

REPORT OF THE AUDITOR

OF

The Commonwealth of Massachusetts

FOR THE

FISCAL YEAR ENDING NOV. 30, 1911.



BOSTON:
WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
18 POST OFFICE SQUARE.
1912.

The Commonwealth of Massachusetts.

AUDITOR'S DEPARTMENT, Jan. 10, 1912.

To the Honorable Senate and House of Representatives.

I have the honor to present the sixty-third annual report of this department, it being for the fiscal year ending Nov. 30, 1911.

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

REVENUE.

The receipts and payments on account of revenue for the fiscal year 1911, including cash in the treasury, are shown in the following statement: —

Cash on hand, Dec. 1, 1910,	\$2,186,431 89
Revenue receipts,	9,084,276 32
State tax for 1911,	5,500,000 00
	<hr/>
Total applicable to running expenses,	\$16,770,708 21
Receipts from other sources (including corporation tax, national bank tax, etc., distributed to cities and towns, temporary loans, etc.),	13,030,858 84
	<hr/>
Total,	\$29,801,567 05
Payments on account of running expenses of 1910 and 1911,	\$14,338,795 24
Other payments (being a distribution of the corporation, national bank and other taxes, etc.),	12,980,175 91
	<hr/>
	27,318,971 15
	<hr/>
Cash on hand Nov. 30, 1911,	\$2,482,595 90

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 Dec. 1, 1910,	\$4,502,875 90
Cash received from all sources, including transfers, etc.,	19,875,838 11
Total,	\$24,378,714 01
Payments,	20,652,973 99
	<hr/>
Cash on hand Nov. 30, 1911,	\$3,725,740 02

Increase in Contingent Debt.

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

Charles River basin,	\$300,000 00
Metropolitan parks,	50,000 00
Metropolitan sewerage, north system,	62,000 00
Metropolitan water,	340,000 00
Suffolk County Court House,	30,666 67

\$782,666 67

Increase in Contingent Debt Sinking Funds.

These funds were increased from the following sources: —

<i>Premiums on Bonds sold.</i>	
Charles River basin,	\$108 00
Metropolitan parks,	18 00
Metropolitan water,	72 00

\$198 00

<i>Income from Investments.</i>	
Charles River basin,	\$12,197 55
Less advertising bond sale and printing bonds,	93 97
Metropolitan parks,	\$75,756 05
Less printing bonds,	86 50
Metropolitan parks, series two,	\$18,487 24
Less printing bonds,	17 50
Metropolitan sewerage, north system,	\$45,671 10
Less printing bonds,	43 00
Metropolitan sewerage, south system,	
Metropolitan water,	\$327,553 21
Less advertising bond sale and printing bonds,	111 98

327,441 23

505,642 61.

<i>Assessments on Cities and Towns.</i>	
Charles River basin,	\$177,341 62
Less refund of advance assessments, Boston and Cambridge,	160,101 99
Metropolitan parks,	\$17,239 63
Metropolitan parks, series two,	127,720 89
Metropolitan sewerage, north system,	30,538 00
Metropolitan sewerage, south system,	111,095 21
Metropolitan water,	67,997 19
	515,369 00

869,959 92

<i>Rents, Land Products, etc.</i>	
Metropolitan sewerage, north system,	\$75 00
Metropolitan water,	14,573 26

14,648 26

<i>Street Railway Tax.</i>	
Metropolitan parks, series two,	8,849 86

<i>Boston Embankment.</i>	
Charles River basin,	100,002 77

LOANS, SINKING FUNDS AND ANNUAL INTEREST.

Direct Debt.

	Latest Maturity.	Amount.	Sinking Fund.	Annual Interest.
Abolition of grade crossings,	1939	\$10,300,000 00	\$7,336,422 20	\$366,155 00
Abolition of grade crossings, serial bonds,	1940	483,000 00	—	
Armory,	1939	3,197,500 00	1,308,399 65	112,405 00
Armory, serial bonds,	1940	287,000 00	—	
Fitchburg Railroad securities,	1913	5,000,000 00	5,000,000 00	*175,000 00
Harbor improvement,	1937	500,000 00	198,942 50	17,500 00
Massachusetts war,	1928	1,240,000 00	763,899 59	37,200 00
Massachusetts Hospital for Consumptives,	1939	765,500 00	1,718,681 26	25,930 00
Massachusetts Hospital for Epileptics,	1939	666,450 00		21,973 50
Prisons and hospitals,	1939	5,906,500 00	—	220,497 50
Prisons and hospitals, serial bonds,	1940	346,000 00		
Medfield Insane Asylum,	1936	1,469,800 00	776,724 52	51,443 00
Metropolitan parks, series two,	1949	2,567,500 00	554,408 76	87,737 50
State highway,	1932	4,525,000 00	2,131,996 49	224,603 75
State highway, serial bonds,	1940	2,108,500 00	—	
State House construction,	1918	1,350,000 00	1,648,820 13	43,625 00
State House,	1918	935,000 00		31,050 00
Suffolk County Court House serial bonds,	1939	272,666 67	—	9,473 33
Totals,		\$41,920,416 67	\$21,438,295 10	\$1,424,593 58
Less sinking funds,		21,438,295 10		
Net direct debt,		\$20,482,121 57		
Sinking fund income pays this interest, Acts of 1893, chapter 408,*				175,000 00
Net interest,				\$1,249,593 58

Contingent Debt.

Charles River basin,	1950	\$4,125,000 00	\$461,024 01	\$152,610 00
Charles River basin serial bonds,	1950	300,000 00	—	
Metropolitan parks, serial bonds,	1951	50,000 00	—	302,940 00
Metropolitan parks,	1949	8,785,000 00	2,282,427 14	
Metropolitan parks, Nantasket,	1941	700,000 00	554,408 76	21,000 00
Metropolitan parks, series two,	1949	2,567,500 00		87,737 50
Metropolitan sewerage, north system,	1949	6,563,000 00	1,401,426 66	203,686 39
Metropolitan sewerage, north system note,	1912	62,000 00	—	
Metropolitan sewerage, south system,	1946	8,877,912 00	779,227 32	298,777 36
Metropolitan water,	1950	41,398,000 00	8,927,838 95	1,402,833 75
Metropolitan water, serial bonds,	1951	200,000 00	—	
Metropolitan water, notes,	1912	140,000 00	—	18,946 67
Suffolk County Court House, serial bonds,	1939	545,333 33	—	
Totals,		\$74,313,745 33	\$14,406,352 84	\$2,488,531 67
Less sinking funds,		14,406,352 84		
Net contingent debt,		\$59,907,392 49		

FUNDED DEBT.

Direct Debt.

Total direct debt Dec. 1, 1910,	\$40,791,916 67	
Increased during the year by the issue of bonds to the amount of,	1,480,333 33	
	<u>\$42,272,250 00</u>	
Decreased by the payment of:—		
State highway bonds,	\$86,000 00	
Prisons and hospitals,	12,000 00	
Abolition of grade crossings bonds,	17,000 00	
Armory bonds,	10,000 00	
Armory note,	184,000 00	
Suffolk County Court House bonds,	10,333 33	
Marblehead breakwater and highway note,	32,500 00	
	<u>\$351,833 33</u>	
		\$41,920,416 67
Amount of sinking funds Dec. 1, 1910,	\$20,451,358 06	
Increase during the year,	986,937 04	
		<u>21,438,295 10</u>
Net direct debt for State purposes Nov. 30, 1911,	\$20,482,121 57	
Net increase,	141,562 96	

Contingent Debt.

The amount of the contingent debt Dec. 1, 1910 was	\$73,644,245 33	
Increased during the year by the issue of bonds and notes to the amount of	782,666 67	
	<u>\$74,426,912 00</u>	
Decreased by the payment of:—		
Suffolk County Court House bonds,	\$20,666 67	
Charles River Basin note,	75,000 00	
Marblehead breakwater and highway note,	17,500 00	
	<u>113,166 67</u>	
		\$74,313,745 33
Amount of sinking funds Dec. 1, 1910,	\$12,907,051 42	
Increase during the year,	1,499,301 42	
		<u>14,406,352 84</u>
Net contingent debt Nov. 30, 1911,	\$59,907,392 49	
Net decrease,	829,801 42	

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 the interest and sinking fund requirements are annually assessed upon said districts. The contingent debt also includes the city of Boston's proportion (two-thirds) of the loan on account of the Suffolk County Court House. No portion of this debt is a liability of the Commonwealth at large.

Increase in Direct Debt.

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

Abolition of grade crossings,	\$500,000 00
Armory,	297,000 00
Prisons and hospitals,	358,000 00
State highway,	310,000 00
Suffolk County Court House,	15,333 33

Increase in Direct Debt Sinking Funds.

These funds were increased from the following sources:—

	<i>Premiums on Bonds sold.</i>	
Abolition of grade crossings,	\$180 00	
Armory,	106 56	
Prisons and hospitals,	128 88	
State highway,	111 60	
	<u>\$527 04</u>	

	<i>Income from Investments.</i>	
Abolition of grade crossings,	\$266,482 07	
Less advertising bond sale and printing bonds,	127 95	
	<u>\$266,354 12</u>	
Armory,	\$51,135 80	
Less advertising bond sale and printing bonds,	58 29	
	<u>51,077 51</u>	
Harbor improvement,	9,211 40	
Massachusetts war,	28,975 99	
Medfield Insane Asylum,	28,475 17	
Metropolitan parks, series two,	\$18,487 23	
Less printing bonds,	17 50	
	<u>18,469 73</u>	
Prisons and hospitals,	\$78,054 90	
Less advertising bond sale and printing bonds,	146 82	
	<u>77,908 08</u>	
State highway,	\$90,949 83	
Less advertising bond sale and printing bonds,	95 67	
	<u>90,854 16</u>	
State House,	\$56,592 78	
Less printing bonds,	8 00	
	<u>56,584 78</u>	
		<u>627,910 94</u>

	<i>United States — Spanish War Claim.</i>	
Massachusetts war,	5,052 66	

	<i>Street Railway Tax.</i>	
Metropolitan parks, series two,	8,849 86	

	<i>Miscellaneous.</i>	
Transfers of unexpended balances:—		
Armory loan,	\$283 39	
Prisons and hospitals loan,	622 15	
	<u>905 54</u>	

	<i>Revenue Appropriations.</i>	
Armory,	\$50,533 00	
Harbor improvement,	2,353 00	
Medfield Insane Asylum,	22,905 00	
Metropolitan parks, boulevards,	30,538 00	
Prisons and hospitals,	110,315 00	
State highway,	68,429 00	
State House,	58,618 00	
	<u>343,691 00</u>	
		<u>\$986,937 04</u>

NET DIRECT DEBT FOR FIVE YEARS.

Dec. 1, 1907,	\$15,052,473 44
Dec. 1, 1908,	17,669,372 69
Dec. 1, 1909,	18,980,755 42
Dec. 1, 1910,	20,340,558 61
Dec. 1, 1911,	20,482,121 57

ESTIMATED AND ACTUAL REVENUE.

