, payee’s name and account to be debited for the payment. Page tallies are usually included. A &quot;Special Cash Book&quot; for September 14, 1866, accompanies the regular cash book entry for that date. In it over $600,000 in warrants paid from the Soldiers’ Bounty fund are listed. Entries include only warrant numbers and amounts paid, and are recorded in order of payment.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Subseries 5</th>
<th>State Funds Deposits Lists 1924-1935</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Physical Description:</strong></td>
<td>1 volume and 1 file folder</td>
</tr>
<tr>
<td><strong>Arrangement:</strong></td>
<td>Arranged chronologically by date of transaction.</td>
</tr>
<tr>
<td><strong>Scope and Content Note:</strong></td>
<td>Journal sheets and lists of state funds deposited in private banks. Entries include bank name, amount deposited and date.</td>
</tr>
</tbody>
</table>
Subseries 6 Interest Records 1919-1938

Physical Description: 2 volumes
Arrangement
Arranged alphabetically by bank name, then chronologically by month in which interest accrued.

Scope and Content Note
Records of monthly interest payments earned on State monies held in commercial banks. Entries include bank name and location, date and amount of interest.

Subseries 7 Receipt Files 1850-1938

Physical Description: 4 file folders and 6 volumes
Arrangement
Arranged chronologically by date of transaction.

Scope and Content Note
Receipts for cash payments made into the Treasury from various sources. Information on preprinted receipt stubs includes date and amount paid in, name of payer and account credited for the payment.

Subseries 8 Cash Receipts Journal 1911-1912

Physical Description: 1 volume
Arrangement
Arranged chronologically by date of transaction.

Scope and Content Note
Cash receipts relating to automobile fees and licenses. Entries include transaction date, payer's name, explanation and amount paid in. Page tallies are also calculated.

Subseries 9 Automobile Ledgers 1911-1913

Physical Description: 2 volumes
Arrangement
Arranged by account, then chronologically by date of transaction.

Scope and Content Note
Ledger account books relating to cash transactions in automobile, license and related bank accounts. Entries include date and amount of credit and debit transactions in these accounts which are balanced out monthly.
See subseries for ID numbers.

Series 3 Disbursement Records 1850-1948

Physical Description: 211 volumes and 14 file folders

Arrangement

Scope and Content Note
While cash books contain information on cash receipts and payments, disbursement records focus on details of cash payments based on Controller's warrants drawn on the Treasury. All disbursements of State monies are made on the basis of Controller's warrants (Chapter 5, Statutes of 1850). Warrants represent promises to pay, much like checks. Warrants are numbered consecutively, beginning each July first with number one. These disbursement records provide details on warrant transactions at different stages of the payment process. See the subseries descriptions for further details.

F3903:135-150, F3872:1, R225.014

Subseries 1 Appropriation Registers 1851-1909

Physical Description: 20 volumes

Arrangement
Arranged chronologically by fiscal year, then by appropriation account name, then numerically by warrant number.

Scope and Content Note
Appropriation registers are records of warrants drawn against Treasury accounts for which appropriations have been allocated by the Legislature. These registers are organized by account name and some list the total allocation for each account. Entries include warrant number, amount and date issued, name of person to whom issued, date redeemed by the Treasurer, and person or organization redeeming the warrant. Account subtotals, date funds were exhausted and information about balances carried forward or to other ledgers also appears in some registers. Some volumes indexed by account name.

F3903:151-196

Subseries 2 Warrant Lists 1875-1916

Physical Description: 46 volumes

Arrangement
Arranged chronologically by fiscal year, then numerically by warrant number.

