

PUBLIC DOCUMENT.

No. 6.

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REPORT

OF THE

AUDITOR OF ACCOUNTS

OF THE

Commonwealth of Massachusetts

FOR THE

YEAR ENDING DECEMBER 31, 1887.

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1888.

# Commonwealth of Massachusetts.

AUDITOR'S DEPARTMENT, BOSTON, Jan. 31, 1888.

*To the Honorable the Senate and House of Representatives.*

I have the honor to present the thirty-ninth annual report of this department, it being for the year ending December 31, 1887.

## ARRANGEMENT OF THE REPORT.

The report consists of two parts. The first part exhibits, summarily and in detail, the revenue transactions of the year, tabulated and arranged in exact conformity to the requirements of chapter 16 of the Public Statutes.

The second part shows in like manner the transactions on account of the several sinking funds, also of the trust and other funds, and contains full information upon all matters of public interest relating to the funded debt. And first of revenue transactions.

## REVENUE RECEIPTS AND PAYMENTS.

The receipts and payments on account of revenue for the year, including cash in the treasury, are summarily shown in the following statement:—

Cash in the treasury Jan. 1, 1887,	.	.	.	\$825,186 31
received during the year,	.	.	.	11,488,143 95
Total,	.	.	.	\$12,313,330 26
Payments during the year,	.	.	.	11,071,293 95
Cash in the treasury Jan. 1, 1888,	.	.	.	\$1,242,036 31

These aggregates are analyzed, detailed and tabulated in compliance with the law, in the following numbered statements: —

STATEMENT No. I., pages 20, 21, 22 and 23, is a general exhibit of the receipts and payments.

STATEMENT No. II., page 24, shows the sources of the revenue.

STATEMENT No. III., page 27, shows the revenue receipts in detail.

STATEMENT No. IV., page 29, shows the revenue payments for the year.

STATEMENT No. V., shows the revenue and the expenses, paid and unpaid, in 1886 and 1887.

STATEMENT No. VI., shows the expenses properly belonging to the years 1886 and 1887, with the appropriations for 1887.

STATEMENT No. VII., shows the expenses of 1887 in detail.

### COMPARATIVE RESULTS.

The following is the summary of the expenses, paid and unpaid, belonging to the years 1886 and 1887, so far as they have been presented, or are known to this department. For particulars, Statement No. V. may be consulted: —

	1887.	1886.
Ordinary expenses, . . . . .	\$2,200,713 01	\$2,087,784 36
Exceptional expenses, . . . . .	5,706,818 24	5,795,375 85
Totals, . . . . .	\$7,907,531 25	\$7,883,160 21
Deduct taxes of corporations, national banks, etc., distributed to cities and towns, etc., under the law, . . . . .	2,731,189 66	2,606,678 72
Actual expenses, . . . . .	\$5,176,341 59	\$5,276,481 49

These results may be changed to some extent by outstanding bills not yet presented to this department.

### ESTIMATED AND ACTUAL REVENUE.

In the following table the estimated revenue of 1887, the amount actually received, and the sources from which it was derived, are given: —

SOURCES OF REVENUE.	Estimated Revenue. 1887.	Actual Revenue. 1887.
Balance State tax, 1886, . . . . .	\$195 00	\$195 00
Corporation taxes, net, . . . . .	455,000 00	625,038 44
Bank stock taxes, net, . . . . .	375,000 00	660,665 57
Savings bank taxes, . . . . .	850,000 00	898,634 44
Insurance companies' taxes and licenses, including Massachusetts Hospital Life Insurance Company, . . . . .	245,000 00	273,830 57
Excise tax on life insurance companies, . . . . .	96,000 00	105,071 67
Gas commissioners' tax, . . . . .	11,000 00	11,082 70
Hawkers' and peddlers' licenses, . . . . .	18,000 00	18,873 00
State Prison income, . . . . .	35,000 00	22,425 33
Massachusetts Reformatory income, . . . . .	25,000 00	40,413 49
Almshouse, Women's Prison, State Farm, and Reform School income, . . . . .	15,000 00	17,805 43
Secretary's fees and commissions, . . . . .	17,000 00	20,557 62
Cities and towns for support of paupers, . . . . .	55,000 00	45,108 87
Railroad commissioners' tax, . . . . .	20,200 00	21,058 54
Fees from courts of insolvency, . . . . .	12,500 00	12,385 00
Liquor licenses, . . . . .	250,000 00	249,416 00
Confiscated liquors, . . . . .	2,000 00	2,000 00
Foreign railroad companies' tax, . . . . .	20,000 00	56,769 50
Coal and mining companies' tax, . . . . .	4,000 00	3,938 39
Troy & Greenfield Railroad and Hoo-sac Tunnel, . . . . .	425,000 00	129,889 43
Corporation taxes, 1886, due and unpaid, . . . . .	61,000 00	—
Bank taxes, due and unpaid, 1886, . . . . .	79,000 00	—
Interest on deposits, . . . . .	30,000 00	32,181 26
Miscellaneous, . . . . .	25,000 00	18,047 61
Cash in the treasury, January 1, 1887, . . . . .		825,347 61
Totals, . . . . .	\$3,125,895 00	\$4,090,635 47
Direct State tax received, . . . . .		2,249,932 50
Actual revenue, 1887, . . . . .		\$6,340,567 97

The cash in the treasury January 1 was not included in the estimates shown above. The bank and corporation taxes of 1886, received in 1887, are included in the respective aggregates of those taxes in the second and third items of the statement. The revenue in detail is exhibited in Statement No. III., page 27. The statement is more complete than in any previous report of this department, for the reason that insurance companies are now required, by chapter 283, of the Acts of 1887, to make return to the tax commissioner of

the amount of business done during the year ending October 31, and to pay the taxes thereon. Under former laws the agents of the several companies made these returns and paid the taxes. The large number of agents made it impracticable to give the amount paid in detail. The full details of the direct State tax will also be found in the statement.

#### GENERAL STATEMENT OF EXPENSES.

The expenses of 1887 are given in a general grouping, which embraces all the departments and the public purposes for which appropriations were made by the last Legislature.

Such details of the business of the year as can be presented within the proper limits of the text, will follow this statement.

Interest, . . . . .	\$1,746,578 52
Legislative department, . . . . .	302,342 16
Executive and other departments, . . . . .	96,007 83
State House and Commonwealth Building, . . . . .	46,494 67
Sundry commissions, . . . . .	165,107 89
Printing, . . . . .	79,875 90
Educational, including State Library, . . . . .	101,935 93
Judiciary, . . . . .	219,824 25
Public buildings, . . . . .	301,108 79
Agriculture, including scholarships, etc., . . . . .	44,263 62
State and military aid, including expenses, . . . . .	364,302 58
Charitable, . . . . .	574,460 34
Reformatory and correctional, . . . . .	495,406 69
Military, . . . . .	167,836 92
Troy & Greenfield Railroad and Hoosac Tunnel, . . . . .	93,105 70
Prison and Hospital Loan Sinking Fund, . . . . .	60,000 00
Commonwealth's Flats Improvement Fund, . . . . .	75,000 00
Decennial census, . . . . .	23,134 16
Soldiers' Home and other gratuities, . . . . .	128,055 47
State Board of Health, . . . . .	42,927 49
Centennial Celebration at Philadelphia, . . . . .	28,930 09
Miscellaneous, . . . . .	25,643 09
Total, . . . . .	\$5,176,341 59

The amount paid for interest was paid on the following loans : —

On Hoosac Tunnel loan, . . . . .	\$796,208 45
Boston, Hartford and Erie Railroad loan, . . . . .	195,387 41
War and Bounty loans, . . . . .	473,671 63
Loans for public buildings, etc., . . . . .	281,311 03
Total, . . . . .	\$1,746,578 52

The amount paid for interest is more than \$100,000 in excess of that of 1886, for the reason that the interest on the funded debt falling due on Sunday, the first day of January, was paid on Saturday, the last day of December. Strictly speaking, the interest so paid belongs to the expenses of 1888. The only effect of the payment on the last day of the year is to diminish the amount of cash in the treasury on the first of January, and increase the deficit shown later on by the amount of said payment.

#### INSTITUTIONS, INCOME AND EXPENSES.

The following table shows the expenses of the institutions named, in 1887, the income received from each, and the expenses of the same in excess of the income : —

INSTITUTIONS.	EXPENSES 1887.	INCOME 1887.	EXCESS OF EXPENSES 1887.
State Primary School at Monson, . . . . .	\$53,258 57	\$115 00	\$53,143 57
State Industrial School for Girls at Lancaster, . . . . .	17,972 53	604 81	17,367 72
Lyman School for Boys at Westborough, . . . . .	30,294 67	1,246 16	29,048 51
State Almshouse at Tewksbury, . . . . .	96,926 04	975 43	95,950 61
State Farm at Bridgewater, . . . . .	60,879 42	3,407 45	47,471 97
Reformatory Prison for Women at Sherborn, . . . . .	57,568 31	11,456 58	46,111 73
Massachusetts Reformatory at Concord, . . . . .	100,978 32	40,413 40	120,564 83
State Prison at Boston (Charlestown), . . . . .	117,664 40	22,425 33	95,239 07
	\$585,642 26	\$60,644 26	\$504,898 01

The expenses on account of the three State prisons were \$11,617.03 in excess of last year. The average number of prisoners in each institution for the year ending Sept. 30, 1887, was as follows : —

State Prison, . . . . .	546
Massachusetts Reformatory, . . . . .	753+
Reformatory Prison for Women, . . . . .	241

The cost per week per capita was : —

Massachusetts Reformatory, . . . . .	\$3 65
State Prison, . . . . .	4 01
Reformatory Prison for Women, . . . . .	4 45

#### TROY AND GREENFIELD RAILROAD AND HOOSAC TUNNEL.

Under the provisions of chapter 297 of the Acts of 1885 the Governor and Council have sold all the interest of the Commonwealth in the Troy & Greenfield Railroad and Hoosac



Tunnel, including also its interest in the Southern Vermont Railroad, to the Fitchburg Railroad Company. The sale was completed on the first day of February, 1887. The proceeds of the sale, \$5,000,000 in bonds and 50,000 shares of common stock of the Fitchburg Railroad Company, par value \$5,000,000, have been added and pledged to the Troy & Greenfield Railroad Loan Sinking Fund as required by section six of chapter 297. The operating expenses of the year as stated below, include the sum of \$18,253.16, which was paid in January of the current year.

The following statement exhibits the closing transactions of this corporation as the property of the Commonwealth:—

EXPENSES.	
Operating expenses, . . . . .	\$93,105 70
Interest on loans, 1887, . . . . .	796,208 45
Total payments, . . . . .	\$889,314 15
RECEIPTS.	
From earnings of the road, . . . . .	129,889 43
Net payments in 1887, . . . . .	\$759,424 72
COST OF THE ENTERPRISE.	
Net cost January 1, 1887, . . . . .	\$25,598,001 96
Add net payments in 1887, . . . . .	759,424 72
Net cost January 1, 1888, . . . . .	\$26,357,426 68

Although it is nearly a year since the Commonwealth disposed of its interest in the tunnel enterprise, the transactions on this account are not entirely closed. There are tolls still due from the Troy and Boston Railroad Company, and unsettled bills and claims to be adjusted before a final settlement can be effected. It is hoped that this very desirable result will be reached during the current year.