SOURCES OF REVENUE.	Estimated Revenue, 1911.	Actual Revenue, 1911.
Corporation taxes, net,	\$1,750,000 00	\$1,881,680 08
National bank taxes, net,	350,000 00	382,730 55
Savings bank taxes, including Massachusetts Hospital Life Insurance Company,	1,850,000 00	1,870,516 10
Collateral legacy tax (old law),	150,000 00	184,610 08
Inheritance tax,	2,000,000 00	2,029,225 13
Insurance taxes and licenses,	500,000 00	664,909 96
Excise tax on life insurance companies,	425,000 00	449,030 19
Excise tax on foreign corporations,	200,000 00	269,250 57
Liquor licenses,	800,000 00	771,303 48
Secretary's fees,	140,000 00	189,227 41
Fees from courts of probate,	20,000 00	23,481 65
Interest on bank balances,	40,000 00	45,995 68
Income from sundry institutions,	40,000 00	45,002 41
Miscellaneous,	160,000 00	277,313 03
	\$8,425,000 00	\$9,084,276 32
Estimated revenue,		8,425,000 00
Excess of revenue over estimate,		\$659,276 32

REVENUE AND EXPENSES FOR 1911.

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 1911 were	\$14,272,891 28
The income or revenue applicable thereto was	\$9,084,276 32
To which is to be added the cash on hand Dec. 1, 1910,	2,186,431 89
	11,270,708 21

Showing a deficiency in income or revenue of \$3,002,183 07

The cash on hand at the commencement of the year is included in the amount of revenue, in compliance with a provision of law.

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 1911 see Part I., Statements I. and II.]

	1907.	1908.	1909.	1910.	1911.
Corporation taxes, net,	\$1,330,939 93	\$1,199,991 84	\$1,600,856 12	\$1,861,750 35	\$1,881,680 08
National bank stock taxes, net,	372,560 52	370,983 91	351,784 26	351,729 82	382,730 55
Savings bank taxes, including Massachusetts Hospital Life Insurance Company,	1,953,406 11	1,901,454 82	1,862,754 26	1,873,416 67	1,870,516 10
Collateral legacy tax,	772,499 25	874,129 48	539,791 55	204,018 96	184,610 08
Inheritance tax,	—	357,529 46	908,134 42	1,467,697 10	2,029,225 13
Insurance taxes and licenses,	562,522 94	531,439 73	611,039 42	651,368 87	664,909 96
Excise tax on life insurance companies,	344,369 72	375,355 69	399,008 08	424,245 11	449,030 19
Excise tax on foreign corporations,	56,744 03	142,765 62	252,824 52	223,277 85	269,250 57
Liquor licenses,	—	739,089 05	674,960 58	13,847 76	190 09
Secretary's fees,	839,367 25	125,709 39	152,016 00	810,380 48	771,303 48
Fees from courts of probate, etc.,	109,011 08	18,078 40	21,243 32	147,029 28	189,227 41
Fees from inspection of boilers,	18,452 96	22,449 00	21,107 00	22,788 07	23,481 65
Sales of books,	20,702 00	1,391 75	1,962 75	23,160 00	25,315 00
Income from sundry institutions, etc.,	1,801 72	42,185 38	47,195 32	4,117 54	3,955 20
Support of paupers from cities and towns,	41,433 00	2,905 35	8,203 24	57,071 53	45,002 41
Interest on bank balances,	6,973 95	54,242 49	82,380 67	8,460 06	9,389 01
Miscellaneous,	59,639 11	131,262 71	156,514 59	41,834 81	45,995 68
	174,455 32			234,035 70	238,463 73
Total revenue,	\$6,664,878 89	\$6,890,964 02	\$7,694,776 10	\$8,420,229 96	\$9,084,276 32
State tax,	4,000,000 00	5,500,000 00	4,500,000 00	5,500,000 00	5,500,000 00
Cash balance,	2,248,777 85	2,142,841 24	2,379,244 73	1,675,173 89	2,186,431 89
Totals,	\$12,913,656 74	\$14,533,805 26	\$14,574,020 83	\$15,595,403 85	\$16,770,708 21

TABLE 2. — *Expenditures for General Purposes.*

[For details of 1911 see Part I., Statements IV. and V.]

	1907.	1908.	1909.	1910.	1911.
legislative department,	\$386,596 76	\$356,612 33	\$343,876 33	\$367,954 24	\$388,665 89
executive and other departments,	213,050 02	218,377 78	204,449 00	214,796 50	228,718 87
Sergeant-at-Arms department,	137,467 54	131,310 20	145,702 89	143,371 74	147,860 21
printing other than legislative,	107,011 66	110,334 94	108,267 88	125,888 07	144,248 84
judiciary,	479,012 40	500,467 88	518,020 91	522,668 99	558,884 51
commissions and boards,	865,528 29	989,882 91	972,707 13	1,195,285 71	1,225,419 79
agricultural, including Cattle Bureau and expenses of the gypsy					
and brown-tail moth department,	509,242 63	646,417 58	605,272 57	592,664 38	640,505 26
hurtle,	2,944,000 31	3,245,196 06	3,678,484 15	4,079,222 16	4,289,774 62
educational, including State Library,	908,827 52	936,686 81	1,029,249 15	1,146,824 55	1,182,628 81
military,	469,105 03	560,013 72	472,272 44	486,181 99	502,397 92
nate and military aid and other war expenses,	959,373 10	1,093,000 27	1,022,730 52	1,041,242 73	964,806 79
reformatory and correctional,	1,064,489 70	1,153,770 20	1,245,281 14	1,267,641 12	1,330,490 97
public buildings,	198,482 54	267,709 33	415,788 21	427,612 93	615,335 70
inking funds, etc.,	370,039 34	358,756 00	430,945 00	404,314 24	511,490 54
interest,	949,503 91	1,089,094 86	1,119,431 99	1,200,186 34	1,250,064 39
miscellaneous,	196,142 11	587,043 54	427,190 94	275,306 60	288,556 50
	\$10,758,532 86	\$12,244,673 41	\$12,739,650 35	\$13,521,162 29	\$14,269,849 61

ESTIMATES FOR 1912.

Estimated Expenses, etc.

The estimates of the expenses for the fiscal year ending Nov. 30, 1912, are based upon the reports submitted to the Auditor, under the provisions of chapter 220 of the Acts of 1910. A statement of appropriations for the previous fiscal year, *upon the same basis*, is furnished for comparison.

	Estimates Dec. 1, 1911, to Nov. 30, 1912.	Appropriations, 1911.
DEPARTMENTS.		
Legislative,	\$437,520 00	\$404,819 86
Executive,	136,300 00	136,300 00
Secretary,	73,050 00	72,050 00
Treasurer,	35,400 00	40,400 00
Auditor,	35,600 00	34,600 00
Attorney-General,	50,000 00	50,000 00
	\$767,870 00	\$738,169 86
Sergeant-at-Arms,	\$144,975 00	\$160,550 00
PRINTING, ETC.		
Public documents,	\$97,000 00	\$67,500 00
Paper,	50,000 00	50,000 00
	\$147,000 00	\$117,500 00
JUDICIARY.		
Supreme and other courts,	\$631,675 00	\$569,998 35
COMMISSIONS AND BOARDS.		
Ballot Law Commission,	\$2,000 00	\$1,650 00
Bank Commissioner,	83,500 00	83,500 00
Civil Service Commissioners,	51,400 00	51,400 00
State Board of Conciliation and Arbitration,	24,000 00	24,000 00
Controller of County Accounts,	9,100 00	8,800 00
Board of Registration in Dentistry,	3,700 00	3,700 00
Commissioners on Fisheries and Game,	83,105 00	91,285 00
Harbor and Land Commission,	166,950 00	156,950 00
Directors of the Port of Boston,	—	25,000 00
State Board of Health,	178,700 00	179,950 00
Massachusetts Highway Commission,	262,750 00	276,750 00
Insurance Commissioner,	77,300 00	74,828 00
Trustees general insurance guaranty fund,	15,000 00	15,000 00
Bureau of Statistics,	99,650 00	94,990 00
Board of Registration in Medicine,	6,450 00	6,450 00
Board of Registration in Pharmacy,	9,025 00	8,725 00
Board of appeal for fire insurance rates,	—	5,000 00
Supervisor of loan agencies,	10,000 00	2,000 00
Province Laws,	9,600 00	9,550 00
Commissioner of Public Records,	5,380 00	5,380 00
Tax Commissioner,	85,800 00	84,800 00
Board of Registration in Veterinary Medicine,	1,100 00	1,100 00
Commissioner of Weights and Measures,	16,680 00	15,980 00
Board on Industrial Accidents,	31,500 00	—
Board of Directors of Massachusetts Employees In-		
insurance Association,	15,000 00	—
Board of Retirement of State Employees,	51,000 00	—
	\$1,298,690 00	\$1,226,788 00

	Estimates Dec. 1, 1911, to Nov. 30, 1912.	Appropriations, 1911.
AGRICULTURAL.		
Board of Agriculture,	\$22,600 00	\$21,200 00
Cattle Bureau,	8,000 00	7,500 00
Contagious diseases among cattle,	115,000 00	105,000 00
Compensation of inspectors of animals,	7,700 00	7,700 00
State Dairy Bureau,	10,300 00	10,300 00
Nursery inspection,	12,000 00	12,000 00
Agricultural societies,	18,600 00	18,000 00
State Ornithologist,	1,000 00	1,000 00
Miscellaneous,	3,500 00	5,400 00
	\$198,700 00	\$188,100 00
MASSACHUSETTS AGRICULTURAL COLLEGE.		
General administration,	\$25,000 00	—
General maintenance,	58,000 00	\$35,000 00
Agricultural investigations,	10,500 00	10,500 00
Instruction,	60,000 00	47,500 00
Short courses,	20,000 00	15,000 00
Commercial feedstuffs,	3,000 00	3,000 00
Trustees' travel,	800 00	800 00
Printing report,	3,000 00	3,000 00
Scholarships,	—	15,000 00
Normal department,	—	5,000 00
Veterinary laboratory,	—	1,000 00
Labor fund,	—	7,500 00
Graduate courses,	—	2,500 00
	\$180,300 00	\$145,800 00
STATE FORESTER.		
State Forester,	\$40,000 00	\$40,000 00
Gypsy and brown-tail moths,	150,000 00	150,000 00
	\$190,000 00	\$190,000 00
CHARITABLE.		
<i>State Board of Charity.</i>		
Division of adult poor,	\$55,922 00	\$54,365 00
Division of minor wards,	74,000 00	68,100 00
Expenses of the Board,	18,500 00	17,000 00
Auxiliary visitors,	1,200 00	1,200 00
Transportation of State paupers,	18,000 00	16,000 00
Temporary aid to State paupers,	45,000 00	47,000 00
Support of State paupers,	60,000 00	64,000 00
Burial of State paupers,	10,000 00	11,000 00
Support of pauper infants,	63,000 00	63,000 00
Indigent and neglected children,	464,000 00	429,000 00
Contagious diseases,	55,000 00	67,000 00
Education of indigent children in the public schools,	35,500 00	35,000 00
Printing report,	2,500 00	2,400 00
	\$902,622 00	\$875,065 00
Annuities,	\$5,664 00	\$6,294 34
Pensions,	280 00	280 00
	\$5,944 00	\$6,574 34
<i>State Board of Insanity.</i>		
Salaries,	\$43,000 00	\$39,000 00
Expenses,	9,500 00	8,000 00
Transportation of State paupers,	11,500 00	11,500 00
Support of insane boarded out,	43,500 00	41,000 00
Support of State paupers in Hospital Cottages for Children,	12,500 00	12,500 00
Miscellaneous,	2,500 00	3,200 00
	\$122,500 00	\$115,200 00
Trustees Hospitals for Consumptives,	\$11,170 00	\$10,100 00