Scope and Content Note
Warrant lists are records of Controller's warrants issued presented in numerical order. Entries include the warrant number and date issued, its amount and fund from which the payment was made. Between 1907 and 1916, warrant lists were included in combined volumes that also contained warrant register information.
<table>
<thead>
<tr>
<th>Subseries</th>
<th>Description</th>
</tr>
</thead>
</table>
| **3** Redeemed Warrants 1853-1855 | Physical Description: 1 volume  
Arrangement  
Arranged chronologically in order of redemption.  
Scope and Content Note  
Organized by type of account from which payment was made (general fund or miscellaneous funds). Entries include the date each warrant was issued (but not the redemption date), warrant number, issuee and amount. Lists of redeemed bonds and certificates of balance redeemed are also included. |
| **4** Warrant Registers 1850-1927 | Physical Description: 70 volumes  
Arrangement  
Arranged chronologically by fiscal year, then numerically by warrant number.  
Scope and Content Note  
These registers contain information on warrant issue and redemption. Entries include the date issued, warrant number, person to whom it was issued and its amount, as well as date of redemption, person or organization redeeming the warrant, and the name of the fund from which the payment was made (general fund or other fund). These registers usually include a running tally of the fund balances on each page. Between 1907 and 1916, warrant register information appeared in combined volumes with warrant lists. See series entry 2 (Warrant Lists). |
| **5** Warrant Payment Lists 1886-1908 | Physical Description: 25 volumes  
Arrangement  
Arranged chronologically by date of transaction.  
Scope and Content Note  
While warrant registers and appropriation ledgers give complete information on warrant issue and redemption, warrant payment lists are records of the actual payment of Controller's warrants by the Treasurer. Warrants paid are recorded daily in order of payment, and daily totals of warrants paid are calculated. After December, 1886, warrant numbers were usually included along with warrant amount. In November, 1906, daily adding machine tapes replaced hand-written lists of warrants paid. |
| **6** Warrant Schedules 1933-1938 | Physical Description: 21 volumes  
Arrangement  
Arranged numerically by teller number, then in reverse chronological order by date of payment, then alphabetically by fund from which payment was made.  
Scope and Content Note  
Daily records of warrant payments made by tellers in the Treasurer's office. These reports include a list of warrants paid from each treasury fund, their number and amount, along with total payments from special and general funds and grand total of payments made. Later volumes include Controller's orders to pay banks for warrants presented and reports on bank payments of nonregistered warrants. |
<table>
<thead>
<tr>
<th>Subseries 7</th>
<th>Registered Warrant Schedules 1934-1937</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Physical Description:</strong></td>
<td>16 volumes</td>
</tr>
<tr>
<td><strong>Arrangement:</strong></td>
<td>Arranged chronologically by payment date, then alphabetically by bank name.</td>
</tr>
<tr>
<td><strong>Scope and Content Note:</strong></td>
<td>Similar to series entry 6 (Warrant Schedules), these are records of registered, interest-bearing warrants issued by the Treasurer and initially paid by commercial banks or the Veterans' Welfare Board. These warrants were repaid by the Treasurer for the face amount plus five per cent interest. Call date, the date the warrant became payable, is included, along with the warrant registration date, number of days held, total interest paid, face value and total payment. Payment summaries and call information accompany the warrant payment reports.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Subseries 8</th>
<th>Warrant Interest Paid Files 1936-1937</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Physical Description:</strong></td>
<td>3 file folders</td>
</tr>
<tr>
<td><strong>Arrangement:</strong></td>
<td>Arranged in reverse chronological order by payment date.</td>
</tr>
<tr>
<td><strong>Scope and Content Note:</strong></td>
<td>Records of daily interest payments made on registered warrants. Entries include call number, total principal and interest paid per call. One file contains lists of interest paid to banks on bonds and registered warrants along with bank name, date, amount paid and check number.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Subseries 9</th>
<th>Exchanged Warrants 1928-1938</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Physical Description:</strong></td>
<td>1 volume</td>
</tr>
<tr>
<td><strong>Arrangement:</strong></td>
<td>Arranged in reverse chronological order by warrant issue date.</td>
</tr>
<tr>
<td><strong>Scope and Content Note:</strong></td>
<td>Record of Sacramento and San Joaquin Drainage District warrants issued between 1928 and 1938 exchanged for warrants issued between 1918 and 1926 according to guidelines established by Chapter 214, Statutes of 1927. Contains lists of warrants exchanged, their number and amount, warrant cancellation information and lists of outstanding warrants.</td>
</tr>
</tbody>
</table>

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<tr>
<th>Subseries 10</th>
<th>Reclamation Warrant Records 1921-1930</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Physical Description:</strong></td>
<td>1 volume</td>
</tr>
<tr>
<td><strong>Arrangement:</strong></td>
<td>Arranged by fund, then chronologically by transaction date.</td>
</tr>
<tr>
<td><strong>Scope and Content Note:</strong></td>
<td>Records of State Reclamation Board interest-bearing warrants purchased by the School Land Fund, Estates of Deceased Persons Fund and Surplus Money in the General Fund. Investments in these warrants supported the Sacramento and San Joaquin Drainage District projects. In all more than $300,000 worth of warrants were purchased by the three funds. The warrants were redeemed with monies from the Joint Navigation and Flood Control Project in December, 1930.</td>
</tr>
<tr>
<td>Subseries 11</td>
<td>Contingent Expense Accounts Files 1857-1911</td>
</tr>
<tr>
<td>--------------</td>
<td>---------------------------------------------</td>
</tr>
<tr>
<td><strong>F3903:335-336</strong></td>
<td><strong>Subseries 11</strong> Contingent Expense Accounts Files 1857-1911</td>
</tr>
<tr>
<td><strong>Physical Description:</strong></td>
<td>2 volumes</td>
</tr>
<tr>
<td><strong>Arrangement:</strong></td>
<td>Arranged chronologically by date of transaction.</td>
</tr>
<tr>
<td><strong>Scope and Content Note:</strong></td>
<td>Record of expenses paid with contingent funds, mostly charges for office supplies, mileage and postage. Later volume is organized in ledger format and includes repairs and utility charges for the Capitol Building, furniture costs and motor vehicle expenses in addition to office and related supplies. Information varies in amount of detail, but generally includes type of expense, date and amount, and name of person or company to whom payment was made.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Subseries 12</th>
<th>Treasurer's Certificate List 1852-1853</th>
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</thead>
<tbody>
<tr>
<td><strong>F3903:337</strong></td>
<td><strong>Subseries 12</strong> Treasurer's Certificate List 1852-1853</td>
</tr>
<tr>
<td><strong>Physical Description:</strong></td>
<td>1 volume</td>
</tr>
<tr>
<td><strong>Arrangement:</strong></td>
<td>Arranged numerically by certificate number.</td>
</tr>
<tr>
<td><strong>Scope and Content Note:</strong></td>
<td>List of Treasurer's certificates issued on the War account. Entries include date, certificate number, issuee's name and certificate amount. Pages are subtotaled and totals are calculated at the end of fiscal years.</td>
</tr>
</tbody>
</table>

