

REPORT

OF THE

AUDITOR OF ACCOUNTS

OF THE

Commonwealth of Massachusetts

FOR THE

YEAR ENDING DECEMBER 31, 1891.

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1892.

Commonwealth of Massachusetts.

AUDITOR'S DEPARTMENT, BOSTON, Jan. 19, 1892.

To the Honorable Senate and House of Representatives.

I have the honor to present the forty-third annual report of this department, it being for the year ending Dec. 31, 1891.

ARRANGEMENT OF THE REPORT.

The report is in two parts. Part I. 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.

Part II. 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 shown in the following statement: —

Cash in the treasury Jan. 1, 1891,	.	.	.	.	.	\$1,488,057	19
Cash received during the year,	.	.	.	.	.	18,792,998	53
Total,	.	.	.	.	.	\$20,281,055	72
Payments during the year,	.	.	.	.	.	18,956,569	52
Cash in the treasury Jan. 1, 1892,	.	.	.	.	.	\$1,324,486	20

AUDITOR'S REPORT.

[Jan.

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

STATEMENT No. I. is a general exhibit of the receipts and payments.

STATEMENT No. II. shows the sources of the revenue.

STATEMENT No. III. shows the revenue receipts in detail.

STATEMENT No. IV. shows the revenue payments for the year.

STATEMENT No. V. shows the revenue and the expenses, paid and unpaid, in 1890 and 1891.

STATEMENT No. VI. shows the expenses properly belonging to the years 1890 and 1891, with the appropriations for 1891.

STATEMENT No. VII. shows the expenses of 1891 in detail.

ESTIMATED AND ACTUAL REVENUE.

In the following table the estimated revenue of 1891, the amount actually received and the sources from which it was derived are given:—

SOURCES OF REVENUE.	Estimated Revenue. 1891.	Actual Revenue. 1891.
Corporation taxes, net,	\$710,000 00	\$762,826 68
Bank stock taxes, net,	490,000 00	468,689 71
Savings bank taxes,	975,000 00	1,053,606 28
Insurance companies' taxes and li- censes, including Massachusetts Hos- pital Life Insurance Company,	300,000 00	317,432 64
Excise tax on life insurance companies, . .	125,000 00	127,302 45
Gas commissioners' tax,	12,000 00	11,302 89
Hawkers' and peddlers' licenses,	20,000 00	21,812 50
State Prison income,	5,000 00	5,055 89
Massachusetts Reformatory income, . . .	50,000 00	15,024 46
Almshouse, Women's Prison, State Farm and Reform School income, . . .	20,000 00	19,989 96
Secretary's fees and commissions, . . .	25,000 00	24,171 28
Cities and towns for support of paupers, .	75,000 00	77,376 84
Railroad commissioners' tax,	24,600 00	26,991 46
Fees from courts of insolvency,	13,500 00	14,127 00
Liquor licenses,	425,000 00	573,714 10
Confiscated liquors,	2,000 00	1,800 00
Foreign railroad companies' tax,	50,000 00	52,268 00
Coal and mining companies' tax,	3,500 00	4,131 42
State Prison industries,	175,000 00	146,699 40
Corporation taxes, 1886, 1887, 1888 and 1889, due and unpaid,	30,000 00	117,690 42
Gas inspection tax,	4,050 00	5,500 91
Interest on Armory Loan,	26,100 00	26,550 00
Interest on Metropolitan Sewerage Loan,	85,500 00	96,750 00
Massachusetts Reformatory Industries, .	—	30,205 31

1892.]

PUBLIC DOCUMENT—No. 6.

SOURCES OF REVENUE.	Estimated Revenue. 1891.	Actual Revenue. 1891.
Reformatory Prison for Women. Indus- tries,	—	\$687 78
Income, Troy and Greenfield Railroad and Hoosac Tunnel,	—	99,465 42
Foreign mortgage corporation tax,	\$5,800 00	5,639 75
Balance state tax, 1890,	787 50	787 50
Bank taxes, due and unpaid, 1890,	—	3,701 06
Interest on deposits,	100,000 00	174,908 23
Miscellaneous,	30,000 00	43,208 50
Cash in the treasury, Jan. 1, 1891, . . .	—	1,488,657 19
Totals,	\$3,782,837 50	\$5,817,976 98
Direct State tax received,	—	1,500,000 00
Actual revenue, 1891,	—	\$7,317,976 98

The foregoing table is made from Statement No. I.

The actual revenue shows an excess over the estimates of \$547,082.29. An inspection of this table will disclose the items from which the difference is made up.

The revenue in detail is shown in Statement No. III.

COMPARATIVE RESULTS.

The following is a summary of the expenses, paid and unpaid, belonging to the years 1890 and 1891, so far as they have been presented, or are known to this department:—

	1891.	1890.
Ordinary expenses,	\$2,749,455 43	\$2,598,863 70
Exceptional expenses,	16,131,976 35	8,828,606 25
Totals,	\$18,881,431 78	\$11,427,474 95
Direct taxes of corpora- tions, national banks, etc., distributed to cities and towns, etc., under the law,	\$3,061,877 19	\$2,824,058 67
Debit also—Sterling interest, temporary loans, bonds redeemed, direct tax refunded, etc.,	9,813,861 34	2,768,306 05
	12,875,738 53	5,592,364 72
Actual expenses,	\$6,005,693 25	\$5,835,110 23

[Jan.

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

This statement shows that the actual expenses of 1891 exceeded those of 1890 by \$170,583.02.

Statement No. V. may be consulted for further information on the subject.

GEXEHAL S-r\TE,rnxT OF EXPENSES.

The expenses of 1891 are given in a general grouping, which embraces all the departmental and the public purposes for which appropriations were made by the last Legislature.

Such detail, of the items of the year as can be presented within the preliminary of the text will follow in the statistical table.

IntrPrnt,	1,586,491.72
LPgi-nh., Department,	315,666.27
EdPPutl and otllPr departments,	93,268.00
Stall Hott-awl (ommouwPalth Building, etc.,	3,238.99
Unrh-Immuni-oll,	311,43.82
Intitip,	17,881.08
Ellueatiolal, including State Library,	191,011.60
Imliciary,	251,118.38
ulilit-uiltliug,	527,992.76
Agriculture, including scholarships, etc.,	62,431.60
State mil military aid, including expensrs,	457,811.75
State Pension Agent and Military Historical, etc.,	9,110.60
Charitble,	618,582.47
Reformatory and correctional,	821,727.62
Military,	235,650.82
Prison and Hospital Loan /inking Fund,,	60,000.00
Commonwealth's Flats Improvement Fund,	20,000.00
Soldiers' Home and other gratuities,	78,668.16
State Board of Health,	9,788.78
Adulterations of milk, Food and Drugs,	109,111.33
Purity of inland waters,	26,795.15
Expenses of the Fire Marshal of Boston,	10,008.29
Maachusetts Firemen's Association,	10,000.00
State Loan Luan, HIOI,	117,012.26
Miscellaneous,	49,155.95
Total,	\$6,005,693.25

The large item of interest, as shown above, was paid on the following accounts :-

1892.]

On Traly & Greenfield Railroad Loan,	\$420,481.62
Boston Hartford & Erie Railroad Loan,	181,652.81
Bellamy Fund Loan,	418,770.65
Loans for public builings, etc.,	348,386.61
State House Loan, 1901,	18,900.00
State House Construction Loan,	75,000.00
Metropolitan Sewerage Loan,	96,750.00
Armory Loan,	26,550.00
Total,	1,586,491.72

INSTITUTIONS, Income AND EXPENSES.

The following table shows the expenses of the institutions in 1891, the income received from each, and the expenses of the same in excess of the income :-

INSTITUTION	EXPENSES	INCOME	EXCESS OF EXPENSES OVER INCOME
State Primary School at Andover,	\$38,904.21	\$1,615.50	\$37,288.71
State Industrial School for the blind at Lawrence,	21,017.17	706.51	20,310.66
Lyman School for the blind at North Andover,	5,881.00	1,111.06	4,769.94
State Almshouse at Tewksbury,	108,480.00	440.50	108,039.50
State Farm and Bridgewater,	11,150.06	1,588.31	9,561.75
Reformatory Prison for Women at Sherborn,	51,583.69	1,815.01	49,768.68
Massachusetts Reformatory at Concord,	183,515.60	15,011.11	168,504.49
State Prison for Men (Charlestown),	159,688.70	1,011.30	158,677.40
State Prison for Men (Jail),	142,381.00	1,111.00	141,270.00
State Prison for Men (House of Industry),	2,080.25	30,201.31	28,121.06
Reformatory Prison for Women at Andover,	2,080.25	1,398.50	981.75
Total,	\$885,611.46	\$182,766.20	\$702,845.26

Prison INDUSTRIES.

The State Prison at Boston (Charlestown district), the Massachusetts Reformatory at Concord and the Reformatory Prison for Women are the only State institutions in which the prisoners have been employed, under the requirements of chapter 147 of the Acts of 1887, and acts in amendment thereof, during the year 1891.

The result, as shown during the year to December 31 are as follows :-

Receipts from the industries,	177,592.40
Expenses of the same,	\$183,771.38
Surplus of General Superintendent and other expenses for tile work,	64.12
Excess of expenses,	\$10,213.00
	\$12,121.11

[Jan.

The average number of prisoners in each institution for the year ending Sept. 30, 1891, was as follows: -

State Prison,	612
Massachusetts Reformatory,	758
Reformatory for Women,	196

The net cost per week per capita was: -

Massachusetts Reformatory,	\$3 85
State Prison,	4 25
Reformatory for Women,	3 71

The average number of persons in the other institutions in the above table, and the per capita expense per week for the year ending Sept. 30, 1891, were as follows: -

	Average Number.	Cost per Week.
State Prison School at Newbern,	100	\$3 02
State Industrial School for Girls at Lancaster,	111	4 38
Lyell School for Boys at Wusthorough,	181	4 31
State Almshouse at Newbury,	100	2 59
State Farm at Bridgewater,	100	2 18

The books and accounts of the eight institutions above named have been kept under the supervision of the Auditor since 1887, as required by chapter 87 of the Acts of that year. Under the system adopted, very satisfactory results have been secured. The receipts and expenditures of each institution are entered in detail, and all information concerning the financial transactions therewith is easily obtained from the officer in charge.

The farm accounts required under the law indicate successful management, showing a profit in favor of the farm at the following institution: -

At Newbern,	82,121 91
Wentworth,	1,671 21
Lancaster,	389 68
Bridgewater,	3,990 27
Concord,	4,231 08
Sherborn,	312 21
Total,	\$12,710 35

1892.]

BALLOTS FOR THE NOVEMBER ELECTION.

Under authority of chapter 436 of the Acts of the year 1880 there are furnished yearly, for each voting place at which an election is to be held, a number of ballots not less than sixty for every fifty and fraction of fifty registered voters, and women voters registered to vote for school committee.

In compliance with this net there were furnished to the several cities and towns in the Commonwealth for the year 1890, one million ballots, at a cost of \$8,153.80, against one million ten thousand five hundred for 1889 at a cost of \$8,171.31.

By chapter 436 of the Acts of 1881, the Secretary of the Commonwealth, at the public expense, was authorized to provide every city and town with blank forms, and suitable apparatus, for use by the election officers, at the polling place, in the count and canvass of the votes, cast at city, state, city and town election, and upon any proposition or amendment to the Constitution or other question submitted to the voters. Under authority of this act blank forms, and apparatus were furnished to every city and town at an expense of \$961.75.

It may be well to state in this connection that under authority of chapter 329 of the Acts of 1891, necessary improvements in ballot boxes, furnished by the State, and other expenses authorized to be incurred by the Secretary of the Commonwealth, have been made at a cost of \$K, 70.

THE VERMONT & GREEN MOUNT RAILROAD AND HOOVER TUNNEL.

The account of the Commonwealth with this enterprise is still unclosed. The judgment rendered June 1, 1890, on the claim of the Commonwealth against the Fitchburg Railroad Company on account of rental of the Southern Vermont Railroad has been affirmed by the Supreme Judicial Court, and the amount due the Commonwealth, less taxes, paid by the State of Vermont, has been paid, in accordance with the following offer of the Fitchburg Railroad Company, which was accepted by the order of the Executive Council passed March 1, 1891.