	Estimates Dec. 1, 1911, to Nov. 30, 1912.	Appropriations, 1911.
CHARITABLE — Con.		
<i>Institutions.</i>		
Boston State Hospital,	\$281,358 80	\$195,882 97
Danvers State Hospital,	296,309 68	293,983 10
Foxborough State Hospital,	96,841 02	91,179 25
Gardner State Colony,	131,818 54	125,387 36
Lakeville State Sanatorium,	73,562 71	69,155 78
Massachusetts Hospital School,	32,551 63	38,219 49
Massachusetts School for the Feeble-minded,	261,174 03	259,351 85
Medfield State Asylum,	342,449 20	329,412 32
Monson State Hospital,	194,300 34	174,478 80
Northampton State Hospital,	132,254 04	128,610 81
North Reading State Sanatorium,	59,152 69	61,761 83
Penikese Hospital,	11,569 00	11,285 00
Rutland State Sanatorium,	132,767 31	126,695 20
State Infirmary,	418,000 00	394,000 00
Taunton State Hospital,	215,122 59	197,419 76
Westborough State Hospital,	238,136 32	210,873 53
Westfield State Sanatorium,	63,352 72	69,201 31
Worcester State Asylum,	201,313 33	250,726 55
Worcester State Hospital,	242,901 41	229,512 81
Wrentham State School,	80,829 54	68,577 62
New Hospital for Dipsomaniacs,	26,697 07	10,000 00
	\$3,592,461 97	\$3,335,715 34
STATE LIBRARY, ETC.		
Librarian,	\$4,000 00	\$4,000 00
Clerks,	11,010 00	11,010 00
Books, binding, etc.,	10,000 00	10,000 00
Expenses,	2,500 00	2,500 00
Aid to free public libraries,	6,950 00	6,950 00
	\$34,460 00	\$34,460 00
EDUCATIONAL.		
Board of Education,	\$64,300 00	\$61,800 00
Support of normal schools,	378,161 00	362,589 00
Normal Art School,	39,080 00	38,315 00
Aid to small towns to provide school superintendents,	85,000 00	88,000 00
Education of deaf pupils,	112,000 00	115,000 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,	71,000 00	70,000 00
Medical inspection,	800 00	800 00
Aid to pupils in normal schools,	4,000 00	4,000 00
Teachers' institutes,	1,000 00	2,000 00
Massachusetts Teachers' Association,	300 00	300 00
County Teachers' Association,	700 00	700 00
School registers and blanks,	2,000 00	2,000 00
Independent industrial schools,	70,794 36	64,336 73
	\$864,135 36	\$844,840 73
MISCELLANEOUS EDUCATIONAL.		
Premium on securities purchased for the Massachusetts school fund,	\$5,000 00	\$5,000 00
Massachusetts Nautical Training School,	67,000 00	65,000 00
Massachusetts Institute of Technology,	100,000 00	129,000 00
Worcester Polytechnic Institute,	15,000 00	15,000 00
Commission for the Blind,	55,000 00	50,000 00
	\$242,000 00	\$264,000 00

	Estimates Dec. 1, 1911, to Nov. 30, 1912.	Appropriations, 1911.
MILITARY.		
<i>Adjutant-General's Department.</i>		
Salaries and expenses,	\$25,840 00	\$25,840 00
Military accounts,	7,000 00	6,000 00
Militia pay of officers and men,	253,000 00	247,000 00
Small arms practice,	25,500 00	25,500 00
Militia transportation,	38,000 00	25,000 00
Allowance to officers for uniforms,	18,000 00	18,000 00
Allowance for responsibility for property,	6,150 00	6,150 00
Repairs to clothing,	13,444 00	13,444 00
Allowance to headquarters and companies,	3,830 00	3,830 00
Armors of companies,	12,500 00	12,500 00
United States steamer for use of naval militia,	15,000 00	11,500 00
Instruction in riding,	6,000 00	6,000 00
Military instruction,	4,000 00	4,000 00
Injuries to horses,	2,500 00	2,500 00
	\$430,764 00	\$407,264 00
<i>Quartermaster-General's Department.</i>		
Salaries and expenses,	\$17,500 00	\$16,950 00
Quartermaster's supplies,	23,000 00	18,000 00
Militia camp ground,	4,000 00	4,000 00
Maintenance of armories of the first class,	95,000 00	95,000 00
Armors' salaries, first class,	45,400 00	34,000 00
Rental and maintenance, armories of the second class,	11,750 00	11,750 00
Rental and maintenance, armories of the third class,	7,650 00	7,650 00
Allowance to batteries of artillery,	2,400 00	2,400 00
	\$206,700 00	\$189,750 00
<i>Surgeon-General's Department.</i>		
Salary,	\$1,200 00	\$1,200 00
Medical supplies and expenses,	2,500 00	2,500 00
Examination of recruits,	3,000 00	3,000 00
	\$6,700 00	\$6,700 00
WAR EXPENSES.		
State and military aid,	\$802,000 00	\$840,000 00
Commissioner of State Aid and Pensions,	18,057 50	18,000 00
Commissioner of War Records,	12,000 00	12,000 00
	\$832,057 50	\$870,000 00
REFORMATORY AND CORRECTIONAL.		
Prison Commissioners,	\$38,200 00	\$38,200 00
State Prison,	179,000 00	179,000 00
Prison Camp and Hospital,	51,100 00	46,000 00
Massachusetts Reformatory,	237,900 00	237,900 00
Reformatory for Women,	62,600 00	62,600 00
State Farm,	343,000 00	331,000 00
Trustees Massachusetts Training Schools,	47,700 00	42,600 00
State Industrial School for Girls,	76,700 00	73,500 00
Lyman School for Boys,	107,600 00	107,800 00
Industrial School for Boys,	63,065 00	48,150 00
District Police,	201,850 00	188,116 99
	\$1,408,715 00	\$1,354,866 99
SINKING FUNDS, ETC.		
Armory loan sinking fund,	\$37,922 00	\$50,533 00
Harbor improvement loan sinking fund,	238 00	2,353 00
Medfield Insane Asylum loan sinking fund,	17,512 00	22,905 00
Metropolitan parks (boulevards) loan sinking fund, one-half,	30,728 00	30,538 00
Prisons and hospitals loan sinking fund,	78,353 00	110,315 00
State highway loan sinking fund,	49,327 00	68,429 00
State House loan sinking fund,	53,833 00	58,618 00
	\$267,913 00	\$343,691 00

	Estimates Dec. 1, 1911, to Nov. 30, 1912.	Appropriations, 1911.
<i>Amounts brought forward,</i>	\$267,913 00	\$343,691 00
SINKING FUNDS, ETC. — Con.		
<i>Serial Bonds.</i>		
Abolition of grade crossings,	17,000 00	17,000 00
Armory,	13,000 00	10,000 00
Prisons and hospitals,	12,000 00	12,000 00
State highway,	86,000 00	86,000 00
Suffolk County Court House,	10,333 34	10,333 33
Marblehead breakwater,	—	32,500 00
	\$406,246 34	\$511,524 33
INTEREST.		
Interest on direct debt,	\$1,310,000 00	\$1,267,270 74
MISCELLANEOUS.		
Massachusetts State Firemen's Association,	\$15,000 00	\$15,000 00
Claims arising from death of firemen in discharge of their duty,	10,000 00	10,000 00
Construction of roads in Mashpee,	300 00	300 00
Medical examiners' fees,	700 00	700 00
Metropolitan parks boulevard maintenance (one-half),	94,742 00	94,741 50
Damages by wild deer,	10,000 00	10,000 00
Retired civil war veterans and prison officers,	56,000 00	52,000 00
Reimbursement for official bonds,	2,000 00	2,000 00
Reimbursement to cities and towns for loss of taxes,	38,000 00	35,000 00
Construction and improvement of buildings,	2,000 00	12,000 00
Maintenance of old State House,	1,500 00	1,500 00
Small items,	1,000 00	1,000 00
	\$231,242 00	\$234,241 50

RECAPITULATION.

	Estimates Dec. 1, 1911, to Nov. 30, 1912.	Appropriations, 1911.	Increase.
Departments,	\$767,870 00	\$738,169 86	\$29,700 14
Sergeant-at-Arms,	144,975 00*	160,550 00	—
Printing, etc.,	147,000 00	117,500 00	29,500 00
Judiciary,	631,675 00	569,998 35	61,676 65
Commissions and boards,	1,298,690 00	1,226,788 00	71,902 00
Agricultural,	419,000 00	373,900 00	45,100 00
Gypsy and brown-tail moths,	150,000 00	150,000 00	—
State Board of Charity,	902,622 00	875,065 00	27,557 00
Annuities and pensions,	5,944 00*	6,574 34	—
State Board of Insanity,	122,500 00	115,200 00	7,300 00
Trustees Hospitals for Consumptives,	11,170 00	10,100 00	1,070 00
Institutions,	3,592,461 97	3,335,715 34	256,746 63
State Library, etc.,	34,460 00	34,460 00	—
Educational,	864,135 36	844,840 73	19,294 63
Miscellaneous educational,	242,000 00*	264,000 00	—
Military:—			
Adjutant-General's department,	430,764 00	407,264 00	23,500 00
Quartermaster-General's department,	206,700 00	189,750 00	16,950 00
Surgeon-General's department,	6,700 00	6,700 00	—
War,	832,057 50*	870,000 00	—
Reformatory and correctional,	1,408,715 00	1,354,866 99	53,848 01
Sinking funds and debt,	406,246 34*	511,524 33	—
Interest,	1,310,000 00	1,267,270 74	42,729 26
Miscellaneous,	231,242 00*	234,241 50	—
	\$14,166,928 17	\$13,664,479 18	\$686,874 32
			184,425 33*
Regular appropriations,	\$14,166,928 17	\$13,664,479 18	\$502,448 99
Decrease,*	\$15,575 00 630 34 22,000 00 37,942 50 2,999 50 105,277 99 \$184,425 33		

Estimated Revenue.