<table>
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<tr>
<th>Subseries 13</th>
<th>Treasurer's Certificate Registers 1852-1855</th>
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<tr>
<td><strong>F3903:338-339</strong></td>
<td><strong>Subseries 13</strong> Treasurer's Certificate Registers 1852-1855</td>
</tr>
<tr>
<td><strong>Physical Description:</strong></td>
<td>2 volumes</td>
</tr>
<tr>
<td><strong>Arrangement:</strong></td>
<td>Arranged chronologically by date of transaction.</td>
</tr>
<tr>
<td><strong>Scope and Content Note:</strong></td>
<td>Record of Treasurer's War and Civil certificates redeemed. Entries include date of redemption, issue date, certificate number, payee and amount. The Civil register includes name of account from which payment was made. Certificates of balance redeemed along with date, payee and amount are also listed.</td>
</tr>
</tbody>
</table>

<table>
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<tr>
<th>Subseries 14</th>
<th>Assembly Signature Receipt Books 1861-1864</th>
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<tbody>
<tr>
<td><strong>F3903:340-341</strong></td>
<td><strong>Subseries 14</strong> Assembly Signature Receipt Books 1861-1864</td>
</tr>
<tr>
<td><strong>Physical Description:</strong></td>
<td>2 volumes</td>
</tr>
<tr>
<td><strong>Arrangement:</strong></td>
<td>Arranged chronologically by date of transaction.</td>
</tr>
<tr>
<td><strong>Scope and Content Note:</strong></td>
<td>Records periodically signed by members of the Assembly and Assembly attaches, acknowledging receipt of Controller's warrants for travel and per diem expenses. Entries composed of signature lists, date signed and name of Assembly sergeant at arms who collected the signatures.</td>
</tr>
</tbody>
</table>
Subseries 15 Senate Signature Receipt Books 1861-1864

Physical Description: 2 volumes
Arrangement
Arranged chronologically by date of transaction.
Scope and Content Note
Records periodically signed by State Senators signifying their receipt of Controller's warrants for travel and per diem expenses. Entries composed of signature lists, date signed and name of Senate sergeant at arms who collected the signatures.

Subseries 16 Claims Files 1852-1896

Physical Description: 1 volume and 6 file folders
Arrangement
Arranged chronologically by claim date.
Scope and Content Note
Board of Examiners certificates, reports, agreements, bonds and other documents related to claims for payment filed against the Indian War fund, various county funds and Soldiers' Bounty fund. Also includes a bound register of claims circa 1858 to 1861 [R225.029 (1)] as well as memorials to Congress concerning the border between California and Nevada, and lands at Fort Yuma.

Subseries 17 Correspondence Files 1921-1948

Physical Description: 5 file folders
Scope and Content Note
Arranged chronologically by correspondence date.
Correspondence and reports related to Sacramento and San Joaquin Drainage District warrants issued and exchanged.

Series 4 Bond Records 1850-1966

Physical Description: 53 volumes and 81 items
Arrangement
Arranged into eight subseries: (1) Bond Files, (2) Bond Registers, (3) Bond Coupon Books, (4) Coupon Account Books, (5) Bond Redemption Files, (6) Bond Interest Payment Lists, (7) Bond Summaries, and (8) Receipts.
Scope and Content Note
Since the first state bond issue in 1850, supervision of bond sales, interest payments and bond redemption have been an important part of the Treasurer's duties. See the subseries descriptions for further details.

Subseries 1 Bond Files 1851-1961

Physical Description: 2 volumes and 81 items
Arrangement
Arranged into two sub-subseries: (1) Bond Lists and (2) Sample Bonds.
Scope and Content Note
See the sub-subseries descriptions for further details.
F3903:349-350  Sub-subseries 1 Bond Lists 1872-1877
Physical Description: 2 volumes
Arrangement
Arranged chronologically by bond issue date, then numerically by bond number.
Scope and Content Note
Bond lists are records of bonds sold. Each entry includes the date of each bond sale, bond number, denomination and purchaser's name. Some entries note where the bond interest is payable (Sacramento or New York City) and when redeemed.