#### STATE AID AND BOUNTIES.

The only change in the State-aid law made by the last Legislature, is in chapter 122 of its Acts, which provides that "State aid may be paid to the widow of any soldier, sailor or marine described in the second section of chapter thirty of the Public Statutes, who was married to said soldier, sailor or marine before the ninth day of April in

the year eighteen hundred and eighty, and who is otherwise qualified to receive State aid under the provisions, limitations and regulations of said chapter."

By the original Act (chapter 301 of 1879), a widow was not entitled to aid "unless she was married to the soldier or sailor before his final discharge from service." Under the amendment of last year, this limitation is practically carried forward fifteen years after the close of the war; viz.: to the ninth day of April, 1880. Since the Act took effect (March 28, 1887), 205 widows have been added to the list of recipients of State aid.

#### INVALID PENSIONERS AND THEIR DEPENDENTS.

The amounts reimbursed by the Commonwealth in 1887 to cities and towns for payments made by them in 1886 on account of State and military aid, are shown in the following statement:—

Under chapter 301 of the Acts of 1879, . . . . .	\$292,339 84
Under chapter 252 of the Acts of 1879, . . . . .	71,962 74
(These Acts are embodied in chapter 30 of the Public Statutes.)	

Total, . . . . .	\$364,302 58
Paid Trustees of Soldiers' Home in Chelsea (Resolve, chapter 14, 1887), . . . . .	20,000 00

Total payments for the year, . . . . .	\$384,302 58
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The average payment for each day in the year was about \$1,050.

Number of cities and towns reimbursed for payments of State aid in 1886:—

Under chapter 301, . . . . .	319
Under chapter 252, . . . . .	261

The number of persons aided in 1886, under chapter 301, is classified as follows:—

Invalid pensioners, . . . . .	2,742
Wives of invalid pensioners, . . . . .	506
Widows of invalid pensioners, . . . . .	2,374
Widowed mothers, . . . . .	804
Fathers, . . . . .	45
Total, . . . . .	6,471

The average amount paid by the Commonwealth to each person under chapter 301 was \$45.18.

## INDIGENT SOLDIERS AND SAILORS.

The number of indigent soldiers and sailors who received aid in 1886 under chapter 252 was 1,809. The average amount paid by the Commonwealth to each person was \$39.78.

The cities and towns paid the same amount that was paid by the Commonwealth to each person, making the average \$79.56 for the year.

Surgeon-General Holt examined 342 applicants for State aid during the year.

The aggregate number of persons who received State aid in 1886 under chapter 301 was 6,471. The number in 1885 was 6,444, or 27 less than in 1886. The number of persons aided under chapter 252 in 1886 was 1,809. The number aided in 1885 was 1,876, or 67 more than in 1886. The amount reimbursed for 1886 was \$636.11 only, in excess of that for 1885.

## TOTAL PAYMENTS OF STATE AID.

The total payments by the Commonwealth for State and military aid from 1861 to the close of the year 1886

amount to,	\$18,625,990 82
Add amount paid in 1887,	384,302 58
Total payments to January 1, 1888,	\$19,010,293 40

## Bounties.

Bounties paid to January 1, 1887,	\$17,741,270 16
Add amount paid in 1887,	2,148 77
Add amount paid Acton Veterans, Res. 1887, Chap. 106,	3,875 00
Total to January 1, 1888,	\$17,747,293 93

## ESTIMATES FOR 1888.

The estimates of the expenses for the current year are largely based upon the reports submitted to the Auditor by the officers and boards having charge of the several branches of the public service, under the provisions of chapter 41 of the Acts of 1885.

The estimates of the revenue are based upon existing laws in relation to licenses, fees, the income of certain institutions, etc., and the taxation of property and corporate franchises.

From the best information obtainable, the expenses in detail will be, as follows:—

*Estimated Expenses.*

Executive Department,	\$21,900 00	
Legislative Department,	301,950 00	
Secretary's Department,	22,200 00	
Treasurer's Department,	20,150 00	
Tax Commissioner's Department,	23,500 00	
Auditor's Department,	10,400 00	
Attorney-General's Department,	9,205 00	
Commissioner of Corporations,	400 00	
Commissioners on Savings Banks,	10,400 00	
Commissioners of Inland Fisheries,	6,350 00	
Railroad Commissioners,	23,750 00	
Harbor and Land Commissioners,	10,300 00	
Insurance Commissioner's Department,	20,700 00	
Bureau of Statistics of Labor,	10,800 00	
Civil Service Commissioners,	13,200 00	
Gas Commissioners,	11,000 00	
Cattle Commissioners,	7,000 00	
Comptroller of County Accounts,	9,250 00	
		\$535,455 00
State Library,	\$9,100 00	
Judiciary,	211,350 00	
State Board of Health,	9,300 00	
State Board of Arbitration,	10,000 00	
Inspection of Gas Meters,	4,100 00	
Assayer and Inspector of Liquors,	1,200 00	
		245,050 00
<i>Agricultural Department,</i>		
Secretary's Department,	\$6,350 00	
Members' travel,	1,600 00	
Agricultural bounties,	19,200 00	
		27,150 00
CHARITABLE.		
<i>Board of Lunacy and Charity.</i>		
Department of In-Door Poor,	\$28,000 00	
Department of Out-Door Poor,	18,000 00	
Inspector's Department,	10,000 00	
Clerk and Auditor,	1,700 00	
Expenses of the Board,	1,600 00	
Auxiliary Visitors,	2,000 00	
Board of Lunacy and Charity Agents,	1,500 00	
		62,800 00
Amount carried forward,		\$870,455 00

Amount brought forward, \$870,455 00

*Miscellaneous Charitable.*

State Lunatic paupers,	\$154,000 00
Transportation of State paupers,	15,700 00
Temporary support of paupers,	13,000 00
Support of State paupers,	42,500 00
Burial of State paupers,	7,500 00
Support outside foundlings,	12,000 00
Indigent and neglected children,	15,000 00
Cases, settlement and bastardy,	1,000 00
Asylums for destitute infants,	8,500 00
State Almshouse,	100,100 00
State Primary School,	54,000 00
School for Feeble-minded,	30,000 00
Expenses contagious diseases,	5,000 00
Medical examinations and inquests,	3,500 00
Annuities,	2,028 00
Pensions,	520 00
Westborough Insane Hospital maintenance,	16,000 00

481,248 00

*Reformatory and Correctional.*

State Prison,	\$121,000 00
Massachusetts Reformatory,	162,000 00
Reformatory Prison for Women,	56,400 00
State Farm,	52,400 00
Lyman School for Boys,	30,900 00
State Industrial School for Girls,	18,600 00
Arrest of fugitives,	2,000 00
Agent for Aiding Discharged Convicts,	4,000 00
Agent for Aiding Discharged Female Convicts,	3,000 00
Aiding Prisoners Discharged from Massachusetts Reformatory,	5,000 00
Commissioners of Prisons,	6,000 00
District Police,	50,900 00
Trustees State Primary and Reform Schools,	1,200 00
Miscellaneous,	2,000 00
Commissioners of Prisons' Agents,	2,900 00
General Superintendent of Prisons,	336,000 00

854,300 00

State House Expenditures,	\$33,852 50
Commonwealth Building,	5,900 00
House No. 13 Beacon Street,	8,000 00
Printing, other than Legislative,	62,700 00

Amounts carried forward, \$110,452 50 \$2,206,003 00

Amounts brought forward,	\$110,452 50	\$2,206,003 00
Educational, — Deaf and Dumb, etc.,	84,150 00	
Normal Art School,	15,500 00	
Provincial Laws,	10,725 00	

220,827 50

*War Expenses.*

State and Military Aid,	\$975,000 00
Commissioners on State Aid,	8,040 00
Soldiers' Employment Bureau,	800 00
Bounties to Massachusetts Volunteers,	1,000 00
Postage, Printing, etc., on Account of State Aid,	500 00

385,340 00

*Interest, including January payment,*

1887,	\$1,575,000 00
Premium on Exchange,	5,000 00
Unpaid Warrants,	3,115 24
Unexpended Appropriations, about	325,000 00
Corporation Taxes, Cities and Towns,	129,527 16
Deficiencies, about	15,000 00

Bank Taxes,		
1885,	\$155,180 55	<div style="display: inline-block; vertical-align: middle; text-align: center;">             Paid under protest and held in trust awaiting the decision of the U. S. Supreme Court as to the constitutionality of the law.           </div>
Bank Taxes,		
1886,	168,514 22	
Bank Taxes,		
1887,	141,228 11	

464,922 88

2,517,565 28

*Military.*

Adjutant-General's Bureau,	\$21,000 00
Quartermaster-General's Bureau,	5,000 00
Militia Bounty,	95,000 00
Militia Transportation,	18,000 00
Quartermasters' Supplies,	12,000 00
Armory Rents,	36,000 00
Militia Camp Ground,	1,000 00
Military Accounts,	4,000 00
Surgeon-General's Bureau,	1,700 00
Medical Supplies,	500 00
Record of Officers, Sailors, and Marines,	2,000 00

196,200 00

*Miscellaneous.*

Escheated Estates,	\$4,000 00
Annuities, M. Jhonnot,	800 00
Eye and Ear Infirmary,	15,000 00
Construction of Roads in Mashpee,	300 00
Sheriff's Accounts,	100 00

Amounts carried forward, \$20,200 00 \$5,525,935 78

<i>Amounts brought forward,</i>	\$20,200 00	\$5,525,935 78
Weights, Measures, Balances and Reports,	2,400 00	
Agricultural Experiment Station,	10,000 00	
Massachusetts Agricultural Scholarships,	10,000 00	
Unclaimed Dividends of Insurance Companies and Savings Banks,	5,000 00	
Expenses State Valuation,	3,000 00	
Commission on Topographical Survey and Map of Massachusetts,	8,000 00	
Prison and Hospital Loan Sinking Fund,	60,000 00	
Removal of Wrecks from Tide Waters,	5,000 00	
Arrangement and Preservation of the Records in Secretary's Department,	5,000 00	
Civil Service Commissioners, rent,	800 00	
Bureau of Labor Statistics, rent of rooms,	3,500 00	
Massachusetts Soldiers' Home,	20,000 00	
Commonwealth's Flats Improvement F'd,	10,000 00	
Decennial Census,	2,000 00	
Annual Industrial Statistics,	6,500 00	
Tabulation and Information relating to Public Records,	1,500 00	
Adulteration of Food and Drugs,	10,000 00	
Protection of Inland Waters,	25,000 00	
Rent of rooms for Comptroller of County Accounts,	650 00	
Massachusetts Institute Technology,	50,000 00	
		258,550 00
		\$5,784,485 78