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

Corporation taxes, net,	\$2,000,000 00
National bank stock taxes, net,	350,000 00
Savings bank taxes, including Massachusetts Hospital Life Insurance Company,	1,850,000 00
Collateral legacy tax (old law),	75,000 00
Inheritance tax (new law),	2,000,000 00
Insurance taxes and licenses,	550,000 00
Excise tax on foreign corporations,	225,000 00
Excise tax on life insurance companies,	450,000 00
Liquor licenses,	750,000 00
Secretary's fees,	140,000 00
Fees from courts of probate, etc.,	20,000 00
Interest on bank balances,	40,000 00
Income from sundry institutions,	40,000 00
Miscellaneous,	200,000 00
	\$8,690,000 00
Cash on hand Dec. 1, 1911,	\$2,482,595 90
Less warrants for 1911 expenses drawn in December,	\$440,963 39
Less available balances of 1911 appropriations,	1,079,694 97
	1,520,658 36
	961,937 54
	\$9,651,937 54

WAYS AND MEANS.

The estimated expenses for the fiscal year ending Nov. 30, 1912, under existing laws, are	\$14,166,928 17
Balance unprovided for,	\$4,514,990 63

The estimates of expenses exceed those of the previous fiscal year by about \$900,000, while the estimated revenue, including available cash, is about \$500,000 more than last year. The increases and decreases as compared with the appropriations for the past year are shown in the recapitulation of expenses, and the details of estimated revenue are shown above. These estimates cover only such appropriations as existing legislation requires, and all special appropriations of the present session must be added in determining the amount of the State tax.

Following are estimates for special appropriations which have been filed in this department and transmitted to the Governor and Council in compliance with section 2 of chapter 220 of the Acts of the year 1910:—

	Estimates, 1912.	Appropriations, 1911.
CHARITABLE INSTITUTIONS.		
Boston State Hospital,	\$238,500 00	\$250,000 00
Danvers State Hospital,	46,850 00	—
Foxborough State Hospital,	117,545 00	—
Gardner State Colony,	21,600 00	21,400 00
Lakeville State Sanatorium,	12,400 00	6,300 00
Massachusetts Hospital School,	10,000 00	26,000 00
Massachusetts School for the Feeble-minded,	35,000 00	15,000 00
Medfield State Asylum,	17,227 00	—
Monson State Hospital,	15,500 00	18,000 00
Northampton State Hospital,	—	46,925 00
North Reading State Sanatorium,	—	3,500 00
Penikese Hospital,	—	3,923 96
Rutland State Sanatorium,	11,950 00	7,945 00
State Infirmary,	83,975 00	34,700 00
Taunton State Hospital,	62,000 00	—
Westborough State Hospital,	64,750 00	18,900 00
Westfield State Sanatorium,	7,000 00	3,800 00
Worcester State Asylum,	71,700 00	88,400 00
Worcester State Hospital,	116,200 00	12,100 00
Wrentham State School,	155,100 00	13,000 00
	\$1,087,297 00	\$569,893 96
REFORMATORY INSTITUTIONS.		
Industrial School for Boys,	\$92,487 00	\$34,450 00
Industrial School for Girls,	56,236 00	8,000 00
Lyman School for Boys,	4,946 00	1,500 00
State Farm,	23,500 00	—
	\$177,169 00	\$43,950 00
MISCELLANEOUS.		
Salem Normal School,	\$75,000 00	—
Fitchburg Normal School,	75,000 00	\$27,000 00
Framingham Normal School,	—	87,500 00
Massachusetts Agricultural College,	286,420 00	122,500 00
Gypsy and brown-tail moths,	165,000 00	165,000 00
	\$601,420 00	\$402,000 00
Grand total,	\$1,865,886 00	\$1,015,843 96

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 1910, were		\$35,779,362 75
State and military aid and burial of soldiers and sailors on account of 1910, paid in 1911,		829,822 04
Special laws, 1911,		804 00
Soldiers' Home, 1911,		96,000 00
Total to Dec. 1, 1911,		\$36,705,989 39

Bounties.

Total payments of bounties on account of soldiers in the civil war to Dec. 1, 1910,		\$17,872,779 82
Paid Francis W. Bullard, Company B, Fifth Regiment Massachusetts Infantry,		80 00
		17,872,859 82
Total to Dec. 1, 1911,		\$54,578,849 21

ABOLITION GRADE CROSSINGS LOAN FUND.

During the year 1911 bonds were issued, under the authority of chapter 463 of the Acts of 1906, for the further abolition of grade crossings, to the amount of \$500,000, bearing interest at the rate of $3\frac{1}{2}$ per cent., making a total issue for the purpose of \$10,800,000. Under the general laws there have been authorized \$10,000,000 and under special laws there have been authorized and issued, for Tremont Street, Boston, Hyde Park and Dedham, \$3,000,000, and for Congress Street, Boston, \$300,000, making a total of \$13,300,000 authorized.

As provided in section 39 of chapter 463 of the Acts of 1906, advances have been made for cities and towns, which have not as yet been returned, of \$721,911.74.

Section 42 of chapter 463 of the Acts of 1906 provides that: "The amount to be paid by the Commonwealth in any one year shall not exceed five hundred thousand dollars, but if in any one year the expenditure of the Commonwealth shall not amount to five hundred thousand dollars, the unexpended remainder thereof shall be added to the five hundred thousand dollars allowed to be paid by it in any subsequent year."

Dec. 1, 1910, there was a balance in the fund of	\$675,475 43	
Received from cities and towns during the year,	288,670 65	
Transferred from Boston, Hyde Park and Dedham loan fund,	41,661 23	
Bonds sold in 1911,	500,000 00	\$1,505,807 31
Commonwealth's proportion of expenditures,	\$502,204 73	
Advances for cities and towns,	229,427 13	
Payments during the year,		731,631 86
Balance Dec. 1, 1911,		\$774,175 45

ARMORY LOAN.

Under authority of chapter 604 of the Acts of 1908, as amended by chapter 323 of the Acts of 1909, bonds to the amount of \$113,000 have been issued, as follows: \$56,000 for a new armory in the town of Milford; \$56,000 for a new armory in the town of Natick, and \$1,000 additional for the new armory at Attleborough, said bonds bearing interest at the rate of $3\frac{1}{2}$ per cent. There were also issued bonds for \$184,000 to pay the temporary notes issued in 1910 under authority of chapter 123 of the Acts of 1910, making a total issue of bonds for armories of \$3,494,500.

Chapter 151 of the Resolves of 1911 provides for the issue of bonds for \$55,000 to replace the armory in Wakefield recently destroyed by fire. No bonds have been issued for this purpose.

CHARLES RIVER BASIN LOAN.

During the year 1911 bonds have been issued under the authority of chapter 465 of the Acts of 1903, which provides for the construction of a dam across the Charles River between the cities of Boston and Cambridge, to the amount of \$225,000, bearing interest at the rate of $3\frac{1}{2}$ per cent., making a total issue for

this purpose of \$4,425,000. There were also issued bonds to the amount of \$75,000 to pay for the temporary note issued in 1910 under authority of chapter 123 of the Acts of 1910.

DEVELOPMENT OF THE PORT OF BOSTON.

Chapter 748 of the Acts of 1911 provides for an issue of bonds to the amount of \$9,000,000 for the development of the port of Boston. No bonds have been issued for this purpose.

METROPOLITAN PARKS LOAN.

Chapter 628 of the Acts of 1910, as amended by chapter 439 of the Acts of 1911, authorizes the Metropolitan Park Commission to rebuild certain bridges over the Charles River and to acquire additional land along said river, and bonds to the amount of \$50,000, bearing interest at the rate of $3\frac{1}{2}$ per cent. per annum, as an addition to the metropolitan parks loan, have been issued for the purpose of purchasing land, making a total issue to date of \$9,535,000. The rebuilding of bridges is provisional upon the consent of the United States government.

Chapter 458 of the Acts of 1911 provides a further issue of bonds to the amount of \$15,000 to carry out the provisions of chapter 529 of the Acts of 1906, as amended by chapter 529 of the Acts of 1907, relative to the purification of Mystic River, Alewife Brook and adjacent water courses. No bonds have been issued for this purpose.

Chapter 655 of the Acts of 1911 authorizes the State Board of Health to expend a sum not exceeding \$150,000 for dredging and deepening Neponset River, and to make changes and alterations in any bridge, draw or other structure, and do other work which will tend to restore the lands along said river to their original condition, and to abate malaria and other peril to the public health. One-half of the total expense incurred under this act shall be paid by certain cities and towns, while an issue of bonds of the metropolitan parks loan to the amount of \$75,000 is authorized to provide for the other half. No bonds have been issued for this purpose.

METROPOLITAN LOAN FOR PARKWAYS AND BOULEVARDS.

No bonds were issued for parkways and boulevards in 1911. For boulevards the total issue to date is \$5,135,000.

METROPOLITAN SEWERAGE LOAN.

Chapter 512 of the Acts of 1911 provides for an outlet for the sewage of the cities of Malden and Everett into the north metropolitan sewerage system, and authorizes an issue of bonds to the amount of \$62,000 to carry out the provisions of said act. For this purpose there have been issued, under authority of chapter 123 of the Acts of 1910, temporary notes to the amount of \$62,000, bearing interest at the rate of $3\frac{1}{2}$ per cent., due March 1, 1912, making a total issue for sewerage purposes of \$15,502,912. Of this amount \$6,625,000 were issued for the north metropolitan system and \$8,877,912 for the south metropolitan

METROPOLITAN WATER LOAN.

Chapter 464 of the Acts of 1911 authorizes an issue of bonds to the amount of \$212,000 for the extension of the southern high-service water system to the town of Hyde Park. For this purpose there have been issued, under authority of chapter 123 of the Acts of 1910, temporary notes for \$140,000, due March 1, 1912, bearing interest at the rate of $3\frac{1}{2}$ per cent.

Chapter 291 of the Acts of 1910 authorizes the Metropolitan Water and Sewerage Board to make certain improvements in the metropolitan water system to improve the supply of the East Boston district in the city of Boston, and for a new main for the extension of the high-service district in Arlington and Lexington, and authorizes an issue of bonds to an amount of \$80,000 as an addition to the amount already authorized. No bonds have been issued for this purpose.

During the year bonds have been issued, under authority of chapter 320 of the Acts of the year 1909, to the amount of \$200,000, bearing interest at the rate of $3\frac{1}{2}$ per cent., to provide for a 60-inch main from the terminus of the Weston aqueduct to connect with the present mains near Chestnut Hill reservoir, for additional pumping machinery at the Chestnut Hill pumping station and for cesspools and other improvements to the water system. The provisions of section 17 of chapter 488 of the Acts of 1895 apply to these bonds. The total issue to Dec. 1, 1911, is \$41,738,000.

PRISONS AND HOSPITALS LOAN.

During the year 1911 there have been issued, under authority of chapter 644 of the Acts of 1910, which provides for certain improvements at the Boston State Hospital, bonds to the amount of \$358,000, bearing interest at the rate of $3\frac{1}{2}$ per cent.

