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. . . . No. 6.

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## REPORT

OF THE

# AUDITOR OF ACCOUNTS

OF THE

Commonwealth of Massachusetts

FOR THE

YEAR ENDING DECEMBER 31, 1904.



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## Commonwealth of Massachusetts.

AUDITOR'S DEPARTMENT, BOSTON, Jan 30, 1905.

*To the Honorable Senate and House of Representatives.*

I have the honor to present the fifty-sixth annual report of this department, it being for the year ending Dec. 31, 1904.

The financial transactions and financial condition of the Commonwealth are summarized in the following statement: —

### REVENUE.

The receipts and payments on account of revenue for the year 1904, including cash in the treasury, are shown in the following statement: —

Revenue receipts, . . . . .	\$6,021,281 29	
State tax for 1904, . . . . .	2,500,000 00	
Cash on hand Jan. 1, 1904, . . . . .	1,396,749 28	
Total applicable to running expenses, . . . . .		\$9,918,030 57
Receipts from other sources (including corporation tax, national bank tax, etc., distributed to cities and towns, temporary loans, etc.), . . . . .		8,718,248 62
Total, . . . . .		\$18,636,279 19
Payments during the year on account of running expenses of 1903 and 1904, . . . . .	\$8,734,757 61	
Other payments (being a distribution of the corporation, national bank and other taxes, etc.), . . . . .	8,711,679 55	
		17,446,437 16
Cash on hand Jan. 1, 1905, . . . . .		\$1,189,842 03

### FUNDS.

The transactions on account of the several sinking and other funds show the following aggregates for the year: —

#### *Receipts and Payments on Account of Funds.*

Cash on hand Jan. 1, 1904, . . . . .	\$5,574,443 58	
Cash received during the year from all sources, including transfers, etc., . . . . .	15,783,410 82	
Total, . . . . .		\$21,357,854 40
Payments on these accounts, . . . . .		16,228,025 26
Cash on hand Jan. 1, 1905, . . . . .		\$5,129,829 14

## FUNDED DEBT.

*Direct Debt.*

Total direct debt Jan. 1, 1904,	\$29,514,500 00	
Increased during the year by the issue of bonds to the amount of	1,295,250 00	\$30,809,750 00
Amount of sinking funds Jan. 1, 1904,	\$14,731,859 03	
Increase during the year,	501,235 86	15,233,154 89
Net direct debt for State purposes Jan. 1, 1905,		\$15,576,595 11

*Contingent Debt.*

The amount of the contingent debt Jan. 1, 1904, was	\$61,769,412 00	
Increased during the year by the issue of bonds to the amount of	3,220,000 00	\$64,989,412 00
Total,		\$5,186,183 42
Amount of sinking funds Jan. 1, 1904,	\$5,186,183 42	
Increase during the year,	1,044,693 57	6,230,876 99
Net contingent debt for metropolitan district and armory purposes Jan. 1, 1905,		\$58,758,535 01

The debt incurred for State purposes is payable by the Commonwealth at large. The contingent debt is a loan of the credit of the Commonwealth to certain metropolitan districts for water, sewerage and parks, and to certain cities for the building of armories; and the interest and sinking fund requirements are annually assessed upon said cities and districts, no portion of the debt being a liability of the Commonwealth at large.

*Increase in Direct Debt.*

The debt was increased by the issue of bonds of the following loans:—

Metropolitan parks, series two,	\$150,000 00	
Medfield Insane Asylum,	108,000 00	
Prisons and hospitals,	507,250 00	
State highway,	300,000 00	
State House,	230,000 00	
Total,		\$1,295,250 00

*Increase in Direct Debt Sinking Funds.*

These funds were increased from the following sources:—

*Premiums on Bonds sold for the Following Loans:—*

Medfield Insane Asylum,	\$5,323 32	
Less for advertising,	10 19	\$5,313 13
Prisons and hospitals,	\$24,990 03	
Less for advertising,	47 88	24,942 15
Amount carried forward,		\$30,255 28

Amount brought forward,	\$30,255 28	
State highway,	13,800 00	
State House,	\$11,336 70	
Less for advertising,	\$21 71	
Less for printing bonds,	110 00	131 71
		11,204 99
		\$55,260 27

*Income from Investments of Following Sinking Funds:—*

Abolition of grade crossings,	\$223,267 61	
Harbor improvement,	5,991 12	
Massachusetts war,	5,029 07	
Medfield Insane Asylum,	14,397 70	
Metropolitan parks, series two, transferred from contingent debt sinking fund,	9,949 78	
Prisons and hospitals,	\$22,296 63	
Sales of Worcester Insane Hospital lands,	670 10	
Transfer of balances of loan unexpended,	2,442 05	25,408 78
State highway,		28,147 54
State House,		75,669 11
		\$387,860 71

*From Revenue.*

Metropolitan parks, series two, Commonwealth's proportion,	58,174 88
	\$501,295 86

*Increase in Contingent Debt.*

This debt was increased by the issue of bonds of the following loans:—

Armory,	\$128,000 00	
Charles River basin,	250,000 00	
Metropolitan parks,	300,000 00	
Metropolitan parks, series two,	150,000 00	
Metropolitan sewerage, south system,	392,000 00	
Metropolitan water,	2,000,000 00	\$3,220,000 00

*Increase in Contingent Debt Sinking Funds.*

These funds were increased from the following sources:—

*Premium on Bonds sold.*

Armory,	\$3,696 75	
Charles River basin,	11,500 00	
Metropolitan water,	115,000 00	\$130,196 75

*Income from Investments.*

Armory,	\$21,832 87	
Less for advertising,	7 07	\$21,825 80
Charles River,	\$2,158 38	
Less for printing bonds,	1,035 00	1,123 38
Amounts carried forward,	\$22,949 18	\$130,196 75

Amounts brought forward, . . . . .	\$22,949 18	\$130,196 75
Metropolitan parks, . . . . .	36,770 91	
Metropolitan parks, series two, . . . . .	\$19,937 05	
Less for printing bonds, . . . . .	37 50	
	\$19,899 55	
Transferred to direct debt sinking fund, . . . . .	9,949 78	9,949 77
Metropolitan sewerage, . . . . .	\$27,816 53	
Less for printing bonds, . . . . .	\$35 00	
Less for advertising, . . . . .	36 90	
	71 90	27,744 63
Metropolitan water, . . . . .	\$117,053 40	
Less for printing bonds, . . . . .	70 00	
	116,983 40	214,397 89

## Assessments on Cities and Towns.

Armory, . . . . .	\$37,851 43	
Parks, . . . . .	98,166 61	
Parks, series two, . . . . .	58,174 88	
Sewerage, . . . . .	96,047 08	
Water, . . . . .	377,244 58	667,484 58

## Rents, Land Products, etc.

Water, . . . . .	\$32,539 35	
Sewerage, . . . . .	75 00	
	32,614 35	
Total, . . . . .	\$1,044,693 57	

## LOANS, SINKING FUNDS AND ANNUAL INTEREST.

## Direct State Debt.

	Latest Maturity.	Loan.	Sinking Fund.	Annual Interest.
Abolition of grade crossings loan, . . . . .	1929	\$8,300,000 00	\$6,442,029 91	\$280,500 00
Fitchburg Railroad securities loan, . . . . .	1913	5,000,000 00	5,000,000 00	*175,000 00
Harbor improvement loan, . . . . .	1937	500,000 00	91,876 64	17,500 00
Massachusetts war loan, . . . . .	1928	1,240,000 00	141,757 53	37,200 00
Massachusetts Hospital for Consumptives loan, . . . . .	1933	450,500 00	239,024 79	14,905 00
Massachusetts Hospital for Epileptics loan, . . . . .	1933	393,450 00		
Prisons and hospitals loans, . . . . .	1934	2,175,500 00		
Medfield Insane Asylum loan, . . . . .	1934	1,447,800 00		
Metropolitan parks loan, series two, . . . . .	1944	2,092,500 00	223,050 51	71,175 00
State highway loan, . . . . .	1933	4,525,000 00	610,939 46	152,575 00
State House construction loan, . . . . .	1918	3,850,000 00	2,194,432 62	118,625 00
State House loans, . . . . .	1918	835,000 00		
		\$30,809,750 00	\$15,233,154 89	\$1,033,414 00
Sinking fund income pays this interest, Acts 1893, chapter 408,* . . . . .				175,000 00
Net interest, . . . . .				\$858,414 00

## Contingent Debt.

	Maturity.	Loan.	Sinking Fund.	Interest.
Armory loan, . . . . .	1934	\$2,029,000 00	\$660,156 29	\$61,870 00
Charles River basin loan, . . . . .	1944	250,000 00	12,623 38	8,750 00
Metropolitan parks loan, . . . . .	1944	7,620,000 00	936,886 77	260,625 00
Metropolitan parks loan, Nantasket, . . . . .	1941	700,000 00	-	21,000 00
Metropolitan parks loan, series two, . . . . .	1944	2,092,500 00	223,050 51	71,175 00
Metropolitan sewerage loan, north system, . . . . .	1943	6,095,000 00	640,995 72	186,825 00
Metropolitan sewerage loan, south system, . . . . .	1944	7,702,912 00	237,561 40	257,652 36
Metropolitan water loan, . . . . .	1944	38,500,000 00	3,519,602 92	1,293,000 00
		\$64,989,412 00	\$6,230,876 99	\$2,160,897 36

## NET DIRECT DEBT FOR FIVE YEARS.

Jan. 1, 1901, . . . . .	\$11,704,166 45
Jan. 1, 1902, . . . . .	12,459,253 61
Jan. 1, 1903, . . . . .	13,472,628 09
Jan. 1, 1904, . . . . .	14,782,640 97
Jan. 1, 1905, . . . . .	15,576,595 11

## MATURITY OF THE DIRECT DEBT.

1909, April 1, . . . . .	\$2,500,000 00
1913, August 1, . . . . .	5,000,000 00
1915, April 1, . . . . .	850,000 00
1916, April 1, . . . . .	625,000 00
1917, April 1, . . . . .	125,000 00
1918, { April 1, . . . . .	\$50,000 00
{ October 1, . . . . .	835,000 00
	885,000 00
1920, April 1, . . . . .	1,300,000 00
1923, November 1, . . . . .	5,000,000 00
1924, April 1, . . . . .	700,000 00
1925, November 1, . . . . .	460,500 00
1927, April 1, . . . . .	874,300 00
1928, { April 1, . . . . .	\$1,540,000 00
{ May 1, . . . . .	1,500,000 00
	3,040,000 00
1929, { April 1, . . . . .	\$400,000 00
{ May 1, . . . . .	1,983,450 00
	2,383,450 00
1930, April 1, . . . . .	400,000 00
1931, { April 1, . . . . .	\$350,000 00
{ November 1, . . . . .	921,600 00
	1,271,600 00
1932, April 1, . . . . .	675,000 00
1933, { April 1, . . . . .	\$565,500 00
{ May 1, . . . . .	946,650 00
	1,512,150 00
1934, { January 1, . . . . .	\$250,000 00
{ April 1, . . . . .	108,000 00
{ May 1, . . . . .	507,250 00
	865,250 00
1936, January 1, . . . . .	300,000 00
1937, January 1, . . . . .	1,000,000 00
1938, July 1, . . . . .	50,000 00
1939, July 1, . . . . .	250,000 00
1940, July 1, . . . . .	387,500 00
1943, January 1, . . . . .	205,000 00
1944, January 1, . . . . .	150,000 00

\$30,809,750 00

## MATURITY OF THE CONTINGENT DEBT.

1918, September 1, . . . . .	\$833,000 00
1920, September 1, . . . . .	55,000 00
1921, September 1, . . . . .	95,000 00
1922, September 1, . . . . .	100,000 00
1923, September 1, . . . . .	123,000 00
1925, September 1, . . . . .	150,000 00
1927, March 1, . . . . .	320,000 00
1930, { January 1, . . . . .	\$5,795,000 00
{ April 1, . . . . .	800,000 00
	6,595,000 00
1931, September 1, . . . . .	178,000 00
1932, March 1, . . . . .	75,000 00
1934, { January 1, . . . . .	\$1,550,000 00
{ September 1, . . . . .	100,000 00
	1,650,000 00
1935, { March 1, . . . . .	\$839,000 00
{ July 1, . . . . .	13,000,000 00
	13,839,000 00
1936, { January 1, . . . . .	\$2,300,000 00
{ March 1, . . . . .	65,000 00
	2,365,000 00
1937, January 1, . . . . .	1,900,000 00
1938, { January 1, . . . . .	\$4,000,000 00
{ July 1, . . . . .	1,050,000 00
	5,050,000 00
1939, July 1, . . . . .	6,379,912 00
1940, July 1, . . . . .	3,973,500 00
1941, January 1, . . . . .	10,750,000 00
1942, January 1, . . . . .	3,500,000 00
1943, { January 1, . . . . .	\$3,376,000 00
{ July 1, . . . . .	590,000 00
	3,966,000 00
1944, { January 1, . . . . .	\$2,700,000 00
{ July 1, . . . . .	392,000 00
	3,092,000 00
	\$64,989,412 00