Judgment,		
Interest, June 1, 1890, to March 18, 1891, 9 months, 18 days, at 4 per cent.,	\$57,986 18	
Nov. 1, 1887, 6 months' rent,	1,855 55	
Tax,	\$9,000 00	
	174 41	
Interest, 3 years, 1 months, 18 days, at 4 per cent.,	\$5,821 39	
May 1, 1888, 6 months' rent,,	6,613 98	
Tax,	(1,000 00	
	1,111 82	
Interest, 2 year, 10 months, 18 days, at 4 per cent.,	\$1,811 18	
Nov. 1, 1887, 6 months' rent,,	558 80	
Tax,,	\$5,100 00	
	911 H	
Interest, 2 year, 1 months, 18 days, at 4 per cent.,	\$5,111 18	
May 1, 1887, 6 months' rent,,	431 21	
Tax,,	\$5,100 00	
	1,2% H	
Interest, 1 year, 1 months, 18 days, at 4 per cent.,	\$1,711 17	
Nov. 1, 1887, 6 months' rent,,	3,111 10	
Tax,,	\$6,100 00	
	1,132 64	
Interest, 1 year, 1 months, 18 days, at 4 per cent.,	HSG7 36	
May 1, 1880, 6 months' rent,	269 32	
Tax,	\$6,000 00	
	1,368 49	
Interest, 10 months, 18 days, at 4 per cent.,	\$4,631 51	
Nov. 1, 1880, 6 months' rent,	163 64	
Tax,	\$6,000 00	
	1,106 61	
Interest, 4 months, 18 days, at 4 per cent.,	\$1,893 37	
Nov. 1, 1880, to Jan. 1, 1891, 3 months,	75 03	
Tax (estimated),	\$3,000 00	
	880 24	
Costs of suit,	2,119 76	
	\$99,465 42	
	67 93	
	\$99,533 35	

[Jan.

1892.]

Under the offer of the railroad and the order of the Council accepting the same, the Fitchburg Railroad Company has settled this judgment by delivering to the treasurer of the Company its four per cent. bonds, due June 1, 1920, at their par or face value to the amount of ninety-nine thousand dollars, and cash to the amount of \$531:135.

The sale of the Southern Vermont Railroad to the Fitchburg Railroad "th concluded early in the year, to wit, January 7, 1891, for \$173,000, in four per cent. bonds of the last date due June 1, 1920.

Altogether there are till 1,200 shares of the capital stock outstanding. Under the Company's plan of distribution, none have been offered for sale during the year. The transactions for 1891 were as follows: -

Paid for interest on loans,	J20,481 61
Total payments,	\$121,181 62

Receipts.

Tram rents,	\$90,111 42
Sale of Southern Vermont Railroad,	175,000 00
	274,465 42

Net payments in 1891,	\$146,016 20
Net cost to Jan. 1, 1891,	\$27,017,938 55
Add net payments in 1891,	146,016 20
Net cost, Jan. 1, 1892,	\$28,063,054 75

STATE AID.

The following statistics showing the operation of the revised State aid laws were furnished by State Aid Commissioner Capt. Charles W. Hastings: -

The disbursement of State military aid for the year 1890 shows an increase of \$42,251.69 over 1889.

This increase is mostly attributable to payments to widows made eligible by the revision of the State aid laws in 1889.

A considerable portion also of the increase was caused by the applications of newly pensioned soldiers, this class

having largely increased by the United States pension law of June 27, 1890.

The reimbursements in 1891 were for payments made by cities and towns in 1890 under the provisions of chapters 301 and 279 of the Acts of 1889, and were as follows:—

Under chapter 301,	\$356,214 00
Under chapter 279,	89,838 94
Total,	\$446,052 94
Heimwehr to cities and towns (one-half the expense)	
On account of burial of soldiers and sailors (188), chapter 301, Acts of 1889,	3,211 28
Under chapter 279,	25,000 00
Total for the year,	\$474,264 22

The number of persons aided in 1891 under chapter 301, Acts of 1889, is classified as follows:—

Invalid pensioners,	3,000, an increase of	248
Widows of soldiers and sailors,	51, an increase of	28
Widows of soldiers and sailors,	3,333, an increase of	540
Widowed mothers,	600, a decrease of	39
Dependent fathers,	35, a decrease of	9
		8,150

The average amount paid by the Commonwealth to each person under chapter 301, was \$43.61.

The foregoing figures show an increase of payments made to persons; in 1890, under chapter 301, Acts of 1889, of \$33,917.83, and an increase of 763 persons over the number aided in that year.

Of this, number 540 were widows, who were made eligible to receive aid by the last revision of the law in 1889. Dependent fathers, and mothers continued to drop from the roll, but the pensioned soldiers and widows will probably increase for several years to come.

1892.]

TOTAL PAYMENTS OF STATE AID.

The total payments by the Commonwealth for State and military aid from 1861 to the close of the year 1891, including pensions granted by special resolutions, amount to, 20,289,371 24

Additional paid in 1891:—	\$19,261 22
Stationed,	2,773 11
Special Jaws,	11,000 00
Soldiers' Home,	4,837 55
Total to Jan 1, 1892,	\$40,000 00

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No bounty, were paid in 1891.

Total payment to Jan 1, 1892, \$17,700 00 22

The number of persons aided in 1891 under chapter 301, Acts of 1889, is classified as follows:—

Under the provisions of chapter 395, Acts of 1889, the agents reported the number of one hundred and eighty-eight (188) soldiers and sailors, being 107 deaths in excess of the previous year, 1889.

The expense to the State (one-half) was \$3,211.28, and the average cost of burial was \$34.16.

Mr. L. A. Arn TO INDIGENT SOLDIERS AND SAILORS.

The amount directed to this class of recipient; in 1890 under the provisions of chapter 279, Acts of 1889, was \$89,838.94, an excess of \$8,334.06 over 1889.

The number thus aided was 2,048, an increase of 114. The average amount paid by the State to each person was \$43.86, a slight increase over the average of 1889, accounted for by the fact that the men have, with increasing years, grown more infirm, thus requiring a larger expenditure for maintenance.

The cities and towns paid the same amount that was paid by the Commonwealth, making the average to each person \$87.72 for the year.

[Jan.

It is probable that, with the United States pensions issued to this class of recipients, the expenditure for military aid will materially lessen within the next two years.

Number of cities and towns that pay State aid,	329
Number of cities and towns that pay military aid,	263
Number of cities and towns that pay under both laws,	256
Number of towns paying aid under either law,	18

Surgeon-General Kittredge has been in attendance two days; in the week, and has rendered faithful and valuable service in the examination of applicants for military aid. Report; Classification; in 203 cases in 18: H.

E-1 DLATE, 1900 1892.

The estimate of the expenses for the current year are largely based upon the reports submitted to the Auditor by the officers, and boards holding charge of the "General Branches of the public service, under the provisions of chapter 411 of the Acts of 1885.

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

Estimated Expenses.

Executive Department,	829,400 00
Legislative Department,	320,350 00
Secretary's Department,	25,700 00
Treasurer's Department,	21,350 00
Auditor's Department,	13,700 00
Attorney-General's Department,	12,200 00
Tax Commissioner's Department,	26,000 00
Commissioner of Corporations,	400 00
Commissioners on Savings Banks,	1,500 00
Commissioners of Inland Fisheries and Game,	550 00
Railroad Commissioners,	24,600 00
Harbor and Land Commissioners,	11,900 00
Insurance Commissioner's Department,	21,810 00
Bureau of Statistics, or Labor,	11,300 00
Civil Service Commissioner,	11,000 00
Gas and Electric Light Commissioners,	12,500 00
Cattle Commissioners,	5,000 00
Comptroller of County Accounts,	7,000 00

Amount carried forward, \$597,290 00

1892.]

Amount brought forward,	597,290 00
Commissioner of Foreign Mortgage Corporations,	5,440 00
Commissioner on Public Records of Parishes, Towns and Counties,	625 00
State Board of Arbitration,	9,000 00
Inspection of Gas Meters,	4,050 00
Assessors and Inspectors of Liquors,	1,200 00
Commissioners on Province Laws,	14,110 00
Commissioners on Health,	10,800 00
Commissioners on Nautical Training School,	3,300 00
Deputy Sealer of Weights, Measures, etc.,	2,600 00

SG49,215 00

Education: 11-12,	\$1,410 00
Normal Art,	18,000 00
Printing other than Lithography,	102,100 00
State Library,	12,000 00
Judiciary,	260,120 00

411,230 00

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Secretary's Department,	\$1,100 00
Forms,	1,100 00
Administrative building,	21,100 00
State Dairy Bureau,	5,100 00
Files or spik for marking trees,	100 00
Students, Agricultural College, Trans-	500 00

37,600 00

CHARITABLE,

Board of Lunacy and Charity.

Department of In-door Poor,	\$3,100 00
Department of Out-door Poor,	20,000 00
Inspector's Department,	10,000 00
Expenses of the Board,	4,500 110
Auxiliary Visitors,	1,200 110

60,700 00

Miscellaneous Charitable.

State Innate pauper,	160,000 00
Travelling of State paupers,	11,000 110
Temporary aid to State paupers,	200,110 00
Support of State inmates,	80,000 00

Amounts carried forward, \$276,000 00 12311,775 00

[Jan.]

Amount. brought forward,	\$276,000 00	f1,283 75 00
Burial of State paupers,	100 00 00	
Support of pauper infants,	15,000 00	
Indigent and neglected children,	20,000 00	
Cases settlement and b:stardy,	1,500 00	
State Almshouse,	10 9,700 00	
State Primary School,	60,700 00	
School for Feeble-minded,	3,000 00	
Expenses contagious diseases,	300 00	
Medical examinations and inquests,	500 00	
Annuities,	2,500 00	
Pensions,	100 00	

584,804 00

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Sttthi Prison,	\$5,000 00	
Ala: wlllsccts Ulf-irmatary,	-1,000 00	
Hefonlatory Prison for \0111:rn,	5,000 00	
State Fartu,	7,710 00	
Lj:m:m Schwol for lloys;	11,115 00	
State Jn,11:11al S:honl for Uirl:,	20,110 00	
Agent for aiding- dis:liarge, l CUIH'id:,	1,000 00	
Agillt fut: iidi11g di:,harge, l felllale con- Ykt,	3,700 00	
Aill11g prisoner, discharged from i\as- sachusetts; lfoforniatary,	5,000 00	
Commissioners of Prison, :	8,710 00	
District Pulce,	80,100 00	
1:rnstees State l'l'im:iry aw l Reform Schools,	1,200 00	
Commissioners of Prisons' agcuts,	2,409 00	
General Snperint,11Hlent of Prisons,	11,800 00	

654,270 00

Inll11st'ics at the Various prisons,	200,000 00	
l\lsecclaneons,	900 00	
	260,900 00	
State Honse expenditures,	\$27,612 50	
Commonwealth Bnldiug,	5,900 00	
House No. m Beacon Street,	9,500 00	

48,012 50

IV. Erp, nes.

State aml ;\ilitarr \itl,	\$6,0110 00	
Co111111jionPr: on State Aid,	860 00	
State Pension AgPnt,	6,000 00	
Sohliers' Employment Bureau,	800 00	

Amounts carried forward, \$510,460 00 \$2,726,761 50

1892.]

Amount brought forward,	\$510,460 00	\$2,726,761 50
Postage, Printing, etc, on account of State	500 00	
Aid,	3,500 00	
State Military and Naval Historian,		511,160 00

11:ilitary.

Adjutant-General's Bureau,	\$20,500 00	
Quartermaster-General's Bureau,	5,000 00	
Military bounty,	103,000 00	
Military transportation,	18,500 00	
Quartermasters' supplies,	16,000 00	
Amo:ry, rental,	35,000 00	
Military camp ground,	1,000 00	
Military buildings,	-1,000 00	
General's Bureau,	1,000 00	
Military supplies,	700 00	
Recruit of other, sailor, and marines,	2,100 00	
Leases to clothing,	9,000 00	
Leases of armories,	1,125 00	
Rifle practice,	1,000 00	
	210,221 00	

Interest on January payment, 1893,	1,300,000 00	
Interest on exchange,	5,000 00	
Interest on warrants,	1,000 00	
Interest on appropriations, about	736,200 00	
Deficiencies, about	55,000 00	
Unpaid interest,	7,457 50	
	2,101,161 50	

Miscellaneous.