The total issue of bonds for prisons and hospitals to Dec. 1, 1911, is \$9,166,250, as follows:—

Prison and hospitals loan:—		
Boston State Hospital,	\$1,958,000 00	
Danvers State Hospital,	232,400 00	
Foxborough State Hospital,	130,000 00	
Gardner State Colony,	462,550 00	
Industrial School for Boys,	126,000 00	
Lyman School for Boys,	47,000 00	
Massachusetts Hospital School,	300,000 00	
Massachusetts School for the Feeble-minded,	416,000 00	
Massachusetts Reformatory,	22,700 00	
Northampton State Hospital,	179,000 00	
Reformatory for Women,	9,000 00	
State Farm,	478,500 00	
State Industrial School for Girls,	31,350 00	
State Infirmary,	350,300 00	
Taunton State Hospital,	245,600 00	
Westborough State Hospital,	464,300 00	
Worcester State Asylum,	443,000 00	
Worcester State Hospital,	173,000 00	
Wrentham State School,	195,800 00	
Massachusetts Hospitals for Consumptives loan,	\$666,450 00	
Massachusetts Hospital for Epileptics loan,	765,500 00	
Medfield Insane Asylum loan,	1,469,800 00	
		\$6,264,500 00
		2,901,750 00
		\$9,166,250 00

SALISBURY HIGHWAY.

Chapter 746 of the Acts of 1911 authorizes the Massachusetts Highway Commission to lay out and construct a highway between the marshes and the beach at Salisbury beach from the New Hampshire line to Broadway, and authorizes the Treasurer and Receiver-General to borrow upon the credit of the Commonwealth such sum as may be required for the cost and expense, provided the same does not exceed \$15,000; the Commonwealth to pay 65 per cent., the county of Essex 25 per cent. and the town of Salisbury 10 per cent. Nothing was borrowed in 1911 under authority of this act.

STATE HIGHWAY LOAN.

Chapter 527 of the Acts of 1910 provides, upon its acceptance by the city council of the city of Boston, for the construction of a State highway as a part of Washington Street in the West Roxbury district in the city of Boston by the Massachusetts Highway Commission, and the Treasurer and Receiver-General is thereby authorized to issue for this purpose certificates of indebtedness in the manner prescribed by chapter 574 of the Acts of 1907, to an amount not exceeding \$70,000. No bonds have been issued for this purpose.

Chapter 646 of the Acts of 1910, as amended by chapter 557 of the Acts of 1911, authorizes the Massachusetts Highway Commission to make certain purchases and takings of land in the town of Revere for the purpose of laying out and constructing a highway in said town; and to meet the expenditures authorized by this act authority is given to the Treasurer and Receiver-General to issue bonds to an amount not exceeding \$125,000, in the manner provided by section 2 of chapter 616 of the Acts of 1909. No bonds have been issued for this purpose.

Under authority of chapter 446 of the Acts of 1907, bonds have been issued for the construction of State highways to the amount of \$312,000. These bonds bear interest at the rate of $3\frac{1}{2}$ per cent. The total issue of bonds for highway purposes to Dec. 1, 1911, is \$6,907,000.

Chapter 711 of the Acts of 1911 authorizes an issue of bonds to the amount of \$5,000 for the improvement of a highway in the counties of Berkshire and Hampshire, and chapter 677 of the Acts of 1911 provides for the improvement of highways connecting the Hoosac and Deerfield valleys and authorizes an issue of bonds to the amount of \$75,000. No bonds have been issued under authority of these acts.

SUFFOLK COUNTY COURT HOUSE LOAN.

Chapter 534 of the Acts of 1906, as amended by chapter 209 of the Acts of 1907, by chapters 215 and 603 of the Acts of 1908, and by chapter 522 of the Acts of 1910, provides for the enlargement of or an addition to the Court House in the county of Suffolk by a commission of three persons, one to be appointed by the Governor, one by the mayor of the city of Boston and one by the chief justices of the supreme and superior courts and of the municipal court of the

city of Boston. The total expenditure authorized is \$935,000, and the Treasurer and Receiver-General is required to issue bonds to that amount, if necessary, for a term not exceeding thirty years. The city of Boston is to pay to the Commonwealth two-thirds of each and every installment of principal and interest when the same becomes due and payable. Under authority of these acts, serial bonds amounting to \$850,000 have been issued, bearing interest at the rate of $3\frac{1}{2}$ per cent. per annum.

TRANSFERS TO MEET DEFICIENCIES.

Executive department: —

Preparation of tables and indexes,	\$100 00
--	----------

Printing: —

Public documents,	2,118 83
General laws,	1,926 43
Blank forms for town officers,	27,410 98

Judiciary: —

Retired justices, Supreme Judicial Court,	1,815 02
Retired justices, Superior Court,	935 48
Probate and Insolvency Court, judges' salaries,	400 00
Land Court, expenses,	394 90
Assistant district attorneys, salaries,	362 36
Insurance Commission, printing annual report,	95 97
Commission on Transportation Facilities,	294 72
Agricultural societies,	94 37
Inspector of apiaries,	641 95

Massachusetts Agricultural College: —

Trustees' expenses,	107 69
Printing reports,	802 13
Instruction of adult blind at their homes,	35 92

Adjutant-General's department: —

Incidentals,	708 00
Repairs to uniforms,	148 04
Company armorers,	67 01
Examination of recruits,	251 14
Danvers State Hospital,	6,542 77
New Hospital for Dipsomaniacs,	4,773 84
Penikese Hospital expenses,	691 91
District Police, traveling expenses,	1,558 43
Reimbursement for official bonds,	121 36
Reimbursement of cities and towns for loss of taxes on land used for public buildings,	584 94

Total,	\$52,984 79
------------------	-------------

SUGGESTIONS FOR LEGISLATION.

State Normal Schools.

I suggest that the receipts on account of boarding halls maintained at State normal schools be paid into the treasury of the Commonwealth monthly, and that the necessary expenses of maintaining the same be paid from said receipts

upon approved vouchers, in the same manner that other claims against the Commonwealth are paid. I also suggest that the principals of the several normal schools be bonded.

Certificates for Collection.

I respectfully suggest that duplicate copies of all certificates and warrants filed with the Treasurer and Receiver-General on account of money to be collected from corporations and individuals be filed in this office at the same time they are presented at the office of the Treasurer and Receiver-General.

Unclaimed Deposits in Savings Banks.

I further respectfully suggest, in regard to unclaimed deposits in savings banks paid into the treasury, that legislation be passed giving the Auditor authority to pay claims on account of these deposits for amounts less than \$20, upon satisfactory evidence substantiating the claim.

Commissioner of Education.

I also respectfully suggest that the Commissioner of Education be empowered to approve bills when authorized so to do by the Board of Education.

IN CONCLUSION.

The supervisors of accounts have made audits of the various departments and institutions under the authority of chapter 597 of the Acts of 1908. More institutions have been systematized and the system of accounting for stores installed. The taking of cash discounts has been encouraged, and a further increased saving made for the Commonwealth.

A careful examination of the books and accounts of the Treasurer and Receiver-General has been made, and the cash and securities found to be correct, as shown by the books of this department.

Respectfully submitted,

JOHN E. WHITE,
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 1911, also expenses for 1910.

STATEMENT V. is a statement of expenses paid and unpaid for 1911 in detail.

STATEMENT II.

Revenue Receipts in Detail.

DETAILS 59-64.

DETAIL No. 59.

SALES OF LOBSTERS.

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

Commission on Fisheries and Game,	\$568 01
---	----------

DETAIL No. 60.

SALE OF BUILDINGS, STATE CAMP GROUND.

[Resolves 1910, chap. 148.]

Gardner W. Pearson, Adjutant General,	\$2,101 83
---	------------

DETAIL No. 61.

LEGISLATIVE BULLETIN SUBSCRIPTIONS.

[Resolves 1902, chap. 3.]

Sergeant-at-Arms,	\$726 00
-----------------------------	----------

DETAIL No. 62.

MILITARY SUPPLIES, ADJUTANT GENERAL'S DEPARTMENT.

Sundry parties (old materials and loss of property),	\$2,042 72
--	------------

DETAIL No. 63.

SALES OF OLD FURNITURE, ETC.

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

Sergeant-at-Arms,	\$444 55
-----------------------------	----------

DETAIL No. 64.

OLD PLATES FROM STATE PRINTERS.

Secretary of the Commonwealth,	\$1,066 30
--	------------

STATEMENT II.

Revenue Receipts in Detail.

DETAILS 65-69.

DETAIL No. 65.

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

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

Sundry cities and towns,	\$335 00
------------------------------------	----------

DETAIL No. 66.

PENALTIES FOR FAILURE TO MAKE RETURNS TO THE TAX COMMISSIONER.

Sundry corporations,	\$5,830 00
--------------------------------	------------

DETAIL No. 67.

PENALTIES FOR ILLEGAL SALE OF DAIRY PRODUCTS.

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

Sundry courts,	\$1,235 00
--------------------------	------------

DETAIL No. 68.

PENALTIES FOR INFRINGEMENT OF FISH AND GAME LAWS.

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

Sundry courts,	\$2,584 06
--------------------------	------------

DETAIL No. 69.

PENALTIES FOR SALE OF IMPURE GAS.

[Acts 1909, chap. 483.]

Edison Electric Illuminating Company of Brockton,	\$100 00
Gardner Gas, Fuel and Light Company,	200 00
Amesbury & Salisbury Gas Company,	200 00
Norwood Gas Company,	100 00
	\$600 00

STATEMENT IV. — EXPENSES OF 1910 AND 1911, ETC.

EXPENSES, ETC. — *Concluded.*

		Expenses 1910.	Expenses 1911.	Appropriations 1911.
Detail	MISCELLANEOUS — <i>Con.</i>			
	<i>Special.</i>			
366	Massachusetts Charitable Eye and Ear Infirmary,	\$35,000 00	\$45,000 00	\$45,000 00
367	Gratuities,	4,141 38	7,108 18	7,108 18
368	Deer Hill Reservation,	3,405 60	217 75	2,000 00
	Mount Everett Reservation,	226 00	—	5,000 00
	Mount Sugar Loaf Reservation,	2,698 40	10,418 75	—
369	Mount Tom Reservation,	11,648 29	1 109 27	—
370	Greylock State Reservation,	—	—	36,000 00
	Weymouth Back River,	—	—	—
371	Investigation of safety devices in street cars,	14 76	1 560 80	—
372	Investigation of block signals,	—	1 376 50	—
373	Sale of Lawrence armory,	—	2 28 15	—
374	Investigation of water power of the Commonwealth,	1,452 86	96 34	3,202 27
	Portraits of former Governors,	—	1,000 00	—
375	Preservation of old State House,	3,630 98	74 55	—
376	Investigation of fenders and wheel guards,	—	—	600 00
	Tablet on site of Myles Garrison House,	—	40 00	1,000 00
377	Retirement system for State employees,	2,827 87	—	—
	Additional accommodation State Library,	3,000 00	—	—
	Dedicating Pilgrim Monument,	650 67	—	—
	Statue of Admiral John A. Winslow,	847 54	—	—
	Statue of General N. P. Banks,	—	—	—
	Total, miscellaneous, \$288,556.50.	\$69,544 35	\$65,030 29	\$99,910 45

1 Balance 1910 appropriation.

2 Small items.

RECAPITULATION.