R225.031  Sub-subseries 2 Sample Bonds 1851-1961
Physical Description: 81 items
Arrangement
Arranged chronologically by year of bond issue.
Scope and Content Note
Sample bonds include many examples issued to finance expenses including the Indian War Fund, Civil War soldiers' enlistment bonuses, the building of the State Capitol and freeway construction.

F3903:351-356  Subseries 2 Bond Registers 1850-1934
Physical Description: 6 volumes
Arrangement
Arranged chronologically by bond issue date, then numerically by bond number.
Scope and Content Note
Bond registers are lists of bonds issued and redeemed. Entries are organized first by type of bond, then numerically by bond number. Included are issue date and denomination, purchaser's name, redemption date and name of person or organization redeeming the bond. Bonds in these volumes were redeemed between 1850 and 1945. Some registers report total interest paid on each bond. Some volumes are indexed by bond name or purchaser.

F3903:357-389  Subseries 3 Bond Coupon Books 1851-1912
Physical Description: 33 volumes
Arrangement
Arranged chronologically by date of coupon payment, then chronologically by bond issue date, then numerically by bond number.
Scope and Content Note
Some volumes contain coupons of a single bond issue, including the Central Pacific Railroad, while others contain coupons of two or more different issues. Bond holders were required to submit a coupon to the Treasurer, and interest payments were not made until the coupon was received. Each coupon has two numbers on its face, the number of the coupon payment and the bond number with which it is associated. Coupons submitted by bondholders are pasted into bond coupon books in numerical order according to bond number. Space is left empty to accommodate missing coupons.
<table>
<thead>
<tr>
<th>Code</th>
<th>Subseries</th>
<th>Description</th>
</tr>
</thead>
</table>
| F3903:390-393, R225.034 | Subseries 4 Coupon Account Books 1857-1936 | Physical Description: 5 volumes  
Arrangement  
Arranged chronologically by date of transaction.  
Scope and Content Note  
Coupon account books record Controller's authorizations for payments on bond coupons. These books contain information on warrants authorizing payments of the coupons, coupon payments, adjustments to coupon accounts and transfers from coupon accounts to the general fund. Entries include coupon number, date and amount of cash transfers, bond numbers and owners, warrant numbers and other details. |
| F3903:394, R225.035 | Subseries 5 Bond Redemption Files 1853-1882 | Physical Description: 2 volumes  
Arrangement  
Arranged chronologically by date of transaction.  
Scope and Content Note  
Record of transactions relating to State bond sales, interest payments, and bond and coupon redemption. Transactions include transfers by Controller's warrant from the general fund to coupon payment account, summaries of coupons submitted and outstanding and notices for bond sales and redemption. Entries include lists of bond numbers submitted for interest payments on each coupon, amount of interest paid, date paid, lists of bonds and coupons outstanding and summaries of payments made. Published announcements of bond sales have been pasted in this volume. The announcements are accompanied by information on bids submitted by financial organizations, whether or not bids were accepted and prices at which sales were made. |
| Folder F3903:395-397 | Subseries 6 Bond Interest Payment Lists 1851-1925 | Physical Description: 3 volumes  
Arrangement  
Arranged numerically by bond number, then numerically by coupon number.  
Scope and Content Note  
These volumes record interest payments made by coupon for bonds issued in 1851, 1852 and between 1914 and 1925. Entries include bond number, coupon number, amount of payment on each coupon, and where the interest is payable (Sacramento or New York). Subtotals are entered for pages and columns. |
| Folder F3903:398 | Subseries 7 Bond Summaries 1966 | Physical Description: 1 volume  
Arrangement  
Arranged by bond issue.  
Scope and Content Note  
Notes on bond issues in this volume were compiled from original records dating from 1909 to 1920, and assembled in 1966. The hand-written or typed notes refer to acts creating bond issues and summarize information about how the bond issue was handled. Each summary includes actions of the Treasurer in preparing bonds for distribution, notes on the announcement of public auction sales, information about bids received from banks, how bonds were distributed among bidding banks on initial and subsequent distributions. Finally, note is made of total receipts from bond sales on each issue, the total interest paid out to bond holders and how receipts were allocated to Treasury accounts. |
F3903:399  Subseries 8 Receipts 1857-1862

Physical Description: 1 volume
Arrangement
Arranged chronologically by date of transaction.

Scope and Content Note
Receipts for bonds redeemed from bond issues of 1857 and 1860. Entries are made on preprinted receipt forms and show transaction date, bond numbers and denomination. Certificate of balance numbers and amounts are also noted on the receipts. Each receipt has been signed by person redeeming the bonds. Total face value of bonds redeemed on each receipt is entered in marginal notes along with page totals of bonds redeemed.