Escheated estates,	\$1,000 00	
Annuities (Tobacco),	400 00	
Eye and Ear Infirmary,	15,000 00	
Construction of roads in Mashpee,	300 00	
Term Reports to new towns,	500 00	
Agricultural Experimental Station,	10,000 00	
Massachusetts Agricultural Scholarships,	10,000 00	
Massachusetts Agricultural College,	10,000 00	
Unclaimed dividends of insurance com- panies and savings banks,	3,000 00	
Massachusetts State Tuition,	3,000 00	
Commission on Topographical Survey and Map of Massachusetts,	8,500 00	
Prison and Hospital Loan Sinking Fund,	60,000 00	
Removal of wrecks from tide-waters,	5,000 00	

Amounts carried forward, \$129,700 00 \$5,585,690 73

[Jan.

Amounts brought forward,	\$129,700 00	\$5,585,690 75
Arrangement and preservation of the records in Secretary's Department,	5,000 00	
Uivil Service Commission's renL,	1,450 00	
Bureau of Lal]or Statistics, rent of rooms,	3,500 00	
l\assachnsetts SoldiPrs' Home,	25,000 00	
Con11nonwealth'; Flats Improvement Fund,	75,000 00	
Annual lllllu.;trial Stati;tics,	6,500 00	
Adulteration of foot] am] drugs,	11,300 00	
Protection of in lam\ waters,	27,000 00	
llenL of room for comptroller of county aer-ouub,	6j0 00	
Pri11ti11g and distri11ting ballots, hlanb, i11p1 L'ion of linllnt l.juxc., ck.,	2 000 00	
ill m.til tim n- tu pro1 ile -dwul -11p1- i11le11le11t.,	35,000 00	
Support of normal schools, rxc1111e,	20,000 00	
E'traonlin,u-y Cl]pe:11-e,	20,000 00	
Abolishment of' grac\1' cro;a,iug-;,,	100,000 00	
C:011,tmetinn of ru11\; in Trm-o,	500 00	
ate House Loan 'iinb.ing r' 1111d 1901,	45,000 00	
"late Farm at l1ri112:cwatPr, b111ldi11;,,	21,000 00	
Pre1uium-<m jllll't'hae:: for the Ma:::aehn- setts School Fund,	50,000 00	
/:ate House Construction Loan Sinking Fuud,	92,0jS 65	
ExpPnse,, in connecLion with the extermin- ation of the C3/4psy i\loth,	75,000 00	
Aili to Free Public Liumrie:::,	5,000 00	
	771,838 65	
	\$6,357,529 88	

ESTIMATED REVENUE.

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.

Corporation taxes, net,	740,000 00
Bank stock taxes, net,	450,000 00
Saving; bank ta\;e,,	1,050,000 00
InsuratH:l' taxes and licenses, iuc]wling l\la'achu.ctts Hospital Life Insurance Company,	305,000 00
Excise tax 011 life insurance com1mnies,	127,000 00
Gas Commissioners' tax,	13,000 00
Amount carried forward,	2,685,000 00

1892.]

Amount brought forward,	2,685,000 00
Hawkers' and pedcUcrs' licenses,	20,000 00
State Prison income,	5,000 00
Alms-house, Women's Prison and Reform School income, etc.,	20,000 00
Secretal's fees and connuissions,	23,000 00
Cities and towns for support of paupers,	75,000 00
Railroad c.mmissioners' tax,	24,000 00
Com11issioner ou foreign moi-tgagc cor- porati.en tax,	5,000 00
Fees from cmfrts of in;olvency,	100,000 00
Liquor licenscs,	1,000 00
Confiscated liquors,	1,000 00
Foreign rail\nttl eump:mie.; tax,	10,000 00
Massachusetts-Itcformatory,	10,000 00
Coal and mining companies' tax,	3,500 00
Gas Inspection tax;	1,000 00
Prison industries,	1,000 00
Corporation tiix ciw antl 1mpaill, net, auout,	1,000 00
Interest on armory loan hnnil	2,000 00
Savings Bank tax 1111paill,	1,000 00
Massachusetts' lteformat11ry imlu tries,	1,000 00
Reforma-torr Pn on for \Women i11d11-tri- Interest O::: fotropolitan scwerag; In:::	1,000 00
bonds,	100,000 00
Interest on deposit,,	100,000 00
Miscellaneous,	10,000 00
Cash on hand Jan. 1, 1892,	1,112,486 20
Total,	5,301,082 58
Estimated expenses,	\$6,3j7,b2j 38
Estimated revenue,	5,101,082 58
Deficit,	\$1,000,000 00

The large deficit disclosed by the foregoing estimates of expenses and revenue is to be accounted for in the following manner: -

It will be observed that there is included in the estimates the item of \$77,200, unexpended appropriations, all of which may or may not be called for in the payment of outstanding claims. As appropriations are good for two years under the law, they are carried forward to the following year's account and made a part of the estimates.

Some of the objects for which appropriations were made in 1891 and remain unexpended are as follows: -

[Jan.

Fur the abolition nf grade crossings,	\$100,000 00
South Boston Bridge,	80,000 00
World's Columbian Exposition,	69,811 91
Nautical Training School,	50,000 00
Statue Charles De'ens,	15,000 00
Public Buildings,	252,720 85
Total,	\$567,532 06

There are other appropriations in small amounts, small in unexpended, which swell the amount to the figures stated.

Which if not all of this sum will be expended for during the current year. It will be observed further that the sum of \$100,000, in addition to that mentioned in the expenditure appropriation bill, is not do, will be for the abolition of grade crossings, all of which, from information obtained from the railroad companies who are in possession of the work, will probably be paid for.

I here also attach of estimate which is in the accompanying table, which, although there is no special law requiring them to be made, are usually made, for the reason that it has been customary for the Legislature to authorize the expenditure from year to year.

Of this class is the appropriation of \$15,000 for the extermination of the Gypsy Moth, which has been authorized by the Legislature for the past two years.

Also the appropriation of \$25,000 for the Soldiers' Home at Chelsea.

It will thus be seen that the amount shown is not absolute but only approximate, depending upon the expenditure of moneys which may or may not be called for.

Prior to the Year 1881 medical examiners had authority to incur expense in the burial of strangers, and to send the bills for such burials and for expenses of views and autopsies to the Commonwealth, payable for payment. By Chapter 1110 of the Acts of 1887, approved May 11, 1887, the law was amended, and the expenses were made payable by the various county treasuries.

An appropriation of \$3,500 for these expenses was made each year, although since the change in the law fewer bills have been presented against the Commonwealth.

1892.]

A circular addressed by the auditor to the several examiners in the State, calling attention to the law, has resulted in sending these bills for payment to the county treasurer. No expenses are now payable to medical examiners, except those under chapter 379, Acts of 1885, for fees for registering and recording deaths, for which an appropriation of \$1,000 will be found in the estimate.

Under the provision, of chapter 128 of the Acts of 1800, an appropriation of \$100,000 was made for the abolition of the cross-roads, but no expenditures have been made by the Legislature. Some crossings have been abolished and some are in process of work. Expenses for alterations in the cross-roads have been returned to the Superior Court for the use of the Commonwealth, the several towns, and the several counties respectively, which will require a payment of \$100,000 by the Commonwealth.

Information received from the several railroad companies, it seems, that \$100,000 will be required to meet the expenditures under this Act for 1892, and this amount will be among the estimates.

Normal Schools.

By chapter 381, of the Acts of the year 1891, the hoarding of the State normal schools are placed under the general management of the State Board of Education; but the accounts of the boarding house, are to be kept under the direction of the auditor of the Commonwealth in accordance with the provisions of chapter eighty-seven of the Acts of the year eighteen hundred and eighty-seven, which placed the accounts of the State institutions under the charge of the auditor. Three schools only were affected by this law; viz., the school at Yestfield, the school at Bridgewater, and that at Framingham. As to these schools and the inauguration of their accounts revealed the fact that no uniform or standard system of book-keeping prevailed. It was, therefore, recommended that new accounts be opened, beginning with October 1, similar to those kept at the institutions under said chapter eighty-seven above mentioned, and that regular monthly reports be sent to this department on the first day of each month, showing the condition of the

accounts on the last day of the preceding month, together with the report sent each term to the Board of Education.

As the amount of money handled by these schools yearly for all purposes varies from \$15,000 to \$40,000, the Officers of the school could not be expected to keep the accounts recommended without encroaching on the time needed for their regular work. It was, therefore, recommended that a skillful accountant be employed at each of the schools whose duty should be to take full charge of the books and accounts prescribed and to perform such clerical assistance as the principals required.

It was also recommended that an account of all money from whatever sources received be kept in the same book; and as a part of the same system of accounts. The old accounts were discontinued, and the new account opened on the first day of October.

PART I.

REVENUE RECEIPTS AND PAYMENTS.

	Page		Page
Interest on Troy & Greenfield Railroad Loan,	134	Liabilities in Detail,	555
Interest on Worcester Lunatic Hospital Loan,	134	Lit.rary, State,	262
International Benefit Order Trust Deposit,	514	Lieutenant Governor and Council,	186, 187
Intentional Fmternnl Allnncc Trust Deposir,	511, 515	Life Insurance Companies' tux,	76
J.		Limited Partnerships,	115
John Hnncock i\lntual Life Ins. Co. TrnH lje1,usit,	J lb	Liquor Inspector,	241
Jcnlan, William F., l'cmion,	SD	Lcllms,	7
Judiciary,	209-211	London .ssnrnce Corporatun Trust Deposit,	511, 51G
Justice, ::;upruue J 11p il Cumt, 40		Lowell Armory,	333, 486, 487
Justice, ::;qenor Court,	11, 12	Lunatic Hosptals, l'pcnses,	27-1
Julg's l'robuc anti Insolrency Courts,	213	Lunatic Hoopitnl un] cute l'nson l'ca11,	4G1
IL		Lunatic Hospital, Tuluttion,	15
li:ell r, J, uue, l'nnuity,	70	Lyman, l'ool fur lluy,	377
l, lttukc, l'obts, Actmg l'urgeou l'ucrn,	315	Lyman l'chool for lloy, Uuthlms,	39, 390
Knight, l'nd Lnlies of Protection l'rut l'epoit,	11G	Lyman Seool for Bors, Yulua-ti-l'n,	57G
L.		N.	
Lahor Statistics, Burcnu of,	227-230	i\ln, l'lm, Ellen, Annuity,	211
legislative Department,	158-181	l'urniug, A.s.nath, Annuity,	30
Legishuorc,	118-151	l'urnul Trailulug nul l'ustrial Education, Col11111bslun to l'ncs-til(nte,	241
Allownnces,	441	Map of l'ossaehtsett,	137, 238
Claplaus, Senate l'ill House,	170	Marking Places Dnngerous to Yachts,	432
Clerks, Senate and ilouse,	110	ilfnsllpee, Roads in,	423
Contingem Rxpenses,	170, 180	l'lassachnsetts Agricultra] College, Valuation,	252
Doorkeepers, Mcsseu;crs anU l'ngcs,	171	Massachusetts Agricultrnl College Scholnrslips,	212
Expenses of Committees, 180-185 House Pny-Holl,	160-161	l'lnssndrnseus Agricultrul Cnl, legc, Trustees' Tr,wcl aud F.xpen-scs,	252
Rouye Printing and l'inding,	174-177	Massachusetts Agricultrul Exper-iment Scntion,	252
Honse Stationery,	115	l'lassachsetts Benefit Association Trust Deposit,	510, 517
l'ostage und Expressnge on Due11nc11ts,	181	l'lass, l'busctts Cltaritnble Eye and Eur Infirmary,	201, 398
Scnate Pay-Roll,	118, 119	l'lass, nchu, etts l'ommpnthic l'ospi-ml,	311, 400
Senate Printing anl Bindl'n,	17-174	iln-nelmsctts Hospital for Dipso-mamacs aud l'nellriutcs, 311, 318, 577	
Sergennt-nt-Arms,	110	l'lassaclm,ctcs l'ospiul Life Insur-nnle Company, Tax on,	61
Sl111ionery, Seuac,	111	l'fossucltuscus Mutul Accident As-sociation Trust Depobit,	517, 518
l'ntionery and Printing or-dered by l'icrgcant-nt-Arms, 178		l'ln,snrhusetts Mutual Aid Society Trmt Deposit,	518
Liabilities und l'tesources of Com-mon wealth,	654		