	Expenses 1911.	Appropriations 1911.
Legislative department,	\$388,665 89	\$404,819 88
Executive and other departments,	228,718 87	333,350 00
Sergeant-at-Arms' department,	147,860 21	160,550 00
Printing, other than legislative,	144,248 84	147,500 00
Judiciary,	558,884 51	569,998 35
Commissions and boards,	1,225,419 79	1,279,757 56
Agricultural, including Cattle Bureau and expenses of the gypsy and brown-tail moth department,	640,505 26	688,900 00
Charitable,	4,289,774 62	4,342,654 63
Educational, including State Library,	1,182,628 81	1,313,098 73
Military,	502,397 92	604,714 00
State and military aid and other war expenses,	964,806 79	999,500 00
Reformatory and correctional,	1,330,490 97	1,355,686 99
Public buildings,	615,335 70	850,843 96
Sinking funds, etc.,	511,490 54	511,524 33
Interest,	1,250,004 39	1,267,270 74
Miscellaneous,	288,556 50	334,651 96
	\$14,269,849 61	\$15,105,401 14

Expenses for 1911 in Detail.

DETAIL 88.

STATEMENT V.
EXPENSES PAID AND UNPAID FOR 1911 IN DETAIL.
LEGISLATIVE DEPARTMENT.

DETAIL No. 88.

SENATE PAY ROLL.

[Revised Laws, chap. 3; Resolves 1911, chap. 155; Acts 1911, chaps. 1, 675, 750.]

Name.	Residence.	District.	Travel.	Compensation.	Totals.
Arthur S. Adams.	Marblehead.	2d Essex.	\$56 00	\$7 50	\$806 00
George L. Barnes.	Weymouth.	1st Norfolk.	42 00	750 00	792 00
Frank P. Bennett, Jr.	Saugus.	7th Middlesex.	28 00	780 00	778 00
Charles V. Blanchard.	Somerville.	3d Middlesex.	14 00	750 00	764 00
Charles H. Brown.	Medford.	6th Middlesex.	28 00	750 00	778 00
Charles S. Chace.	Brighton.	1st Bristol.	126 00	750 00	876 00
Martin P. F. Curley.	Dighton.	8th Suffolk.	14 00	750 00	764 00
Daniel E. Denny.	Worcester.	2d Worcester.	126 00	750 00	876 00
James H. Doyle.	Boston.	4th Suffolk.	14 00	750 00	764 00
Wilnot R. Evans, Jr.	Everett.	4th Middlesex.	14 00	750 00	764 00
Joseph S. Gates.	Westborough.	4th Worcester.	98 00	750 00	848 00
Edward J. Granger.	Winthrop.	1st Suffolk.	28 00	750 00	778 00
Levi H. Greenwood.	Gardner.	3d Worcester.	182 00	750 00	932 00
Dennis E. Halley.	Lawrence.	5th Essex.	84 00	750 00	834 00
James A. Hutton.	Boston.	2d Suffolk.	14 00	750 00	764 00
Joseph H. Hibbard.	Lowell.	5th Middlesex.	56 00	750 00	806 00
Roger Sherman Hoar.	Concord.	8th Middlesex.	56 00	750 00	806 00
John H. Hunt.	Worcester.	1st Worcester.	126 00	750 00	876 00
Roland M. Keith.	Bridgewater.	2d Plymouth.	84 00	750 00	834 00
Joseph P. Lomasney.	Boston.	3d Suffolk.	14 00	750 00	764 00

SENATE PAY ROLL — *Concluded.*

NAME.	Residence.	District.	Travel.	Compensation.	Totals.
John H. Mack,	North Adams,	Berkshire,	\$406 00	\$750 00	\$1,156 00
John F. Malley,	Springfield,	1st Hampden,	280 00	750 00	1,030 00
Walter B. Mellen,	Brookfield,	Worcester and Hampden,	196 00	750 00	946 00
Henry C. Mulligan,	Natick,	1st Middlesex,	56 00	750 00	806 00
Michael J. Murray,	Boston,	9th Suffolk,	14 00	750 00	764 00
Melvin S. Nash,	Hanover,	1st Plymouth,	70 00	750 00	820 00
Arthur L. Nason,	Haverhill,	4th Essex,	98 00	750 00	848 00
George H. Newhall,	Lynn,	1st Essex,	42 00	750 00	792 00
Charles H. Pearson,	Brookline,	2d Norfolk,	14 00	750 00	764 00
James F. Powers,	Boston,	6th Suffolk,	14 00	750 00	764 00
Francis X. Quigley,	Holyoke,	2d Hampden,	308 00	750 00	1,058 00
Samuel Ross,	New Bedford,	3d Bristol,	168 00	750 00	918 00
John H. Schoonmaker,	Ware,	Franklin and Hampshire,	210 00	750 00	960 00
Harry N. Stearns,	Cambridge,	2d Middlesex,	14 00	750 00	764 00
James P. Timilty,	Boston,	7th Suffolk,	14 00	750 00	764 00
George Holden Tinkham,	Boston,	5th Suffolk,	14 00	750 00	764 00
James E. Tolman,	Gloucester,	3d Essex,	98 00	750 00	848 00
Allen T. Treadway, ¹	Stockbridge,	Berkshire, Hampshire and Hampden.	476 00	1,500 00	1,976 00
Joseph Turner,	Fall River,	2d Bristol,	154 00	750 00	904 00
John E. White,	Tisbury,	Cape,	200 00	691 75	891 75
			\$4,078 00	\$30,691 75	\$34,769 75
					\$30,691 75
					4,078 00
					\$34,769 75
Senate compensation,					
Senate travel,					
Amount carried forward,					

¹ President.

STATEMENT V.

Expenses for 1911 in Detail.

DETAIL 88.

DETAIL No. 89.

HOUSE OF REPRESENTATIVES PAY ROLL.

[Revised Laws, chap. 3; Acts 1911, chaps. 1, 675, 756; Resolves 1911, chap. 155.]

NAME.	Residence.	District.	Travel.	Compensation.	Totals.
Amount brought forward,					\$34,769 75
David C. Ahearn,	Framingham,	7th Middlesex,	\$70 00	\$750 00	\$820 00
Timothy J. Ahern,	Boston,	19th Suffolk,	14 00	750 00	764 00
Oscar E. Arkwell,	Worcester,	21st Worcester,	126 00	750 00	876 00
William M. Armstrong,	Somerville,	25th Middlesex,	14 00	750 00	764 00
Alfred Arseneault,	Spencer,	6th Worcester,	182 00	750 00	932 00
Frank W. Atkins,	Lynn,	14th Essex,	42 00	750 00	792 00
William B. Avery,	Charlemont,	1st Franklin,	364 00	750 00	1,114 00
Aaron Bagg, Jr.,	Springfield,	2d Hampden,	280 00	750 00	1,030 00
Edward C. R. Bagley,	Boston,	1st Suffolk,	14 00	750 00	764 00
J. Herbert Baker,	Medfield,	11th Norfolk,	56 00	750 00	806 00
Willie W. Baker,	Westwood,	10th Norfolk,	39 20	750 00	789 20
Erson B. Barlow,	Lowell,	17th Middlesex,	84 00	750 00	834 00
James F. Barry,	Agawam,	2d Hampden,	294 00	750 00	1,044 00
John J. Barry,	Chicopee,	8th Hampden,	294 00	750 00	1,044 00
Frederick D. Bartlett,	Plymouth,	1st Plymouth,	112 00	750 00	862 00
John J. Bastion,	Pittsfield,	6th Berkshire,	420 00	750 00	1,170 00
James W. Bean,	Cambridge,	2d Middlesex,	14 00	750 00	764 00
William A. Bellamy,	Taunton,	3d Bristol,	112 00	750 00	862 00
Alvin E. Bliss,	Malden,	23d Middlesex,	14 00	750 00	764 00
Charles M. Blodgett,	Malden,	23d Middlesex,	14 00	750 00	764 00
Edward C. Bodfish,	Wareham,	6th Plymouth,	140 00	750 00	890 00
Arthur Bogue,	Lynn,	14th Essex,	42 00	750 00	792 00
William Booth,	Fall River,	9th Bristol,	154 00	750 00	904 00
Henry E. Bothfeld,	Newton,	4th Middlesex,	28 00	750 00	778 00
George E. Bowker,	Hanson,	4th Plymouth,	70 00	750 00	820 00
John G. Brackett,	Arlington,	29th Middlesex,	28 00	750 00	778 00
Melvin B. Breath,	Chelsea,	26th Suffolk,	14 00	750 00	764 00
Amount carried forward,					\$34,769 75

STATEMENT V.

Expenses for 1911 in Detail.

DETAIL 89.

STATEMENT V.

Expenses for 1911 in Detail.

DETAILS 90-92.

DETAIL No. 90.

CLERKS — SENATE AND HOUSE.

[Acts 1907, chap. 304; 1911, chaps. 1, 674, 749.]

Amount brought forward,			\$239,633 91
SALARIES.			
Henry D. Coolidge, clerk of the Senate,	\$3,500 00		
James W. Kimball, clerk of the House,	3,500 00	\$7,000 00	
William H. Sanger, assistant clerk, Senate,	\$2,458 33		
Frank E. Bridgman, assistant clerk, House,	2,458 33	4,916 66	
Additional Clerks.			
Bernard L. Paine (Senate),	\$1,166 62		
Clarence J. Smith (House),	1,050 00		
Karl H. Oliver (House),	1,050 00		
Ernest G. Webb (House),	625 00		
Extra service (Senate),	6 00	3,897 62	
			15,814 28

DETAIL No. 91.

CHAPLAINS — SENATE AND HOUSE.

[Revised Laws, chap. 3; Acts 1911, chap. 1.]

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

DETAIL No. 92.

DOORKEEPERS, MESSENGERS, PAGES AND POSTMASTER.

[Revised Laws, chap. 10; Acts 1911, chaps. 115, 543.]

SENATE.			
Doorkeepers.			
Luke K. Davis,	\$1,600 00		
Charles H. Johnson, assistant,	1,008 33	\$2,608 33	
Messengers.			
Edward C. Cooke,	\$916 66		
Willard S. Cooke,	916 66		
Frank A. Dow,	916 66		
Francis A. Ireland,	916 66		
Benjamin H. Jellison,	916 66		
Lawrence G. Mitchell,	916 66		
Enoch Pratt,	916 66		
Charles O. Holt, from January 7,	895 16	7,311 78	
Pages.			
George J. Abbott,	\$610 00		
Fred Jennery,	610 00		
George H. Norton,	610 00		
Charles E. Thatcher,	610 00	2,440 00	
Amounts carried forward,		\$12,360 11	\$256,048 19

STATEMENT V.