F3903:400-440, R225.041  Series 5 Bonds Held in Trust Records 1872-1936

Physical Description: 44 volumes
Arrangement
Arranged into four subseries: (1) Registers, (2) Ledgers, (3) Receipts, and (4) Bond and Interest Records.

Scope and Content Note
Chapter 19, Statutes of 1882 amended the Political Code relating to investment of monies received through the sale of state lands for the benefit of the state school fund. The amendment required school fund monies to be invested in California state civil bonds, county bonds or U.S. bonds. Bonds purchased with school land funds are deposited with the State Treasurer. Interest payments on these bonds are collected by the Treasurer and credited to the school fund account. Similarly, Chapter 30, Statutes of 1883 required that the Regents of the University of California who directed investments of the university's funds, place securities purchased on deposit with the Treasurer. The Treasurer also held U.S. bonds in trust for the San Francisco Depot Sinking Fund, for counties and other state agencies. See the subseries descriptions for further details.

F3903:400-405  Subseries 1 Registers 1872-1920

Physical Description: 6 volumes
Arrangement
Arranged chronologically by date of transaction.

Scope and Content Note
Registers of bonds held in trust for state funds. Entries include date of bond issue, issuing agency, bond number and face value, interest rate and frequency of interest payments, entity redeeming the bond and date redeemed. State funds include the University of California, School Land, Estates of Deceased persons, counties and others. Some volumes indexed by fund name.
Series 5Bonds Held in Trust Records 1872-1936

Subseries 2Ledgers 1872-1933

F3903:406-410

Subseries 2 **Ledgers 1872-1933**

**Physical Description:** 5 volumes

**Arrangement**

Arranged alphabetically by account name, then chronologically by date of transaction.

**Scope and Content Note**

Various ledgers involving bonds held in trust. Entries are organized in ledger accounts by bond-issuing agency, most of which are county bonds held in trust for the school or county funds. Chronological entries for each account include date, number of bonds held, their denomination and date due. When the bonds have been redeemed, this information also appears in the account along with redemption value and date. Some volumes indexed by bond issuing agency and fund name.

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F3903:411-417, R225.041

Subseries 3 **Receipts 1887-1925**

**Physical Description:** 10 volumes

**Arrangement**

Arranged chronologically by date of transaction.

**Scope and Content Note**

These are receipt books for redemptions on bonds and bond coupons held in trust by the Treasurer, usually for the school or university funds. Entries include bond number, number of bonds held, issuing organization and denomination. Details on coupon collection are also included: total amount collected, fund to be credited, date of receipt by Treasurer and date of notice sent to Controller acknowledging receipt of funds. Remarks on individual bonds and coupons sometimes appear.

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Folder F3903:418-440

Subseries 4 **Bond and Interest Records 1899-1936**

**Physical Description:** 23 volumes

**Scope and Content Note**

Arranged by fund, then by type of bond, then chronologically by date of transaction.

Records of bonds held in trust for State funds and interest paid on these bonds. Entries include bond name, number, denomination and total held, as well as information on receipts of interest earned and withdrawals. Among the funds included are the General Surplus fund, Veterans' Welfare, State Building, India Basin, Highway, State Employee's Retirement, and others. Bond and interest records of the following funds are maintained in separate volumes for some years:

- County and Municipal Bonds (1910-1935, 1 volume)
- Estates of Deceased Persons (1923-1935, 2 volumes)
- San Francisco Seawall Bonds (1929-1935, 2 volumes)
- School Land Fund (1924-1936, 3 volumes)
- State Compensation Insurance (1920-1935, 3 volumes)
- Teacher's Funds (1922-1936, 3 volumes).

Some volumes indexed by fund and or bond name.

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F3903:441-450

Series 6 **State Land Sales Funds Records 1852-1934**

**Physical Description:** 10 volumes

**Arrangement**

Arranged into three subseries: (1) School Land Warrants Files, (2) Swamp Land Sales Warrant Register, and (3) San Francisco Harbor Fund Records.