*Estimated Revenue.*

Balance State tax, 1887,	\$67 50
Corporation taxes, net,	525,000 00
Bank Stock taxes, net,	375,000 00
Savings Bank taxes,	898,000 00
Insurance taxes and licenses, including Massachusetts Hospital Life Ins. Co.,	260,000 00
Excise tax on Life Insurance Companies,	100,000 00
Gas Commissioners' tax,	11,300 00
Hawkers' and peddlers' licenses,	18,000 00
State Prison Income,	20,000 00
Almshouse, Women's Prison and Reform School income,	12,000 00
Secretary's fees and commissions,	18,000 00
Cities and Towns for support of paupers,	45,000 00
Railroad Commissioners' tax,	23,750 00
Fees from Courts of Insolvency,	12,000 00
Liquor licenses,	250,000 00
<i>Amount carried forward,</i>	\$2,568,117 50

<i>Amount brought forward,</i>	\$2,568,117 50
Confiscated liquors,	2,000 00
Foreign Railroad Companies' tax,	30,000 00
Massachusetts Reformatory,	30,000 00
Coal and Mining companies' tax,	5,500 00
Corporation tax of 1887 due, about,	110,000 00
Corporation tax of 1886 due, about,	10,000 00
Corporation tax of 1885 due, about,	10,000 00
Bank tax due and unpaid, 1887,	3,212 08
Interest on Deposits,	30,000 00
Miscellaneous,	25,000 00
	<u>\$2,823,829 58</u>
Cash on hand Jan. 1, 1888,	1,242,036 31
<b>Total,</b>	<u>\$4,065,865 89</u>
Estimated expenses,	\$5,784,485 78
Estimated revenue,	4,065,865 89
	<u>                    </u>
Deficit,	\$1,718,619 89

The above statement of estimated expenses contains these unusual items, which add \$464,922.88 to the expected demands on the treasury in 1888, viz.: Bank taxes of 1885, \$155,180.55; of 1886, \$168,514.22; and of 1887, \$141,228.11. These several amounts were paid into the treasury under protest, in compliance with the revenue laws of the Commonwealth, the national banks claiming that our taxation of the shares of these institutions is in violation of the constitution of the United States. That question is now before the Supreme Court of the United States, and a decision is looked for during the present year. Whenever the decision is made the treasurer must have the money in hand to distribute to the parties to whom it may belong. There is another item of \$50,000 in favor of the Massachusetts Institute of Technology. Under chapter 103 of the Resolves of 1887 one hundred thousand dollars (\$100,000) was allowed to said Institute upon certain conditions stated in the Resolve, of which sum \$50,000 was to have been paid on the first of December, 1887.

The officers of the Institute wishing to be released from some of the conditions to be fulfilled by the corporation as a consideration for the grant, requested the auditor to delay issuing his certificate for the instalment due December 1 until the matter could be presented to the Legislature now

in session. The obligation to pay the money is binding upon the Commonwealth, if the corporation calls for it, and it is therefore included in the estimates for 1888.

If these unusual estimates are deducted from the gross amount, the deficit, as estimated, would be \$1,153,697.01, or about the same as last year.

The Legislature must provide the means to meet this deficit, \$1,718,619.89, shown on the previous page.

It will also be required to make provision for any special expenditures and grants that may result from its action during the present session, and for the expenses of 1889, in anticipation of the revenue of that year. The Legislature of 1887 authorized expenditures for special purposes amounting to \$775,711.82 in excess of the auditor's estimates. The temporary loan of 1887 was \$2,450,000, or \$1,200,000 more than in 1886. Unless great economy is practised in appropriations for special purposes, in addition to the existing demands upon the treasury, a tax of \$3,000,000 or more will be required to meet the expenses of the year.

#### INSTITUTION ACCOUNTS.

New and additional duties are required of the auditor by chapter 87 of the Acts of 1887, which provides that "the accounts of all State institutions, penal and charitable, and all other public institutions, for the support of which appropriations are made annually by the Legislature, shall be kept at such institutions, under the direction of the Auditor of the Commonwealth." Other provisions direct as to the facts to be shown by the books of such institutions and give the auditor authority to prescribe the number and form of all accounts to be used for the purpose.

The institutions included in this Act are the *State Prison*, the *Massachusetts Reformatory*, the *Reformatory Prison for Women*, the *State Almshouse*, the *State Farm*, the *State Primary School*, the *Lyman School for Boys*, and the *Industrial School for Girls*.

These institutions have been visited and their books and accounts examined for the purpose of simplifying the methods and introducing such changes as will make, — as nearly as is practicable, — one uniform system for all of them.

The financial year of each of the institutions begins on the first day of October, and I thought it advisable to make no change till the opening of the books for the new year. On the first of October the new system went into operation. No great changes were required, but it is believed that if the suggestions offered and the system adopted are fully carried out, the results will be very satisfactory to all concerned, and the intent of the law will be realized.

#### THE PUBLIC DEBT AND THE SEVERAL FUNDS.

All matters relating to the public debt and the transactions on account of the several sinking funds and other funds and accounts will be considered in their proper place, near the end of the report, immediately following Revenue Statement No. VII.

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## STATEMENT VI.—EXPENSES BELONGING TO 1886 AND 1887, ETC.

EXPENSES, ETC.—*Continued.*

	Expenses 1886.	Expenses 1887.	Appropriations 1887.
<i>Detail.</i> 256 Annuities of M. Johnson, not.	\$600 00	\$620 55	\$1,000 00
<i>Interest.</i> Bounty Loan, Troy & Greenfield R. R. Loan, Boston, Hartford & Erie Railroad Loan, Harbor Improvement Loan, Massachusetts War Loan, Drivers Lunatic Hos- pital Loan, Worcester Lunatic Hos- pital Loan, Deposits, New State Prison Loan, Temporary Loans,	\$423,370 64 712,331 42 182,374 66 15,000 00 50,388 63 74,750 00 55,000 00 22,018 35 65,470 55 14,857 24	\$419,339 12 796,208 45 195,387 41 15,000 00 54,332 51 86,900 00 55,000 00 20,071 52 71,060 02 33,270 40	— — — — — — — — — —
	\$1,616,370 49	\$1,746,578 52	—

STATEMENT No. VII.  
LEGISLATURE.—REGULAR SESSION.DETAILS No. 69.  
[Acts 1886, Chap. 352; 1887, Chap. 2.]  
SENATE PAY-ROLL.

DISTRICT.	Name.	Residence.	Mileage.	Compensation.	Totals.
1st Suffolk,	D. Frank Kimball,	Chelsea,	\$1 00	\$750 00	\$751 00
2d “	Edwin L. Pillsbury,	Boston,	1 00	750 00	751 00
3d “	Patrick D. Dwyer,	Boston,	1 00	750 00	751 00
4th “	Edward J. Jenkins,	Boston,	1 00	750 00	751 00
5th “	Edward P. Wilbur,	Boston,	1 00	750 00	751 00
6th “	Oliver G. Fernald,	Boston,	1 00	750 00	751 00
7th “	Jediah P. Jordan,	Boston,	1 00	750 00	751 00
8th “	John F. Shea,	Boston,	1 00	750 00	751 00
9th “	Halsey J. Boardman,*	Boston,	1 00	1,500 00	1,501 00
1st Essex,	Frank W. Jones,	Lynn,	2 00	750 00	752 00
2d “	Samuel Roads, Jr.,	Marblehead,	4 00	750 00	754 00
3d “	Benjamin F. Cook,	Gloucester,	7 00	750 00	757 00
	<i>Carried forward,</i>		\$22 00	\$9,750 00	\$9,772 00

\* President.



SENATE PAY-ROLL — *Continued.*

DISTRICT.	Name.	Residence.	Mileage.	Compensation.	Totals.
	<i>Brought forward,</i>		\$22 00	\$0,750 00	\$0,772 00
4th Essex,	John J. Currier,	Newburyport,	8 00	750 00	758 00
5th "	Asa T. Newhall,	Lynn,	2 00	750 00	752 00
6th "	Edward F. O'Sullivan,	Lawrence,	6 00	750 00	756 00
1st Middlesex,	Edward Glines,	Somerville,	1 00	750 00	751 00
2d "	J. Varnum Fletcher,	Belmont,	2 00	750 00	752 00
3d "	Alpheus B. Alger,	Cambridge,	1 00	750 00	751 00
4th "	Edward J. Slaterry,	Frammingham,	5 00	750 00	755 00
5th "	Luman T. Jeffs,	Hudson,	7 00	750 00	757 00
6th "	John K. C. Sleeper,	Malden,	1 00	750 00	751 00
7th "	John Welch,	Lowell,	6 00	750 00	756 00
1st Worcester,	Edwin T. Marble,	Worcester,	9 00	750 00	759 00
2d "	William T. Forbes,	Westborough,	7 00	750 00	757 00
3d "	Irving B. Sayles,	Millbury,	9 00	750 00	759 00
4th "	Harris C. Hartwell,	Fitchburg,	10 00	750 00	760 00
Worcester and Hampsh'ie,	Charles A. Gleason,	New Braintree,	14 00	750 00	764 00
1st Hampden,	Henry M. Phillips,	Springfield,	20 00	750 00	770 00
2d "	Levi Perkins,	Holyoke,	22 00	750 00	772 00

STATEMENT VII.

Revenue Expenses.

DETAILS 69.

Franklin,	Charles A. Towne,	Orange,	18 00	750 00	768 00
Berkshire,	Edward D. G. Jones,	Pittsfield,	30 00	750 00	780 00
Berkshire and Hampsh'ie,	Charles N. Clark,	Northampton,	23 00	750 00	773 00
1st Norfolk,	Elijah A. Morse,	Canton,	3 00	750 00	753 00
2d "	John H. Gould,	Medfield,	4 00	750 00	754 00
1st Plymouth,	Jubal C. Gleason,	Rockland,	4 00	750 00	754 00
2d "	Ziba C. Keith,	Brockton,	5 00	750 00	755 00
1st Bristol,	Charles A. Reed,	Taunton,	7 00	750 00	757 00
2d "	Robert Howard,	Fall River,	11 00	750 00	761 00
3d "	Eben C. Milliken,	New Bedford,	11 00	750 00	761 00
Cape,	Isaac N. Keith,	Bourne,	13 00	750 00	763 00
			\$281 00	\$30,750 00	\$31,031 00

Senate Compensation,

Senate Mileage,

*Amount carried forward,*

\$30,750 00

281 00

\$31,031 00

\$31,031 00

STATEMENT VII.

Revenue Expenses.

DETAILS 69.



DETAILS No. 70.  
HOUSE OF REPRESENTATIVES PAY-ROLL.  
[Acts 1886, Chap. 352; 1887, Chap. 2.]

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STATEMENT VII.  
Revenue Expense.  
DETAILS 70.