## ESTIMATED AND ACTUAL REVENUE.

In the following table the estimated revenue of 1904, applicable to running expenses, the amount actually received and the sources from which it was derived, are given: —

SOURCES OF REVENUE.	Estimated Revenue. 1904.	Actual Revenue. 1904.
Corporation taxes, net, . . . . .	\$1,100,000 00	\$1,182,668 15
Corporation taxes due and unpaid, . . . . .	77,810 80	
Bank stock taxes, net, . . . . .	400,000 00	346,146 63
Savings bank taxes, including Massachusetts Hospital Life Insurance Company, . . . . .	1,600,000 00	1,714,698 55
Collateral legacy tax, . . . . .	500,000 00	562,193 40
Insurance taxes and licenses, . . . . .	500,000 00	511,765 17
Excise tax on life insurance companies, . . . . .	260,000 00	285,333 25
Foreign railroad companies' tax, . . . . .	24,500 00	24,649 80
Foreign excise tax, . . . . .	25,000 00	48,810 16
Hawkers' and peddlers' licenses, . . . . .	18,500 00	16,854 00
Secretary's fees and commissions, . . . . .	55,000 00	62,877 30
Fees from courts of probate, etc., . . . . .	15,000 00	15,264 04
Sundry institutions, . . . . .	50,000 00	49,780 02
Liquor licenses, . . . . .	800,000 00	802,294 40
Cities and towns for support of paupers, . . . . .	7,000 00	2,580 57
Interest on deposits, . . . . .	38,000 00	42,585 22
Miscellaneous, . . . . .	175,374 06	129,135 65

SOURCES OF REVENUE.	Estimated Revenue. 1904.	Actual Revenue. 1904.
Interest on deferred payments, . . . . .	—	\$63,832 57
Advances to funds in 1903 repaid, . . . . .	—	75,374 06
Cambridge assessment, Charles River dam committee, . . . . .	—	27,224 17
Penalties for illegal insurance, . . . . .	—	16,200 00
Westfield Normal School, real estate sold, . . . . .	—	7,050 00
Railroad Commissioners' tax, . . . . .	—	26,000 16
Gas and Electric Light Commissioners' tax, . . . . .	—	7,964 02
	\$5,646,184 86	\$6,021,281 20
Cash on hand Jan. 1, 1904, . . . . .		1,396,749 28
State tax paid in 1904, . . . . .		2,500,000 00
		\$9,918,030 57

It will be noted that the estimate of miscellaneous revenue is largely exceeded, the cause being shown in the items in the statement following the word "miscellaneous." These receipts cannot be looked for in the ordinary course of events, being due to special causes. The Railroad Commissioners' and Gas and Electric Light Commissioners' tax received reimburses the revenue for expenses incurred previous to this year, and by recent legislation will not complicate the revenue in the future, being dealt with in the funds.

## ACTUAL REVENUE AND EXPENSES FOR 1904.

Section 24 of chapter 6 of the Revised Laws requires that the Auditor's report shall state whether or not the ordinary expenses of the year have exceeded the income, and show the amount of the balance. In compliance with this provision of law I have to say that —

The actual running expenses of the State government for 1904 were . . . . .	\$8,619,603 33
The income or revenue applicable thereto was . . . . .	\$6,021,281 29
To which is to be added the cash on hand Jan. 1, 1904, . . . . .	1,396,749 28
Total, . . . . .	7,418,030 57
Showing a deficiency in income or revenue of . . . . .	\$1,201,572 76

The tables which follow show in summary form, somewhat extended, the revenue and expenses. Table 1 shows the revenue. Table 2 shows the actual expenses, whether paid or unpaid at the close of the year. For purposes of comparison figures for the past five years are given.

TABLE 1. — *Revenue Applicable to General Purposes.*

[For details of 1904 see Part I., Statements I. and II.]

	1900.	1901.	1902.	1903.	1904.
Corporation taxes, net, . . . . .	\$1,020,718 30	\$1,333,971 15	\$1,288,620 68	\$1,298,348 97	\$1,182,668 15
Bank stock taxes, net, . . . . .	402,296 48	399,327 04	406,526 76	401,294 54	346,146 63
Savings bank taxes, including Massachusetts Hospital Life Insurance Company, . . . . .	1,470,281 27	1,531,307 23	1,594,502 56	1,660,260 60	1,714,698 55
Collateral legacy tax, . . . . .	407,289 92	514,136 97	433,710 47	506,146 88	562,193 40
Insurance taxes and licenses, . . . . .	404,865 11	425,033 35	464,762 56	506,416 48	511,765 17
Excise tax on life insurance companies, . . . . .	219,395 72	234,521 86	248,860 11	268,137 20	285,333 25
Excise tax on foreign corporations, . . . . .	—	—	—	9,450 98	48,810 16
Foreign railroad companies' tax, . . . . .	26,749 00	26,749 00	24,649 80	24,649 80	24,649 80
Coal and mining companies' tax, . . . . .	21,450 96	21,065 26	17,048 87	8,389 10	52 15
Secretary's fees, . . . . .	59,128 79	59,771 00	61,536 95	69,245 56	79,731 30
Fees from courts of probate, etc., . . . . .	15,119 93	13,813 89	14,147 16	15,554 84	15,264 04
Fees from inspection of boilers, . . . . .	11,686 00	12,059 00	11,447 00	10,977 00	10,572 53
Sales of books, . . . . .	1,790 75	2,312 32	11,279 92	13,214 14	3,127 91
Income from sundry institutions, . . . . .	18,678 41	17,090 68	19,110 44	66,089 72	49,780 02
Liquor licenses, . . . . .	805,191 17	811,683 23	843,146 40	775,665 43	802,294 40
Support of paupers from cities and towns, . . . . .	120,812 54	117,606 80	82,095 31	6,765 70	2,580 57
Interest on revenue bank balances, net, . . . . .	27,957 79	25,973 79	31,492 12	37,373 49	42,585 22
Miscellaneous, . . . . .	29,387 51	36,978 87	61,642 07	104,045 26	339,028 04
Total revenue, . . . . .	\$5,062,799 65	\$5,583,401 44	\$5,614,579 18	\$5,782,025 69	\$6,021,281 29
State tax, . . . . .	1,500,000 00	1,750,000 00	1,500,000 00	2,500,000 00	2,500,000 00
Cash on hand January 1, . . . . .	1,753,793 29	562,527 33	1,799,205 34	1,355,169 83	1,396,749 28
Totals, . . . . .	\$8,316,592 94	\$7,895,928 77	\$8,913,784 52	\$9,637,195 52	\$9,918,030 57

TABLE 2. — *Expenditures for General Purposes.*

[For details of 1904 see Part I., Statements IV. and V.]

	1900.	1901.	1902.	1903.	1904.
Legislative department, . . . . .	\$349,536 92	\$380,100 81	\$349,277 69	\$373,173 78	\$358,725 21
Executive and other departments, . . . . .	160,924 27	164,920 49	184,803 92	195,766 69	198,505 70
State House, . . . . .	107,901 82	103,607 56	117,640 52	126,252 12	117,673 80
Printing other than legislative, . . . . .	149,428 98	131,264 77	181,313 74	80,785 44	85,128 22
Judiciary, . . . . .	366,466 61	388,388 91	399,987 60	417,654 46	435,007 80
Commissions and other boards, . . . . .	530,278 57	502,262 60	514,936 41	609,451 10	607,633 13
Agricultural, including Cattle Commissioners and expenses of the Gypsy Moth Commission, . . . . .	162,002 06	136,924 83	130,789 76	226,298 07	176,593 15
Educational, including State Library, . . . . .	522,484 86	536,188 41	558,237 00	869,550 16	802,147 30
Charitable, . . . . .	1,152,737 54	1,156,977 43	1,299,817 22	1,354,084 45	2,406,934 92
Military, . . . . .	327,916 84	334,115 13	328,456 28	351,658 72	365,954 30
State and military aid and other war expenses, . . . . .	834,408 35	841,996 01	857,901 87	842,727 30	863,260 26
Reformatory and correctional, . . . . .	841,504 61	856,251 91	886,013 57	925,034 63	968,986 89
Public buildings, . . . . .	363,001 95	269,274 53	361,188 06	307,335 51	90,022 05
Sinking funds and Massachusetts school fund, . . . . .	279,792 56	100,000 00	301,779 48	242,468 07	100,000 00
Interest on actual State debt, . . . . .	858,480 16	795,429 01	793,264 13	753,827 67	772,918 32
Miscellaneous, . . . . .	169,294 54	182,815 22	184,928 10	154,790 01	270,154 28
Totals, . . . . .	\$7,176,160 64	\$6,880,517 62	\$7,450,333 25	\$7,830,848 18	\$8,619,603 33

## ESTIMATES FOR 1905 AND APPROPRIATIONS FOR 1904.

*Estimated Expenses, etc.*

The estimates of the expenses for the current year are largely based upon the reports submitted to the Auditor, under the provisions of chapter 6 of the Revised Laws, by the officers and boards having charge of the several branches of the public service.

	Estimate 1905.	Appropriation 1904.
<b>DEPARTMENTS.</b>		
Legislative, . . . . .	\$368,650 00	\$373,484 93
Executive, . . . . .	50,500 00	50,500 00
Secretary, . . . . .	54,150 00	53,850 00
Treasurer, . . . . .	37,900 00	37,900 00
Auditor, . . . . .	21,100 00	21,100 00
Attorney-General, . . . . .	50,000 00	45,000 00
	\$582,300 00	\$581,834 93
<b>STATE HOUSE.</b>		
Care of building and grounds, . . . . .	\$126,100 00	\$123,700 00
<b>PRINTING, ETC.</b>		
Public documents, . . . . .	\$48,800 00	\$52,000 00
Assessors' books and blanks, . . . . .	1,500 00	2,000 00
Paper, . . . . .	36,000 00	32,000 00
Publishing laws, . . . . .	500 00	500 00
Preservation of town records, . . . . .	15,000 00	15,000 00
	\$101,800 00	\$101,500 00
<b>JUDICIARY.</b>		
Supreme and other courts, . . . . .	\$425,183 33	\$416,900 00
Land Court, . . . . .	31,500 00	30,300 00
	\$456,683 33	\$447,200 00
<b>COMMISSIONS AND BOARDS.</b>		
Ballot Law Commission, . . . . .	\$1,750 00	\$1,750 00
Civil Service Commissioners, . . . . .	26,550 00	26,550 00
State Board of Conciliation and Arbitration, . . . . .	20,600 00	21,850 00
Controller of County Accounts, . . . . .	8,450 00	8,450 00
Board of Registration in Dentistry, . . . . .	3,950 00	3,950 00
Commissioners of Fisheries and Game, . . . . .	48,860 00	39,635 00
Harbor and Land Commissioners, . . . . .	45,950 00	42,200 00
Surveys, improvements and preservation of harbors, etc., . . . . .	5,000 00	5,000 00
Dredging a part of the southerly shore of South Boston, . . . . .	25,000 00	25,000 00
Removal of wrecks from tide waters, . . . . .	1,500 00	1,500 00
Dredging the channel of Annisquam River in the City of Gloucester, . . . . .	17,000 00	17,000 00
State Board of Health, . . . . .	89,000 00	89,000 00
Massachusetts Highway Commission, . . . . .	103,450 00	89,300 00
Insurance Commissioner, . . . . .	52,190 00	49,325 00
Bureau of Statistics of Labor, . . . . .	33,950 00	33,950 00
Board of Registration in Medicine, . . . . .	7,000 00	6,850 00
Board of Registration in Pharmacy, . . . . .	7,775 00	7,775 00
Commissioners of Province Laws, . . . . .	12,600 00	13,100 00
Commissioner of Public Records, . . . . .	5,400 00	5,400 00
State Board of Publication, . . . . .	100 00	-
Amounts carried forward, . . . . .	\$516,075 00	\$487,585 00