**Scope and Content Note**

See the subseries descriptions for further details.
<table>
<thead>
<tr>
<th>F3903:441-442</th>
<th>Subseries 1 School Land Warrants Files 1852-1858</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Physical Description:</strong> 2 volumes</td>
<td></td>
</tr>
<tr>
<td><strong>Arrangement</strong></td>
<td></td>
</tr>
<tr>
<td>Arranged into two sub-subseries: (1) School Land Warrant Register, and (2) School Land Warrant Receipts.</td>
<td></td>
</tr>
<tr>
<td><strong>Scope and Content Note</strong></td>
<td></td>
</tr>
<tr>
<td>In 1852, the California legislature ordered the sale of 500,000 acres of State land intended in part, (Chapter 4, Statutes of 1852) to establish a State School Fund. School land warrants were issued at two dollars per acre in denominations of 160 and 320 acres, and no individual was permitted to buy more than 640 acres. The price was payable in currency, Controller’s warrants or State bonds. Purchase of these lands was made on the basis of warrants issued by the Governor. These warrants were then submitted to the State Treasurer for payment. Proceeds of these land sales went to the General Fund, but a seven per cent annual interest on these revenues was set aside to establish a permanent school fund. Between 1852 and 1858, nearly 250,000 acres of State land were sold under this act. See the sub-subseries descriptions for further details.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>F3903:441</th>
<th>Sub-subseries 1 School Land Warrant Register 1852-1858</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Physical Description:</strong> 1 volume</td>
<td></td>
</tr>
<tr>
<td><strong>Arrangement</strong></td>
<td></td>
</tr>
<tr>
<td>Arranged numerically by warrant number.</td>
<td></td>
</tr>
<tr>
<td><strong>Scope and Content Note</strong></td>
<td></td>
</tr>
<tr>
<td>Entries include the date of warrant issue, number of acres involved, amount of the warrant and cash paid, and to whom the warrant was issued. Annual total sales of these warrants are also presented.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>F3903:442</th>
<th>Sub-subseries 2 School Land Warrant Receipts 1852-1854</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Physical Description:</strong> 1 volume</td>
<td></td>
</tr>
<tr>
<td><strong>Arrangement</strong></td>
<td></td>
</tr>
<tr>
<td>Arranged numerically by receipt number.</td>
<td></td>
</tr>
<tr>
<td><strong>Scope and Content Note</strong></td>
<td></td>
</tr>
<tr>
<td>Receipts for income through school land warrant sales. Information includes receipt number, land warrant number associated with each receipt, amount of land involved, and signature of warrant holder.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>F3903:443</th>
<th>Subseries 2 Swamp Land Sales Warrant Register 1861-1877</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Physical Description:</strong> 1 volume</td>
<td></td>
</tr>
<tr>
<td><strong>Arrangement</strong></td>
<td></td>
</tr>
<tr>
<td>Arranged numerically by swamp land district number (1-66), then numerically by warrant number.</td>
<td></td>
</tr>
<tr>
<td><strong>Scope and Content Note</strong></td>
<td></td>
</tr>
<tr>
<td>Sales of Swamp and Overflowed Lands belonging to the State were initiated in 1852 to raise money for the building of a state prison (Chapter 59, Statutes of 1852). Individuals were allowed to buy parcels no larger than 320 acres. Revenues from later sales were used for other purposes. In 1858, this land sold for one dollar per acre with the proceeds credited to a fund for swamp land reclamation (Chapter 235, Statutes of 1858). Like school land sales, swamp land sales were made on the basis of warrants. Entries include date of warrant issue, its number and amount, person to whom issued, date of redemption and name of person or organization redeeming the warrant.</td>
<td></td>
</tr>
</tbody>
</table>
Subseries 3 San Francisco Harbor Fund Records 1875-1934

Physical Description: 7 volumes

Arrangement
Arranged chronologically by date of transaction.

Scope and Content Note
Since the early 1850s, the State has demonstrated an interest in San Francisco's harbor for both commerce and security purposes. By 1863, the San Francisco Wharf and Dock Fund had been established; setting aside some of the proceeds from swamp land sales for the benefit of this harbor (Chapter 407, Statutes of 1864). In 1865, revenues were earmarked for the San Francisco Harbor Protection Fund. Both of these funds were closed out in fiscal year 1875-1876, and their balances credited to the San Francisco Harbor Improvement Fund for maintenance and expansion of the San Francisco harbor (Chapter 503 and Section 2533, amending the Political Code, 1875-1876). Entries for transactions of the Harbor Improvement Fund are arranged in ledger format, showing transfers into and payments from the fund, their date, source and amount; where payments are involved, warrant numbers are included. Monthly subtotals are calculated for debit and credit entries. A summary of transactions from the San Francisco Wharf and Dock Fund and the Harbor Protection Fund (1863-1875) appears in the beginning of the volume titled "Book 2."

Series 7 Securities on Deposit Records 1876-1936

Physical Description: 25 volumes and 13 file folders

Arrangement
Arranged into five subseries: (1) Deposited Securities Files, (2) Deposited Bonds Lists, (3) Deposit Journals, (4) Deposit Ledgers, and (5) Correspondence Files.