DISTRICT.	Name.	Residence.	Mileage.	Compensation.	Totals.
	<i>Brought forward,</i>				\$81,031 00
1st Barnstable,	Charles Dillingham,	Sandwich,	\$13 00	\$750 00	\$763 00
2d "	George H. Loring,	Yarmouth,	16 00	750 00	766 00
3d "	John H. Clark,	Brewster,	19 00	750 00	769 00
	Isaiah C. Young,	Wellfleet,	22 00	750 00	772 00
1st Berkshire,	George H. Kearn,	North Adams,	28 00	750 00	778 00
2d "	John J. Marsh,	North Adams,	28 00	750 00	778 00
3d "	John M. Morin,	Adams,	33 00	750 00	783 00
4th "	Thomas Post,	Lenox,	32 00	750 00	782 00
5th "	John C. Crosby,	Pittsfield,	30 00	750 00	780 00
6th "	Lorenzo H. Gamwell,	Pittsfield,	30 00	750 00	780 00
7th "	Joseph C. Chaffee,	Lee,	33 00	750 00	783 00
	Theodore Giddings,	Great Barrington,	35 00	750 00	785 00
	John D. Burtch,	Sheffield,	37 00	750 00	787 00
1st Bristol,	Thomas G. Sandland,	Attleborough,	7 00	750 00	757 00
2d "	Abijah T. Wales,	Attleborough,	7 00	750 00	757 00
3d "	Louis C. Southard,	Easton,	5 00	750 00	755 00
4th "	Cyrus Savage,	Taunton,	7 00	750 00	757 00
	William J. Briggs,	Taunton,	7 00	750 00	757 00
	Frederick S. Hall,	Taunton,	7 00	750 00	757 00
	Robert Bennett,	Fairhaven,	12 00	750 00	762 00

5th "	George H. Freeman,	New Bedford,	11 00	750 00	761 00
6th "	Rufus H. Willis,	New Bedford,	11 00	750 00	761 00
7th "	E. Williams Hervey,	New Bedford,	11 00	750 00	761 00
8th "	Seth W. Godfrey,	New Bedford,	11 00	750 00	761 00
	Cortez Allen,	Westport,	11 00	750 00	761 00
	James Conroy,	Fall River,	11 00	750 00	761 00
	William A. Carman,	Fall River,	11 00	750 00	761 00
	Andrew Quinn,	Fall River,	11 00	750 00	761 00
	Robert Henry,	Fall River,	11 00	750 00	761 00
	John C. Milne,	Fall River,	11 00	750 00	761 00
	Mason Barney,	Swanzy,	10 00	750 00	760 00
1st Dukes,	Oliver E. Linton,	Cottage City,	20 00	750 00	770 00
1st Essex,	Alexander Smart,	Merrimac,	9 00	750 00	759 00
2d "	John H. Pousland,	Amesbury,	9 00	750 00	759 00
3d "	Alden P. Jaques,	Haverhill,	7 00	750 00	757 00
	J. Otis Wardwell,	Haverhill,	7 00	750 00	757 00
	George H. Bartlett,	Haverhill,	7 00	750 00	757 00
	Albert L. Dame,	Methuen,	7 00	750 00	757 00
	Timothy F. O'Hearn,	Lawrence,	6 00	750 00	756 00
	Michael Carney,	Lawrence,	6 00	750 00	756 00
	William J. Hinchliffe,	Lawrence,	6 00	750 00	756 00
	Harry M. Eames,	Lawrence,	6 00	750 00	756 00
	Charles Smith,	Andover,	5 00	750 00	755 00
	Nathaniel E. Ladd,	Groveland,	7 00	750 00	757 00
	Daniel M. Felch,	Newburyport,	8 00	750 00	758 00
	Edward A. Mosely,	Newburyport,	8 00	750 00	758 00
	<i>Carried forward,</i>		\$646 00	\$34, 50 00	\$35,146 00
					\$31,031 00

STATEMENT VII.  
Revenue Expense.  
DETAILS 70.

## HOUSE PAY-ROLL — Continued.

DISTRICT.	Name.	Residence.	Mileage.	Compensation.	Total.
	<i>Brought forward.</i>		\$616 00	\$31,500 00	\$35,116 00
9th Essex,	Joshua N. Foss,	Rowley,	7 00	750 00	757 00
10th "	George Dennis,	Gloucester,	7 00	750 00	757 00
"	Cyrus Story,	Gloucester,	7 00	750 00	757 00
11th "	Jeffrey T. Stanley,	Manchester,	5 00	750 00	755 00
12th "	Theodore L. Pool,	Rockport,	8 00	750 00	758 00
13th "	Charles L. Dodge,	Beverly,	4 00	750 00	754 00
14th "	G. Parker Bray,	Salem,	4 00	750 00	754 00
15th "	O. W. H. Upham,	Salem,	4 00	750 00	754 00
16th "	Charles H. Symonds,	Salem,	4 00	750 00	754 00
17th "	Francis Boardman,	Marblehead,	4 00	750 00	754 00
18th "	Horace A. Roberts,	Lynn,	2 00	750 00	752 00
19th "	Joseph W. Garfield,	Lynn,	2 00	750 00	752 00
20th "	William A. Clark, Jr.,	Lynn,	2 00	750 00	752 00
21st "	Martin E. Nies,	Lynn,	2 00	750 00	752 00
22d "	Arthur B. Breed,	Lynn,	2 00	750 00	752 00
1st Franklin,	George F. Day,	Lynn,	2 00	750 00	752 00
2d "	David Walker,	Lynn,	2 00	750 00	752 00
3d "	Charles S. Hitchings,	Saugus,	2 00	750 00	752 00
4th "	Cyrus T. Batchelder,	Peabody,	4 00	750 00	754 00
5th "	Malcolm Silks,	Danvers,	4 00	750 00	754 00
6th "	Darwin F. Hamilton,	Greenfield,	22 00	750 00	772 00
7th "	Franklin L. Waters,	Orange,	18 00	750 00	768 00
8th "	Felix F. McCue,	Montague,	21 00	750 00	771 00

4th "	Henry C. Haskell,	Deerfield,	23 00	750 00	773 00
5th "	Enoch J. Stockwell,	Buckland,	25 00	750 00	775 00
1st Hampden,	Seth N. Bennett,	Agawam,	21 00	750 00	771 00
2d "	William Provin,	Westfield,	22 00	750 00	772 00
3d "	William H. Foote,	Westfield,	22 00	750 00	772 00
4th "	Dwight O. Judd,	Holyoke,	22 00	750 00	772 00
5th "	Jeremiah J. Keane,	Holyoke,	22 00	750 00	772 00
6th "	Norris R. Wood,	Chicopee,	21 00	750 00	771 00
7th "	John L. Knight,	Springfield,	20 00	750 00	770 00
8th "	George W. Miller,	Springfield,	20 00	750 00	770 00
9th "	Charles C. Spellman,	Springfield,	20 00	750 00	770 00
10th "	Fred A. Judd,	Springfield,	20 00	750 00	770 00
11th "	John S. Sanderson,	Springfield,	20 00	750 00	770 00
12th "	John Brockbank,	Monson,	18 00	750 00	768 00
13th "	Stephen S. Taft,	Palmer,	17 00	750 00	767 00
1st Hampshire,	John B. Bottum,	Northampton,	23 00	750 00	773 00
2d "	Byron P. Owen,	Easthampton,	25 00	750 00	775 00
3d "	William W. Orcutt,	Cummington,	28 00	750 00	778 00
4th "	James W. Gaylord,	South Hadley,	23 00	750 00	773 00
5th "	Moody Harrington,	Amherst,	20 00	750 00	770 00
6th "	Levi W. Robinson,	Ware,	16 00	750 00	766 00
1st Middlesex,	Solomon S. Sleeper,	Cambridge,	1 00	750 00	751 00
2d "	George A. Perkins,	Cambridge,	1 00	750 00	751 00
3d "	Horace G. Kemp,	Cambridge,	1 00	750 00	751 00
4th "	C. G. H. Bennink,	Cambridge,	1 00	750 00	751 00
5th "	John T. Scully,	Cambridge,	1 00	750 00	751 00
	<i>Carried forward.</i>		\$1,238 00	\$71,250 00	\$72,488 00
					\$31,031 00

STATEMENT VII.

Revenue Expenses.

DETAILS 70.

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STATEMENT VII.

Revenue Expenses.

DETAILS 70.

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## HOUSE PAY-ROLL—Continued.

DISTRICT	Name.	Residence.	Mileage.	Coupe station.	Totals	
	<i>Brought forward,</i>		\$1,238 00	\$71,250 00	\$72,488 00	\$31,031 00
4th Middlesex,	Isaac S. Pear,	Cambridge,	1 00	750 00	751 00	
5th "	Charles W. Henderson,	Cambridge,	1 00	750 00	751 00	
6th "	Samuel Cutler,	Somerville,	1 00	750 00	751 00	
7th "	James F. Darlin,	Somerville,	1 00	750 00	751 00	
8th "	Samuel C. Darling,	Somerville,	1 00	750 00	751 00	
9th "	Theodore P. Dresser,	Medford,	1 00	750 00	751 00	
10th "	William A. Wilde,	Malden,	1 00	750 00	751 00	
11th "	Daniel L. Milliken,	Malden,	1 00	750 00	751 00	
12th "	Dudley P. Bailey,	Everett,	1 00	750 00	751 00	
13th "	John Larabee,	Melrose,	1 00	750 00	751 00	
14th "	James E. Whiteher,	Stoneham,	2 00	750 00	752 00	
15th "	Charles F. Woodward,	Wakefield,	2 00	750 00	752 00	
16th "	Charles H. Lung,	Reading,	3 00	750 00	753 00	
17th "	Horace G. Wadlin,	Reading,	3 00	750 00	753 00	
18th "	Warren A. Peirce,	Arlington,	1 00	750 00	751 00	
19th "	Jonathan Bigelow,	Watertown,	2 00	750 00	752 00	
20th "	Arthur C. Walworth,	Newton,	2 00	750 00	752 00	
21st "	Elijah W. Wood,	Newton,	2 00	750 00	752 00	
22d "	Erskine Warden,	Waltham,	2 00	750 00	752 00	
23d "	Samuel O. Upham,	Waltham,	2 00	750 00	752 00	
	Henry J. Hosmer,	Concord,	4 00	750 00	754 00	
	George W. Trull,	Tewksbury,	4 00	750 00	754 00	
	Thomas J. Flynn,	Lowell,	6 00	750 00	756 00	
	Edward M. Tucke,	Lowell,	6 00	750 00	756 00	
	Peter J. Brady,	Lowell,	6 00	750 00	756 00	
24th "	Charles E. Adams,	Lowell,	6 00	750 00	756 00	
25th "	George F. Morey,	Lowell,	6 00	750 00	756 00	
26th "	Solomon K. Dexter,	Lowell,	6 00	750 00	756 00	
27th "	Albert G. Thompson,	Lowell,	6 00	750 00	756 00	
28th "	Justin Perry,	Natick,	4 00	750 00	754 00	
29th "	Dennis J. O'Brien,	Hopkinton,	6 00	750 00	756 00	
30th "	Samuel B. Bird,	Frammingham,	5 00	750 00	755 00	
31st "	William H. Hastings,	Frammingham,	5 00	750 00	755 00	
32d "	Timothy J. Harris,	Marlborough,	7 00	750 00	757 00	
	Savillian Arnold,	Hudson,	7 00	750 00	757 00	
	Luther Conant,	Acton,	5 00	750 00	755 00	
	George S. Graves,	Groton,	7 00	750 00	757 00	
	William P. Taylor,	Townsend,	8 00	750 00	758 00	
1st Nantucket,	John W. Hallett,	Nantucket,	24 00	750 00	774 00	
1st Norfolk,	Frank A. Fales,	Norwood,	3 00	750 00	753 00	
2d "	George N. Carpenter,	Brookline,	1 00	750 00	751 00	
3d "	Samuel R. Moseley,	Hyde Park,	2 00	750 00	752 00	
4th "	George E. Downes,	Canton,	3 00	750 00	753 00	
5th "	Josiah Quiney,	Quiney,	2 00	750 00	752 00	
6th "	Benjamin S. Lovell,	Weymouth,	3 00	750 00	753 00	
7th "	Robert McIntosh,	Weymouth,	3 00	750 00	753 00	
8th "	Henry A. Monk,	Braintree,	3 00	750 00	753 00	
9th "	Henry Fitzpatrick,	Stoughton,	4 00	750 00	754 00	
	Allen A. Belcher,	Randolph,	3 00	750 00	753 00	
	Benjamin F. Boyden, 2d,	Foxborough,	5 00	750 00	755 00	
	William F. Ray,	Franklin,	6 00	750 00	756 00	
	Frank Smith,	Dover,	3 00	750 00	753 00	
	<i>Carried forward,</i>		\$1,438 00	\$110,250 00	\$111,688 00	\$31,031 00

STATEMENT VII.