	Estimate 1905.	Appropriation 1904.
Amounts brought forward, . . . . .	\$516,075 00	\$487,585 00
<b>COMMISSIONS AND BOARDS—Concluded.</b>		
Commissioners of Savings Banks, . . . . .	25,200 00	24,882 02
Tax Commissioner, . . . . .	37,650 00	37,650 00
Board of Registration in Veterinary Medicine, . . . . .	1,000 00	-
	\$579,925 00	\$550,117 02
<b>AGRICULTURAL.</b>		
Board of Agriculture, . . . . .	\$17,400 00	\$16,800 00
Members' travel, . . . . .	1,500 00	1,500 00
Cattle Bureau, . . . . .	7,000 00	-
Extermination of contagious diseases, etc., . . . . .	77,000 00	65,000 00
Agricultural bounties, . . . . .	18,000 00	18,000 00
State Dairy Bureau, . . . . .	8,200 00	8,200 00
Veterinary laboratory, . . . . .	1,000 00	1,000 00
Nursery inspection, . . . . .	1,000 00	1,000 00
State Forester, . . . . .	7,000 00	6,200 00
Agricultural Experiment Station, . . . . .	10,500 00	10,500 00
Massachusetts Agricultural College scholarships, . . . . .	15,000 00	15,000 00
Massachusetts Agricultural College, . . . . .	23,000 00	23,000 00
Massachusetts Agricultural College, trustees' travel, . . . . .	500 00	1,000 00
Compensation of inspectors of animals, . . . . .	7,500 00	7,500 00
Commercial feed stuffs, . . . . .	3,000 00	3,000 00
Miscellaneous, . . . . .	1,850 00	2,000 00
	\$199,450 00	\$179,700 00
<b>CHARITABLE.</b>		
<i>State Board of Charity.</i>		
Division of adult poor, . . . . .	\$40,000 00	\$40,000 00
Division of minor wards, . . . . .	45,500 00	43,500 00
Expenses of the Board, . . . . .	10,000 00	10,000 00
Auxiliary visitors, . . . . .	1,500 00	1,600 00
Transportation of State paupers, . . . . .	12,500 00	12,500 00
Temporary aid to State paupers, . . . . .	38,000 00	30,000 00
Support of State paupers, . . . . .	60,000 00	60,000 00
Burial of State paupers, . . . . .	7,500 00	7,500 00
Support of pauper infants, . . . . .	60,000 00	56,000 00
Indigent and neglected children, . . . . .	230,000 00	210,000 00
Expenses of contagious diseases, . . . . .	25,000 00	30,000 00
Education of indigent children in the public schools, . . . . .	25,000 00	25,000 00
	\$555,000 00	\$526,100 00
<i>State Board of Insanity.</i>		
Salaries, . . . . .	\$21,200 00	\$19,300 00
Expenses, . . . . .	5,800 00	5,800 00
Transportation of paupers, . . . . .	9,000 00	9,000 00
Support of insane, boarded out, . . . . .	32,500 00	28,000 00
Support of insane persons in Boston Insane Hospital, . . . . .	98,000 00	91,000 00
Support of State paupers in Hospital Cottages for Children, . . . . .	7,500 00	6,000 00
	\$174,000 00	\$159,100 00
<i>Institutions.</i>		
Danvers Insane Hospital, . . . . .	\$211,860 89	\$216,266 97
Massachusetts State Sanatorium, . . . . .	105,000 00	90,000 00
Massachusetts Hospital for Dipso-maniacs, etc., . . . . .	26,446 00	25,418 00
Massachusetts Hospital for Epileptics, . . . . .	80,924 83	78,794 92
Medfield Insane Asylum, . . . . .	255,693 13	286,866 48
Massachusetts School for Feeble-minded, . . . . .	91,728 89	67,168 89
Northampton Insane Hospital, . . . . .	123,061 59	113,575 43
Amounts carried forward, . . . . .	\$894,715 33	\$878,090 69

	Estimate 1905.	Appropriation 1904.
<i>Amounts brought forward,</i>	\$894,715 33	\$878,090 69
CHARITABLE— <i>Concluded.</i>		
Institutions— <i>Con.</i>		
State Colony for Insane,	51,950 00	29,350 00
State Hospital,	233,179 00	214,045 00
Taunton Insane Hospital,	161,958 00	154,860 00
Westborough Insane Hospital,	140,315 77	133,499 30
Worcester Insane Asylum,	132,072 32	122,149 42
Worcester Insane Hospital,	187,867 68	187,266 82
	\$1,802,058 10	\$1,719,261 23
EDUCATIONAL, INCLUDING STATE LIBRARY.		
Board of Education,	\$29,000 00	\$29,000 00
Support of normal schools,	277,161 33	271,298 00
Normal Art School,	31,126 00	29,246 00
Aid to small towns to provide school superintendents,	94,500 00	98,750 00
Education of deaf pupils,	87,000 00	78,000 00
Perkins Institution and Massachusetts School for the Blind,	30,000 00	30,000 00
Education of adult blind at home,	5,000 00	5,000 00
Tuition of children in small towns,	48,500 00	40,000 00
Commissioners on Nautical Training School,	60,000 00	60,000 00
Massachusetts Institute of Technology,	29,000 00	29,000 00
Worcester Polytechnic Institute,	6,000 00	6,000 00
Premium on purchases for the Massachusetts school fund,	50,000 00	50,000 00
Aid to free public libraries,	2,700 00	2,700 00
Aid to pupils in normal schools,	4,000 00	4,000 00
State Library,	18,100 00	18,100 00
Income technical education fund, U. S. grant,	3,285 00	6,634 90
Miscellaneous,	4,200 00	4,200 00
	\$779,572 33	\$761,928 90
MILITARY.		
Adjutant-General's bureau,	\$24,500 00	\$25,000 00
Militia pay of officers and men,	165,000 00	165,000 00
Militia transportation,	19,000 00	19,000 00
Rifle practice,	25,000 00	23,000 00
Allowance for officers for uniforms,	17,000 00	17,000 00
Allowance, responsibility for property,	5,150 00	5,150 00
Repairs to clothing,	9,600 00	9,000 00
Armory rents,	28,000 00	38,000 00
Care of armories,	38,000 00	35,000 00
Janitors of armories,	7,000 00	7,000 00
Quartermaster's supplies,	12,000 00	10,000 00
Quartermaster-General's bureau,	6,000 00	5,000 00
Military accounts,	4,000 00	4,000 00
Militia camp grounds,	2,500 00	2,500 00
Care U. S. S. "Inca,"	1,500 00	3,194 00
Surgeon-General's bureau,	6,275 00	6,275 00
	\$370,525 00	\$374,119 00
WAR EXPENSES.		
State and military aid,	\$828,000 00	\$806,000 00
Commissioner of State Aid and Pensions,	18,400 00	18,350 00
Commissioners of War Records,	10,000 00	10,000 00
	\$856,400 00	\$834,350 00
ANNUITIES AND PENSIONS.		
Annuities,	\$5,746 00	\$5,866 16
Pensions,	520 00	520 00
	\$6,266 00	\$6,386 16

	Estimate 1905.	Appropriation 1904.
REFORMATORY AND CORRECTIONAL.		
Prison Commissioners,	\$18,400 00	\$18,400 00
Prison Commissioners' agents,	5,200 00	5,200 00
Aiding convicts discharged from State Prison,	3,000 00	3,000 00
Agent for aiding discharged female prisoners,	4,000 00	4,000 00
Aiding prisoners discharged from Massachusetts Reformatory,	5,000 00	5,000 00
Industrial Camp for Prisoners,	17,500 00	—
State Prison,	162,000 00	162,000 00
Massachusetts Reformatory,	216,300 00	216,600 00
Reformatory Prison for Women,	57,600 00	57,600 00
State Farm,	212,200 00	202,200 00
Trustees Lyman and Industrial Schools,	26,625 00	23,755 00
State Industrial School for Girls,	48,392 00	45,872 00
Lyman School for Boys,	82,266 00	81,966 00
District Police,	138,100 00	128,050 00
Expenses steamer "Lexington,"	9,000 00	9,000 00
	\$1,005,583 00	\$962,643 00
SCHOOL AND SINKING FUNDS.		
Massachusetts school fund,	\$100,000 00	\$100,000 00
Massachusetts war loan sinking fund,	56,905 58	—
Medfield Insane Asylum loan sinking fund,	64,662 68	—
Metropolitan parks loan sinking fund, series two,	33,258 67	—
Prisons and hospitals loan sinking fund,	6,854 24	—
State highway loan sinking fund,	170,300 40	—
State House loan sinking fund,	395,668 72	—
	\$827,650 29	\$100,000 00
INTEREST.		
Interest on direct debt,	\$858,414 00	\$831,414 87
Interest on temporary loans,	60,000 00	55,976 94
Unpaid interest,	5,585 50	15,783 00
	\$923,999 50	\$903,174 81
MISCELLANEOUS.		
Boulevard maintenance, one-half,	\$49,362 00	\$41,500 00
Construction of roads in Mashpee,	300 00	300 00
Construction of roads in Truro,	500 00	500 00
Damages by wild deer,	500 00	—
Decennial census,	275,000 00	15,000 00
Railroad inquests,	3,000 00	3,000 00
Medical examiners fees,	500 00	500 00
Lewis and Clark Centennial,	10,000 00	10,000 00
Massachusetts Firemen's Association,	12,000 00	12,000 00
Payment of claims arising from death of firemen in the discharge of their duties, Massachusetts State Firemen's Association,	10,000 00	10,000 00
Support of Sarah Jane Robinson,	400 00	400 00
Small items,	1,000 00	1,000 00
	\$362,562 00	\$94,200 00
RECAPITULATION.		
Departments, etc.,	\$582,300 00	\$581,834 93
State House,	126,100 00	123,700 00
Printing, etc.,	101,800 00	101,500 00
Judiciary,	456,683 33	447,200 00
Commissions, etc.,	579,925 00	550,117 02
Agricultural,	199,450 00	179,700 00
State Board of Charity,	555,000 00	526,100 00
State Board of Insanity,	174,000 00	159,100 00
Institutions, charitable,	1,802,058 10	1,719,261 23
Educational, including State Library,	779,572 33	761,928 90
	\$5,356,888 76	\$5,150,442 08
<i>Amounts carried forward,</i>		



	Estimate 1905.	Appropriation 1904.
<i>Amounts brought forward,</i>	\$5,356,888 76	\$5,150,442 08
<b>RECAPITULATION — Concluded.</b>		
Military,	370,525 00	374,119 00
War expenses,	856,400 00	834,350 00
Annuities and pensions,	6,266 00	6,386 16
Reformatory and correctional,	1,005,583 00	962,643 00
School and sinking funds,	827,650 29	100,000 00
Interest,	923,999 50	903,174 81
Miscellaneous,	362,562 00	94,200 00
	\$9,709,874 55	\$8,425,315 05
Deficiencies,	25,000 00	53,650 77
Unexpended appropriations,	700,000 00	600,000 00
	\$10,434,874 55	\$9,078,965 82

*Estimated Revenue.*

The estimates of the revenue are based upon existing laws in relation to taxes, licenses, fees, the income of certain institutions, etc.

Corporation taxes, net,	\$1,100,000 00
National bank stock taxes, net,	345,000 00
Savings bank taxes, including Massachusetts Hospital Life Insurance Company,	1,600,000 00
Collateral legacy tax,	500,000 00
Insurance taxes and licenses,	500,000 00
Excise tax on life insurance companies,	280,000 00
Foreign railroad companies' tax,	24,500 00
Foreign corporations excise tax,	40,000 00
Hawkers' and peddlers' licenses,	15,000 00
Secretary's fees,	55,000 00
Fees from courts of probate, etc.,	15,000 00
Liquor licenses,	800,000 00
Interest,	125,000 00
Cities and towns for support of paupers,	2,500 00
Income from sundry institutions,	45,000 00
Miscellaneous,	100,000 00
	\$5,547,000 00
Cash on hand Jan. 1, 1905,	1,189,842 03
<b>Total,</b>	<b>\$6,736,842 03</b>
<i>Recapitulation.</i>	
Estimated payments,	\$10,434,874 55
Estimated revenue,	6,736,842 03
<b>To be provided for,</b>	<b>\$3,698,032 52</b>

It would appear that, if no appropriations are made by the present Legislature in excess of those estimated for, which include only such as are called for by existing law, a State tax of \$3,700,000 must be levied. The last Legislature, though it made a strenuous effort to curtail expenses, appropriated some \$300,000 in excess of estimates. The necessity for this large increase in the State tax is explained as follows:—

The estimates for 1904 (and I use round numbers entirely) were \$9,693,000, which amount included sinking fund requirements of \$397,000, for which no appropriation was made, for the reason that it was expected that the civil war interest claim against the United States would be paid and be in part applied to this purpose. Deducting this amount of \$397,000 from the estimates leaves, as the estimated expenses of 1904, \$9,296,000, while this year's estimates for the same purposes, but including sinking fund requirements, are \$10,435,000,—an excess for 1905 of \$1,139,000. This excess is accounted for mainly by the following items:—

Sinking fund requirements,	\$728,000 00
Decennial census,	260,000 00
Excess of unexpended appropriations over 1904,	100,000 00
	\$1,088,000 00

Should the civil war interest claim be collected, the tax can be reduced by \$728,000; but otherwise must apparently be in the vicinity of \$4,000,000, unless new sources of revenue are discovered.

**STATE AID AND BOUNTIES.***Total Payments of State Aid.*

The total payments by the Commonwealth for State and military aid and burial of indigent soldiers and sailors, including appropriations made by the General Court toward maintenance of the Soldiers' Home in Massachusetts from 1861 to the close of 1903, were	\$29,183,793 97
State and military aid and burial of soldiers and sailors on account of 1903, paid in 1904,	802,667 03
Special laws, 1904,	\$1,828 00
Soldiers' Home, 1904,	30,000 00
	31,828 00
<b>Total to Jan. 1, 1905,</b>	<b>\$30,018,289 00</b>

*Bounties.*

Total payments of bounties on account of soldiers in the civil war to Jan. 1, 1904,	\$17,871,443 16
Paid under authority of Resolves of 1904, chapter 94:—	
George Newhall,	125 00
<b>Total to Jan. 1, 1905,</b>	<b>\$17,871,568 16</b>

**ABOLITION OF GRADE CROSSINGS LOAN.**

No bonds have been issued during the year 1904.