	Page		Page
Mnssachnsetts Mutual Life Insur-ance Co. Trust Deposit,	619	Militia Rifle Practice,	327, 328
Massachusetts Officers, Sailors and Murines,	328	Militia Transportation,	319-327
Mossnchusetts Reformatory Bullu-in s,	386, 387	Minnesota Saving l'ud and, Invest-ment Co. Trust Deposit,	520
l'fossachusetts Reformatory, l'x-pen-es,	363-366	Monson State Primnry School, Ex-penses,	268-271
l'111ssnchsetts Reformntory, Indus-tries,	311-311	Income,	100
l'lassachusetts Rcfornrntory, Yaluu-tion,	fiG	Yulnntion,	116
l'lass, tclmctts l'tevolutionary l'ec-urds,	103	l'lnrphy, Timothy, Annuity,	291
l'lass,wbnsctts School for the Ulml, l'111schu-ctts Schijul for the Fcel'l'c,	27	l'ustercug Ollkers, md Paymasters, 318	
l'lined,	271, 71	Mutual One Ycnr Benefit Order Trust Deposit,	521
MltSoll'hu;ctts Sclo<ll fur Fchele-ll'uledl Dmllings,	305, 301, 177	N.	
l'lassachusetts School l'uncl ccuri-tics,	171, 0171, 100	Nail-l or Spiktl's for l'llsignntint; cer-tain Tree; on Highways l'ir rre5-ei-nition,	13
Transactions,	411, 111-181	Nlliottnl A,surnncc (Jo. of l'rc1.1ml l'rust l'osir,	52
Apportionmctntf l'uomc, l'111X'2		Nntionnl l'ank Tax, l'11ymctts, l'CD-121	
l'ns,;aChusctts Soldier:l' l'lonHl, l'11, 351		N11tionall'ank T1X, l'tcl'elpts,	G7-G8
l'fossuchnsens Seate Firemn's, l'o-cintion,	123, 127	ational .lenelit- Ul1101 l'ru;t De-posi,	113, 521
l'lnssachusetts State l'ri-on, l'ntlu-tries,	111-1-357	N, l'rm l'wec Year Benefit Orlcr Trust l'cposit,	511, 23
l'lnssabusctts Teachers' Associ-l-tion,	418	l'cw Ayluni for Chronic nsauc,	120, 111, 115
l'aturity of the Debt,	411	New l'ngland Commercial Trnvcl-ler's Association Trust Deposit,	511
l'cdonalu, Owen, Annuity,	291	New En11anu l'mlu, trlnl School-for Deaf Mutes, Allowance t;;,	414
l'cGrith, l'itry, Annuity,	200	New Enghnd i'itnal Acciuent.As-sodation Trust Deposit,	524
Mc<lical"Exnn inatious and l'ncqucs,	280	New Englaml Mutual Life Insur-ance Co. Trust Deposit,	25, 526
l'ledicnl Supplies,	aaO	Nohm, Philomeun E., Annnity,	200
l'lercautile l'utual Accident Associ-atiQn l'inst Deposit,	110	Non-Secret Endowment Order l'rnst Deposit,	526
l'ler:mtile Sl1vings Institution, Div-idents of,	42G	Normal Art School,	255, 2116-111G
l'lesenger, Adjutuut-Gencrn'l's,	298	Normal School, Expenses and l'uildings, 21, 211, 21G-217, 311-39-1, 517	
l'lesenger to Governor und Council, 181		North American Endowment Asso-ciates Trust Depobit,	526, 527
Messenger, l'icretury's,	111	Northampton Lunatic Hoopitl,	272
l'icsseugcr, Sergeant-at-Arms',	109	Northampton Lunatic Hospital Val-uatlou,	575
l'lesseugers, Doorkeepers and Pages, 171		Nutes, South Boston Flats,	496
l'etropolitnn Sewerage Loan,	411-143	Nowell, l' E. A. l'., Annuity,	210
l'etropolitan Sewerage Loan Fund,	489-193, 55U, 360	O.	
l'ilford l'utual l'elicf Association Trust Deposit,	520	Officers, Militit, Meetings of,	326, 327
l'ililar-i Accounts,	301	omcers, Snpreme l'udicial Court,	210
l'liit:;y Aiu to l'ndigent Soldiers and Sailors,	13, 33G-311	Ordinary Expenses,	135
l'li'itry Courts,	318	Order of the Aegis Trnat Deposit,	511
l'ilitarr Expenditures,	98-351		
Militia Bounty,	301, 1118		
l'ilittin Camp Ground,	328, 516		

[Jan.]

STATEMENT No. VII. LEGISLATIVE REGULAR SESSION.

DETAILED No. 79.
[Act. 1880, Chap. 35; H.H. temp. L.]
SEATTLE PtY-Rou.

DEPARTMENT	Name.	Legislative	Monthly	Details	Total
1st Suffolk,	Arthur B. Champlin,	1st Suffolk,	\$1 on T...	...	...
2d "	John Heall,	2d "	...	...	...
3d "	John W. Conary,	3d "	...	...	...
4th "	James J. O'Neill,	4th "	...	...	...
5th "	Henry H. Sprague,	5th "	...	...	...
6th "	William S. Mcary,	6th "	...	...	...
7th "	Franklenek S. Hiesten,	7th "	...	...	...
8th "	Joseph H. Cunett,	8th "	...	...	...
9th "	William H. Wist,	9th "	...	...	...
1st Essex,	Arthur B. Hreed,	1st Essex,	...	...	...
2d "	William Stopfun,	2d "	...	...	...
3d "	Aaron Low,	3d "	...	...	...
4th "	Benjamin F. Brickett,	4th "	...	...	...
5th "	B. Kinnik Bonlnhiek,	5th "	...	...	...
6th "	Joseph M. Lilmir,	6th "	...	...	...
1st Middlemex,	Francis H. Lymold,	1st Middlemex,	...	...	...
2d "	Gorham B. Gihmil,	2d "	...	...	...
3d "	Horace L. ferup,	3d "	...	...	...
4th "	John W. McDonald,	4th "	...	...	...
5th "	Edwin F. (L),	5th "	...	...	...
6th "	B. Munin L. Lmal,	6th "	...	...	...
7th "	John E. Drury,	7th "	...	...	...
1st Worcester,	John R. Thayer,	1st Worcester,	...	...	...
2d "	George A. Cooke,	2d "	...	...	...
3d "	Charles Bagley,	3d "	...	...	...
4th "	Alfred S. Pinkerton,	4th "	...	...	...
Worcester, n. n. d. I, impek,	Sidney P. Smith,	Worcester, n. n. d. I, impek,	...	...	...
1st Ennmdlh,	Frank R. Carpenter,	1st Ennmdlh,	...	...	...
2d "	William Provin,	2d "	...	...	...
1st Franklin,	Walter P. Clark,	1st Franklin,	...	...	...
2d "	H. Turrey Cady,	2d "	...	...	...
Berkshire and Hampshire,	Henry A. Kimball,	Berkshire and Hampshire,	...	...	...
1st Norfolk,	William N. Eaton,	1st Norfolk,	...	...	...
2d "	George Makepeace Towle,	2d "	...	...	...
1st Plymouth,	Thomas Altlen,	1st Plymouth,	...	...	...
2d "	Isaac N. Nutter,	2d "	...	...	...
1st Bristol,	Cyrus Sarnge,	1st Bristol,	...	...	...
2d "	Robert Howard,	2d "	...	...	...
3d "	Morgan Botch,	3d "	...	...	...
Cape,	John Simpkins,	Cape,	...	...	...
Senate Compensation,					\$B0,710 00
Senate Milcag,					271 00
Amount carried forward,					31,011 00
					\$31,021 00

4 President.

STATEMENT VII.

Revenue Expenses.

DETAILS.

STATEMENT VII.

REVENUE EXPENSES.

DETAILS.

Initials	Name	Horse	Age	Weight	Value	Total
	Amount brought forward,					\$1,021.00
1st	Nathan Edson,	Barnstable, ..	\$111.00	760.00	\$760.00	
2d	George E. Clarke,	Valley Hill, ..	111.00	760.00	760.00	
3d	John Kenrick, Jr.,	Orleans, ..	211.00	760.00	760.00	
	Robert H. Jenkins,	Wellfleet, ..	22.00	760.00	760.00	
1st	Nathan B. Floull,	Norfolk, ..	28.00	760.00	760.00	
2d	Stephen A. McKee,	William's Hill, ..	29.00	760.00	760.00	
3d	Andrew J. Bucklin,	Allan's, ..	33.00	760.00	760.00	
	Ebenezer Shaw,	Wilmington, ..	31.00	750.00	750.00	
4th	Franklin F. Reall,	Wilmington, ..	30.00	750.00	750.00	
5th	Peter J. McDonald,	Pittsfield, ..	30.00	760.00	760.00	
6th	Charles K. Hinckley,	Wilmington, ..	33.00	760.00	760.00	
7th	John P. Pomeroy,	Great Barrington, ..	35.00	760.00	760.00	
	Henry W. Langton,	Monterey, ..	35.00	760.00	760.00	
1st	Eyrett S. Horton,	Attleboro, ..	7.00	760.00	760.00	
2d	Edwin Whitney,	No. Attleboro, ..	7.00	760.00	760.00	
3d	Elvin L. Smith,	Mansfield, ..	6.00	750.00	750.00	
4th	S. Hopkins, ..	Paulton, ..	7.00	760.00	760.00	
5th	Edward Mott,	Paulton, ..	7.00	760.00	760.00	
6th	J. Lewis Austin,	Paulton, ..	7.00	760.00	760.00	
7th	James A. Lewis,	Paulton, ..	7.00	760.00	760.00	

6th	"	Hale R. Lumber,	New Bodfohl,	Uo)	IMP	761
8th	"	Charles F. Shaw,	New Uhdlohl,	11 11	761	761
9th	"	George F. Tucker,	New Bodford,	11 11	761	761
10th	"	William M. Butler,	New Bellforcl,	11 00	761	761
1st Duk's,		Albert C. Kirby,	Vestvolr,	11 00	761	761
1st Es ex,	S	Patrick B. Luby,	Ftll Hiver,	11 00	761	761
2d "	I	Edward J. Heffernan,	lloil Rinor,	11 11	761	761
3d "	)	John T. Hurley,	lml uil er,	11 11	761	761
4th "	.	Walter J. D. Bullock,	Fall HiHer,	11 01	761	761
5th "	S	Squire S. Davis,	Ftll Rh er,	11 00	761	761
6th "	.	Daniel R. Child,	Swanzev,	11 11	761	761
7th "		Ulysses E. Mayhew,	Tislrrry,	:!Oun	jfj) 00	,io 00
8th "	S	Dmiley f. Marslun,	Am,,slJ11n,	J 00	,i(J 00	7W 00
9th "	I	Ilornee G. Leslie,	Amesbul l,	1 00	7iU 00	751) 00
1st Es ex,	S	Henry II. Johnson,	J:li.verhili,	i 00	i,iO OU	i57 00
2d "	)	J. Otis Wardlvell,	Hnl,rhill,	7 00	,iU 00	757 00
3d "	.	James O. Parker,	Nich111-11,	7 CH.	,;u OU	757 no
4th "	S	John A. Cale,	Hnl-crhl I	7 OU	7,JJ 00	7i7 00
5th "	S	John O'Brien,	LlwreneP;	6 JJ	7,ill 00	75G 00
6th "	S	William Canuon,	Lnwrell<e,	i U	7,jlj 00	i5li 00
7th "	S	Hiehml A. Carter,	L wrelme,	4 00	7tu OU	i5li 00
8th "	.	Pmnk lfoA11alr;	Lnin-encc,	i 00	7,JJ 00	75G UO
9th "	/	Edwanl " - CrjlImc,	No. Andol'er,	i HI	i:,I) 00	7i(i 00
1st Es ex,	S	Samuel N. Curtis,	Gn9rgetow11,	ii 00	i,n 00	7iG 00
2d "	i	Arthm C. Riehanlson,	Nfw ln ryporl,	; o	,,n 00	58 00
3d "	j	Nathan N. Withillgtoll,	Nfwbur)IJUrt,	E Qu	7,,ll 00	,58 00
4th "	I	George K. Knowlton,	lfllmltull,	r 00	lro OU	7/j p