Revenue Expenses.

DETAILS 70.

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STATEMENT VII.

Revenue Expenses.

DETAILS 70.

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HOUSE PAY-ROLL—Continued.

DISTRICT.	Name.	Residence	Mileage.	Compensation	Totals.	
	<i>Brought forward,</i>		\$1,438 00	\$110,250 00	\$111,688 00	\$31,031 00
1st Plymouth,	Elkanah Finney,	Plymouth,	8 00	750 00	758 00	
2d "	Peleg T. Brooks,	Kingston,	7 00	750 00	757 00	
3d "	Roland Turner,	Scituate,	6 00	750 00	756 00	
4th "	Edmund Hersey, 2d,	Hingham,	4 00	750 00	754 00	
5th "	George H. Hunt,	Rockland,	4 00	750 00	754 00	
6th "	William H. Gurney,	Whitman,	5 00	750 00	755 00	
7th "	Edward F. Handy,	Wareham,	10 00	750 00	760 00	
8th "	James H. Harlow,	Middleborough,	7 00	750 00	757 00	
9th "	William H. Jennings,	W. Bridgewater,	5 00	750 00	755 00	
10th "	Patrick McCarthy,	Brockton,	5 00	750 00	755 00	
11th "	Warren T. Copeland,	Brockton,	5 00	750 00	755 00	
12th "	Henry E. Lincoln,	Brockton,	5 00	750 00	755 00	
1st Suffolk,	John E. Lynch,	Boston,	1 00	750 00	751 00	
	J. Henry Stevenson,	Boston,	1 00	750 00	751 00	
	Patrick J. Kennedy,	Boston,	1 00	750 00	751 00	
2d "	James E. Fitzgerald,	Boston,	1 00	750 00	751 00	
	John E. Hayes,	Boston,	1 00	750 00	751 00	
3d "	Francis J. Murphy,	Boston,	1 00	750 00	751 00	
	Charles Field,	Boston,	1 00	750 00	751 00	
4th "	Joseph H. Gleason,	Boston,	1 00	750 00	751 00	
	Patrick J. Calman,	Boston,	1 00	750 00	751 00	
5th "	John P. Reynolds,	Boston,	1 00	750 00	751 00	
	Harvey N. Collison,	Boston,	1 00	750 00	751 00	
6th "	Patrick J. Heasley,	Boston,	1 00	750 00	751 00	
7th "	Thomas G. Fatten,	Boston,	1 00	750 00	751 00	
	John Doherty,	Boston,	1 00	750 00	751 00	
8th "	Edward J. Donovan,	Boston,	1 00	750 00	751 00	
	Harrison H. Atwood,	Boston,	1 00	750 00	751 00	
9th "	William O. Armstrong,	Boston,	1 00	750 00	751 00	
	Henry Parkman,	Boston,	1 00	750 00	751 00	
10th "	Jacob A. Dresser,	Boston,	1 00	750 00	751 00	
	Edward P. Fisk,	Boston,	1 00	750 00	751 00	
11th "	William F. Wharton,	Boston,	1 00	750 00	751 00	
	John O. Teele,	Boston,	1 00	750 00	751 00	
12th "	Edward J. Fossitt,	Boston,	1 00	750 00	751 00	
	Philip H. Quinn,	Boston,	1 00	750 00	751 00	
13th "	James E. Pray,	Boston,	1 00	750 00	751 00	
	James Sullivan,	Boston,	1 00	750 00	751 00	
14th "	David J. Hagerly,	Boston,	1 00	750 00	751 00	
	Charles J. Noyes,*	Boston,	1 00	1,500 00	1,501 00	
15th "	Michael Garity,	Boston,	1 00	750 00	751 00	
	Peter J. Reardon,	Boston,	1 00	750 00	751 00	
16th "	Jeremiah Desmond,	Boston,	1 00	750 00	751 00	
	James Donovan,	Boston,	1 00	750 00	751 00	
17th "	Whittemore Rowell,	Boston,	1 00	750 00	751 00	
	Albert A. Woodward,	Boston,	1 00	750 00	751 00	
18th "	John F. Colby,	Boston,	1 00	750 00	751 00	
	Edward J. Hathorne,	Boston,	1 00	750 00	751 00	
19th "	Thomas L. Noonan,	Boston,	1 00	750 00	751 00	
	Daniel J. Maguire,	Boston,	1 00	750 00	751 00	
20th "	Michael J. McEtrick,	Boston,	1 00	750 00	751 00	
	John H. McDonough,	Boston,	1 00	750 00	751 00	
	<i>Carried forward,</i>		\$1,549 00	\$150,000 00	\$151,549 00	\$31,031 00

\* Speaker.

STATEMENT VII.

Revenue Expenses.

DETAILS 70.

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STATEMENT VII.

Revenue Expenses.

DETAILS 70.

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HOUSE PAY-ROLL — *Concluded.*

DISTRICT.	Name.	Residence.	Mileage.	Compensation.	Totals.
	<i>Brought forward,</i>		\$1,549 00	\$150,000 00	\$151,549 00
					\$31,031 00
21st Suffolk,	Moses E. Ware,	Boston,	1 00	750 00	751 00
	John Backup,	Boston,	1 00	750 00	751 00
22d "	James J. Dunlea,	Boston,	1 00	750 00	751 00
	Daniel Gunn,	Boston,	1 00	750 00	751 00
23d "	Henry C. Allen,	Boston,	1 00	750 00	751 00
	John F. Brown,	Boston,	1 00	750 00	751 00
24th "	William T. Leach,	Boston,	1 00	750 00	751 00
	Joseph F. Ready,	Boston,	1 00	750 00	751 00
25th "	Arthur B. Champlin,	Chelsea,	1 00	750 00	751 00
	George E. Morrill,	Chelsea,	1 00	750 00	751 00
26th "	Lyman M. Miller,	Chelsea,	1 00	750 00	751 00
	David Floyd, 2d,	Winthrop,	2 00	750 00	752 00
1st Worcester,	Sidney P. Smith,	Athol,	16 00	750 00	766 00
	Edward P. Noyes,	Gardner,	13 00	750 00	763 00
2d "	John H. Wilkins,	Ashburnham,	13 00	750 00	763 00
	James F. Davis,	Holden,	13 00	750 00	763 00
3d "	Samuel W. Armington,	Barre,	10 00	750 00	760 00
4th "	Edwin D. Goodell,	Brookfield,	13 00	750 00	763 00
	Samuel Clark,	North Brookfield,	14 00	750 00	764 00
5th "	Luther Hill,	Spencer,	13 00	750 00	763 00
6th "	Charles Haggerty,	Southbridge,	14 00	750 00	764 00
7th "	Henry Brandes,	Webster,	12 00	750 00	762 00
8th "	Henry Simeon Stockwell,	Sutton,	11 00	750 00	761 00
9th "					
10th "	Daniel W. Taft,	Uxbridge,	9 00	750 00	759 00
	James Lally, Jr.,	Milford,	7 00	750 00	757 00
11th "	Henry E. Fales,	Milford,	7 00	750 00	757 00
	George B. Brigham,	Westborough,	7 00	750 00	757 00
12th "	Samuel I. Howe,	Shrewsbury,	8 00	750 00	758 00
	Jonas E. Howe,	Clinton,	9 00	750 00	759 00
13th "	Harrison E. Marton,	West Boylston,	10 00	750 00	760 00
14th "	Morrill A. Greenwood,	Leominster,	10 00	750 00	760 00
15th "	Joseph S. Wilson,	Fitchburg,	10 00	750 00	760 00
16th "	James F. D. Garfield,	Fitchburg,	10 00	750 00	760 00
17th "	Thomas G. Kent,	Worcester,	9 00	750 00	759 00
18th "	Alfred S. Pinkerton,	Worcester,	9 00	750 00	759 00
19th "	John Francis O'Connor,	Worcester,	9 00	750 00	759 00
20th "	Peter A. Conlin,	Worcester,	9 00	750 00	759 00
21st "	Thomas W. Butler,	Worcester,	9 00	750 00	759 00
22d "	Joseph H. Walker,	Worcester,	9 00	750 00	759 00
23d "	Henry L. Parker,	Worcester,	9 00	750 00	759 00
24th "	William A. Gile,	Worcester,	9 00	750 00	759 00
25th "					
			\$1,863 00	\$180,750 00	\$182,613 00
House Compensation,				\$180,750 00	
House Mileage,				1,863 00	
Carried forward,					182,613 00
					\$213,644 00

STATEMENT VII.

Revenue Expenses.

DETAILS 70.

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STATEMENT VII.

Revenue Expenses:

DETAILS 70.

## STATEMENT VII.

## Revenue Expenses.

DETAILS 71 TO 73.

## DETAILS No. 71.

## CLERKS—SENATE AND HOUSE.

[Acts 1884, Chap. 329; 1887, Chap. 1.]

Amount brought forward.		\$213,644 00
E. Herbert Clapp, Clerk of the Senate,	\$3,000 00	
Edward A. McLaughlin, Clerk of the House,	3,000 00	\$6,000 00
Henry D. Coolidge, Assistant Clerk of the Senate,	\$1,500 00	
Robert A. Southworth, Assistant Clerk of the House,	1,500 00	3,000 00
		9,000 00

## DETAILS No. 72.

## CHAPLAINS—SENATE AND HOUSE.

[Pub. Stat., Chap. 2, Sect. 23; Acts 1887, Chap. 2.]

Edmund Dowse,	\$300 00	
Daniel W. Waldron,	300 00	600 00

## DETAILS No. 73.

## SERGEANT-AT-ARMS' DEPARTMENT.

[Pub. Stat., Chap. 5; Acts 1884, Chap. 333; 1887, Chap. 1, 9 and 128.]

SERGEANT-AT-ARMS.		
John G. B. Adams, Salary,	\$3,000 00	
CLERK.		
Charles G. Davis, Salary,	1,800 00	
CONTINGENT EXPENSES.		
Postage,	\$53 00	
Newspapers,	15 00	
Telephone and Telegrams,	39 50	
Letter Paper,	24 00	
State Buttons,	18 00	
Envelopes,	16 75	
Carriage hire,	8 00	
Record Books,	7 33	
Sundry Stationery,	3 55	
Pens,	3 30	
Files,	1 95	
Ink,	1 00	
	221 38	5,021 38

Amount carried forward, \$228,265 38

## STATEMENT VII.

## Revenue Expenses.

DETAILS 74.