Scope and Content Note
In 1878, the California Political Code was amended, requiring insurance companies to deposit bonds or other securities with the State Insurance Commissioner (Section 595). These deposits were held in trust for insurance policy holders, securing them against company losses. The Insurance Commissioner then transferred securities deposited to the State Treasurer for safekeeping (Section 634). In 1905, legislation was passed relating to all organizations engaged in the sale of stocks and bonds. Companies in the securities business were ordered to deposit securities with the Treasurer as a reserve to protect customers from losses (Chapter 163, Statutes of 1905). In 1907, commercial banks were also required to place securities on deposit with the Treasurer to secure State funds on deposit in these banks (Chapter 50, Statutes of 1907). In 1917, the Workman's Compensation, Insurance and Safety Act (Chapter 586, Statutes of 1917, Section 29) required certain employers to post guaranty bonds with the Industrial Accident Commission. Evidence of these bonds posted was forwarded to the State Treasurer. See the subseries descriptions for further details.

Subseries 1 Deposited Securities Files 1876-1911

Physical Description: 3 volumes

Arrangement
Arranged chronologically by date of transaction.

Scope and Content Note
Records of bonds and other securities deposited with the Treasurer and interest earned on such securities. The volume titled securities on hand dated 1895 includes information about securities deposited between 1876 and 1895. Entries provide detailed information on securities deposited (bond, stock, trust deed, etc.), issuing organization and value, as well as other details. The date of deposit is included along with information about withdrawals of individual securities. The later volume relates to investment company securities, primarily bonds and mortgages. Again detailed information on each security is provided. One volume is arranged in accounts by depositing agency name.
Series 7 Securities on Deposit Records 1876-1936
Subseries 2 Deposited Bonds Lists 1891-1936

Inventory of the State Treasurer
Office Records

F3903:454-463, R225.047
Subseries 2 Deposited Bonds Lists 1891-1936
  Physical Description: 13 volumes
  Arrangement
  Arranged into three sub-subseries: (1) Bank and Trust Securities Lists, (2) Insurance
  Company Securities Lists, and (3) Industrial Accident Commission Lists.
  Scope and Content Note
  See the sub-subseries descriptions for further details.

F3903:454-458
  Sub-subseries 1 Bank and Trust Securities Lists 1907-1936
    Physical Description: 5 volumes
    Arrangement
    Arranged alphabetically by name of depositing agency.
    Scope and Content Note
    Typed lists of bonds deposited with state agencies then transferred to the Treasury.
    Information on each list includes name of organization making the deposit, name of
    bond and number deposited, their denomination, issue date, interest rate, timing of
    interest payments and other details.

F3903:459-462, R225.047
  Sub-subseries 2 Insurance Company Securities Lists 1907-1936
    Physical Description: 7 volumes
    Arrangement
    Arranged alphabetically by name of depositing agency.
    Scope and Content Note
    Typed lists of bonds deposited with state agencies then transferred to the Treasury.
    Information on each list includes name of organization making the deposit, name of
    bond and number deposited, their denomination, issue date, interest rate, timing of
    interest payments and other details.

F3903:463
  Sub-subseries 3 Industrial Accident Commission Lists 1918-1936
    Physical Description: 1 volume
    Arrangement
    Arranged alphabetically by name of depositing agency.
    Scope and Content Note
    Typed lists of bonds deposited with state agencies then transferred to the Treasury.
    Information on each list includes name of organization making the deposit, name of
    bond and number deposited, their denomination, issue date, interest rate, timing of
    interest payments and other details.

F3903:464-468
  Subseries 3 Deposit Journals 1907-1929
    Physical Description: 5 volumes
    Arrangement
    Arranged chronologically by date of transaction.
    Scope and Content Note
    Journal entries for securities deposited with the Treasurer for the General Deposit
    Account. Entries include cross-reference numbers to Deposit Ledger, information on
    bonds deposited and withdrawn, including bond name and denomination, interest rate,
    deposit number and amount debited or credited to the General Interest Account.
F3903:469-472

Subseries 4 **Deposit Ledgers 1907-1932**

**Physical Description:** 4 volumes

**Arrangement**
Arranged by depositing bank, then chronologically by date of transaction.

**Scope and Content Note**
Ledgers of securities on deposit. For each depositing bank, entries give deposit number, date, number of bonds deposited, name, denomination and bond numbers, date and amount of bonds withdrawn (if any), interest earned (if any), and a cross-reference number to the deposit journals for more details on the transaction. Some volumes indexed by bank name.

F3903:473a-473g, F3903:474a-474e, F3147

Subseries 5 **Correspondence Files 1916-1930**

**Physical Description:** 13 file folders

**Arrangement**
Arranged alphabetically by name of depositing company.

**Scope and Content Note**
This correspondence consists primarily of forms transmitted to the Treasurer by the Insurance Commissioner. Each form relates to a single insurance company and consists of detailed information about securities deposited. Correspondence between companies and Insurance Commissioner about securities on these lists is also included.