Expenses for 1911 in Detail.

DETAIL 93.

DOORKEEPERS, MESSENGERS, PAGES AND POSTMASTER — Concluded.

Amounts brought forward,		\$12,360 11	\$256,048 19
House.			
Doorkeepers.			
James Beatty,	\$1,600 00		
Francis Steele, assistant,	1,008 33		
		2,608 33	
Messengers.			
Richard B. Brown,	\$916 66		
John O. Bush,	916 66		
James P. Clare,	916 66		
Thomas Coyne,	916 66		
Nathaniel D. Curry,	916 66		
John B. Fisher,	916 66		
Thomas P. Frost,	916 66		
David Fuller,	916 66		
Edwin C. Gould,	916 66		
Jacob B. Henry,	916 66		
Sidney Holmes,	916 66		
Mark C. London,	916 66		
Ernest Saunders,	916 66		
Charles J. Tarbell,	916 66		
Horace S. Tower,	916 66		
		13,749 90	
Pages.			
Norman H. Curry,	\$610 00		
Austin T. Davis,	610 00		
Edward J. Donovan,	610 00		
L. Blaine Libbey,	610 00		
John J. O'Leary,	610 00		
William J. Rounds, Jr.,	610 00		
Thomas H. Turtle,	610 00		
Morris P. Jackson,	138 64		
		4,408 64	
Postmaster.			
Harry W. Morgan, to January 7,	\$122 58		
Morris P. Jackson, from March 1,	900 00		
		1,022 58	
EXTRA SERVICES.			
Cleaning Senate rooms, etc.,	\$180 00		
Cleaning House rooms, etc.,	171 00		
		351 00	
			34,500 56

DETAIL No. 93.

SENATE PRINTING AND BINDING.

[Revised Laws, chaps. 6, 9; Acts 1911, chap. 744.]

3,200 copies Governor's inaugural address,	\$74 10		
Sundry Senate documents,	3,359 92		
Calendar,	1,272 05		
Journal (daily),	3,428 66		
Journal (bound), 1,000 copies,	2,142 35		
Legislative diaries, 700 copies,	863 15		
Night work,	3,051 45		
Sundry printing and binding,	306 39		
500 copies index to Senate documents,	65 47		
Amount carried forward,		14,563 54	
		\$305,112 29	

STATEMENT V.

Expenses for 1911 in Detail.

DETAIL 94.

DETAIL No. 94.

HOUSE PRINTING AND BINDING.

[Revised Laws, chaps. 6, 9; Acts 1911, chaps. 1, 744.]

Amount brought forward,		\$305,112 29
900 copies of the following documents:—		
Annual report of the Commissioners of the Massachusetts School Fund,	\$14 60	
Abstract of annual report of the Auditor of the Commonwealth for 1910,	248 84	
Annual report of the Civil Service Commission,	36 27	
Abstract of annual report of the Tax Commissioner,	35 11	
Abstract of annual report of the Metropolitan Water and Sewerage Board,	14 88	
Report of the State Board of Health relative to food and drug inspection,	71 22	
Report of State Board of Health relative to Water supply and sewerage,	31 63	
Report of State Board of Health on the water supply for Salem, Beverly and Peabody,	52 62	
Message of the Governor relative to estimates for expenditures,	11 00	
Report of the Bureau of Statistics on the cost of retirement systems for employees of the State and counties,	264 38	
Report of Bureau of Statistics on population in the State,	243 90	
Annual report of the State Board of Agriculture,	30 18	
Report of State Dairy Bureau on the inspection of milk,	19 56	
Each, of statements of Sergeant-at-Arms of monthly expenses of committees (two months),	17 32	
Report of Harbor and Land Commissioners on Belle Isle Inlet,	55 95	
Report of the Fish and Game Commissioners on the lobster industry,	300 18	
Annual report of the Treasurer relative to the condition and income of the land registration assurance fund,	6 39	
Report of the State Board of Insanity relative to intemperate inmates of State institutions,	26 93	
Report of Essex County commissioners relative to a bridge over the Merrimac River at Lawrence,	39 88	
Annual report of the trustees of New Bedford Textile School,	26 61	
Annual report of the trustees of the Bradford Durfee Textile School,	35 90	
Annual report of the trustees of Lowell Textile School,	53 84	
Report of Finance Commission,	19 46	
Opinion of Supreme Court on taxation of personal property,	16 91	
Report of commission on re-arrangement of offices in the State House,	44 91	
Message of Governor relative to the State Board of Insanity,	28 23	
Apportionment of the State tax,	234 24	
Report of Governor's experts on the Metropolitan Park Commission,	62 49	
List of Stockholders of the West End Street Railway, as submitted by the Tax Commissioner,	145 78	
Report of the Gas and Electric Light Commissioners relative to the transmission of electricity for heat, light and power,	41 74	
Amounts carried forward,	\$2,230 95	\$305,112 29

STATEMENT V.

Expenses for 1911 in Detail.

DETAILS 95-97.

HOUSE PRINTING AND BINDING — *Concluded.*

Amounts brought forward,	\$2,230 95	\$305,112 29
Statements of estimates of county receipts and expenditures,	72 40	
Reports of the Board of Railroad Commissioners on:—		
Proposed tunnels and subways in Boston,	24 75	
Proposed teaming tunnel to East Boston,	18 46	
Means employed to protect passengers from accidents,	137 50	
Lowering rate of dividends on the Boston & Maine Railroad,	46 69	
Transportation facilities of the Boston & Maine Railroad,	36 55	
Terms of lease of West End Street Railway to the Boston Elevated Railway,	33 69	
5,900 copies of a bill relative to direct nominations of candidates for State offices,	37 58	
3,800 copies of report of the Commission on Compensation for Industrial Accidents,	160 43	
1,160 copies of report on the investigation of the suicide of John Newman at the Lyman School for Boys,	124 42	
1,000 copies of report of joint commission on the improvement of the metropolitan district,	561 96	
Sundry other House documents,	11,507 75	
Calendar,	2,233 47	
Journal (daily),	4,545 43	
Journal (bound), 1,000 copies,	2,586 86	
Night work,	5,434 65	
Sundry printing and binding,	575 45	
500 copies of index to House documents,	215 51	
Subscriptions to newspapers,	198 96	
		30,783 46

DETAIL No. 95.

MANUAL OF THE GENERAL COURT.

[Revised Laws, chap. 9; Acts 1911, chap. 1.]

Printing and binding 13,500 copies,	4,821 45
-------------------------------------	----------

DETAIL No. 96.

SENATE STATIONERY.

[Revised Laws, chap. 6; Acts 1911, chap. 1.]

Engrossing,	\$20 00	
Stationery, document boxes, etc.,	602 56	
Typewriter,	80 05	
		702 61

DETAIL No. 97.

HOUSE STATIONERY.

[Revised Laws, chap. 6; Acts 1911, chap. 1.]

Document boxes,	\$85 68	
Stationery, etc.,	846 95	
Amount carried forward,		932 63
		\$342,352 44

STATEMENT V.

Expenses for 1911 in Detail.

DETAILS 98-100.

DETAIL No. 98.

LEGISLATIVE BULLETIN.

[Acts 1911, chaps. 1, 427, 744.]

<i>Amount brought forward,</i>		\$342,352 44
Printing,	\$3,789 90	
A. M. Bridgman, services,	1,997 25	
		5,787 15

DETAIL No. 99.

CONTINGENT EXPENSES OF THE LEGISLATURE.

[Revised Laws, chap. 10; Acts 1911, chaps. 1, 744.]

Benjamin H. McKinley, services in document room,	\$865 00	
Levi H. Reavis, porter,	420 00	
Carpets,	323 36	
Carpet cleaning machinery,	320 00	
Document sticks and tape,	188 00	
Drinking cups,	450 75	
Electric fans,	190 49	
Flags,	62 00	
Laundering,	340 29	
Postage, stationery and publications,	153 70	
Repairs and supplies (including painting of rooms, cleaning and refinishing desks and other furniture),	2,364 99	
Telephone booths,	144 03	
Towels,	112 50	
Sundries,	119 36	
		6,054 47

DETAIL No. 100.

EXPENSES OF LEGISLATIVE COMMITTEES.

[Revised Laws, chap. 6; Acts 1903, chap. 283; Acts 1911, chap. 1.]

JOINT STANDING COMMITTEES.		
Agriculture: —		
Advertising,	\$239 67	
Carriages,	4 50	
Cigars,	9 00	
Hotels,	29 70	
Transportation,	49 44	
		\$332 31
Banks and banking: —		
Advertising,	\$197 86	
Stenographers,	728 90	
		926 76
Cities: —		
Advertising,	\$542 53	
Cigars,	35 00	
Hotels,	247 40	
Transportation,	203 09	
		1,028 02
<i>Amounts carried forward,</i>	\$2,287 09	\$354,194 06

STATEMENT V.

Expenses for 1911 in Detail.

DETAIL 100.

EXPENSES OF LEGISLATIVE COMMITTEES — *Continued.*

<i>Amounts brought forward,</i>		\$2,287 09	\$354,194 06
Constitutional amendments: —			
Advertising,		73 08	
Counties: —			
Advertising,		42 03	
Drainage: —			
Advertising,	\$25 21		
Automobiles,	35 00		
Cigars,	3 13		
Hotels,	22 30		
		85 64	
Education: —			
Advertising,	\$164 03		
Cigars,	21 00		
Hotels,	163 00		
Transportation,	125 27		
		473 30	
Election laws: —			
Advertising,		165 19	
Federal relations: —			
Advertising,	\$96 10		
Automobiles,	25 00		
Cigars,	3 13		
Hotels,	24 60		
Stenographer,	470 95		
		619 78	
Fisheries and game: —			
Advertising,	\$311 20		
Cigars,	6 25		
Hotels,	53 90		
Transportation,	41 50		
		412 85	
Harbors and public lands: —			
Advertising,	\$61 66		
Automobiles,	145 00		
Cigars,	6 26		
Hotels,	179 70		
Transportation,	99 65		
		492 27	
Insurance: —			
Advertising,		76 68	
Judiciary: —			
Advertising,		506 61	
Labor: —			
Advertising,	\$226 39		
Automobiles,	12 00		
Carriages,	8 00		
Cigars,	9 50		
Hotels,	112 00		
Transportation, etc.,	30 70		
		398 59	
Legal affairs: —			
Advertising,	\$718 78		
Automobiles,	30 00		
Cigars,	3 50		
Hotels,	25 55		
		777 83	
<i>Amounts carried forward,</i>		\$6,410 94	\$354,194 06

STATEMENT V.

Expenses for 1911 in Detail.

DETAIL 101.