## DETAILS No. 74.

## DOORKEEPERS, MESSENGERS AND PAGES.

[Pub. Stat., Chap. 5, Sect. 5; Acts 1885, Chap. 257; 1887, Chaps. 2, 116 and 220.]

Amount brought forward,		\$228,265 38
Stillman W. Edgell, Doorkeeper to the Senate,	\$1,400 00	
Joseph Sidwell, Assistant Doorkeeper to the Senate,	850 00	
James E. Armstrong, Messenger to the Senate,	750 00	
William H. Whiting, Messenger to the Senate,	750 00	
Charles N. Marsh, Messenger to the Senate,	750 00	
Joseph Halstrick, Jr., Messenger to the Senate,	750 00	
Charles F. Dolan, Messenger to the Senate,	750 00	
Charles W. Parker, Messenger to the Senate,	750 00	
Luke W. Davis, Messenger to the Senate,	750 00	
George P. Merrifield, Page to the Senate,	450 00	
Henry Finan, Page to the Senate,	450 00	
Thomas J. Tucker, Doorkeeper to the House,	1,400 00	
John Kinnear, Assistant Doorkeeper to the House,	850 00	
E. M. Alexander, Postmaster,	850 00	
Ezra F. Pope, Messenger to the House,	750 00	
George C. Clapp, Messenger to the House,	750 00	
Francis Steele, Messenger to the House,	750 00	
John B. Hollis, Messenger to the House,	750 00	
Joseph Connerton, Messenger to the House,	750 00	
James J. Mahoney, Messenger to the House,	750 00	
Thomas F. Pedrick, Messenger to the House,	750 00	
Henry W. Sykes, Messenger to the House,	750 00	
Charles D. Ufford, Messenger to the House,	750 00	
Charles H. Smith, Messenger to the House,	750 00	
Charles R. Ayer, Messenger to the House,	750 00	
James Kimball, Messenger to the House,	750 00	
James Beatty, Messenger to the House,	750 00	
Benjamin B. Brown, Messenger to the House,	750 00	
Thomas Coyne, Messenger to the House,	750 00	
F. B. Willson, Messenger to the House,	696 50	
M. F. Meagher, Page to the House,	450 00	
Charles W. Philbrick, Services,	849 00	
Daniel W. Taft, Services,	375 00	
Benjamin T. Tanner, Services,	360 00	
Marshall Thompson, Services,	280 00	
		25,760 50
Amount carried forward,		\$254,025 88



## STATEMENT VII.

## Revenue Expenses.

## DETAILS 75.

## DETAILS No. 75.

## SENATE PRINTING AND BINDING.

[Pub. Stat., Chap. 16; Res. 1856, Chap. 74; Acts 1887, Chap. 5.]

<i>Amount brought forward,</i>		\$254,025 88
990 copies Report—Railroad Commissioners on accident at Bussey Bridge on Boston & Providence R. R.,	\$258 03	
900 copies Report—Committee on Insurance,	114 79	
2,100 copies Report—Joint Special Committee of 1886,	94 14	
2,000 copies Governor's Message,	39 82	
900 copies Report—Board of Health on Purity of Inland Waters,	35 93	
900 copies Report—Pardons Granted,	13 94	
900 copies Report—Cattle Commissioners,	7 87	
900 copies Message of the Governor on Enlargement of the State House,	4 63	
900 copies Ohio's Invitation to the Centennial Celebration at Cleveland,	4 63	
900 copies Governor's Message on the Liquor Law,	4 63	
900 copies Governor's Message on the State Prison Building,	4 63	
900 copies Governor's Message on the Acton Veterans' Bill,	4 63	
28,800 copies Bills—Committee on Judiciary,	151 40	
19,800 copies Bills—Committee on Water Supply,	141 31	
23,400 copies Bills—Committee on Public Service,	120 38	
19,800 copies Bills—Committee on Mercantile Affairs,	105 10	
17,100 copies Bills—Committee on Bills in the Third Reading,	94 94	
10,800 copies Bills—Committee on Prisons,	92 87	
17,100 copies Bills—Committee on Railroads,	91 21	
14,400 copies Bills—Committee on Cities,	84 29	
10,800 copies Bills—Committee on Street Railways,	79 71	
11,700 copies Bills—Committee on Harbors and Public Lands,	63 43	
11,700 copies Bills—Committee on Military Affairs,	60 19	
9,000 copies Bills—Committee on Claims,	46 30	
9,000 copies Bills—Committee on Parishes and Religious Societies,	46 30	
5,400 copies Bills—Committee on Drainage,	40 74	
3,600 copies Bills—Committee on Agriculture,	32 46	
<i>Amounts carried forward,</i>	\$1,878 30	\$254,025 88

## STATEMENT VII.

## Revenue Expenses.

## DETAILS 75.

SENATE PRINTING AND BINDING—*Concluded.*

<i>Amounts brought forward,</i>	\$1,838 30	\$254,025 88
4,500 copies Bills—Committee on Banks and Banking,	32 46	
6,300 copies Bills—Committee on Fisheries and Game,	32 41	
5,400 copies Bills—Committee on Education,	27 78	
5,400 copies Bills—Committee on Liquor Laws,	27 78	
4,500 copies Bills—Committee on Election Laws,	26 39	
4,500 copies Bills—Committee on Labor,	26 39	
3,600 copies Bills—Committee on Towns,	25 00	
4,500 copies Bills—Committee on Public Charitable Institutions,	23 15	
2,700 copies Bills—Committee on Manufactures,	20 37	
3,600 copies Bills—Committee on Insurance,	18 52	
3,600 copies Bills—Committee on Public Health,	18 52	
3,600 copies Bills—Committee on Probate and Insolvency,	18 52	
2,700 copies Bills—Committee on Roads and Bridges,	17 13	
2,700 copies Bills—Committee on Expenditures,	13 89	
2,700 copies Bills—Committee on Federal Relations,	13 89	
900 copies Bills—Committee on Hoosac Tunnel and Troy and Greenfield Railroad,	4 63	
900 copies Bills—Committee on Printing,	4 63	
900 copies Bills—Committee on Taxation,	4 63	
900 copies Bills—Committee on Rules,	4 63	
27,800 copies Orders of the Day,	958 93	
6,500 copies Manual of the General Court,	2,208 33	
700 copies Legislative Diary,	850 97	
1,200 copies Lists of Committees,	40 00	
500 copies Journal of the Senate,	1,189 63	
500 copies Index to Senate Documents,	37 36	
5,762 hours Night-work,	1,728 60	
Binding and Lettering,	103 50	
Letter Blanks,	51 57	
Labels, Slips, etc.,	46 02	
Newspapers,	45 11	
Envelopes,	11 03	
Yea and Nay Lists,	9 50	
Sundry Committee Bills and Petitions,	116 58	
<i>Amount carried forward,</i>		9,596 15
		\$263,622 03

## STATEMENT VII.

## Revenue Expenses.

## DETAILS 76.

## DETAILS No. 76.

## HOUSE PRINTING AND BINDING.

[Pub. Stat., Chap. 16; Res. 1856, Chap. 74; Acts 1887, Chap. 5.]

Amount brought forward,		\$263,622 03
900 copies Report of Committee on Beverly Farms Investigation,	\$339 71	
900 copies Report of Civil Service Commission,	203 99	
900 copies Auditor's Report of Returns of Costs, Fees, etc.,	113 63	
900 copies Report of Insurance Commissioner on the Resolve to Revise and Codify the Insurance Laws of the Commonwealth,	96 49	
900 copies Report of the Board of Police for the City of Boston,	80 26	
900 copies Report of the Commission on the Boundary Line between Massachusetts and New Hampshire,	54 90	
900 copies Auditor's Statement of Estimates,	54 45	
900 copies Abstract of Liquor Licenses,	53 73	
900 copies Returns of the Number of Registered Female Voters,	50 97	
1,300 copies Report of Commission on Topographical Survey,	47 92	
900 copies Report of the Manager of Troy and Greenfield Railroad and Hoosac Tunnel,	42 96	
900 copies of Abstract of the Auditor's Report,	36 41	
900 copies Report of Board of Arbitration and Conciliation,	27 33	
900 copies Report of Inspector of Gas and Gas Meters,	26 40	
900 copies Governor's message on the sale of Hoosac Tunnel and Troy and Greenfield Railroad,	12 46	
900 copies of an Act of Congress to establish a Bureau of Animal Industry,	11 60	
900 copies Report of Board of Registration in Pharmacy,	9 30	
900 copies Report of Secretary of Board of Education,	9 27	
900 copies Report of Board of Agriculture,	8 92	
900 copies Auditor's Statement of Committees' Advertising Expenses,	7 87	
900 copies Returns of Sheriffs,	5 97	
900 copies Returns of Registers of Deeds,	5 97	
Amounts carried forward,	\$1,300 51	\$263,622 03

## STATEMENT VII.

## Revenue Expenses.

## DETAILS 76

## HOUSE PRINTING AND BINDING—Continued.

Amounts brought forward,	\$1,300 51	\$263,622 03
900 copies Report of Secretary of Commissioners of Prisons on Convict Labor, etc., in Massachusetts,	4 90	
900 copies Report of Mass. Commissioner on Centennial Celebration of the signing of the U. S. Constitution,	4 63	
900 copies Report of Auditor on Expenditures in 1886 in excess of Appropriations,	4 63	
900 copies Treasurer's Communication relative to town of Stow note (forged),	4 63	
900 copies Governor's veto of Beverly Farms division,	4 63	
41,400 copies Bills—Committee on Finance,	328 01	
61,200 copies Bills—Committee on Judiciary,	321 32	
16,200 copies Bills—Committee on Banks and Banking,	161 06	
15,800 copies Bills—Committee on Railroads,	154 95	
18,900 copies Bills—Committee on Military Affairs,	152 74	
18,000 copies Bills—Committee on Water Supply,	149 72	
18,000 copies Bills—Committee on Labor,	121 92	
22,500 copies Bills—Committee on Public Service,	115 75	
18,900 copies Bills—Committee on Cities,	110 19	
18,900 copies Bills—Committee on Bills in the Third Reading,	107 44	
20,700 copies Bills—Committee on Public Charitable Institutions,	106 49	
16,200 copies Bills—Committee on Mercantile Affairs,	89 82	
17,100 copies Bills—Committee on Liquor Laws,	87 97	
15,300 copies Bills—Committee on Education,	81 95	
12,600 copies Bills—Committee on Prisons,	68 06	
9,900 copies Bills—Committee on Claims,	64 93	
7,200 copies Bills—Committee on Towns,	60 70	
9,000 copies Bills—Committee on Election Laws,	49 54	
7,200 copies Bills—Committee on Public Health,	43 52	
8,100 copies Bills—Committee on Street Railways,	41 67	
8,100 copies Bills—Committee on Taxation,	41 67	
5,400 copies Bills—Committee on Drainage,	40 74	
6,300 copies Bills—Committee on Agriculture,	39 38	
Amounts carried forward,	\$1,363 47	\$263,622 03