Series 8 **Miscellaneous Records 1850-1941**

**Physical Description:** 29 volumes, 5 file folders and 14 items

**Arrangement**

**Scope and Content Note**
See the subseries descriptions for further details.

F3903:475-476

Subseries 1 **Law Indexes 1850-1874**

**Physical Description:** 2 volumes

**Arrangement**
First volume (to bond legislation) arranged chronologically by date of transaction. Second volume (indexes to laws passed during the 1865-1866 session only) arranged alphabetically.

**Scope and Content Note**
Indexes of laws relating to the Treasurer's Office. First volume indexes bond legislation. Entries summarize nature of legislation, date passed, amendments (if any), and location of the statute (session passed, volume and page number). Second volume indexes only laws passed during the 1865-1866 session; entries include bill chapter numbers.
<table>
<thead>
<tr>
<th>Subseries 2</th>
<th><strong>Power of Attorney Registers 1895-1907</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Physical Description:</td>
<td>3 volumes</td>
</tr>
<tr>
<td>Arrangement:</td>
<td>Arranged alphabetically by last name of assignor, then chronologically by date of transaction.</td>
</tr>
<tr>
<td>Scope and Content Note:</td>
<td>These registers record assignments of powers of attorney listed alphabetically by first letter of last name of assignor. Entries include name of person to whom the power of attorney is assigned, filing date and occasional remarks. Powers of attorney assigned to organizations are usually listed separately and not alphabetized.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Subseries 3</th>
<th><strong>Delinquent Tax Sales Files 1877</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Physical Description:</td>
<td>1 volume</td>
</tr>
<tr>
<td>Arrangement:</td>
<td>Arranged chronologically by date of redemption.</td>
</tr>
<tr>
<td>Scope and Content Note:</td>
<td>Record of property sales in Alameda County on March 30, 1877. Pursuant to Section 3816 of the Political Code, this property was sold after owners failed to pay taxes due. Entries include name of property owner assessed, legal description of property, total taxes and costs due, date of sale, total purchase price, buyer's name.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Subseries 4</th>
<th><strong>Deceased Persons Estates Volume 1854-1899</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Physical Description:</td>
<td>1 volume</td>
</tr>
<tr>
<td>Arrangement:</td>
<td>Arranged alphabetically by name of deceased.</td>
</tr>
<tr>
<td>Scope and Content Note:</td>
<td>Records of persons who died intestate, in which case the estate was held in trust for twenty years for potential heirs. Entries include name of deceased, place of death and remarks on the value of the estate, sometimes listing items in the estate, and amount of tax paid, apparently ten per cent.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Subseries 5</th>
<th><strong>County Treasurers' Reports 1863-1922</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Physical Description:</td>
<td>1 volume and 5 file folders</td>
</tr>
<tr>
<td>Arrangement:</td>
<td>Arranged alphabetically by county, then chronologically by year of report.</td>
</tr>
<tr>
<td>Scope and Content Note:</td>
<td>Monthly reports filed between 1863 and 1922 by county treasurers which were later sent by the Treasurer's Office to the Archives for storage.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Subseries 6</th>
<th><strong>County Code List 1939</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Physical Description:</td>
<td>1 volume</td>
</tr>
<tr>
<td>Arrangement:</td>
<td>Arranged numerically by county code number.</td>
</tr>
<tr>
<td>Scope and Content Note:</td>
<td>List of numerical codes assigned to counties and other accounts maintained by the Treasurer.</td>
</tr>
</tbody>
</table>
Series 8 Miscellaneous Records 1850-1941
Subseries 7 Registered Mail List 1925-1928

F3903:484

Subseries 7 Registered Mail List 1925-1928
Physical Description: 1 volumes
Arrangement
Arranged chronologically by date sent.
Scope and Content Note
Lists date sent, addressee, location, registered mail number and date return receipt was received. Also contains lists of warrants paid for some accounts during July, 1925, and July/August, 1926.

ODC1:2-2A - ODC1:2-12

Subseries 8 Receipt Statements 1854-1859
Physical Description: 14 items
Arrangement
Arranged chronologically by fiscal year.
Scope and Content Note
Fourteen oversize sheets detailing tax revenues received from each county.

R225.059

Subseries 9 Children’s Aid Files 1937-1941
Physical Description: 2 volumes
Arrangement
Arranged chronologically by fiscal year, then alphabetically by county name.
Scope and Content Note
State statute required the Treasurer to appropriate money out of the State Treasury for the support and maintenance of needy orphans and children (Chapter 390, Statutes of 1937). These files document the relevant warrants issued, dates filed, claim periods, dates paid, warrant numbers, warrant amounts and fund balances.

R225.060

Subseries 10 Day Book 1919-1931
Physical Description: 1 volume
Arrangement
Arranged numerically by account number.
Scope and Content Note
Miscellaneous financial entries regarding unpaid accounts.

F3353:1-16

Subseries 11 Call Sheets 1935-1936
Physical Description: 16 volumes
Arrangement
Arranged numerically by warrant number.
Scope and Content Note
Information on amounts paid on outstanding warrants.