All other carrier frequencies,

31, 0 2 9 a0

DISTRICT.	NAME.	Residence.	Mileage.	Compensation.	Total.
	I Amolwt ml11ght furu:ar<l,				\$31,029 00
10th Essex,	Fritz T 13:tbl'll,	GloUCEtur,	\$7 00	775 00	\$7,51 00
	Ifowal'll (} lan,-,	lilonee ler,	7 00	775 00	757 00
	Ifnrnv T Bin,,ham,	alanchctel,	"UU	775 00	757 00
11th "	Isaac.r Fear	llockport,	7 00	775 00	745 00
12th "	William) -nhiel,	l: yerl),	7 00	775 00	741 00
13th "	Benjamin P Piekeriug,	Rwel'll,	7 00	775 00	741 00
14th "	William E :al'ttle,	Salem,	7 00	775 00	741 00
15th "	William l' Steams,	saleln..	7 00	775 00	741 00
16th "	Hemry C i:-parhawk,	Mat'ljelwad,	7 00	775 00	741 00
17th "	Tohn T. Salter,	Lylm,	7 00	775 00	741 00
	Edwill A TihlH..ll,	L'llll,	7 00	775 00	741 00
18th "	Uharles fl. Baklor,	Ly ll,	7 00	775 00	741 00
	William b llod (,	Nitballt,	7 00	775 00	741 00
19th "	John :ll Danforth,	L: llldt,	7 00	775 00	741 00
	Charles al. Baehcller,	! ll' 21,	7 00	775 00	741 00
20th "	Lemuel M Brod.,	1LOH,	7 00	775 00	741 00
	Alonzo l'etlll<V,	l: flll,	7 00	775 00	741 00
21st "	Icrancis II Alpk<tol1,	1 Rody,	7 00	775 00	741 00
22d "	l:umud L SawyPr,	B luvor,	7 00	775 00	741 00
1st Franklin,	llyrou L Corhrtt,	Bonarllstou,	7 00	775 00	771 00
2d "	Edward A God(lu..ll,	Orange,	7 00	775 00	771 00
3d "	Samuel E. Riply,	Montagub,	7 00	775 00	771 00
4th "	James W. Clapp,	Dorfield,	7 00	775 00	778 00

5th "	Charles B. Newell,	Revo.,	27 00	760 00	777 00
1st Hampden,	Jume:l V. Xnl'X,	Blandford,	21 00	771 00	774 00
2d "	Imnos A. Lal'll,	Westfield,	22 00	771 00	772 00
3d "	J:thun Hollk<,	West Springfield,	20 00	771 00	770 00
4th "	J:uncs Hnnlage,	Holyoke,	21 00	771 00	772 00
5th "	Y'lliau l' Uucl'ly,	Holyoke,	21 00	771 00	772 00
6th "	hugeHc J. o. cil,	Chicopee,	21 00	771 00	771 00
7th "	Freclerick IL Wllclt,	Springfield,	21 00	771 00	771 00
8th "	lliram B. Lmw,	Springfield,	21 00	771 00	771 00
9th "	fohu :il'foFethries,,	Springfield,	21 00	771 00	771 00
10th "	Herbert A. McFar:ll,d,	Springfield,	21 00	771 00	771 00
	ll. E. W. ClarkP,	Wales,,	21 00	771 00	771 00
		Palmer,	21 00	771 00	771 00
1st Unmpshire,	Arthur F. Nutliuo-	Northallpt'll,	21 00	771 00	771 00
2d "	Barney T. Well; ,,,	Sout'lllual,1011,	21 00	771 00	771 00
3d "	Ellwni-d A. Ad'lllb,	Pl'lll'llied,	21 00	771 00	771 00
4th "	llyrou H. Jmhl,	South lladl,,,	21 00	771 00	771 00
5th "	Charles S. Smith,	Alufiersl,	21 00	771 00	771 00
	Lysnudei: Th'llrs'll,	IMeld,	21 00	771 00	771 00
1st Middlesex,	Isaac. McLeau,	C:t'llliri<lge,	21 00	771 00	771 00
2d "	Arulnbald al. Howe'	Canlrlld, t.,	21 00	771 00	771 00
3d "	Elmer H. Brlchf,	C:rlnlrlldg-e,	21 00	771 00	771 00
	Andrew,/. R. Jy,-,	CdnHlrlldg,l,	21 00	771 00	771 00
	Stephen Anderson,	C:4ul,rlldgc.,	21 00	771 00	771 00

Amount carricll forward,

\$31,029 00

HOUSE PAY ROLL - Collin11rd.

DISTRICT.	Name.	Residence.	Mileage.	Amount.	Total.
	Alloult bro11fhl Jilrw1trd,				\$31,029 00
4th Middlesex,	Maleolm E. Jilfoult.	CirruLrjt1,	\$1 00	7,31 00	
5th "	Chrnrles W. Ifontlers,11,	Cirwbr1,G,,,	1 01	7,1 00	
6th "	George W. Iorkills,	Idclplen-ile..	1 01	7,0 00	
7th "	10slph J. <iles.	Stl rri Ie:	1 01	7,1 00	
8th "	Frediffik M. Kiluter,	Sd crville,	1 01	7,1 00	
9th "	William B. Lawn,11te,	Thldford,	1 01	7,1 00	
10th "	Henry E. Turt11H,	Alcien,	1 01	7,1 00	
11th "	Harry H. Barrltt,	Nldd11,	1 01	7,1 00	
12th "	Frank P. Bellnell,	Evuh,11,	1 01	7,1 00	
13th "	William E. llarrdt,,	l'lt-t-iwe,	1 01	1,501 00	
14th "	Myroll J. Ferren,	Stdieha 111,	2 11	7,0 00	
15th "	James H. Cart11,	W kelidd,	1 01	7,1 00	
16th "	Thomas D. llnn.v,	Wobnrrn,	1 01	7,1 00	
17th "	lanws 11eill,	Holidillg,	1 01	7,1 00	
18th "	Will:tm H. l. Tuttle,	I AnUlg'lo 11,	1 01	7,1 00	
19th "	Charls: S. Eusig-11,	1 W11fortCl111,	2 00	7,1 00	
20th "	Dwigh t Che;ter,	! Nw-ton,	2 00	7,1 00	
21st "	S. K J,fowlml,	! Nritnu,,	2 01	7,1 00	
22d "	f,eniw C. llr11 I,	! Nritnu,,	2 00	7,1 00	
	ChInJes NO1ro1,	! Nritnu,,	1 01	7,1 00	
	Richard F. HmTett,	! Nritnu,,	1 01	7,1 00	
	Chfuries W. FiintJ,	! Nritnu,,	1 01	7,1 00	
	Pntmqk T. Snvaga,	! Nritnu,,	1 01	7,1 00	
	Erdd N. Willt,	! Nritnu,,	1 01	7,1 00	
			1,1U:		
23d "	George K. M&K: rru,	awell,	1 01	7,1 00	
24th "	Robolt & B1111t1ot,	awell,	1 01	7,1 00	
25th "	Olrronue S4<ol111n,	awell,	1 01	7,1 00	
26th "	Amlsn Pmtt,	awell,	1 01	7,1 00	
27th "	Charles IL J Joh,on,	awell,	1 01	7,1 00	
28th "	Frauk IL Tlt1111,	awell,	1 01	7,1 00	
29th "	Ed11 il J. Tltong,011,	awell,	1 01	7,1 00	
30th "	fanll's L. Br11phj,,	awell,	1 01	7,1 00	
31st "	Charles IL Doooley,	awell,	1 01	7,1 00	
32d "	Fmneis C. Cm-ti,	awell,	1 01	7,1 00	
	Jolil J. O'Brien,	awell,	1 01	7,1 00	
	Aaron C. Jland11y,	awell,	1 01	7,1 00	
	ParkPr J. Kall p.,	awell,	1 01	7,1 00	
	Charles F. Worcester,	awell,	1 01	7,1 00	
1st Multilek1et,	Arthnr IL (!:miner,	Nalld11<ket,	1 00	7,1 00	
1st Norfolk,	famPs A. Hartshoru,	orn u0tl,	1 110	7,1 00	
2d "	George N. Carpenter,	Brookliu.,	1 01	7,1 00	
3d "	Willmr IL Powers,	H, di, Park,	2 00	7,1 00	
4th "	Alwustns lIPmenway,	(an ton,	1 00	7,1 00	
5th "	Tosiah Q1111e1,	Quinn,	1 00	7,1 00	
6th "	fames F. Hui-ke,	W111111,	2 10	7,1 00	
7th "	Zeehariah L. Biekne11,	W, y11io11td1,	1 00	7,1 00	
	B. Her1ie11 Woodsum,	nmintree,	1 00	7,1 00	
	Henry W. lkrillo11,	Stollghto11,	1 01	7,1 00	
	Robert l'. Ctppen,	Stoug-htuu,	1 00	7,1 00	
	Alloult carried forward,				\$31,029 00

1 Spenker.

• Decncsil Juno 21.

STATEMENT VII.

Revenue Expenses.

DEFINITION.

164

AUDITOR'S REPORT.

[Jan.

STATEMENT VIII.

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HOUSE PAY - FOLL - <011111(1

DISTRICT.	Name.	Ht. & Deuce.	Mill & Ue.	Chill & 1, 1 million.	Totals.
	Amount brouytl furwrt'd,				\$31,021 00
8th Not-fulk.,	Emstus p. Carp,mt-et,	Foxborough,	S, (III	Si f, 0 00	7,51 00
Uth "	Nathan H. Fales,	Norfolk,	1 (II	7,50 00	7,51 00
	N. Frank Harlililg,	Medfield,	1 (II	7,50 00	7,51 00
1st Plymou11th,	Elkanah Filj1wl...	flyn1onth,	3 (III	7,50 00	758 00
2d "	William r. Wri, ht,	midmr1,	3 (III	7,50 00	758 00
3d "	Thhn K U. Pl-Hity,	ill-g-hull,	6 (III	7,51 00	751 00
1th "	Tholur1s Wj:1111,	Ean, 1,m,	1 (II	7,51 00	751 00
11th "	Ebun C. Wat,r11:111,	Whin1a1l,	4 (III	7,51 00	751 00
6th "	Hullj. F. Peter,011,	(to1,hestel,	1 (II	7,51 00	751 00
7th "	Bel1jamin Cal11111ms,	idille:ol:11ilgh,	1 (II	7,51 00	751 00
8th "	Charles W. T11nw1,	ast Br11lgmr1l:r,	1 (II	7,51 00	751 00
9th "	Am1's 11111111g,	1yol:kt11,	1 (II	7,51 00	751 00
10th "	Ellwan1 E. 1-lernd,	grol:kt11,	1 (II	7,51 00	751 00
11th "	lliram A. ilonk,	rock to 11,	1 (II	7,51 00	751 00
12th "	limTiso11 O. Thoma,,				
1st Suffolk,	Fr<dt>rick B. Day,	Boston,	1 (II	7,51 00	7,51 00
2d "	Uhar<H A. T11clul1,	Boston,	1 (II	7,51 00	7,51 00
3d "	Qhar1Ps A. Jol1,	Boston,	1 (II	7,51 00	7,51 00
4th "	Thom1R O. Mf11ul1cy,	Boston,	1 (II	7,51 00	7,51 00
	Coruel118,1 MahQ1ley,	Boston,	1 (II	7,51 00	7,51 00
	Michael J. 1rn1h11,	Boston,	1 (II	7,51 00	7,51 00
	William H. Oskos,	Boston,	1 (II	7,51 00	7,51 00
	Charles A. Frazee,	Boston,	1 (II	7,51 00	7,51 00
5th "	E O w, W. F.,	Boston,	1 (II	7,51 00	7,51 00
6th "	loorg N. SwnNow,	Boston,	1 (II	7,51 00	7,51 00
7th "	Icremiu h. Vrow-loy,	Boston,	1 (II	7,51 00	7,51 00
8th "	James O. ht11o11,	Boston,	1 (II	7,51 00	7,51 00
9th "	Patriek Cannon,	Boston,	1 (II	7,51 00	7,51 00
10th "	Hoger H11ggcl-ty,	Boston,	1 (II	7,51 00	7,51 00
11th "	Daniel F. Brcc11,	Boston,	1 (II	7,51 00	7,51 00
12th "	fusepli l'. Lmua-moy,	Boston,	1 (II	7,51 00	7,51 00
13th "	ym. Powt11 W11sol1,	Boston,	1 (II	7,51 00	7,51 00
14th "	hilwan1 C J. l1s,	Boston,	1 (II	7,51 00	7,51 00
15th "	Nathalliel W. Ladtl,	Boston,	1 (II	7,51 00	7,51 00
16th "	Charles F. tprag-11e,	Boston,	1 (II	7,51 00	7,51 00
17th "	fames M. Olmstcm1,	Boston,	1 (II	7,51 00	7,51 00
18th "	Pcrlie A. Drar,	Boston,	1 (II	7,51 00	7,51 00
	Patrick J. fletfot:111,	Boston,	1 (II	7,51 00	7,51 00
	Mit:lmcl 1t 1>111rall,	Boston,	1 (II	7,51 00	7,51 00
	aniel McCm't1iy,	Boston,	1 (II	7,51 00	7,51 00
	forumiah T. 1ldfornara,	Boston,	1 (II	7,51 00	7,51 00
	Charles r. Ch1'nee,	Boston,	1 (II	7,51 00	7,51 00
	Richanj F. JcSolla,	Boston,	1 (II	7,51 00	7,51 00
	Tohn H. Coffey,	Boston,	1 (II	7,51 00	7,51 00
	John B. Lynd,,	Boston,	1 (II	7,51 00	7,51 00
	Isaac llosuosky,	Boston,	1 (II	7,51 00	7,51 00
	Thomas J. Kelliher,	Boston,	1 (II	7,51 00	7,51 00
	All11rcw W. Lanigan,	Boston,	1 (II	7,51 00	7,51 00
	Lmac P. 1111ehinson,	Boston,	1 (II	7,51 00	7,51 00
	William H. Sterns,	Boston,	1 (II	7,51 00	7,51 00
	S. Stillman 1Jlandnrcl,	Boston,	1 (II	7,51 00	7,51 00
	Amount 11rrcd Jorw:art1,				\$31,021 00