The total issued under the various acts is	\$8,300,000 00
The total amount paid from the treasury of the Commonwealth up to Jan. 1, 1905, is	9,022,923 72
There has been repaid and is to be repaid by cities and towns up to and including 1921,	2,843,021 64
The balance is the total cost to the Commonwealth of the abolition of grade crossings up to Jan. 1, 1905,	\$6,179,902 08
<i>Amount carried forward,</i>	\$6,179,902 08

Amount brought forward, . . . . .	\$6,179,902 08
Jan. 1, 1904, there was cash on hand in the fund, . . . . .	999,665 55
Received from cities and towns during the year, . . . . .	227,688 83
Total, . . . . .	\$1,227,354 38
Payments during the year, . . . . .	431,605 96
Total cash in the fund Jan. 1, 1905, . . . . .	\$795,748 42
There is also available for transfer to the fund, in the discretion of the Treasurer, the balance of the loan authorized by chapter 433 of the Acts of 1892 and chapter 257 of the Acts of 1896, . . . . .	142,300 70
Making the total amount available for the abolition of grade crossings, . . . . .	\$938,049 12

## METROPOLITAN PARKS LOAN.

During the year 1904 bonds have been issued to the amount of \$300,000, bearing interest at the rate of  $3\frac{1}{2}$  per cent., under authority of chapter 429 of the Acts of 1903, which provides for an annual issue of that amount in each year for five years. The total issue for park purposes is \$8,320,000.

## METROPOLITAN LOAN FOR PARKWAYS AND BOULEVARDS.

During the year 1904 bonds were issued, under authority of chapter 419 of the Acts of 1903, to the amount of \$300,000, bearing interest at  $3\frac{1}{2}$  per cent., making a total issue for these purposes of \$4,185,000. This is the second annual issue of the same amount, the act referred to providing for such annual issue for five years. One-half of this loan is the debt of the State at large; the balance, of the metropolitan parks district.

## METROPOLITAN SEWERAGE LOAN.

During the year 1904 bonds were issued for the south system, under authority of chapters 230 and 246 of the Acts of 1904, to the amount of \$392,000, bearing interest at the rate of  $3\frac{1}{2}$  per cent. per annum. The total amount of bonds issued for sewerage purposes is \$13,797,912. Of this amount, \$6,095,000 was issued for the north metropolitan system and \$7,702,912 for the south metropolitan system.

## METROPOLITAN WATER LOAN.

Under authority of chapter 488 of the Acts of 1895, additional bonds have been issued to continue the work on the metropolitan water system, to the amount of \$2,000,000, making a total issue to Jan. 1, 1905, of \$38,500,000.

## PRISONS AND HOSPITALS LOANS.

There have been issued during the year 1904, for the enlargement of certain institutions, the following bonds:—

Under authority of chapter 284, for Medfield Insane Asylum, . . . . .	\$108,000 00
Under authority of chapter 323, for—	
Massachusetts School for the Feeble-minded, . . . . .	45,000 00
Northampton Insane Hospital, . . . . .	10,000 00
Taunton Insane Hospital, . . . . .	116,800 00
Worcester Insane Asylum, . . . . .	162,000 00
Worcester Insane Hospital, . . . . .	10,000 00
Westborough Insane Hospital, . . . . .	75,000 00
State Colony for the Insane, . . . . .	88,450 00
Total, . . . . .	\$615,250 00

These bonds all bear interest at  $3\frac{1}{2}$  per cent. per annum.

Total issue of bonds for prisons and hospitals to Jan. 1, 1905, \$4,467,250, as follows, viz.:—

Prisons and hospitals loan:—	
Danvers Insane Hospital, . . . . .	\$193,600 00
Northampton Insane Hospital, . . . . .	159,000 00
Taunton Insane Hospital, . . . . .	237,100 00
Westborough Insane Hospital, . . . . .	300,900 00
Worcester Insane Hospital, . . . . .	103,000 00
Worcester Insane Asylum, . . . . .	277,500 00
State Hospital, . . . . .	130,500 00
State Farm, . . . . .	138,000 00
Massachusetts Reformatory, . . . . .	22,700 00
Reformatory Prison for Women, . . . . .	9,000 00
Massachusetts School for the Feeble-minded, . . . . .	215,000 00
State Colony for the Insane, . . . . .	389,200 00
Hospital for Epileptics loan, . . . . .	\$2,175,500 00
Medfield Insane Asylum loan, . . . . .	393,450 00
Hospital for Consumptives loan (now Sanatorium), . . . . .	1,447,800 00
	450,500 00
	\$4,467,250 00

## STATE HOUSE LOAN.

Under authority of chapter 537 of the Acts of 1901 there has been a further issue of bonds, to the amount of \$230,000, to be used principally to pay claims arising under the law limiting the height of structures on Beacon Hill. These bonds were issued at the rate of  $3\frac{1}{2}$  per cent. per annum, and are due Oct. 1, 1918. The total issue of bonds for all purposes in connection with the construction or remodelling of the State House, up to Jan. 1, 1905, is \$7,020,000. The bonds now outstanding amount to \$4,685,000, as \$2,335,000 became due and was paid July 1, 1901.

## STATE HIGHWAY LOAN.

Under authority of chapter 280 of the Acts of 1903, bonds to the amount of \$300,000 were issued for the construction of State highways, bearing interest at the rate of  $3\frac{1}{2}$  per cent. per annum. This makes a total issue of bonds for highway purposes, to Jan. 1, 1905, of \$4,525,000.

The total amount of loans authorized by the Legislature is \$5,950,000. The total expenditure to Jan. 1, 1905, which includes the expenses of the temporary commission and of the permanent commission, from appropriations and loans, has been \$5,434,889.95.

This amount does not include interest or sinking fund requirements. The receipts in 1904 have been as follows:—

From assessments on counties,	\$163,358 05
From assessments on street railways,	3,241 41
	<hr/> \$166,599 45

These receipts are credited to the loan, increasing the amount available for highway construction.

#### LEGISLATION SUGGESTED.

##### *Financial Year.*

His Excellency the Governor has renewed a recommendation of his predecessor, that the financial year of the Commonwealth be changed so as to end September 30. While much can be said both for or against the proposed change, I believe all will agree that the financial year of the State and of its various institutions should be the same, and I respectfully recommend legislation to that end.

##### *Additional Clerk.*

An experience of four years at the head of this department has convinced me that a change of book-keeping methods should be made, to do away with periodical comparisons of its books with those of the treasury department, and to bring the same into daily accord therewith, thus providing for an auditing of treasury transactions each day. Acting upon this conviction, I, at the beginning of the year, commenced the new system; and, as the change has required the employment of an additional clerk, I respectfully suggest that section 14 of chapter 6 be so amended as to authorize the auditor to employ an additional clerk, at a salary of \$1,500.

#### IN CONCLUSION.

I have made a careful examination of the books, accounts and vouchers of the Treasurer and Receiver-General, and have found same to be correct in every particular.

In this connection I desire to express my regret that a constitutional limitation has terminated the service of the Hon. Edward S. Bradford, who has for the past five years rendered conspicuously efficient service to the Commonwealth as its Treasurer and Receiver-General.

Respectfully submitted,

HENRY E. TURNER,  
*Auditor.*

## PART I.

## REVENUE.

Under the general term revenue are included all treasury transactions except those of the funds, which appear in Part II.

STATEMENT I. is a summary statement of receipts and payments.

STATEMENT II. is a detailed statement of receipts applicable to general purposes, including the State tax,

STATEMENT III. is a detailed statement of receipts and payments for special purposes, including distribution of corporation tax, etc.

STATEMENT IV. is a statement of expenses paid and unpaid and appropriations for 1904, also expenses for 1903.

STATEMENT V. is a statement of expenses paid and unpaid for 1904 in detail.

## STATEMENT II. Revenue Receipts in Detail. DETAILS 42-47.

## DETAIL No. 42.

## SALES OF QUARTERMASTER-GENERAL'S SUPPLIES.

[Revised Laws, chap. 6, sect. 56.]

Received from the Adjutant-General, sales of old material, . . . . .	\$787 02
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## DETAIL No. 43.

## SALES OF HIDES, ETC., CATTLE BUREAU.

Received from chairman, . . . . .	\$3,105 00
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## DETAIL No. 44.

## SALES OF LOBSTERS, FISHERIES AND GAME COMMISSION.

Received from the commission, . . . . .	\$125 00
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## DETAIL No. 45.

## LEGISLATIVE BULLETIN SUBSCRIPTIONS.

[Resolves 1902, chap. 3.]

Received from the Sergeant-at-Arms, . . . . .	\$418 00
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## DETAIL No. 46.

## SALES OF OLD FURNITURE, ETC.

Received from the Sergeant-at-Arms, . . . . .	\$1,087 43
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## DETAIL No. 47.

## PENALTIES FOR ILLEGAL SALE OF DAIRY PRODUCTS.

[Revised Laws, chap. 56, sects. 49 and 50, chap. 89, sect. 13.]

Received from sundry courts, . . . . .	\$20 00
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## STATEMENT II. Revenue Receipts in Detail. DETAILS 48-52.

## DETAIL No. 48.

## PENALTIES FOR FORFEITURE OF CONTRACTS.

Received from secretary of the Highway Commission, on account of James D. Shea <i>et al.</i> , . . . . .	\$600 00
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## DETAIL No. 49.

## PENALTIES FOR INFRINGEMENT OF FISH LAWS.

[Revised Laws, chap. 91, sects. 131-134.]

Received from sundry courts, . . . . .	\$1,606 00
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## DETAIL No. 50.

## PENALTIES FOR FAILURE TO MAKE RETURNS TO THE STATE BOARD OF CHARITY.

[Revised Laws, chap. 81, sect. 42.]

Received from sundry cities and towns, . . . . .	\$340 00
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## DETAIL No. 51.

## PENALTIES FOR ILLEGAL INSURANCE.

Received from:—	
National Surety Company, . . . . .	\$1,000 00
Royal Exchange Assurance Company, . . . . .	15,200 00
	\$16,200 00

## DETAIL No. 52.

## SUNDRY RECEIPTS, STATE BOARDS OF CHARITY AND INSANITY.

State insane paupers, . . . . .	\$7 42
Burial of paupers, . . . . .	18 15
Temporary aid to paupers, . . . . .	1 80
Indigent and neglected children, . . . . .	199 00
Support of pauper infants, . . . . .	70 27
Erection of children, . . . . .	621 00
State Board of Insanity, expenses, . . . . .	15 00
State Board of Charity, transportation, . . . . .	47 30
State Board of Charity, adult poor, . . . . .	25 00
	\$1,004 94

## STATEMENT IV. — EXPENSES BELONGING TO 1903 AND 1904.

EXPENSES, ETC. — *Concluded.*

	1903.	1904.	Interest on Bonds sold, etc.
<i>Interest.</i>			
Abolition grade crossings loan, . .	\$279,485 00	\$280,762 50	\$53,705 68
Boston, Hartford & Erie Railroad, Harbor improvement loan, . .	48 66 17,500 00	2,250 75 17,500 00	-
Massachusetts Hospital for Con- sumptives loan, . . . . .	12,280 00	14,905 00	-
Massachusetts Hospital for Epilep- tics loan, . . . . .	11,543 50	12,418 50	-
Massachusetts war loan, . . . .	37,125 00	37,200 00	-
Medfield Insane Asylum loan, . .	44,014 25	48,783 00	1,165 51
Metropolitan parks loan, series two (Commonwealth's half), . . . .	36,664 18	59,937 00	-
Prisons and hospitals loan, . . .	44,322 38	66,265 62	3,994 71
State House loan, . . . . .	7,950 00	19,650 00	551 39
State House construction loan, . .	123,712 50	118,730 00	542 50
State highway loan, . . . . .	134,637 50	153,012 50	5,220 83
Temporary loan, . . . . .	87,023 70	55,976 94	49,262 87
	\$836,306 67	\$887,391 81	\$114,473 49
Less accrued interest, . . . .	82,479 00	114,473 49	-
Net interest, . . . . .	\$753,827 67	\$772,918 32	-

*Recapitulation.*

Legislative department, . . . . .	\$358,725 21
Executive and other departments, . .	198,505 70
State House expenses, . . . . .	117,678 80
Printing other than legislative, . . .	85,128 22
Judiciary, . . . . .	435,007 80
Commissions and other boards, . . .	607,633 13
Agricultural department, including Cattle Commissioners and expenses of the Gypsy Moth Commission, . .	176,593 15
Charitable expenses, . . . . .	2,406,934 92
Educational, including State library, . .	802,147 30
Military department, . . . . .	365,954 20
State and military aid and other war expenses, . .	863,218 20
Reformatory and correctional, . . . .	968,986 89
Public buildings, . . . . .	90,022 06
Sinking funds and Massachusetts school fund, . .	100,000 00
Interest on actual State debt, . . . .	772,918 32
Miscellaneous, . . . . .	270,154 28
Total, . . . . .	\$8,619,603 33

## STATEMENT V.

## Expenses for 1904 in Detail.

## DETAIL 74.

STATEMENT V.  
EXPENSES PAID AND UNPAID FOR 1904 IN DETAIL.