EXPENSES OF LEGISLATIVE COMMITTEES — *Concluded.*

Amount brought forward,		\$388,600 47
Advertising.		
Newspapers, standing commit-tees,	\$6,444 31	
Clerical assistance, copying ad-vertisements, etc.,	179 30	
Printing,	83 03	
	\$6,706 64	34,406 41
DETAIL No. 101.		
FEES OF WITNESSES BEFORE COMMITTEES.		
[Revised Laws, chap. 10; Acts 1911, chap. 1.]		
Investigation of Worcester and Fitchburg houses of correction (prisons),	\$44 60	
Banks and banking,	18 00	
Travel, to serve summons,	2 82	
		\$65 42
Total legislative department,		\$388,665 89

STATEMENT V.

Expenses for 1911 in Detail.

DETAILS 102, 103.

EXECUTIVE DEPARTMENT.

DETAIL No. 102.

GOVERNOR'S SALARY.

[Revised Laws, chap. 4; Acts 1911, chap. 2.]

Eben S. Draper,	\$774 20	
Eugene N. Foss,	7,225 80	
		\$8,000 00

DETAIL No. 103.

COMPENSATION AND TRAVELING EXPENSES OF LIEUTENANT-GOVERNOR AND COUNCIL.

[Revised Laws, chaps. 4, 6; Acts 1911, chap. 2.]

Lieutenant-Governor, Louis A. Frothingham, salary,	\$2,000 00	
COUNCILLORS.		
Charles O. Brightman, District 1: —		
Salary,	\$800 00	
Expenses,	236 58	
		1,036 58
J. Stearns Cushing, District 2: —		
Salary,	\$800 00	
Expenses,	51 41	
		851 41
John Quinn, Jr., District 3: —		
Salary,		722 57
Walter S. Glidden, District 4: —		
Salary,		800 00
William H. Gove, District 5: —		
Salary,	\$800 00	
Expenses,	79 94	
		879 94
Herbert E. Fletcher, District 6: —		
Salary,	\$800 00	
Expenses,	77 51	
		877 51
Winfield S. Schuster, District 7: —		
Salary,	\$722 57	
Expenses,	95 24	
		817 81
August H. Goetting, District 8: —		
Salary,	\$800 00	
Expenses,	446 99	
		1,246 99
Amounts carried forward,	\$9,232 81	\$8,000 00

STATEMENT V.

Expenses for 1911 in Detail.

DETAILS 124-126.

SERGEANT-AT-ARMS' DEPARTMENT.

DETAIL No. 124.

SALARIES.

[Revised Laws, chap. 10: Acts 1911, chaps. 60, 117.]

SERGEANT-AT-ARMS.	
Thomas F. Pedrick,	\$3,500 00
FIRST CLERK.	
Adelbert M. Mossman,	2,200 00
ADDITIONAL CLERKS.	
Frank W. Cole,	\$1,400 00
Frank S. Finney,	1,283 33
	2,683 33
CASHIER.	
Ellen M. Burrill,	1,200 00

\$9,583 33

DETAIL No. 125.

SERGEANT-AT-ARMS CONTINGENT.

[Revised Laws, chap. 10; Acts 1911, chap. 117.]

Postage,	\$427 53
Stationery, etc.,	65 43
Telephone and telegraph,	21 48
Sundries,	8 00

522 44

DETAIL No. 126.

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

[Revised Laws, chap. 6; Acts 1911, chap. 117.]

Newspapers, publications, etc.,	\$40 00
Printing, engraving and binding,	1,131 23
Stationery, etc.,	18 25

1,189 48

Amount carried forward, \$11,295 25

STATEMENT V.

Expenses for 1911 in Detail

DETAIL No. 127.

ENGINEER'S DEPARTMENT.

[Revised Laws, chap. 10; Acts 1909, chap. 14; 1910, ch

Amount brought forward,

CHIEF ENGINEER.
Fred H. Kimball, \$2,600 00

ASSISTANT ENGINEERS, ETC.
Peter Phenney, assistant engineer, 1,300 00
Louis E. Blackmar, " 1,300 00
Patrick Walsh, " 1,300 00
Chauncey G. Whitcher, " 1,100 00
James O. Lind, electrician, 1,300 00
L. E. Danton, " 1,200 00
Robert R. Starkey, steam fitter, 1,200 00
James Callahan, machinist, 800 00

FIREMEN, OILERS, ETC.
George A. McKendry, oiler, \$1,000 00
Horace N. Ford, " 1,000 00
Andrew P. Anderson, " 1,000 00
William J. Allison, fireman, 450 00
Alfred Kane, " 330 00
Frank F. Batchelder, " 900 00
Clinton M. Berry, " 900 00
John H. Green, " 900 00
John V. Hasty, " 900 00
M. S. Wilder, " 515 32
Joseph A. Harper, " 365 32
J. Edwin Walker, cleaner, 700 00
Myron A. Peabody, laborer, 700 00

ELEVATORS.
John B. Walsh, superintendent, \$1,200 00
Robert J. Glavin, 83 34
R. J. Taylor, 1,000 00
J. W. Cropper, 1,000 00
Charles W. Pitcher, 1,000 00
Edmund J. Gill, 1,000 00
Edwin S. Rollins, 1,000 00
Franklin E. Campbell, 1,000 00
Eugene W. Hussey, 1,000 00
James A. Crowley, 250 00
William J. Allison, 500 00

DETAIL No. 128.

WATCHMEN AND ASSISTANT WATCHMEN

[Revised Laws, chap. 10; Acts 1911, chap. 117.]

WATCHMEN.
Joseph R. Brown, \$500 00
Carroll D. Dimick, 1,200 00
George F. Moses, 1,200 00
Thomas F. Foster, 700 00

Amounts carried forward,

[Jan.

STATEMENT V.

Expenses for 1911 in Detail.

DETAILS 366-369.

DETAIL No. 366.

MASSACHUSETTS CHARITABLE EYE AND EAR INFIRMARY.

[Resolves 1911, chap. 45; Acts 1911, chap. 425.]

Amount brought forward,	\$223,528 21
Treasurer of the infirmary for charitable purposes,	45,000 00

DETAIL No. 367.

GRATUITIES.

[Acts 1911, chaps. 425, 744, 756.]

William J. Batt, Res. 1910, chap. 37,	\$250 00
Charles F. Carr, Res. 1911, chap. 92,	250 00
Harry J. Cosgrove, Res. 1911, chap. 96,	500 00
Bills contracted by L. F. Gates, Res. 1911, chap. 53:—	
Moss & Moss,	\$12 20
Wheaton Mercantile Company,	117 50
	129 70
Grafton, town of, for Patience F. Clinton, Res. 1911, chap. 95,	115 71
Fortunat Levesque, Res. 1911, chap. 77,	300 00
Hulda S. Turner, Res. 1911, chap. 134,	2,728 50
Lawrence Minot, administrator for Lendall P. Cazeaux, repayment of part collateral legacy tax, Res. 1911, chap. 27,	2,817 31
Alonzo P. Weeks, <i>et al.</i> , under will of E. R. Burbank, refund account of legacy tax, Res. 1911, chap. 107,	16 96

7,108 18

DETAIL No. 368.

MOUNT EVERETT STATE RESERVATION.

[Resolves 1911, chap. 114; Acts 1908, chap. 571; 1911, chap. 744.]

H. M. Whiting, services in purchase of land,	\$54 65
Stenographers, stationery, etc.,	150 25
Traveling expenses,	12 85

217 75

DETAIL No. 369.

MOUNT TOM STATE RESERVATION.

[Acts 1903, chap. 264; 1906, chap. 514; 1907, chap. 12; 1908, chap. 15.]

LAND, EXPENSES ACQUIRING, ETC.	
George S. Colton, land (awarded two damage cases with interest),	\$9,860 09
Matthias Duda and Mary Duda, land,	200 00
Legal services (Colton case),	159 96
Commissioners' services and expenses,	121 07
Services, examining titles, engineering, etc.,	77 63

10,418 75

Amount carried forward,

\$288,270 80

1912.]

STATEMENT V.

Expenses for 1911 in Detail.

DETAIL No. 370.

GREYLOCK STATE RESERVATION.

[Acts 1906, chap. 448; 1907, chap. 11; 1908, chaps. 17, 657]

Amount brought forward,	
Herbert W. Dean,	\$100 00
Recording,	1 67
	\$10
BOUNDARY LINES.	
William C. Emigh, services setting markers,	

DETAIL No. 371.

INVESTIGATION OF SAFETY DEVICES ON STREET CARS

[Resolves 1906, chap. 55; Acts 1906, chap. 410.]

Traveling expenses, visiting Liverpool, Glasgow, London, Paris, Montreal, etc.,	
---	--

DETAIL No. 372.

INVESTIGATION OF BLOCK SIGNALS ON RAILROADS.

[Resolves 1906, chap. 54; Acts 1906, chap. 410.]

Traveling expenses, visiting Liverpool, Glasgow, London and Paris, one-half (balance included in above detail),	
---	--

DETAIL No. 373.

SALE OF LAWRENCE ARMORY.

[Amount transferred from small items.]

Advertising,	
------------------------	--

DETAIL No. 374.

INVESTIGATION OF WATER-POWER RESOURCES OF THE MONWEALTH.

[Acts 1909, chap. 350; 1911, chaps. 622, 749.]

Engineering services, etc.,	
Amount carried forward,	

L.		PAGE
La Société des Artisans Canadiens Français trust deposit,		653
Labor League, Incorporated, trust deposit,		653
Lahee, Patrick, annuity,		300
Lakeville State Sanatorium:		
Buildings,		420
Expenses,		310
Fund, .		509
Hospitals for consumptives loan fund,		558
Valuation,		684
Lamb fund:		
Industrial School,		508
Lyman School,		510
Land Court,		225
Land Irrigation Exposition at New York,		271
Land registration assurance fund, .		509
Land valuation:		
For protection of pinnated grouse,		689
For reforestation,		689
Lawrence armory, sale of,		461
Lawrence armory,		376, 688
Lawrence, William H., annuity,		300
Legislation, commission on uniform,		264
Legislative bulletin:		
Expenses,		190
Subscriptions,		134
Legislature:		
Allowances,		460
Chaplains, Senate and House,		186
Clerks, Senate and House,		186
Contingent expenses,		190
Doorkeepers, messengers, pages and postmaster,		186
Expenses of committees,		190
Fees of witnesses before committees,		190
House:		
Pay roll,		179
Printing and binding,		188
Stationery,		189
Manual for the General Court,		189
Senate:		
Pay roll,		177
Printing and binding,		187
Stationery,		189
Sergeant-at-Arms' department,		208
Levesque, Fortunat, gratuity,		400
Lexington, steamer, expenses of,		415
Library, State,		361, 689
Licenses:		
Hunters,		126
Insurance,		110
Liquor,		81
Moving-picture machine,		125
Special insurance,		110
Lieutenant-Governor and Council, compensation and travel,		197
Life insurance companies' excise tax,		109
Life insurance companies' valuation tax,		109