1892.] B O F O O P EN E I N O. 6.

STATEMENT VII.

DETAILS 30.

HOUSE PAY-HOLL - Colldwcll

BIRTHDAY	NAME	LOCALITY	DATE	AMOUNT	TOTAL
A/llout broufhl founrntl,					
11th Suffolk,	5 Thomas F. Fallon,	ostull,	sl no	\$7.10. no	\$751 00
20th "	5 i Pat'iek H. Raftery,	ost01,	1.00	7[il] 00	761 00
21st "	5 I. lieh:wl J. IkEttrick,	ostoll,	1 00	7.10. 00	761 00
22d "	5 I. fohu Golling,	ustn11,	1 10	7.0 00	761 00
23d "	5 lfonry S. Dewey,	nston,	1 00	750 00	761 00
24th "	5 Fr:neis W. Kittreclrl,	oston,	1 00	7ii0 00	751 00
25th "	5 William L. Noollel	Boston,	1 00	760 00	751 00
26th "	5 sc:Lenll D(	ost011,	1 00	760 00	751 00
27th "	5 I. H. S. C. J. rle,	oston,	1 00	760 00	751 00
28th "	5 rletcl u,k:lv.lt:li88,	oston,	1 10	760 00	751 00
29th "	5 oms : , ar ,	oston,	1 00	760 00	751 00
30th "	5 Bentluy W. Wall'eu,	BOR(OIJ,	1 00	760 00	751 00
31st "	5 Jdlil W. l'nmnr,	Chel ea,	1.00	7un on	751 00
32d "	5 David E. Cou'd.	Chel ea,	1 00	760 00	751 00
33d "	5 Arolul G. lomtl.	Chel ea,	1 00	760 00	751 00
34th "	5 I. J. mrt sou;	Chel ea,	2 00	750 00	752 00
35th "	5 Lucien Lonl,	Chel ea,	w 00	760 00	752 00
36th "	5 Mortim E. Colllr:lse,	Wittehml111,	rm 00	760 00	752 00
37th "	5 Allgnst:ls Howe,	Gardl1nr,	1.00	750 00	752 00
38th "	5 Henry U. Lp ngley,	Dnria,	H or/	760 00	752 00
39th "	5 LBdyuill Bi),	Pnxton,	1 00	760 00	752 00
40th "	5 Geofgo H. <Bro1n,	Vi Brok k ill,	1 00	760 00	752 00
41st "	5 mirupt4y Hev ncl,	N. Brooklclcl,	1 00	760 00	752 00
42d "	5 Leul's E. V. Mrenll,	SpOUQ	1 00	760 00	752 00
43d "	5 Honsekiah, Williams,	Worck,sl1,	1 00	760 00	752 00
44th "	5 John E. Hindk,	Worck,sl1,	1 00	760 00	752 00
45th "	5 un,y S. Bnlr,	Worck,sl1,	1 00	760 00	752 00
46th "	5 Oh 1911 Ir llt'rinmn,	Worck,sl1,	1 00	760 00	752 00
47th "	5 mbhl L. McL011ghl11,	Worck,sl1,	1 00	760 00	752 00
48th "	5 N:ichaol <1:nll,	Worck,sl1,	1 00	760 00	752 00
49th "	5 Johil W. F:irlial1ks,	Worck,sl1,	1 00	760 00	752 00
50th "	5 Edward < l:low,,,	Worck,sl1,	1 00	760 00	752 00
51st "	5 Charles T. Fltllh11,	Worck,sl1,	1 00	760 00	752 00
52d "	5 Wdlilgt1111 E. l'arkl11r:st,	Worck,sl1,	1 00	760 00	752 00
53d "	5 Amin u WililPr,	Worck,sl1,	1 00	760 00	752 00
54th "	5 John W. Kiinlml,	Worck,sl1,	1 00	760 00	752 00
55th "	5 Mil'hael J. Alt11Ta,	Worck,sl1,	1 00	760 00	752 00
56th "	5 Meury C. Wluatun,	Worck,sl1,	1 00	760 00	752 00
57th "	5 William H. Hfre,	Worck,sl1,	1 00	760 00	752 00
58th "	5 Engunc W. J(i)riarly,	Worck,sl1,	1 00	760 00	752 00
59th "	5 James H. Mellcll,	Worck,sl1,	1 00	760 00	752 00
60th "	5 l'at'i:k r. Qlliuil,	Worck,sl1,	1 00	760 00	752 00
61st "	5 Franklin B. Whit<,	Worck,sl1,	1 00	760 00	752 00
62d "	5 llenrv G. Taft,	Worck,sl1,	1 00	760 00	752 00
63d "	5 Ueorge S. Clo11gh,	Worck,sl1,	1 00	760 00	752 00
64th "	5 Honse Conipeus:itoll,	Worck,sl1,	1 00	760 00	752 00
65th "	5 H011sc l'alcagn,	Worck,sl1,	1 00	760 00	752 00
66th "	5 Allhout erttrid Junvml,	Worck,sl1,	1 00	760 00	752 00
67th "	5 Honse Conipeus:itoll,	Worck,sl1,	1 00	760 00	752 00
68th "	5 H011sc l'alcagn,	Worck,sl1,	1 00	760 00	752 00
69th "	5 Allhout erttrid Junvml,	Worck,sl1,	1 00	760 00	752 00
70th "	5 Honse Conipeus:itoll,	Worck,sl1,	1 00	760 00	752 00
71st "	5 H011sc l'alcagn,	Worck,sl1,	1 00	760 00	752 00
72d "	5 Allhout erttrid Junvml,	Worck,sl1,	1 00	760 00	752 00
73d "	5 Honse Conipeus:itoll,	Worck,sl1,	1 00	760 00	752 00
74th "	5 H011sc l'alcagn,	Worck,sl1,	1 00	760 00	752 00
75th "	5 Allhout erttrid Junvml,	Worck,sl1,	1 00	760 00	752 00
76th "	5 Honse Conipeus:itoll,	Worck,sl1,	1 00	760 00	752 00
77th "	5 H011sc l'alcagn,	Worck,sl1,	1 00	760 00	752 00
78th "	5 Allhout erttrid Junvml,	Worck,sl1,	1 00	760 00	752 00
79th "	5 Honse Conipeus:itoll,	Worck,sl1,	1 00	760 00	752 00
80th "	5 H011sc l'alcagn,	Worck,sl1,	1 00	760 00	752 00
81st "	5 Allhout erttrid Junvml,	Worck,sl1,	1 00	760 00	752 00
82d "	5 Honse Conipeus:itoll,	Worck,sl1,	1 00	760 00	752 00
83d "	5 H011sc l'alcagn,	Worck,sl1,	1 00	760 00	752 00
84th "	5 Allhout erttrid Junvml,	Worck,sl1,	1 00	760 00	752 00
85th "	5 Honse Conipeus:itoll,	Worck,sl1,	1 00	760 00	752 00
86th "	5 H011sc l'alcagn,	Worck,sl1,	1 00	760 00	752 00
87th "	5 Allhout erttrid Junvml,	Worck,sl1,	1 00	760 00	752 00
88th "	5 Honse Conipeus:itoll,	Worck,sl1,	1 00	760 00	752 00
89th "	5 H011sc l'alcagn,	Worck,sl1,	1 00	760 00	752 00
90th "	5 Allhout erttrid Junvml,	Worck,sl1,	1 00	760 00	752 00
91st "	5 Honse Conipeus:itoll,	Worck,sl1,	1 00	760 00	752 00
92d "	5 H011sc l'alcagn,	Worck,sl1,	1 00	760 00	752 00
93d "	5 Allhout erttrid Junvml,	Worck,sl1,	1 00	760 00	752 00
94th "	5 Honse Conipeus:itoll,	Worck,sl1,	1 00	760 00	752 00
95th "	5 H011sc l'alcagn,	Worck,sl1,	1 00	760 00	752 00
96th "	5 Allhout erttrid Junvml,	Worck,sl1,	1 00	760 00	752 00
97th "	5 Honse Conipeus:itoll,	Worck,sl1,	1 00	760 00	752 00
98th "	5 H011sc l'alcagn,	Worck,sl1,	1 00	760 00	752 00
99th "	5 Allhout erttrid Junvml,	Worck,sl1,	1 00	760 00	752 00
100th "	5 Honse Conipeus:itoll,	Worck,sl1,	1 00	760 00	752 00

STATEMENT
AUDIT
DETAILS 80
PUBLIO
1892
182,632 00
f213,661 00

[Jan.]

STATEBNT VII.

Re.-enue •:xpen•es."

DETAILS 81 TO 83.

DETAILS No. 81.

CLERKS - SENATJ, AND HOUSE.

[Acts ISS-I, Chup. 3'9 III 33-I; ISSS, Chap. I; IS91, Chnp. 2.]

AlH0111t brought forwnrcl,		\$213,661 00
Ileury U. l'nuli,lge, Uh!rk of the SeuatP.,	S:1,000 00	
Elhnm1 A. :.kLaughlin, Clerk of the llou,se,	3,000 00	
William II. mg,•r, A-i-tant Cl<rk II[thl' i,;IHfll	St.,00 00	
.Tanh>,\, Kilub.tll. .b,bl,LIlt Clerk of thP 11011,1.	1,000 00	
ThtJm.,J.II111'11 V. (lp1-ical Scnet:'), Silllu .1F. A(I' :ii'ij'leril.'al SPn ie<',	700 00	
il.,l-herl E. St',-en-, l'leri.,tl Ser- vice,	liij 00	
H E. l'rk111: (l'eri,:al en-il'e,		
		11,223 34

DETAILS No. 82.

CHAL'LA[;,:s --- SEXATE ;, a, 11ous1:..

[Pnh. Stat., Chap 2 Sect. a; AdH IU, flinp. 1.]

F.dmtm. Df,•e,	\$300 00
Jiauiel W. Wahlron,	300 00
	600 00

DETAILS No. 83.