## LEGISLATIVE DEPARTMENT.

DETAIL No. 74.

SENATE PAY ROLL.

[Revised Laws, chap. 3; Acts 1904, chap. 1.]

DISTRICT.	Name.	Residence.	Travel.	Compensation.	Totals.
Berkshire, . . . . .	William H. MacInnis, . .	Pittsfield, . .	\$300 00	\$750 00	\$1,050 00
Berkshire and Hampshire, . .	Loren P. Keyes, . . . .	New Marlborough, . .	380 00	750 00	1,130 00
1st Bristol, . . . . .	George N. Goff, . . . .	Rehoboth, . . . . .	100 00	750 00	850 00
2d " . . . . .	Frank M. Glace, . . . .	Fall River, . . . . .	110 00	750 00	860 00
3d " . . . . .	William J. Bullock, . .	New Bedford, . . . .	110 00	750 00	860 00
Cape, . . . . .	William A. Nye, . . . .	Bourne, . . . . .	130 00	750 00	880 00
1st Essex, . . . . .	William F. Craig, . . .	Lynn, . . . . .	30 00	750 00	780 00
2d " . . . . .	Samuel Cole, . . . . .	Beverly, . . . . .	50 00	750 00	800 00
3d " . . . . .	Mooly Kimball, . . . .	Newburyport, . . . .	80 00	750 00	830 00
4th " . . . . .	Carlton F. How, . . . .	Haverhill, . . . . .	60 00	750 00	810 00
Franklin and Hampshire, . .	Joseph J. Flynn, . . .	Lawrence, . . . . .	250 00	750 00	1,000 00
1st Hampden, . . . . .	Herbert Newell, . . . .	Shelburne, . . . . .	200 00	750 00	950 00
2d " . . . . .	Henry F. Sampson, . .	Springfield, . . . .	220 00	750 00	970 00
Middlesex and Essex, . . . .	Thomas J. Dillon, . . .	Holyoke, . . . . .	40 00	750 00	790 00
1st Middlesex, . . . . .	Francis H. Appleton, . .	Peabody, . . . . .	20 00	750 00	770 00
2d " . . . . .	William F. Dana, . . . .	Newton, . . . . .	10 00	750 00	760 00
3d " . . . . .	William J. Rounds, . . .	Cambridge, . . . . .	10 00	750 00	760 00
4th " . . . . .	John M. Woods, . . . .	Somerville, . . . . .	20 00	1,300 00	1,320 00
	George R. Jones, . . . .	Melrose, . . . . .			

1 President.

SENATE PAY ROLL— *Concluded.*

DISTRICT.	Name.	Residence.	Travel.	Compensation.	Totals.
5th Middlesex,	Otis M. Gove,	Waltham,	\$20 00	\$750 00	\$770 00
6th " "	Chester W. Clark,	Wilmington,	30 00	750 00	780 00
7th " "	James H. McKinley,	Lowell,	60 00	750 00	810 00
1st Norfolk,	Albert A. Brackett,	Milton,	20 00	750 00	770 00
2d " "	Albion F. Bemis,	Foxborough,	60 00	750 00	810 00
1st Plymouth,	Elisha T. Harvell,	Rockland,	50 00	750 00	800 00
2d " "	David G. Pratt,	Middleborough,	70 00	750 00	820 00
1st Suffolk,	A. Dudley Bagley,	Boston,	10 00	750 00	760 00
2d " "	Charles S. Sullivan,	Boston,	10 00	750 00	760 00
3d " "	Henry S. Fitzgerald,	Boston,	10 00	750 00	760 00
4th " "	John J. Gartland, Jr.,	Boston,	10 00	750 00	760 00
5th " "	David D. Leahy,	Boston,	10 00	750 00	760 00
6th " "	Daniel W. McIsaac,	Boston,	10 00	750 00	760 00
7th " "	Edward B. Callender,	Boston,	10 00	750 00	760 00
8th " "	Andrew J. Peters,	Boston,	10 00	750 00	760 00
9th " "	Daniel W. Lane,	Boston,	10 00	750 00	760 00
1st Worcester,	Frank M. Heath,	Worcester,	90 00	750 00	840 00
2d " "	John P. Munroe,	Worcester,	90 00	750 00	840 00
3d " "	George R. Wallace,	Fitchburg,	100 00	750 00	850 00
4th " "	Alvin B. Chamberlain,	Sturbridge,	150 00	750 00	900 00
5th " "	Edward L. Osgood,	Hopedale,	70 00	750 00	820 00
			\$3,090 00	\$30,750 00	\$33,840 00
Senate compensation,					\$30,750 00
Senate travel,					3,090 00
<i>Amount carried forward,</i>					\$33,840 00

STATEMENT V.

Expenses for 1904 in Detail.

DETAIL, 74.

## DETAIL No. 75.

## HOUSE OF REPRESENTATIVES PAY ROLL.

[Revised Laws, chap 3; Acts 1904, chap. 1.]

DISTRICT.	Name.	Residence.	Travel.	Compensation.	Totals.
<i>Amount brought forward,</i>					\$33,840 00
1st Barnstable,	Thomas Pattison,	Barnstable,	\$170 00	\$750 00	\$920 00
2d " "	Heman A. Harding,	Chatham,	200 00	750 00	950 00
3d " "	Joseph L. Rogers,	Orleans,	200 00	750 00	950 00
1st Berkshire,	James W. Chrystal,	North Adams,	290 00	750 00	1,040 00
	William H. Woodhead,	North Adams,	290 00	750 00	1,040 00
2d " "	Edward H. Brewer,	Dalton,	290 00	750 00	1,040 00
3d " "	Robert D. Cadogan,	Adams,	300 00	750 00	1,050 00
4th " "	William A. Burns,	Pittsfield,	300 00	750 00	1,050 00
	William A. Fahey,	Pittsfield,	300 00	750 00	1,050 00
5th " "	Robert J. Harrington,	Hinsdale,	290 00	750 00	1,040 00
6th " "	Allen T. Treadway,	Stockbridge,	340 00	750 00	1,090 00
7th " "	Charles Giddings,	Great Barrington,	360 00	750 00	1,110 00
1st Bristol,	Henry W. Brown,	Seekonk,	80 00	750 00	830 00
	Charles T. Oldfield,	Norton,	70 00	750 00	820 00
2d " "	Charles B. Gardiner,	Raynham,	70 00	750 00	820 00
3d " "	Frank X. Greenwood,	Taunton,	80 00	750 00	830 00
4th " "	Albert G. Godfrey,	Taunton,	80 00	750 00	830 00
5th " "	Edward C. Paull,	Taunton,	80 00	750 00	830 00
6th " "	Eben F. Leonard,	Acnshnet,	110 00	750 00	860 00
7th " "	John B. Lowney,	New Bedford,	110 00	750 00	860 00
	Samuel Ross,	New Bedford,	110 00	750 00	860 00
<i>Amount carried forward,</i>					\$33,840 00

STATEMENT V.

Expenses for 1904 in Detail.

DETAIL 75.



## HOUSE PAY ROLL — Continued.

DISTRICT.	NAME	RESIDENCE	TRAVEL	COMPENSATION	TOTALS.
Amount brought forward,					\$33,840 00
8th Bristol,	George O. Baker,	New Bedford,	\$110 00	\$750 00	\$860 00
	Nathaniel P. Soule,	New Bedford,	110 00	750 00	860 00
9th "	William H. Cook,	Fall River,	110 00	750 00	860 00
	Thomas Dowd,	Fall River,	110 00	750 00	860 00
10th "	Thomas Donahue,	Fall River,	110 00	750 00	860 00
	Joseph A. Parks,	Fall River,	110 00	750 00	860 00
	David P. Keefe,	Fall River,	110 00	750 00	860 00
11th "	Pierre F. Peloquin,	Fall River,	110 00	750 00	860 00
	Thomas B. Rounds,	Somerset,	110 00	750 00	860 00
1st Dukes,	Herbert N. Hinckley,	Tisbury,	200 00	750 00	950 00
1st Essex,	Samuel L. Porter,	Amesbury,	90 00	750 00	840 00
2d "	George A. Titcomb,	Merrimac,	90 00	750 00	840 00
3d "	Mellen A. Pingree,	Haverhill,	70 00	750 00	820 00
4th "	Fred V. Hooke,	Haverhill,	70 00	750 00	820 00
5th "	William L. Adams,	Haverhill,	70 00	750 00	820 00
6th "	Edwin J. Castle,	Methuen,	70 00	750 00	820 00
	Otto Mueller,	Lawrence,	60 00	750 00	810 00
	Edward C. Callahan,	Lawrence,	60 00	750 00	810 00
7th "	Dennis H. Finn,	Lawrence,	60 00	750 00	810 00
	William J. Graham,	Lawrence,	60 00	750 00	810 00
8th "	John N. Cole,	Andover,	50 00	750 00	800 00
9th "	Harry P. Morse,	Haverhill,	70 00	750 00	820 00
10th "	John J. Cahill,	Peabody,	40 00	750 00	790 00
	Charles H. Goulding,	Peabody,	40 00	750 00	790 00
11th "	John M. Grosvenor, Jr.,	Swampscott,	30 00	750 00	780 00
	George H. Jackson,	Lynn,	30 00	750 00	780 00
12th "	John W. Blaney, <sup>1</sup>	Lynn,	30 00	-	30 00
	Asa T. Newhall,	Lynn,	30 00	750 00	780 00
13th "	Matthew McCann,	Lynn,	30 00	750 00	780 00
	William R. Salter,	Lynn,	30 00	750 00	780 00
14th "	Frank P. Bennett, Jr.,	Saugus,	20 00	750 00	770 00
15th "	William A. Kelley,	Lynn,	30 00	750 00	780 00
16th "	George H. Thorburn,	Marblehead,	40 00	750 00	790 00
17th "	Thomas L. Davis,	Salem,	40 00	750 00	790 00
18th "	William H. Gove,	Salem,	40 00	750 00	790 00
	Lewis H. Millett,	Salem,	40 00	750 00	790 00
19th "	Franklin K. Hooper,	Manchester,	50 00	750 00	800 00
	Winthrop E. Perry,	Beverly,	40 00	750 00	790 00
20th "	Augustus Hubbard,	Gloucester,	70 00	750 00	820 00
	Edwin C. McIntire,	Gloucester,	70 00	750 00	820 00
21st "	Frederick H. Tarr,	Rockport,	78 00	750 00	828 00
22d "	Thomas Huse,	Newburyport,	80 00	750 00	830 00
	George A. Schofield,	Ipswich,	60 00	750 00	810 00
1st Franklin,	Charles E. Ward,	Buckland,	244 00	750 00	994 00
2d "	Adelbert S. Atherton,	Barnardston,	230 00	750 00	980 00
3d "	Luther W. Clark,	Deerfield,	236 00	750 00	986 00
4th "	Henry S. Ames,	Orange,	180 00	750 00	930 00
1st Hampden,	Arthur D. Norcross,	Monson,	180 00	750 00	930 00
2d "	Frank B. Allen,	Longmeadow,	210 00	750 00	960 00
3d "	Elisha H. Brewster,	Springfield,	200 00	750 00	950 00
	Edgar V. Tanner,	Springfield,	200 00	750 00	950 00
4th "	Fordis C. Parker,	Springfield,	200 00	750 00	950 00
	Luke S. Stowe,	Springfield,	200 00	750 00	950 00
5th "	Fred A. Bearse,	Springfield,	200 00	750 00	950 00
6th "	Michael B. Houlihan,	Chicopee,	210 00	750 00	960 00
7th "	Jeremiah J. Hurley,	Holyoke,	220 00	750 00	970 00
	John F. Sheehan,	Holyoke,	220 00	750 00	970 00
8th "	Charles A. Andrews,	Holyoke,	220 00	750 00	970 00
9th "	Harold P. Moseley,	Westfield,	220 00	750 00	970 00
	Nelson Sherburne,	West Springfield,	200 00	750 00	950 00
Amount carried forward,					\$33,840 00

<sup>1</sup> Died March 21.

STATEMENT V.

Expenses for 1904 in Detail.

DETAIL 75.

STATEMENT V.

Expenses for 1904 in Detail.

DETAIL 75.

[Jan.

1905.]