## STATEMENT VII.

## Revenue Expenses.

## DETAILS 77.

HOUSE PRINTING AND BENDING—*Concluded.*

<i>Amounts brought forward,</i>	\$3,863 47	\$263,622 03
7,200 copies Bills—Committee on Parishes and Religious Societies,	37 04	
6,300 copies Bills—Committee on Probate and Insolvency,	32 41	
5,400 copies Bills—Committee on State House,	31 02	
4,500 copies Bills—Committee on Fisheries and Game,	23 15	
4,500 copies Bills—Committee on Manufactures,	23 15	
4,500 copies Bills—Committee on Roads and Bridges,	23 15	
3,600 copies Bills—Committee on Harbors and Public Lands,	21 76	
3,600 copies Bills—Committee on Printing,	18 52	
1,800 copies Bills—Committee on Woman Suffrage,	12 50	
1,800 copies Bills—Committee on Federal Relations,	9 26	
1,800 copies Bills—Committee on Insurance,	9 26	
900 copies Bills—Committee on County Estimates,	4 63	
900 copies Bills—Committee on Library,	4 63	
99,300 copies Orders of the Day,	1,301 96	
500 copies Journal of the House,	1,522 49	
500 copies Index to House Documents,	53 37	
7,389 hours Night-work,	2,216 70	
Letter Blanks, etc.,	332 82	
Billets, Slips, etc.,	104 44	
Yea and Nay lists,	104 33	
Binding and Lettering,	55 78	
Envelopes,	26 45	
Newspapers,	116 42	
Sundry Committee Bills,	411 66	
		10,360 37

## DETAILS No. 77.

## STATIONERY FOR THE SENATE, ORDERED BY THE CLERK.

[Pub. Stat., Chap. 16; Res. 1856, Chap. 74; Acts 1887, Chap. 9.]

Letter Paper,	\$149 50	
Envelopes,	70 62	
Memorandum Books and Diaries,	63 78	
Wrapping Paper and Twine,	32 25	
<i>Amounts carried forward,</i>	\$316 15	\$273,982 40

## STATEMENT VII.

## Revenue Expenses.

## DETAILS 78.

STATIONERY FOR THE SENATE, ETC.—*Concluded.*

<i>Amounts brought forward,</i>	\$316 15	\$273,982 40
Blotting Paper,	31 25	
Erasers and Shears,	30 75	
Folders,	30 00	
Inkstands,	26 00	
Pencils and Protectors,	18 25	
Postage,	14 00	
Rubber Bands,	12 25	
Penholders,	12 00	
Files,	12 00	
Document Covers,	12 00	
Directories,	11 00	
Ink,	11 00	
Mucilage,	10 90	
Cutting Dies,	8 25	
Pens,	6 20	
Memorandum Blocks,	5 25	
"Pathfinder,"	2 50	
Rubbers,	2 50	
Rulers, Fasteners, etc.,	2 40	
		574 05

## DETAILS No. 78.

## STATIONERY FOR THE HOUSE, ORDERED BY THE CLERK.

[Pub. Stat., Chap. 16; Res. 1856, Chap. 74; Acts 1887, Chap. 9.]

Letter Paper,	\$258 25	
Wrapping Paper,	159 10	
Books,	135 74	
Blotting Paper,	98 75	
Pencils, Sharpeners, and Protectors,	67 58	
Envelopes,	66 35	
Pens,	65 90	
Penknives,	60 00	
Shears,	57 63	
Rubber Bands,	53 40	
Twine and Marline,	51 69	
Inkstands,	39 10	
Document Covers,	28 00	
Ink,	25 55	
Dating Stamps,	24 00	
Mucilage and Bottles,	23 33	
Files and Boxes,	21 05	
Erasers and Rubbers,	16 00	
Postage,	16 00	
<i>Amounts carried forward,</i>	\$1,267 42	\$274,556 45

## STATEMENT VII.

## Revenue Expenses.

DETAILS 79 AND 80.

STATIONERY FOR THE HOUSE, ETC. — *Concluded.*

<i>Amounts brought forward,</i>	\$1,267 42	\$274,556 45.
Diaries, . . . . .	7 50	
Paper-folders, . . . . .	3 50	
Rulers, . . . . .	3 00	
Warrington's Manuals, . . . . .	2 50	
Sundry Stationery, . . . . .	2 15	
Bowl, Brush, etc., for Copy-books, . . . . .	2 15	
Gavel, . . . . .	1 25	
		1,289 47

## DETAILS No. 79.

STATIONERY, PRINTING, ETC., ORDERED BY  
THE SERGEANT-AT-ARMS.

[Pub. Stat., Chap. 16; Res. 1856, Chap. 74; Acts 1887, Chap. 9.]

Printing and Binding, . . . . .	\$498 60	
Massachusetts Reports, . . . . .	27 00	
Directories, . . . . .	23 00	
Dictionary, . . . . .	9 00	
Record Books, . . . . .	7 50	
Index-Digest, . . . . .	6 50	
Poor's Railroad Manual, . . . . .	6 00	
"Pathfinder," . . . . .	5 00	
		512 60

## DETAILS No. 80.

## CONTINGENT EXPENSES OF THE LEGISLATURE.

[Pub. Stat., Chap. 5, Sect. 12; Acts 1887, Chap. 2.]

Julia Sheehan and others, Cleaning State House, . . . . .	\$1,072 89	
J. Albert Roberts, Services, . . . . .	483 00	
Painting and Stock, . . . . .	409 55	
Washing Towels, . . . . .	405 23	
Telephone and Telegrams, . . . . .	354 70	
Daniel Crowley, Removing Snow, . . . . .	350 05	
John Reardon, Care of Grounds, . . . . .	350 00	
Benjamin T. Tanner, Services, . . . . .	250 00	
Furniture and Repairs, . . . . .	209 57	
Ice, . . . . .	208 20	
R. D. Jackson, Services, . . . . .	189 00	
Watering Streets, . . . . .	150 00	
<i>Amounts carried forward,</i>	\$4,432 19	\$276,358 52

## STATEMENT VII.

## Revenue Expenses.

DETAILS 80.

CONTINGENT EXPENSES OF THE LEGISLATURE — *Continued.*

<i>Amounts brought forward,</i>	\$4,432 19	\$276,358 52
Washing Windows, . . . . .	136 25	
Star Compound, . . . . .	135 00	
Mt. Washington Spring Water, . . . . .	122 35	
Marshall Thompson, Services, . . . . .	120 00	
Paper-files, . . . . .	119 00	
Brushes and Brooms, . . . . .	107 56	
Margaret Noonan and others, Cleaning State House, . . . . .	94 58	
Toilet Paper, . . . . .	93 00	
Dusters, . . . . .	86 27	
Disinfectants, . . . . .	76 00	
Sponges, . . . . .	75 55	
Towels, . . . . .	70 60	
Gas Fixtures, . . . . .	64 56	
Card Plates, . . . . .	55 00	
Gavels, . . . . .	49 50	
Eagle Mill Powder, . . . . .	49 30	
Blacking and Puddles, . . . . .	47 33	
Wire Mats, . . . . .	46 75	
Cleaning and Laying Carpets, . . . . .	40 48	
Electrical Supplies, . . . . .	34 59	
Soap, . . . . .	33 90	
Fireman's Services, . . . . .	33 00	
Steam Fittings, . . . . .	31 72	
Painting Signs, . . . . .	30 00	
Everett Spring Water, . . . . .	21 75	
Clocks and Repairs, . . . . .	17 83	
Oil-Cloth, . . . . .	16 25	
Work on Awnings, . . . . .	15 55	
Frames, . . . . .	15 30	
Kate Sheehan, Services, . . . . .	15 00	
Charles O. Adams, Services, . . . . .	15 00	
Diagram of House of Representatives, . . . . .	15 00	
Rubber Chair-tips, . . . . .	13 88	
Copy-press and Stand, . . . . .	12 20	
Fails, . . . . .	11 21	
Dials for Watchman's Register, . . . . .	11 00	
Thermometers, . . . . .	10 25	
Cuspidors, . . . . .	10 00	
Chamois Skins, . . . . .	10 00	
Wire Fence, . . . . .	9 41	
Richard Phillips, Services, . . . . .	9 00	
Matches and Boxes, . . . . .	8 10	
Waste, . . . . .	7 90	
Revolver and Cartridges, . . . . .	7 44	
Tools, . . . . .	5 81	
Baskets, . . . . .	5 75	
Combs, . . . . .	5 50	
Rags, . . . . .	5 50	
<i>Amounts carried forward,</i>	\$6,459 11	\$276,358 52

## STATEMENT VII.

## Revenue Expenses.

## DETAILS 81.

CONTINGENT EXPENSES OF THE LEGISLATURE—*Concluded.*

Amounts brought forward,	\$6,459 11	\$276,358 52
Candles,	5 04	
Bronze Scrolls on Steam Pump,	5 00	
"Pathfinder,"	5 00	
Gas Lighter,	4 50	
Cotton Cloth,	4 20	
Polishing Two Guns,	4 00	
Soda Ash,	1 00	
Pitchers and Cups,	3 63	
Washing Senate Desk-covers,	3 50	
Repairing Flags,	3 32	
Camphor,	3 25	
Badge,	3 00	
Coal Hods,	2 75	
Dust Pans,	2 00	
Rope,	1 80	
Snow Shovels,	1 75	
Sawdust,	1 25	
Sundry Incidentals,	1 20	
		6,518 30.

## DETAILS; No. 81.

## EXPENSES OF LEGISLATIVE COMMITTEES

[Pub. Stat., Chap. 16; Acts 1887, Chaps. 2, 15, 129 and 317.]

Committee on Prisons,—		
Hotel Bills,	\$1,203 83	
Travel,	509 50	
Advertising,	337 94	
Carriage Hire,	332 26	
		\$2,383 53
Committee on Railroads,—		
Advertising,	\$1,068 31	
Hotel Bills,	198 38	
Stenographer's Services,	79 50	
Travel,	33 25	
Carriage Hire,	17 00	
		1,396 44
Committee on Drainage,—		
Travel,	\$588 55	
Hotel Bills,	264 10	
Advertising,	135 14	
Carriage Hire,	54 00	
		1,041 79
Amounts carried forward,	\$4,821 76	\$282,876 82.

## STATEMENT VII.

## Revenue Expenses.

## DETAILS 81.

EXPENSES OF LEGISLATIVE COMMITTEES—*Continued.*

Amounts brought forward,	\$4,821 76	\$282,876 82
Committee on Liquor Laws,—		
Advertising,	\$640 26	
Stenographer's Services,	114 50	
		754 76
Committee on Military Affairs,—		
Hotel Bills,	\$359 85	
Carriage Hire,	146 25	
Travel,	121 71	
Advertising,	78 86	
		706 67
Committee on State House,—		
Travel,	\$392 04	
Hotel Bills,	234 20	
Advertising,	51 78	
		678 02
Committee on Finance,—		
Clerical Services,		600 00
Committee on Water Supply,—		
Advertising,	\$320 79	
Hotel Bills,	139 50	
Carriage Hire,	77 50	
Travel,	50 75	
		588 54
Committee on Judiciary,—		
Advertising,		526 05
Committee on Roads and Bridges,—		
Hotel Bills,	\$237 80	
Advertising,	140 65	
Carriage Hire,	102 50	
Travel,	21 80	
		502 75
Committee on Harbors and Public Lands,—		
Advertising,	\$199 37	
Hotel Bills,	185 85	
Travel,	41 85	
Carriage Hire,	29 50	
		456 57
Committee on Public Charitable Institutions,—		
Carriage Hire,	\$227 23	
Hotel Bills,	152 25	
Travel,	18 45	
Advertising,	18 37	
		416 30
Amounts carried forward,	\$10,051 42	\$282,876 82

## AUDITOR'S REPORT.

[Jan.