SEIWEA'NT-AT-ARI\ [S' DEI'AIT:IE°&'T.

[I'nb. Stnt., Chap. 3; Re•. 1891, Chnp. 114; A ts ISS., Chap. 12S; 1801, Chaps. 30 and 4:II.]

SEHi: :AXT-AT-AID[S.]		
.fohn G. B. Atlam5, Salary,	-3,000 00	
(LEHKS.		
Charles (. Ila, is, Salary,	1,800 00	
Charles G. Ilayis, Extra Services,	100 00	
Coxn WENT EXPENSES.		
Newspapel's,	+00	
Telephone and Telegrams,	100 00	
Bnttons,	111 50 I	
C;trriage Iliirn,	111 00	
•tatiouery,	12 00	
.All' sagl,	± 00 I	
	128 55	
		5,028 55

Amount ca,Ticcl forwetrd,

\$280,512 84

1892.]

STATEMENT VII.

ReTenue Expen8ea.

DETAILS 84.

DETAILS No. 84.

DOOitKL.:EPERS, i\IESSI<NGERS AND !'AGES.

[Pab. tat., Chnp. a, Sect. 5; Res. 1891, Chnp. 11-I; Acts 1882, Chup. 25; Sect. 4; 185., Choi., 111, 1891, Chapa. 1 null -13]

Amolnt brouyltt forward,		2110/112 8
Stillman W. Ellg-Pl, Doorkeeper to the Senate,	\$1,500 00	
Joseph Sidwell, A-i-tant Door-l<per tu the Senate	00 00	
Jue E. Arm tron!, :.lp<enir"r to the SenatP,	850 00	
l,1)•K All i. I•0 ellg'r tu llw Scua e.	960 00	
Binjamin fl, foll,son, Acs;en•r tn thw :-(lltP,	850 00	
mliles (I.)lar,h. A), cngu tl H :itHt<.,	850 00	
Jjay<ll. Itemng-011, All>.,lllg<lr to the 1:llate,	850 00	
William H. : hltmg, illes ml. r t>th! l'en,lt,	850 00	
Alfred)). "i, : Ale;eugl•r to Hll SellatP,	850 00	
Rtury Jiu:w. l't!!" t" thw 8tn lt,1,	850 00	
Burry :E. IJnd/l'e, Page lo (lt, St•tmte,	850 00	
Thomas J, Twk<•r, JJonrki<llt' to ti): llou<•,	850 00	
John Kinnear, A-i-tmt llookrlepr-r to ttle	850 00	
Jionse, ..	850 00	
JJules J. Alhllne V, Postmaster,	850 00	
Obnd es It. ayor, Afos.senger. to the H.,ue,	850 00	
Jlimesne-atty, Acssenger to the House,	850 00	
Jhamin D Brown, ilcscsenger to thw llou c,	850 00	
JLn-ut&OJJ, Mcs_cngcr tl the llou e,	850 00	
Jscn C. IIIitOI"l'<ngcr to : Unus	850 00	
Jlmy G.IJlner, ilcscsengm-to the Honse,	850 00	
JohnB Holli,, Tr, Messenger to the House,	850 00	
Thomas F. l'e<lrlick, ille,,cnger to the Honse,	850 00	
Bza T. PopP, il[e,,enger to thw llou e,	850 00	
Francis Steclt, ille. (•llger to the llou:P,	850 00	
H eiley, V. Arkes, :le••enger to th, llou,e,	850 00	
(bsrlPs D. Uford, ille.,pllg-er to the llou,e,	850 00	
J. F. will-on, :AP,;Cl!!lll' to the liOlK:C,	850 00	
John B. Fisher, ille-wrwer to the Hnll5e,	850 00	
William O. :ite,e1, Acsng(•l to th, llou,e,	850 00	
George L.,holm, l't!!" to the HouP,	850 00	
lud C Nichol;, Pal!e to the House,	850 00	
Charles W l'hilhrick, Sen-ices,	850 00	
J Albert Roberts, Services,	850 00	
Bmjnin Tanner. Sen-ices,	850 00	
Jdn L. Galwav, SelTi<es,	850 00	
iaael C P:tlrier, :ien-ices,	850 00	
John Kinnear, :icrdt'es,	850 00	
c-adrs II. John•ou,	850 00	
Sel W. Taft,	850 00	
J.,i.R Brown,	850 00	
Jolu Ghau<ler,	850 00	
		21,327 00,

Amount cnrriccl forward,

\$259,831 84

[Jan.]

STATEMENT YU.

Re. c1111e EXJ»eulleM.

DETAILS 85.

DETAILS No. 85.

SENATE PRINTING AND BINDING.

(Pull. Stat., Chap. 16; Res. 1886, Chap.,; Acts 1891, Chap. 5.)

Alllowz broughtforiortr<l,		\$259,839 89
100 copies Report- Hearings before Committee on Public Health,	e309 29	
100 copies U p m-t- Conl1111sionel- Oil	MS 12	
>n111h: Records, otr:.		
1,100 extrn copies l11>ort- Col11111s-ioner	11S 40	
<1 l'1111ic lteeor,l:, di:.		
500 extra •upics llcport- Com1111sionel-	28 75	
on l'n1,11i: Heeons, et:., (l1111f).		
100 copies - Board of H,alt-h on Pmity	91 17	
lnluHl Water,;.	7-1 15	
1,121 copies (ill't:rnor's ill'SaY,e,		
111) opils l111pt>rl- t'nunnis,ioller3 on	19 (1)	
Topngraphi,al un t'),		
111) oil' copiP, lt,•port- Cl1111111sioner;	11J 88	
•H Topogr lphal i-lm r,	1a 87	
100 copies lfoport- ('att1P L'ummi-ioncr-;	VI 11	
100 copiP- lfrpnr-l'ardon,; l:rintell,		
1000 copil: lteport- Boan! of HL'alth on	11 48	
All1111ration of Food, illd Drugs,		
100 copies lteport-Trustee, Hospit,il for	10 95	
Dipsomaniacs. 1111 Incl'riate;		
900 copi<l: p m-t- Dc:pa-ty Se lcr e<	9 53	
Wciglfi; illd l'leasures,		
900 copies Report- Commissioners ou	5 74	
Stat., Honse,		
900 copies Report- Commissioners on	5 52	
Asylum for Chronic In-sane,		
900 copies; He,olutions relative to the tic-	4 47	
<<a'c of, fodue Charles Devrils.		
100 copie" (oYernor's Letter containing	4 47	
Clrtain Recomm1111diation,		
100 copies Report- Conuissioners Oil	4 47	
ProYincial Law",		
900 copies Acts of Congrc'S Apportioning	4 47	
Representatives to Congress under		
11th Census,		
900 copies Invitation of Yermout to unite		
in celebration of clc-lation of Ben-		
uinirtou Battle i'lonument,		
100 cnpic ltr olntinn, on the ,leath nf		
(lPneral Wm T. Slwrman,		
100 copies Re5ohl11011, r,•Jatirn to the late	4 47	
Tulg< Marcns i'forton,		
100 copit's Veto of Bill for A,rlnm for	4 47	
Chronic Insane,.		
Amounts carried forward,	1	\$942 95 \$259,839 89

1892.]

STATEMENT VII.

ReTenne Expense.

DETAILS 85.

SENATE PRINTING AND BINDING - Continued.

Amounts brought forward,	\$942 05	1	259,839 89
900 copies Gornrnor's letter on Commis-	4 17		
sion on Surnly,			
500 copies Bills-Committee on Agricult-	21 (G		
l11c,			
3,600 copies lills - Committee ou Bauks all1	17 88		
Blankng,			
1500 (Copie; Bills - Committe;c on Bills iu	111 11J		
Thiml Rladillg,	117 11		
1,600 copils l: il b- Col1111nitte on ('itie,			
collics Bill; - Cnnunittet: Oil (n111111-	17 S;		
uollal All,; illd1wllt,	8 11		
1,111' OJJ(c' B111s - C.)m1111ttec on Jji-aina-/e,			
400 coplq; l:ti ls - Col111111ttee on bl1111011	22 1;		
Lawri,	11 21		
630)Cpie Bill; -fn,m1111it-pe Oil El'ncatio1),			
91100 copw' l111b - (Oil111111ttee on bxpr-111h-	11J 17		
tnn' ..			
11100 copie; l'vills- t'011111111t1c Oil F11dcal	11 11		
ltdat1111,			
4500 collic3 l111s - Coin 1111t, oil Fi;lwries	2 31		
aml name,.			
7,111 copie: Bill Col11111t1c oil Ilarbors	68 67		
mil l'ublw Lamls,	17 8J		
3,000 l:llf-5 BiU; -C(lumittce Oil 111wralee,	185 12		
1,000 copil: mr:; fea..UU,r Jul111<111rj;	21 0 1		
pic,Rrn (omrnittee mi Tithor,			
6,00 et /ills Col'lmitce <n Lill lw 1	30 11		
900 copfof Bills -Com1111ttee oil Library,	4 11		
6,111 cciplis Hills - Committee on ilanu-			
tac-turn,;	58 69		
100 copic Bills - Cnmmittec Oil i'ilitary	G7 0j		
Affairs,			
3400 copies Bills - Committee ou- i'len:all-	21 11		
tilc Affair,;			
10800 copi" Bill - Committee on Pnhlic	5G 05		
l1Palh,			
7100 copies Bills - Committec Oil Pulilic	13 76		
Clrnritable Institutions,			
1900 coRics Bills - Committee oil l'nblie	11 11		
Scrnce,	11 11		
6500 copic, Bills - Committee on Pri,011,;	11 11		
7200 copiP, Bills-Committee Oil Primi110,	3j j(j		
1,000 copils .Bill- - Committee on Probate			
aml lu:nlv m, y,	4 17		
11,700 copie B111 -Committee on Railro.111s,	Gb 73		
900 copic, Hills - Committee on l:toad,			
and Bridges,	4 17		
3,600 copies Bills - Committee on Rules,	43 77		
Amounts carried forward,	s2,155 20	1	f259,s&9 s9

DETAILS. 87.

Amounts brought forward,	\$3,775 (it)	I \$2GD,62J] US
17100 copie ⁿ Hills - Committee on 'Yater Supply,	11o 4J	
100800 copies Ur ler, of the D, y,	1,151 SS	
17200 copH. llatly Journal of the lloibC,	1,70j 11	
1000 copies, Journal of the Umt't	1,51) 07	
700 copie, J,e,ri Jati, e I>iariPS,	705 3o	
0000 copk, lmhl:\ to Huu,e 1J<1c1lnwnl.	Jtj 2f	
000 copies ltnles,	sr; sr;	
Oil honr; i; dil-wurk,	I,ii):! 11)	
Letter."Bbuk-; llk.,	181 1U	
Slldry,CommilPe Bill,	12(i 71	
ewsprer; ,	12; 45	I
Yea and Xay Lis;F,,	H S U	
Avehilics,	2fi 47	
Hudin. md Letteritl",	:9 71	
iljet; blips, et< ,	.si	II
		11H2 'ii
DETAILS Np. 87.		
ST.A.L'IO\VEHY FOH THE :-F:-, "ATE, UIUJEHED HY THE CLEltK.		
[Pub. Stat. Chap. 16; Res. 1550, Chap. 74; Acts 1891, Chap. 56.]		
Letter Paper,	ft'l... 88	
Postage,	54 00	
Envelopes.	46j 07	
Blotting 11:1pcr,	42 SS	
Record nooks,	-11 1J5	
Wrapping Paper :tl(l TlVine,	B) GD	I
Inkstands,	37 12	
Shears,	2;j 50	
Document Bo< ,	2ii 50	
Rubber Stamp,	22 50	I
Memoirndum llock,	15 45	
Pencils and Protector;'	15 00	
Rubber Baml,	15 00	
Ivory Folders,	14 00	
Ink,	12 50	
Pens,	12 135	
Directorie	12 00	
Penholder	10 42	
Files,	10 00	
Erasers,	9 90	
Sundry Stntiout.r),	1 85	
Macilage anti Bottle,,	7 50	
"Pathfinder,"	5 00	
Amount carried forward,		5)8 51
		281,541 20

[Jan.

STATEMENT VII.