## HOUSE PAY ROLL — Continued.

DISTRICT.	NAME.	RESIDENCE.	TRAVEL.	COMPENSATION.	TOTALS.
<i>Amount brought forward,</i>					\$33,840 00
1st Hampshire,	Harry E. Graves,	Hatfield,	\$240 00	\$750 00	\$990 00
2d "	Edward C. Packard,	Goshen,	260 00	750 00	1,010 00
3d "	George H. Lyon,	Southampton,	240 00	750 00	990 00
4th "	James B. Paige,	Amherst,	200 00	750 00	950 00
1st Middlesex,	William H. Walker,	Greenwich,	240 00	750 00	990 00
2d "	W. Rodman Peabody,	Cambridge,	10 00	750 00	760 00
3d "	James F. Aylward,	Cambridge,	10 00	750 00	760 00
4th "	Edward J. Sennott,	Cambridge,	10 00	750 00	760 00
5th "	Henry F. Lehan,	Cambridge,	10 00	750 00	760 00
6th "	Edward E. Clark,	Cambridge,	10 00	750 00	760 00
7th "	Eben H. Googins,	Cambridge,	10 00	750 00	760 00
8th "	Frederick S. Deitrick,	Cambridge,	10 00	750 00	760 00
9th "	S. Newton Cutler,	Somerville,	10 00	750 00	760 00
10th "	Robert Luce,	Somerville,	10 00	750 00	760 00
11th "	Elmer A. Stevens,	Somerville,	10 00	750 00	760 00
12th "	Arthur F. Vinal,	Somerville,	10 00	750 00	760 00
13th "	William H. Cushman,	Somerville,	10 00	750 00	760 00
14th "	James C. D. Clark,	Medford,	20 00	750 00	770 00
15th "	J. Howard Nason,	Everett,	10 00	750 00	760 00
	H. Henstis Newton,	Everett,	10 00	750 00	760 00
	Charles L. Davenport,	Malden,	10 00	750 00	760 00
	Charles Schumaker,	Malden,	10 00	750 00	760 00
	Everett J. Stevens,	Malden,	10 00	750 00	760 00
	Alfred S. Hall,	Winchester,	20 00	750 00	770 00
	Edward C. Stone,	Lexington,	20 00	750 00	770 00
	Henry W. Seward,	Watertown,	20 00	750 00	770 00
	George H. Doty,	Waltham,	20 00	750 00	770 00
	Edward A. Walker,	Waltham,	20 00	750 00	770 00
16th "	James A. Lowell,	Newton,	20 00	750 00	770 00
17th "	Edgar W. Warren,	Newton,	20 00	750 00	770 00
18th "	Harvey Wheeler,	Concord,	40 00	750 00	790 00
19th "	Edward L. McManus,	Natick,	40 00	750 00	790 00
20th "	William H. Coolidge,	Sherborn,	50 00	750 00	800 00
21st "	Samuel O. Staples,	Framingham,	50 00	750 00	800 00
22d "	William M. Brigham,	Marlborough,	70 00	750 00	820 00
23d "	John J. Mitchell,	Marlborough,	70 00	750 00	820 00
24th "	Fred O. Welsh,	Hudson,	70 00	750 00	820 00
	George H. Hartford,	Westford,	70 00	750 00	820 00
	Julius K. Gates,	Ashby,	110 00	750 00	860 00
	William H. I. Hayes,	Lowell,	60 00	750 00	810 00
25th "	Horton H. Hilton,	Lowell,	60 00	750 00	810 00
	John J. McManmon,	Lowell,	60 00	750 00	810 00
	Cecil L. Adams,	Lowell,	60 00	750 00	810 00
26th "	John J. Pinder,	Lowell,	60 00	750 00	810 00
	Harry L. Timmons,	Lowell,	60 00	750 00	810 00
27th "	Daniel J. O'Brien,	Lowell,	60 00	750 00	810 00
	William E. Westall,	Lowell,	60 00	750 00	810 00
28th "	Henry M. Aldrich, <sup>1</sup>	Woburn,	20 00	-	20 00
	Herbert S. Riley,	Woburn,	20 00	750 00	770 00
	Charles H. Nowell,	Reading,	30 00	750 00	780 00
29th "	George M. Poland,	Wakefield,	20 00	750 00	770 00
30th "	Sidney A. Hill,	Stoneham,	26 00	750 00	776 00
31st "	John G. Robinson,	Melrose,	20 00	750 00	770 00
1st Nantucket,	Arthur H. Gardner,	Nantucket,	240 00	750 00	990 00
1st Norfolk,	Henry E. Wetherbee,	Westwood,	28 00	750 00	778 00
2d "	Joseph Walker,	Brookline,	10 00	750 00	760 00
3d "	Alonzo W. Dunbar,	Hyde Park,	20 00	750 00	770 00
4th "	Charles S. Pierce,	Milton,	20 00	750 00	770 00
5th "	Peter T. Fallon,	Quincy,	20 00	750 00	770 00
	Richard R. Freeman,	Quincy,	20 00	750 00	770 00
<i>Amount carried forward,</i>					\$33,840 00

<sup>1</sup> Declared not to have been elected, January 26.

STATEMENT V.

Expenses for 1904 in Detail.

DETAIL 75.

STATEMENT V.

Expenses for 1904 in Detail.

DETAIL 75.



## HOUSE PAY ROLL—Continued.

DISTRICT.	Name.	Residence.	Travel.	Compensation.	Totals.
Amount brought forward,					\$33,840 00
6th Norfolk,	George L. Barnes,	Weymouth,	\$30 00	\$750 00	\$780 00
7th "	Horace R. Drinkwater,	Braintree,	30 00	750 00	780 00
8th "	Frederick W. Whitcomb,	Holbrook,	30 00	750 00	780 00
9th "	Gurdon Southworth,	Stoughton,	40 00	750 00	790 00
10th "	Evan F. Richardson,	Millis,	50 00	750 00	800 00
1st Plymouth,	William F. Maintien,	Wrentham,	70 00	750 00	820 00
2d "	Herbert W. Thayer,	Franklin,	60 00	750 00	810 00
3d "	Charles S. Davis,	Plymouth,	80 00	750 00	830 00
4th "	Ernest L. Bonney,	Scituate,	60 00	750 00	810 00
5th "	Reginald L. Robbins,	Hingham,	40 00	750 00	790 00
6th "	Sumner A. Chapman,	Hanson,	50 00	750 00	800 00
7th "	Frank G. Wheatley,	Abington,	40 00	750 00	790 00
8th "	Franklin B. Allen,	Marion,	100 00	750 00	850 00
9th "	George R. Sampson,	Middleborough,	70 00	750 00	820 00
10th "	George A. Turner,	Bridgewater,	60 00	750 00	810 00
11th "	Wallace C. Ransden,	Brockton,	50 00	750 00	800 00
1st Suffolk,	James Sidney Allen,	Brockton,	50 00	750 00	800 00
2d "	George H. Garfield,	Brockton,	50 00	750 00	800 00
3d "	William S. Bamford,	Brockton,	50 00	750 00	800 00
4th "	George H. Battis,	Boston,	10 00	750 00	760 00
5th "	Henry L. Plummer,	Boston,	10 00	750 00	760 00
6th "	Manassah E. Bradley,	Boston,	10 00	750 00	760 00
7th "	William C. S. Healey,	Boston,	10 00	750 00	760 00
8th "	Francis J. Doherty,	Boston,	10 00	750 00	760 00
9th "	James J. Mellen,	Boston,	10 00	750 00	760 00
10th "	George H. Cadigan,	Boston,	10 00	750 00	760 00
11th "	John H. Quinlan,	Boston,	10 00	750 00	760 00
12th "	John C. Hurley,	Boston,	10 00	750 00	760 00
13th "	Maurice J. Power,	Boston,	10 00	750 00	760 00
14th "	Thomas J. Grady,	Boston,	10 00	750 00	760 00
15th "	George A. Scigliano,	Boston,	10 00	750 00	760 00
16th "	Daniel J. Donnelly,	Boston,	10 00	750 00	760 00
17th "	John Quinn, Jr.,	Boston,	10 00	750 00	760 00
18th "	William H. Cuddy,	Boston,	10 00	750 00	760 00
19th "	Michael F. Hart,	Boston,	10 00	750 00	760 00
20th "	Daniel L. Flanagan,	Boston,	10 00	750 00	760 00
21st "	Charles H. Reinhart,	Boston,	10 00	750 00	760 00
22nd "	Guy W. Cox,	Boston,	10 00	750 00	760 00
23rd "	George H. Moore,	Boston,	10 00	750 00	760 00
24th "	March G. Bennett,	Boston,	10 00	750 00	760 00
25th "	Louis A. Frothingham,	Boston,	10 00	750 00	760 00
26th "	Harry H. Buxbaum,	Boston,	10 00	750 00	760 00
27th "	Frank E. Gaylord,	Boston,	10 00	750 00	760 00
28th "	Thomas J. Collins,	Boston,	10 00	750 00	760 00
29th "	Frank J. Linehan,	Boston,	10 00	750 00	760 00
30th "	Michael F. Curran,	Boston,	10 00	750 00	760 00
31st "	Patrick J. Shiels,	Boston,	10 00	750 00	760 00
32nd "	William E. Hickey,	Boston,	10 00	750 00	760 00
33rd "	James M. Lane,	Boston,	10 00	750 00	760 00
34th "	Richard H. Foley,	Boston,	10 00	750 00	760 00
35th "	Arthur L. Gavin,	Boston,	10 00	750 00	760 00
36th "	Thomas F. Curley,	Boston,	10 00	750 00	760 00
37th "	Jeremiah J. Good,	Boston,	10 00	750 00	760 00
38th "	John J. Butler,	Boston,	10 00	750 00	760 00
39th "	David M. Owens,	Boston,	10 00	750 00	760 00
40th "	William W. Clarke,	Boston,	10 00	750 00	760 00
41st "	John F. Egan,	Boston,	10 00	750 00	760 00
42nd "	Guy A. Ham,	Boston,	10 00	750 00	760 00
43rd "	Thomas M. Vinson,	Boston,	10 00	750 00	760 00
44th "	Clarence W. Starratt,	Boston,	10 00	750 00	760 00
45th "	Edmund Weber,	Boston,	10 00	750 00	760 00
Amount carried forward,					\$33,840 00

1 Speaker.

STATEMENT V.

Expenses for 1904 in Detail.

DETAIL, 75.

STATEMENT V.

Expenses for 1904 in Detail.

DETAIL, 75.

## HOUSE PAY ROLL—Concluded.

DISTRICT.	NAME.	RESIDENCE.	TRAVEL.	COMPENSATION.	TOTALS.
<i>Amount brought forward,</i>					\$33,840 00
22d Suffolk,	Jeremiah J. Kelley,	Boston,	\$10 00	\$750 00	\$760 00
	Frank Seiberlich,	Boston,	10 00	750 00	760 00
23d "	John A. Coulthurst,	Boston,	10 00	750 00	760 00
	Joseph J. Leonard,	Boston,	10 00	750 00	760 00
24th "	William E. Hannan,	Boston,	10 00	750 00	760 00
	Henry N. Locklin,	Boston,	10 00	750 00	760 00
25th "	Allen Clark, Jr.,	Boston,	10 00	750 00	760 00
	William H. Woods,	Boston,	10 00	750 00	760 00
26th "	Daniel M. O'Connell,	Chelsea,	10 00	750 00	760 00
27th "	David A. Monroc,	Chelsea,	10 00	750 00	760 00
28th "	Alfred S. Hall,	Revere,	10 00	750 00	760 00
1st Worcester,	Fred W. Lord,	Athol,	170 00	750 00	920 00
2d "	Guy W. Garland,	Gardner,	130 00	750 00	880 00
	C. Aylmer Smith,	Templeton,	150 00	750 00	900 00
3d "	Allen S. Woodward,	Hubbardston,	140 00	750 00	890 00
4th "	William C. Temple,	Rutland,	110 00	750 00	860 00
5th "	William A. Edson,	West Brookfield,	140 00	750 00	890 00
6th "	William H. Potter,	Spencer,	130 00	750 00	880 00
	Alfred M. Chaffee,	Oxford,	120 00	750 00	870 00
7th "	Thomas F. Hederman,	Dudley,	120 00	750 00	870 00
8th "	Daniel J. Dempsey,	Millbury,	100 00	750 00	850 00
	J. Frank Donahue,	Grafton,	80 00	750 00	830 00
9th "	Michael FitzGerald,	Blackstone,	78 00	750 00	828 00
	Lowell E. Fales,	Milford,	70 00	750 00	820 00
10th "	John S. Nason,	Westborough,	70 00	750 00	820 00
	George A. Hastings,	Boylston,	100 00	750 00	850 00
11th "	Samuel W. Tyler,	Clinton,	90 00	750 00	840 00
12th "	Allan G. Buttrick,	Lancaster,	90 00	750 00	840 00
13th "	Peter F. Ward,	Fitchburg,	100 00	750 00	850 00
	Charles H. Winslow,	Fitchburg,	100 00	750 00	850 00
14th "	Hamilton Mayo,	Leominster,	110 00	750 00	860 00
15th "	Warren C. Jewett,	Worcester,	90 00	750 00	840 00
16th "	George C. Hunt,	Worcester,	90 00	750 00	840 00
17th "	Edward H. O'Brien,	Worcester,	90 00	750 00	840 00
18th "	Mark N. Skerrett,	Worcester,	90 00	750 00	840 00
19th "	Hugh H. O'Rourke,	Worcester,	90 00	750 00	840 00
20th "	Julius Garst,	Worcester,	90 00	750 00	840 00
21st "	Arthur M. Taft,	Worcester,	90 00	750 00	840 00
22d "	Elmer C. Potter,	Worcester,	90 00	750 00	840 00
			\$18,130 00	\$180,000 00	\$198,130 00
House compensation,					\$180,000 00
House travel,					18,130 00
<i>Amount carried forward,</i>					198,130 00
					\$231,970 00

STATEMENT V.