STATEMENT VII.

Revenue Expenses.

DETAILS 81.

## EXPENSES OF LEGISLATIVE COMMITTEES—Continued.

Amounts brought forward,		\$10,051 42	\$282,876 82
Committee on Agriculture,—	\$179 00		
Hotel Bills,	111 35		
Advertising,	35 00	325 35	
Carriage Hire,			
Committee on Cities,—		324 71	
Advertising,			
Committee on Hoosac Tunnel,—	\$244 00		
Hotel Bills,	28 00		
Travel,	21 38		
Advertising,	13 00	301 98	
Carriage Hire,			
Committee on Mercantile Affairs,—	\$180 80		
Advertising,	72 20		
Hotel Bills,	8 30	261 30	
Carriage Hire,			
Committee on Claims,—	\$179 50		
Hotel Bills,	36 75		
Advertising,	23 40		
Travel,	15 00	254 65	
Carriage Hire,			
Committee on Fisheries and Game,—	\$182 30		
Advertising,	30 00		
Hotel Bills,	24 00		
Travel,	17 50	253 80	
Carriage Hire,			
Committee on Labor.—		220 24	
Advertising,			
Committee on Public Health,—	\$183 96		
Advertising,	12 00		
Carriage Hire,	10 00	205 96	
Hotel Bills,			
Committee on Woman Suffrage.—		202 26	
Advertising,			
Committee on Taxation,—		186 39	
Advertising,			
Amounts carried forward,		\$12,587 50	\$282,876 82

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STATEMENT VII.

Revenue Expenses.

DETAILS 81.

## EXPENSES OF LEGISLATIVE COMMITTEES—Continued.

Amounts brought forward,		\$12,587 50	\$282,876 82
Committee on Education,—			
Advertising,	\$85 71		
Hotel Bills,	66 75		
Carriage Hire,	23 00		
Travel,	5 70	181 16	
Committee on Manufactures,—		177 10	
Advertising,			
Committee on Banks and Banking,—		163 94	
Advertising,			
Committee on Street Railways,—			
Advertising,	\$120 12		
Travel,	14 00		
Carriage Hire,	1 25	135 37	
Committee on Public Service,—		124 29	
Advertising,			
Committee on Insurance,—		90 25	
Advertising,			
Committee on Election Laws,—		85 83	
Advertising,			
Committee on Expenditures,—		83 67	
Advertising,			
Committee on Probate and Insolvency,—		30 70	
Advertising,			
Committee on Printing,—		20 00	
Advertising,			
Committee on Parishes and Religious Societies,—		13 66	
Advertising,			
Joint Special Committee to consider the subject of the Employment and Schooling of Children,—			
Hotel Bills,	\$186 00		
Advertising,	139 48		
Stenographer's Services,	107 40		
Carriage Hire,	60 85		
Travel,	9 15	*502 88	
Amounts carried forward,		\$14,196 35	\$282,876 82

\* For compensation and other expenses of this committee, see Auditor's Report of 1888.

## STATEMENT VII.

## Revenue Expenses.

DETAILS '81.

## EXPENSES OF LEGISLATIVE COMMITTEES—Continued.

Amounts brought forward, . . .	\$14,196 35	\$282,876 82
House Committee on Beverly Inquiry,—		
Stenographer's Services, . . .	\$607 19	
Summoning Witnesses, . . .	45 28	
Dinners, . . .	15 15	
	667 62	
Senate Committee on Beverly Inquiry,—		
Stenographer's Services, . . .	\$480 75	
Summoning Witnesses, . . .	21 90	
	511 65	
House Committee on Elections,—		
Stenographer's Services, . . .	65 75	
Joint Special Committee on Armories,—		
Advertising, . . .	9 60	
Joint Special Committee of 1886 on Changes in the Judicial System,—		
John B. Bottum, Compensation, . . .	\$200 00	
Expenses, . . .	73 61	
	\$273 61	
Frederick C. S. Bartlett, Compensation, . . .	\$200 00	
Expenses, . . .	60 00	
	260 00	
Philip J. Doherty, Compensation, . . .	\$200 00	
Expenses, . . .	5 00	
	205 00	
James R. Dunbar, Compensation, . . .	\$200 00	
Expenses, . . .	94 27	
	294 27	
Henry E. Fales, Compensation, . . .	\$200 00	
Expenses, . . .	49 46	
	249 46	
William T. Forbes, Compensation, . . .	\$200 00	
Expenses, . . .	13 96	
	213 96	
Edward H. Lathrop, Compensation, . . .	\$200 00	
Expenses, . . .	75 32	
	275 32	
Charles S. Lilley, Compensation, . . .	\$200 00	
Expenses, . . .	32 58	
	232 58	
Amounts carried forward, . . .	\$15,450 97	\$282,876 82

## STATEMENT VII.

## Revenue Expenses.

DETAILS 82 AND 83.

## EXPENSES OF LEGISLATIVE COMMITTEES—Concluded.

Amounts brought forward, . . .	\$15,450 97	\$282,876 82
Arthur Lord, Compensation, . . .	\$200 00	
Expenses, . . .	72 83	
	\$272 83	
Advertising, . . .	5 20	
	2,282 23	
Committee on Pay-Roll,—		
N. Brown, Clerical Services, . . .	25 00	
Committee on Railroads (1886),—		
Advertising, . . .	13 20	
Committee on Judiciary (1886),—		
Advertising, . . .	1 40	
Visit of Legislature to Pumping Station, Moon Island, . . .	492 95	
Postage, . . .	99 84	
		18,865 59
DETAILS No. 82.		
WITNESS FEES BEFORE COMMITTEES.		
[Pub. Stat., Chap. 16; Acts 1887, Chaps. 2 and 317.]		
Paid to Witnesses summoned to appear before Committees, . . .		299 75
DETAILS No. 83.		
INDEXING HOUSE JOURNALS.		
[Acts 1887, Chap. 452.]		
James W. Kimball, Services, . . .	\$575 00	
B. E. McLaughlin, Services, . . .	225 00	
		800 00
Total Legislative Expenses, 1887, . . .		\$302,342 16

## STATEMENT VII.

## Revenue Expenses.

DETAILS 230 TO 232.

TROY AND GREENFIELD RAILROAD—*Concluded.*

Amounts brought forward, . . . . .	\$88,032 94	\$5,015 52
Washing Towels, . . . . .	2 25	
Tools, . . . . .	2 10	
Powder and Fuses, . . . . .	1 73	
Blue Glass, . . . . .	1 50	
	88,090 18	
Total Expenses from Income, 1887, . . . . .	\$93,105 70	

## DETAILS No. 230.

## SHERIFFS' ACCOUNTS.

[Pub. Stat., Chap. 190; Acts 1886, Chap. 10.]

PAID FROM APPROPRIATION OF 1886.		
George A. Kimball, —		
Returning Votes to Secretary of the Common-wealth, . . . . .		\$8 40

## DETAILS No. 231.

## WEIGHTS, MEASURES, BALANCES AND REPORTS.

[Pub. Stat., Chap. 65, Sect. 4; Res. 1811, Chap. 62; Acts 1887, Chap. 9.]

Town of North Attleborough, Standard Weights and Measures, . . . . .	\$385 00	
Town of North Attleborough, 144 vols. Mass. Reports, . . . . .	390 00	
Town of North Attleborough, Mass. Index-Digest, . . . . .	5 00	
Sealing and Adjusting Weights and Measures, . . . . .	5 00	
	\$685 00	

## DETAILS No. 232.

## CONSTRUCTION OF ROADS IN MASHPEE.

[Acts 1870, Chap. 293; 1887, Chap. 9.]

Paid Barnstable County for Repairs of Mashpee Road in 1886, . . . . .		\$300 00
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## STATEMENT VII.

## Revenue Expenses.

DETAILS 233 TO 236.

## DETAILS No. 233.

## GRATUITIES.

[Acts 1887, Chaps. 129, 317 and 452.]

Walter Shanley (Res. 1887, Chap. 105), . . . . .	\$79,495 62	
Hospital Cottages in Baldwinsville (Acts 1887, Chap. 441), . . . . .	10,000 00	
Carney Hospital (Res. 1887, Chap. 63), . . . . .	10,000 00	
Roberts Brothers (Res. 1887, Chap. 65), . . . . .	2,500 00	
New England Industrial School for Deaf Mutes (Res. 1887, Chap. 102), . . . . .	2,000 00	
Widow of John K. Tarbox (Res. 1887, Chap. 80), . . . . .	1,750 00	
Widow of Frederick C. S. Bartlett (Res. 1887, Chap. 107), . . . . .	750 00	
Owen Macauliff (Res. 1887, Chap. 70), . . . . .	307 50	
Lawrence N. Duchesney (Res. 1887, Chap. 24), . . . . .	300 00	
Austin C. Wellington (Res. 1887, Chap. 62), . . . . .	200 00	
City of Holyoke, . . . . .	146 15	
of Springfield, . . . . .	84 00	
Town of Lenox, . . . . .	59 20	
of Hinsdale, . . . . .	37 60	
of Cheshire, . . . . .	8 00	
William Farrell (Res. 1887, Chap. 46), . . . . .	114 00	
Charles O. Newell (Res. 1887, Chap. 10), . . . . .	92 00	
Jediah Robinson, . . . . .	41 25	
John Gillespie, . . . . .	41 00	
Thomas J. Cannon, . . . . .	38 75	
Farnham Gillespie, . . . . .	29 65	
George H. Cannon, . . . . .	24 50	
Francis Jenkins, . . . . .	18 75	
Benjamin F. Robinson, . . . . .	17 50	
	\$108,055 47	

## DETAILS No. 234.

## MASSACHUSETTS SOLDIERS' HOME.

[Res. 1887, Chap. 14; Acts 1887, Chap. 120.]

Paid Trustees Massachusetts Soldiers' Home, . . . . .	\$20,000 00
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## DETAILS No. 235.

## COMMONWEALTH'S FLATS IMPROVEMENT FUND REVENUE.

[Acts 1884, Chap. 314; 1887, Chap. 28.]

Paid Commonwealth's Flats Improvement Fund, Amount of Appropriation, . . . . .	\$75,000 00
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## DETAILS No. 236.

## PRISON AND HOSPITAL LOAN SINKING FUND REVENUE.

[Acts 1884, Chap. 255; 1887, Chap. 28.]

Paid Prison and Hospital Loan Sinking Fund, Amount of Appropriation, . . . . .	\$60,000 00
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