Rerennc Expense •

DETAILS 91

CONTINGENT EXPENSES OF TBB LEGISLATURE - *Concluded.*

Amounts brought forward,	\$6,928 13	\$283,322 12
Ingravit1g Gavels,	6 12	
A,h Steps,	6 00	
Directory,	5 50	
Repairing Fc11cc,	4 80	
i\atches,	4 40	
H««tord Book,,	2 7i	
Thermometers,	3 i0	
-la lge,	1 30	
lou b,	0 15	
l'aib,	3 00	
Sc11cil,, Brushes an\ Tuk,	1 30	
Al:11hnl,	1 25	
		6,973 40

DETAILS No. 91.

EXI'EXSES OF LEI:JSL\TIV'E CU:\DI'ITTEf..

(PnLJ. Btut, Chap. Ilij Ret. SnT, Cbnp. 1; JPH b l. Chap. 1, 1.; 393
JH 41.]

Committee 011 Agrk:ulture, -		
4-dv	\$2,12...tit	
R"tcl.	177'00J	
Cardage Hire,		\$266 95
Committee on Banks and Banking, -		
Advertising,		177 51
(ommittce on Citic, -		
Stenographers' Seri-ices,	GG7 00	
Atvert1s11g	608 7J	
Hotel Bills,	19 75	
		1,295 54
Committee on Connty Estimates, -		
A(h-erti iug,		37 20
Committee on Constitutional Amend- ment:,, -		
Advertisi11g		198 17
Committee on Drainuge, -		
Hotel Bill,	SIG 50	
Carriage Hire,	41 74	
(iioars,	2 00	
A(l\-ertisiug,	19 1J1	
Telegrams,	75	
		133 91
Amounts carried Jorward,	82,109 28	\$290,295 52

1892.]

STATEMENT VII.

ReTenne Es1,e11sea.

DETAILS 91.

EXI'ENSES OF LEGISLATIVE CO:\DI'ITTEES- *Continued.*

Amounts brought forward,	2109 2s	\$290,295 52
ecounittee 011 Election Laws		
advertisin g.	\$1SG 58	
Steuographers' Servii:e,,	12 25	
		21s 51
Committee 011 Education' -		
utisi11g	\$36, 05	
Carriage Hire,	67 00	
Hotel Bill.	2J 3H	
Tr-wrlllug L'-1"1be",	D 00	
		458 38
• Committee 011 Filla1aH,, -		
Clericl : :erYi•1' .	Si00 00	
Aifertisin:,,	+ 98	
Printing -	2 +j	
		721 -1
Comruitt•1 011 Fc1t•rnl ltt•lati,m•, -		
Travellin!! Ep1•11,e,	i32•1 011	
Hotel Hill,	Lm 05	
Advertising,	101 fill	
Gsr-ic Hlr".	31 50	
		111S 21
eb		
Advertising,		421 62
Committee on Harbors and Ptiblic Lunds, -		
Stenogr-apher• Service,,	\$568 77	
Advertising,	487 21	
Hotel Bill,	" 00	
Carriage Hire,	3J 75	
Cigars,	16 00	
	----- 1	
		1,178 71
Committee on Insurance, -		
Advertising,		1J3 58
Committee on Judiciary, -		
Advertising,		789 46
Committee on Labor, -		
Adverti•hw	\$310 H	
Hotel Bill •	28 00	
Carriage Hire,	20 00	
Cigars	1 50	
		381 81
Committee on Liquor Law,,, -		
Advertising		180 1JS
Amounts carried forward,	\$7,2.u 34	1290,295 52

[Jan.]

STATEMENT VII.

Revenue Expenses.

DETAILS 91.

EXPENSES OF LEGISLATIVE COMMITTEES - Continued.

<i>Amounts brought forward,</i>	\$7,241 34	\$290,295 52
Committee on Manufacture, -		
Travelling Expenses, \$27 15		
Hotel Bills, 31 28		
Advertising, 20 36		
Carriage Hire, 62 10		
Cigars, 21 15		
Telegrams, 0 0		
<i>1,277 01</i>		
Committee on Mercantile Affairs, -		
Advertising, 27 15		
Committee on Military Affairs, -		
Advertising, 27 15		
Carriage Hire, 00		
Hotel Bills, 2 1		
Cigars, 1 1		
<i>260 11</i>		
Committee on Pious, -		
Advertising, 3 38		
Committee on Pious, -		
Hotel Bills, 166 45		
Carriage Hire, 0		
Advertising, 129 10		
Cigars, 45 50		
Travelling Expenses, 23 75		
Telegrams, 2		
<i>511 35</i>		
Committee on Probate and Insolvency, -		
Advertising, 115 81		
Committee on Public Health, -		
Advertising, 11 50		
Hotel Bills, 128 54		
Cigars, 93 25		
Travelling Expenses, 11 00		
Telegrams, 1 86		
<i>392 15</i>		
Committee on Public Health, -		
Advertising, 377 00		
Hotel Bills, 331 31		
<i>716 34</i>		
Committee on Public Service, -		
Advertising, 31 20		
<i>11,452 95</i>		
<i>Amounts carried forward,</i>		\$290,295 52

1892.]

STATEMENT VII.

Revenue Expenses.

DETAILS 111.

EXPENSES OF LEGISLATIVE COMMITTEES - Continued.

<i>Amounts brought forward,</i>	11,452 15	\$290,295 52
Committee on Utilities, -		
Advertising, 1128 67		
Carriage Hire, 12 00		
Cigars, 10 50		
<i>1111 17</i>		
Committee on Naval Affairs, -		
Advertising, 105 83		
Hotel Bills, 77 50		
Cigars, 22 30		
Travelling Expenses, 12 00		
Telegrams, 0 00		
<i>221 81</i>		
Committee on State Railways, -		
Advertising, 221 45		
Committee on Taxation, -		
Advertising, 221 11		
Hotel Bills, 11 75		
<i>258 86</i>		
Committee on Towns, -		
Advertising, 233 12		
Cigars, 3 00		
<i>216 12</i>		
Committee on Water Supply, -		
Advertising, 1213 01		
Hotel Bills, 42 50		
Cigars, 111 00		
Carriage Hire, 75		
Travelling Expenses, 50		
Telegrams, 94		
<i>487 81</i>		
Committee on Woman Suffrage, -		
Advertising, 35 33		
Joint Special Committee on Redistricting -		
Commonwealth into Congressional District, -		
Printing Map, Plc., 1,222 12		
B. L. Beal, Clerk, 750 00		
Frank A. Foster, Service, 50 00		
Drawing Materials, 2 37		
<i>2,147 49</i>		
<i>Amounts carried forward,</i>	11,452 95	\$290,295 52

STA'fEi\TEXT VII.

Re•venue Exi•ense•.

DETAILS 91

EXPE SES OF LEGISLATIVE c o:m nTTEES - c o:n t i n u e d

[illegible]

STATEMENT VII.

Revenue Expensaea.

DETAILS 92 AND 93.

EXPENSES OF LEGISLATIVE COMMITTEES - *Unclaimed*

Amounts brought forward,	\$22,150 48	\$290,295 52
House Committee oil Electio11,, -		
ch°rtsiug,	2ii	7li
l)eor:te Co umilttee of 1890 Ol 11 1ve,tig-atioll of certam ehar !le' ill dlmct1011 with the West En,! StrPet Hailimy, -		
Srenographrf Ser,ieP5,	5	7li
J-qi-n'c' f th. SeuatP o Holyoke on I the qu, sttnu ll the loeat1on of t hrid, e icrco th. I onnel'ticut rher, bet\TCll floyko and Cltiecp!t.,--		
Ifottl l lb:	122	(j)
iil ftillgeHire,,	11	00
ugn.	1	00
is gi lllili. ete., _	4	(ii)
J,nncml of J illlll' CharJ,,, Dclpl1,-	2D	10
(nnitgc ilir..	12	10
'Funeral ill Ev.-Chief ,Tn,t,.,)lar1-1h ilor- ton,-		
TraYelliug E'q>t-n,I,,	I	j D
Uitiug J, ggi;latin! Bnllecti11, .	I	500 00
egislative BuUctiu;	XG	\$5
	! S i	55
General Brow!, ii-i-lw.f.,		
-----	@	oo
		'23,Ga, -14
DETAILS No 92.		
WITNESS FEES BEFORE COIIMMITTEE.'3.		
[Pub. Stal, Chnp. 10; Act Jon, Chap. I]		
Paid to "itne ses sulllmollod to appear be- fore OommittePs.,		17 00
DETAILS No. 93.		
POSTAGE AND EXPRESSAGE OX DOCUMENTS.		
[lkts,15S, Chap. a; Rea. SOL, Chap. 114; 1891; Chnps 1 mrl 431)		
Expi' Sitge	S,-1	! :l
J. Albert Ituherts Scn-ice	727	ill)
Danill. C. Talall) or: Sil'l'veie/	67	00
Postage,	52	2S
Labels and lolls,	22	20
		1,643 41
Total Legislative Expenses, 1891,		f315,656 27

[Jan.

STATEMENT VII

Re-T'auic Expense.

DETAILS 279.

DETAILS No. 279.

GRATUITIES.

[Acts SU, Chap. 17, 30, 34, 38 and 431]

in!nrgcr of Carney Hospital (Res. 1811, Chap. 17),	\$10,000 00	
Wu maus Chai-ity Club Hospital (Res. 1811, Chap. 17),	10,000 00	1
"~itlow uf JLnns i!ortou (Res. 1811, Chap. 22),	1,328 00	GG
nllirn of Joliel t C. l'itmau (Res. 1811, Chap. 47),	400 00	47
Will0, cC William Alien (Res. 1811, Chap. 47),	3,133 33	
Kcw Eng-janel Tutlurial School for Deaf (Res. 1811, Chap. 47),	2,000 00	
Widuw of S. Augu,tlis Eudieott (Res. 1811, Chap. 57),	1,173 33	
State of William 1Ya,hlJurn (Res. 1811, Chap. 9),	1,050 00	
"iilow of foshua Phippen (Res. 1811, Chap. 9),	45 00	9
Harry Chapin (Res. 1811, Chap. 20),	300 00	
Robert Ball Eues (Res. 1811, Chap. 3G),	297 00	
Innrlock Parlor Grate Company (Res. 1811, Chap. 10H),	2-7 89	
Waldo F. i!iles (Res. 1811, Chap. 51),	200 00	
Simon E. Young (Res. 1811, Chap. 5a),	200 00	
City of Woreester (Res. 1811, Chap. 52),	187 85	
Henry T. Cross (Res. 1811, Chap. 23),	150 00	
Lemuel Burr (Res. 1811, Chap. 8-1),	150 00	
Selectmen of the town of Uay Head (Res. 1811, Chap. 1),	100 00	
	\$38,369 68	

STATEMENT VII.

Revenue Jo xpense .

DETAILS 280.

DETAILS No. 280.

U-KCLALIED DIVTDENDS FROM INSOLVENT CORPORATIONS.

[Acts JS, Chap. 25, 153, Ump 00, 1801, Chap 30]

-CITY INUTUAL, EXSL EXCE Co:NP.XY OF llnxm:HY.

c:orge T. Dolan, \$00 00
 Wm i!ladc Reisert, Executr, 2 80
 Mary E. frawfnnl, Extr-utr, 39 00
 \$191 40

REGULAR, TW, AL INS 1:Dr 1 (1111.D.I.

T. A. O. Ai<"Field, A-lmiiMrntor, 10 23

KEPT:IE JXS"ILXCE (1111)PAXY.

Emeline Jordan, for Turdau, Cltrk & Co 40 00

(pA'urns 11:V,KS.)

EJUURAT SAVI'VC5 BANK,

X ALLES OF PERSONS TO WHOLL P'AD.	Number of bookB.	Amount	
James Crowley,	2,873	\$119 67	
Edward Barry,	18,519 1	21 82	
Patrick H. K(oley,	u,221	15 ifi	
Catherine f!riHin,	9,108	3 72	
Mary Tauc l!eLangblin,	2,056	1 07	
			242 03

NEEDHAM SAVINGS BANK

Alphonso O. Blake, Trustee, 4 15

NORTH BRIGHTWATER SAVINGS BANK

Mary J. i!ockler, Administratrix, 7 30

Amount carried forward, 1496 07