Expenses for 1904 in Detail.

DETAIL 75.

STATEMENT V.

Expenses for 1904 in Detail.

DETAIL 75.

## STATEMENT V. Expenses for 1904 in Detail. DETAILS 76-78.

## DETAIL No. 76.

## CLERKS—SENATE AND HOUSE.

[Revised Laws, chap. 3; Acts 1904, chaps. 187 and 190.]

Amount brought forward,		\$231,970 00
SALARIES.		
Henry D. Coolidge, clerk of the Senate,	\$3,000 00	
James W. Kimball, clerk of the House,	3,000 00	
		\$6,000 00
William H. Sanger, assistant clerk of the Senate,	\$2,000 00	
Frank E. Bridgman, assistant clerk of the House,	2,000 00	
Carl A. Raymond, assistant clerk of the House,	750 00	
Clarence J. Smith, assistant clerk of the House,	750 00	
		5,500 00
Extra clerical services,	1,231 00	
		12,731 00

## DETAIL No. 77.

## CHAPLAINS—SENATE AND HOUSE.

[Revised Laws, chap. 3; Acts 1904, chap. 1.]

Edward A. Horton (Senate),	\$300 00
Daniel W. Waldron (House),	300 00
	600 00

## DETAIL No. 78.

## SERGEANT-AT-ARMS' DEPARTMENT.

[Revised Laws, chap. 10; Acts 1904, chaps. 1 and 40.]

SALARIES.		
Charles G. Davis, to January 11,	\$103 49	
David T. Remington, from January 12,	3,396 51	
John Kinnear, first clerk,	2,200 00	
Ellen M. Burrill, cashier,	1,000 00	
		\$6,700 00
CONTINGENT.		
Postage (office),	\$112 00	
Postage (Bulletin),	171 21	
Stationery and office supplies,	44 35	
Miscellaneous,	22 25	
		349 81
		7,049 81
Amount carried forward,		\$252,350 81

## STATEMENT V. Expenses for 1904 in Detail. DETAIL 79.

## DETAIL No. 79.

## DOORKEEPERS, MESSENGERS AND PAGES.

[Revised Laws, chap. 10; Acts 1904, chap. 1.]

Amount brought forward,		\$252,350 81
SENATE.		
David T. Remington, doorkeeper, to January 11,	\$44 35	
Luke K. Davis, doorkeeper, from January 12,	1,455 65	
Luke K. Davis, assistant doorkeeper, to January 11,	67 41	
Charles H. Johnson, assistant doorkeeper, from January 12,	942 90	
		\$2,510 31
Messengers.		
Benjamin H. Jellison,	\$850 00	
J. Henry Locke,	850 00	
Francis A. Ireland,	850 00	
Edward C. Cook,	850 00	
Joseph W. Abbott,	850 00	
Lawrence G. Mitchell,	850 00	
Enoch Pratt,	850 00	
W. S. Cook,	795 10	
		6,745 10
Pages.		
Charles P. Sawyer,	\$510 00	
Warren H. Swift,	510 00	
Benjamin H. McKinley,	510 00	
		1,530 00
HOUSE.		
Thomas F. Pedrick, doorkeeper, from February 1,	\$1,375 00	
Thomas F. Pedrick, assistant doorkeeper, to January 31,	190 00	
Sidney Gardner, assistant doorkeeper, from February 1,	830 00	
		2,395 00
Messengers.		
Ezra T. Pope,	\$850 00	
Francis Steele,	850 00	
John B. Hollis,	850 00	
Henry W. Sykes,	850 00	
Benjamin B. Brown,	850 00	
Thomas Coyne,	850 00	
John B. Fisher,	850 00	
Edwin C. Gould,	850 00	
Mark C. London,	850 00	
Sidney Holmes,	850 00	
Charles J. Tarbell,	850 00	
Thomas P. Frost,	850 00	
Joseph S. Adlington,	850 00	
James P. Clare,	850 00	
Thomas J. Tucker,	805 00	
Sidney Gardner, to January 31,	100 00	
Extra services after close of session,	486 00	
		13,291 00
Pages.		
Ernest G. Webb,	\$510 00	
Meddie W. Brown,	510 00	
Amounts carried forward,	\$26,471 41	\$252,350 81

## STATEMENT V. Expenses for 1904 in Detail. DETAILS 80, 81.

DOORKEEPERS, MESSENGERS AND PAGES — *Concluded.*

<i>Amounts brought forward,</i>	\$26,471 41	\$252,350 81
Alexander L. Nickerson,	\$510 00	
Charles R. Davis,	510 00	
Raymond B. Handforth,	510 00	
George W. Nixon,	510 00	
Homer H. Hopkins,	510 00	
	3,570 00	
<i>Postmaster.</i>		
James Beatty,	1,200 00	
		31,241 41

## DETAIL No. 80.

## SENATE PRINTING AND BINDING.

[Revised Laws, chaps. 6 and 9; Acts 1904, chap. 1.]

2,000 copies Governor's inaugural address,	\$135 71
900 copies report of State Board of Health on dumping of garbage in harbors,	73 11
Sundry other Senate documents,	1,855 23
Calendar,	791 20
Journal,	2,135 86
Journal (cloth),	1,397 13
Night work,	2,010 00
Sundry printing,	983 11
Index to Senate documents,	40 99
Miscellaneous,	71 44

9,493 78

## DETAIL No. 81.

## HOUSE PRINTING AND BINDING.

[Revised Laws, chaps. 6 and 9; Acts 1904, chap. 1.]

900 copies report of the Adjutant-General on veterans of the civil war who have never received bounties,	\$827 05
900 copies report of the Metropolitan Water and Sewerage Board on the quantity of water supplied to cities and towns,	288 37
900 copies abstract of report of Auditor of Accounts,	272 11
900 copies Auditor of Accounts statement of estimates for the year 1904,	178 35
900 copies report of special committee on salaries of State and county officials,	160 83
900 copies report of special committee to consider the matter of making public improvements, etc.,	127 10
900 copies report of Tax Commissioner on apportionment of State and county tax,	97 33
900 copies report of committee on taxation on the report of the Tax Commissioner,	39 30
900 copies report of a minority of the committee on constitutional amendments,	30 94
Sundry other House documents,	6,985 68
Calendar,	1,233 26
Journal,	2,693 91

<i>Amounts carried forward,</i>	\$12,934 23	\$293,086 00
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## STATEMENT V. Expenses for 1904 in Detail. DETAILS 82-85.

HOUSE PRINTING AND BINDING — *Concluded.*

<i>Amounts brought forward,</i>	\$12,934 23	\$293,086 00
Journal (cloth),	1,698 98	
Night work,	4,500 00	
Sundry printing,	390 18	
Index to House documents,	125 57	
Newspapers,	158 53	
Miscellaneous,	54 86	
		19,862 35

## DETAIL No. 82.

## PRINTING AND BINDING MANUAL OF THE GENERAL COURT.

[Revised Laws, chap. 9; Acts 1904, chaps. 1 and 316.]

13,500 copies,	4,334 93
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## DETAIL No. 83.

## LEGISLATIVE STATIONERY.

[Revised Laws, chap. 6; Acts 1904, chap. 1.]

SENATE.		
Stationery, etc.,	\$460 17	
Miscellaneous,	46 50	
		\$506 67
HOUSE.		
Stationery, etc.,	\$563 95	
Document boxes,	82 78	
Miscellaneous,	40 21	
		686 94

1,193 61

## DETAIL No. 84.

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

[Revised Laws, chap. 6; Acts 1904, chap. 1.]

Printing,	\$883 30
Stationery, etc.,	78 30

961 60

## DETAIL No. 85.

## CONTINGENT EXPENSES OF THE LEGISLATURE.

[Revised Laws, chap. 10; Acts 1904, chap. 1.]

Repairs,	\$996 14
Cleaning committee rooms,	257 25
Miscellaneous,	310 59
Carpets, etc.,	245 77

<i>Amounts carried forward,</i>	\$1,809 75	\$319,438 49
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## STATEMENT V. Expenses for 1904 in Detail. DETAILS 86, 87.

CONTINGENT EXPENSES OF THE LEGISLATURE — *Concluded.*

Amounts brought forward, . . . . .	\$1,809 75	\$319,438 49
Supplies, . . . . .	111 44	
Frank W. Cole, services in document room, . . . . .	600 00	
William H. Hunt, porter in House corridor, . . . . .	235 00	
		2,756 19

## DETAIL No. 86.

## EXPENSES OF LEGISLATIVE BULLETIN.

[Res. 1904, chap. 2; Acts 1904, chap. 190.]

A. M. Bridgman, services, . . . . .	\$1,000 00	
Printing, . . . . .	3,115 63	
		4,115 63

## DETAIL No. 87.

## EXPENSES OF LEGISLATIVE COMMITTEES.

[Revised Laws, chap. 6; Acts 1904, chaps. 1, 407 and 440.]

Committee on agriculture: —		
Advertising, . . . . .	\$186 19	
Carriage hire, . . . . .	8 34	
Cigars, . . . . .	3 50	
Hotel bills, . . . . .	28 06	
Travelling expenses, . . . . .	35 28	
		\$261 37
Committee on banks and banking: —		
Advertising, . . . . .		329 41
Committee on cities: —		
Advertising, . . . . .	\$625 46	
Carriage hire, . . . . .	33 00	
Cigars, . . . . .	38 50	
Hotel bills, . . . . .	532 50	
Telegrams, etc., . . . . .	1 55	
Travelling expenses, . . . . .	196 00	
		1,427 01
Committee on constitutional amendments: —		
Advertising, . . . . .		50 52
Committee on counties: —		
Advertising, . . . . .	\$65 59	
Carriage hire, . . . . .	25	
Cigars, . . . . .	10 40	
Hotel bills, . . . . .	80 80	
Telegrams, etc., . . . . .	40	
Travelling expenses, . . . . .	36 63	
		194 07
Committee on drainage: —		
Advertising, . . . . .	\$59 32	
Carriage hire, . . . . .	15 00	
Hotel bills, . . . . .	18 00	
Travelling expenses, . . . . .	11 30	
		103 62
Amounts carried forward, . . . . .	\$2,366 00	\$326,310 31

## STATEMENT V. Expenses for 1904 in Detail. DETAIL 87.

EXPENSES OF LEGISLATIVE COMMITTEES — *Continued.*

Amounts brought forward, . . . . .	\$2,366 00	\$326,310 31
Committee on education: —		
Advertising, . . . . .	\$226 37	
Carriage hire, . . . . .	44 33	
Cigars, . . . . .	3 50	
Hotel bills, . . . . .	64 20	
Travelling expenses, . . . . .	133 15	
		471 55
Committee on elections: —		
Travelling expenses, . . . . .		1 85
Committee on election laws: —		
Advertising, . . . . .		308 34
Committee on federal relations: —		
Advertising, . . . . .		55 56
Committee on fisheries and game: —		
Advertising, . . . . .		363 27
Committee on harbors and public lands: —		
Advertising, . . . . .	\$167 24	
Carriage hire, . . . . .	139 00	
Cigars, . . . . .	26 00	
Hotel bills, . . . . .	304 90	
Telegrams, etc., . . . . .	8 41	
Travelling expenses, . . . . .	230 94	
		876 49
Committee on insurance: —		
Advertising, . . . . .		202 17
Committee on judiciary: —		
Advertising, . . . . .		1,735 08
Committee on labor: —		
Advertising, . . . . .	\$286 01	
Carriage hire, . . . . .	4 00	
Cigars, . . . . .	1 75	
Hotel bills, . . . . .	5 15	
Travelling expenses, . . . . .	7 20	
		304 11
Committee on libraries: —		
Advertising, . . . . .		3 00
Committee on liquor law: —		
Advertising, . . . . .		458 69
Committee on mercantile affairs: —		
Advertising, . . . . .	\$709 75	
Cigars, . . . . .	3 50	
Hotel bills, . . . . .	112 80	
Travelling expenses, . . . . .	45 03	
		871 08
Committee on metropolitan affairs: —		
Advertising, . . . . .	\$202 74	
Carriage hire, . . . . .	17 00	
Cigars, . . . . .	3 50	
Hotel bills, . . . . .	45 00	
Telegrams, etc., . . . . .	60	
Travelling expenses, . . . . .	23 80	
		292 64
Amounts carried forward, . . . . .	\$8,309 83	\$326,310 31

## STATEMENT V. Expenses for 1904 in Detail. DETAIL 87.

## EXPENSES OF LEGISLATIVE COMMITTEES—Continued.

Amounts brought forward,	\$8,309 83	\$326,310 31
Committee on military affairs:—		
Advertising, . . . . .	\$84 70	
Carriage hire, . . . . .	41 33	
Cigars, . . . . .	21 00	
Hotel bills, . . . . .	94 17	
Travelling expenses, . . . . .	64 00	
	305 20	
Committee on parishes and religious societies:—		
Advertising, . . . . .	39 48	
Committee on printing:—		
Advertising, . . . . .	33 22	
Committee on prisons:—		
Advertising, . . . . .	\$98 42	
Carriage hire, . . . . .	87 50	
Cigars, . . . . .	68 25	
Hotel bills, . . . . .	294 05	
Telegrams, etc., . . . . .	1 95	
Travelling expenses, . . . . .	262 42	
	832 59	
Committee on probate and chancery:—		
Advertising, . . . . .	\$671 70	
Cigars, . . . . .	7 00	
Hotel bills, . . . . .	66 00	
Telegrams, etc., . . . . .	85	
Travelling expenses, . . . . .	105 60	
	851 15	
Committee on public charitable institutions:—		
Advertising, . . . . .	\$58 14	
Carriage hire, . . . . .	261 00	
Cigars, . . . . .	58 75	
Hotel bills, . . . . .	479 00	
Telegrams, etc., . . . . .	10 15	
Travelling expenses, . . . . .	452 28	
	1,319 32	
Committee on public health:—		
Advertising, . . . . .	\$198 29	
Cigars, . . . . .	6 62	
Hotel bills, . . . . .	57 18	
Travelling expenses, . . . . .	11 85	
	273 94	
Committee on public lighting:—		
Advertising, . . . . .	319 51	
Committee on public service:—		
Advertising, . . . . .	\$414 30	
Carriage hire, . . . . .	1 00	
Cigars, . . . . .	10 20	
Hotel bills, . . . . .	270 95	
Telegrams, etc., . . . . .	1 65	
Travelling expenses, . . . . .	100 55	
	798 65	
Committee on railroads:—		
Advertising, . . . . .	\$85 89	
Carriage hire, . . . . .	18 00	
Hotel bills, . . . . .	156 15	
Travelling expenses, . . . . .	58 00	
	318 04	
Amounts carried forward,	\$13,400 93	\$326,310 31

## STATEMENT V. Expenses for 1904 in Detail. DETAIL 87.

## EXPENSES OF LEGISLATIVE COMMITTEES—Continued.

Amounts brought forward,	\$13,400 93	\$326,310 31
Committee on roads and bridges:—		
Advertising, . . . . .	\$149 50	
Cigars, . . . . .	7 25	
Hotel bills, . . . . .	31 00	
Telegrams, etc., . . . . .	20	
Travelling expenses, . . . . .	51 29	
	239 24	
Committee on State House:—		
Advertising, . . . . .	58 79	
Committee on street railways:—		
Advertising, . . . . .	\$337 06	
Cigars, . . . . .	9 70	
Hotel bills, . . . . .	109 70	
Telegrams, etc., . . . . .	50	
Travelling expenses, . . . . .	73 40	
	530 36	
Committee on taxation:—		
Advertising, . . . . .	142 04	
Committee on towns:—		
Advertising, . . . . .	\$99 77	
Cigars, . . . . .	3 00	
Hotel bills, . . . . .	32 50	
Travelling expenses, . . . . .	23 90	
	159 17	
Committee on water supply:—		
Advertising, . . . . .	\$99 68	
Carriage hire, . . . . .	35 50	
Cigars, . . . . .	18 13	
Hotel bills, . . . . .	251 72	
Telegrams, etc., . . . . .	2 20	
Travelling expenses, . . . . .	191 54	
	598 77	
Committee on ways and means:—		
Advertising, . . . . .	\$71 06	
Carriage hire, . . . . .	35 50	
Cigars, . . . . .	3 75	
Clerical assistance, . . . . .	700 00	
Hotel bills, . . . . .	43 75	
Travelling expenses, . . . . .	21 95	
	876 01	
Senate committee on rules:—		
John E. Abbott, services, . . . . .	1,500 00	
House committee on rules:—		
Henry C. Merwin, services, . . . . .	\$1,500 00	
Everett C. Lewis, services, . . . . .	750 00	
Typewriter supplies, etc., . . . . .	21 00	
	2,271 00	
Committee on relations of employers and employees:—		
Advertising, . . . . .	213 91	
Special committee on funeral of Representative John W. Blaney:—		
Carriage hire, . . . . .	\$4 50	
Flowers, . . . . .	15 40	
Travelling expenses, . . . . .	3 20	
	23 10	
Amounts carried forward,	\$20,013 32	\$326,310 31

## STATEMENT V. Expenses for 1904 in Detail. DETAIL 87.

EXPENSES OF LEGISLATIVE COMMITTEES — *Concluded.*

Amounts brought forward, . . . . .		\$20,013 32	\$326,310 31
Clerical services copying advertisements, . . . . .	\$420 50		
Postage, . . . . .	177 08		
Making up pay roll, . . . . .	100 00	697 58	
Committees of 1903, advertising:—			
Fisheries and game, . . . . .	\$1 00		
Street railways, . . . . .	3 00	4 00	
Recess committee on salaries, 1903:—			
William F. Dana, . . . . .	\$900 00		
John P. Munroe, . . . . .	900 00		
Isaac M. Story, . . . . .	900 00		
Albert S. Apsey, . . . . .	750 00		
Thomas F. Porter, . . . . .	750 00		
Michael J. Sullivan, . . . . .	750 00		
Harold P. Moseley, . . . . .	750 00		
John Quinn, Jr., . . . . .	750 00		
William F. Craig, . . . . .	750 00		
George H. Garfield, . . . . .	750 00		
John Duff, . . . . .	750 00		
Horace R. Drinkwater, . . . . .	750 00		
Peter F. Ward, . . . . .	750 00		
Edward L. McMahon, . . . . .	750 00		
William A. Burns, . . . . .	750 00	11,700 00	32,414 90
RECAPITULATION.			
Total for travel, etc., . . . . .	\$22,801 03		
Total for advertising hearings, . . . . .	9,613 87	\$32,414 90	
Total expenses legislative department, 1904, . . . . .			\$358,725 21

## STATEMENT V. Expenses for 1904 in Detail. DETAILS 88, 89.

## EXECUTIVE DEPARTMENT.

## DETAIL No. 88.

## GOVERNOR'S SALARY.

[Revised Laws, chap. 4.]

John L. Bates, . . . . . \$8,000 00

## DETAIL No. 89.

## COMPENSATION AND TRAVELLING EXPENSES OF LIEUTENANT-GOVERNOR AND COUNCIL.

[Revised Laws, chaps. 4 and 6; Acts 1904, chap. 407.]

Curtis Guild, Jr., Lieutenant-Governor:—			
Salary, . . . . .	\$2,000 00		
Travelling expenses, . . . . .	7 50	\$2,007 50	
COUNCILLORS.			
Roland C. Nickerson, District 1:—			
Salary, . . . . .	\$718 28		
Travelling expenses, . . . . .	176 56	894 84	
Frederick S. Hall, District 2:—			
Salary, . . . . .	\$718 28		
Travelling expenses, . . . . .	108 00	826 28	
Edwin R. Hoag, District 3:—			
Salary, . . . . .		800 00	
Michael J. Sullivan, District 4:—			
Salary, . . . . .	\$718 28		
Travelling expenses, . . . . .	5 00	723 28	
George R. Jewett, District 5:—			
Salary, . . . . .	\$718 28		
Travelling expenses, . . . . .	4 08	722 36	
Walter Scott Watson, District 6:—			
Salary, . . . . .	\$800 00		
Travelling expenses, . . . . .	57 41	857 41	
Arthur H. Lowe, District 7:—			
Salary, . . . . .	\$800 00		
Travelling expenses, . . . . .	98 10	898 10	
Richard W. Irwin, District 8:—			
Salary, . . . . .	\$800 00		
Travelling expenses, . . . . .	457 69	1,257 69	
Amounts carried forward, . . . . .		\$8,987 46	\$8,000 00



## STATEMENT V. Expenses for 1904 in Detail. DETAILS 311, 312.

PAYMENT OF CLAIMS ARISING FROM THE DEATH OF FIREMEN IN THE DISCHARGE OF THEIR DUTIES—*Concluded.*

Amounts brought forward, . . . . .	\$4,000 00	\$42,311 91
Margaret G. Boyle, administratrix, estate of James W. Boyle, . . . . .	1,000 00	
Lillias McKnight, administratrix, estate of Joseph McKnight, . . . . .	1,000 00	
Hugh Hannan, administrator, estate of James H. McCleary, . . . . .	1,000 00	
		7,000 00

## DETAIL No. 311.

## CONSTRUCTION OF ROADS IN MASHPEE AND TRURO.

[Acts 1870, chap. 293; 1901, chap. 227; 1904, chap. 190.]

Barnstable County:—		
Mashpee in 1904, . . . . .	\$300 00	
Truro in 1904, . . . . .	500 00	
		800 00

## DETAIL No. 312.

## GRATUITIES.

Mary E. Hurley, Res. 1904, chap. 5; Acts 1904, chap. 190, . . . . .	\$150 00	
Samuel F. Coffin, Res. 1904, chap. 5; Acts 1904, chap. 190, . . . . .	200 00	
Henry M. Aldrich, Res. 1904, chap. 13; Acts 1904, chap. 190, . . . . .	125 00	
Medford Manufacturing Company, Res. 1904, chap. 16; Acts 1904, chap. 190, . . . . .	49 53	
William H. Hoar, Res. 1904, chap. 21; Acts 1904, chap. 316, . . . . .	100 00	
Margaretta S. Hill, Res. 1904, chap. 22; Acts 1904, chap. 316, . . . . .	1,200 00	
Lemuel D. Burr and Anna Burr, Res. 1904, chap. 26; Acts 1904, chap. 316, . . . . .	150 00	
County of Franklin, Res. 1904, chap. 35; Acts 1904, chap. 316, . . . . .	150 00	
Murdick L. Brison, Res. 1904, chap. 36; Acts 1904, chap. 316, . . . . .	130 50	
Edward E. Williamson, Res. 1904, chap. 46; Acts 1904, chap. 316, . . . . .	150 00	
City of Worcester, Res. 1904, chap. 49; Acts 1904, chap. 316, . . . . .	197 08	
Walter P. Mayo, Res. 1904, chap. 50; Acts 1904, chap. 316, . . . . .	88 50	
Samuel Bunting, Res. 1904, chap. 54; Acts 1904, chap. 316, . . . . .	200 00	
Maurice S. Miller, Res. 1904, chap. 66; Acts 1904, chap. 407, . . . . .	200 00	
Alexander Commis, Res. 1904, chap. 73; Acts 1904, chap. 407, . . . . .	75 10	
Lydia A. Blaney, Res. 1904, chap. 101; Acts 1904, chap. 461, . . . . .	750 00	
		3,915 71
Amount carried forward, . . . . .		\$54,027 62

## STATEMENT V. Expenses for 1904 in Detail. DETAILS 313-315.

## DETAIL No. 313.

## MASSACHUSETTS STATE FIREMEN'S ASSOCIATION.

[Revised Laws, chap. 32, sect. 71; Acts 1902, chap. 106; 1904, chaps. 65 and 461.]

Amount brought forward, . . . . .	\$54,027 62
Paid its treasurer, for the firemen's relief fund of Massachusetts, . . . . .	12,000 00

## DETAIL No. 314.

## LIQUOR LICENSES.

[Res. 1904, chap. 11; Acts 1901, chap. 190.]

Paid town of Medway, said town having refunded to Lawrence McGinnis the full amount of his fee for a liquor license, . . . . .	575 00
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## DETAIL No. 315.

## LOUISIANA PURCHASE EXPOSITION.

[Res. 1903, chap. 42; 1904, chap. 77; Acts 1903, chap. 337; 1904, chap. 407.]

## BOARD OF MANAGERS.

George Harris, president, . . . . .	Without compensation.
Sarah C. Sears, vice-president, . . . . .	
May Alden Ward, . . . . .	
Thomas B. Fitzpatrick, . . . . .	
Wilson H. Fairbank, . . . . .	

## GENERAL EXPENSES.

James M. Perkins, secretary, . . . . .	\$3,000 00
S. F. Shirley, press director, . . . . .	503 50
Carpets, rugs, etc., . . . . .	18 00
Clerical assistance, . . . . .	569 25
Electric light at exposition, . . . . .	948 60
Electric light and supplies, office, . . . . .	33 58
Engraving, printing, etc., . . . . .	581 15
Expressage, freight, etc., . . . . .	1,480 44
Expenses of Massachusetts delegation:—	
Apollinaris water, . . . . .	\$131 49
Badges, . . . . .	135 15
Cigars, . . . . .	93 50
Printing, . . . . .	136 17
Sundries, . . . . .	17 00
Travelling expenses, hotel bills, etc., . . . . .	3,568 00
	4,081 31
Labor, . . . . .	454 76
Photographs, . . . . .	222 80
Postage, . . . . .	271 90
Printing, . . . . .	1,464 47
Rent of office, . . . . .	592 49
Stationery and office supplies, . . . . .	393 56
Stenographers, . . . . .	68 15

Amount carried forward, . . . . .	\$66,602 62
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