

# REPORT OF THE AUDITOR

OF

*The Commonwealth of Massachusetts*

FOR THE

FISCAL YEAR ENDING NOVEMBER 30, 1918



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# The Commonwealth of Massachusetts.

AUDITOR'S DEPARTMENT, Jan. 8, 1919.

*To the Honorable Senate and House of Representatives.*

I have the honor to present the seventieth annual report of this department, it being for the fiscal year ending Nov. 30, 1918.

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

## CONSOLIDATED STATEMENT OF RECEIPTS AND EXPENDITURES.

### RECEIPTS.

Revenue, . . . . .	\$37,043,714 92
Loans:—	
Par value, . . . . .	1,652,000 00
Premium, . . . . .	484 80
Total revenue and loans, . . . . .	\$38,696,199 72
Accrued interest, . . . . .	12,265 00
Temporary loans (including loans in anticipation of bond issues), . . . . .	8,284,000 00
Sinking funds, . . . . .	4,001,916 55
Trust funds, . . . . .	2,645,836 21
Agency accounts, . . . . .	23,258,315 83
Transfers and adjustments, . . . . .	295 11
Refunds, . . . . .	760,463 15
Metropolitan district funds, . . . . .	7,177,723 23
	\$84,837,014 80
Cash on hand Dec. 1, 1917, . . . . .	12,251,959 50
	\$97,088,974 30

### PAYMENTS.

Departmental expenses:—	
On account of 1917 expenses, . . . . .	\$30,983,236 54
On account of 1918 expenses, . . . . .	1,107,798 82
	\$32,151,035 36
Interest, . . . . .	2,108,585 82
Loans, . . . . .	1,697,830 75
Total revenue and loans, . . . . .	\$36,017,451 93
Temporary loans, . . . . .	8,359,000 00
Sinking funds, . . . . .	4,175,027 16
Trust funds, . . . . .	2,290,539 19
Agency accounts, . . . . .	22,742,023 61
Refunds, . . . . .	760,463 15
Metropolitan district funds, . . . . .	7,453,199 18
	\$81,797,704 22
Cash on hand Nov. 30, 1918, . . . . .	15,291,270 08
	\$97,088,974 30

## ESTIMATES FOR 1919.

*Estimated Expenses, etc.*

The estimates of the expenses for the fiscal year ending Nov. 30, 1919, are based upon the reports submitted to the Auditor, under the provisions of section 3 of chapter 244 of the General Acts of 1918. A statement of appropriations for the previous fiscal year, *upon the same basis*, is furnished for comparison.

	Estimates Dec. 1, 1918, to Nov. 30, 1919.	Appropriations, 1918.
Legislative,	\$491,020 00	\$488,470 00
EXECUTIVE AND GENERAL ADMINISTRATION.		
Executive department,	\$152,220 00	\$148,300 00
Legal (Attorney-General),	57,000 00	56,000 00
Financial:—		
Auditor's department,	68,460 00	58,000 00
Supervisor of Administration,	35,900 00	36,500 00
Treasurer and Receiver-General,	47,820 00	44,552 60
Reimbursement for official bonds,	4,000 00	4,000 00
Tax Commissioner,	509,535 00	436,300 00
Controller of County Accounts,	10,957 27	10,600 00
Auditing municipal accounts,	20,000 00	22,500 00
Public records, etc.:—		
Secretary of the Commonwealth,	102,788 00	89,050 00
Commissioner of Public Records,	6,450 00	6,375 00
Printing,	165,500 00	158,648 28
Commission on Consolidating and Arranging General Laws,	50,163 34	24,000 00
Bureau of Statistics,	147,431 00	127,815 13
Elections:—		
Secretary of the Commonwealth,	70,550 00	61,562 00
Ballot Law Commission,	1,700 00	1,700 00
Civil service and pensions:—		
Civil Service Commission,	89,895 00	76,200 00
Board of Retirement,	68,800 00	62,300 00
Pensions,	120,148 00	131,667 75
	\$1,729,317 61	\$1,556,070 76
Sergeant-at-arms,	\$415,679 55	\$320,500 00
Judiciary,	\$689,098 67	\$681,632 00
Land Court,	67,400 00	64,500 00
	\$756,498 67	\$746,132 00
HEALTH.		
Department of Health,	\$348,850 00	\$287,548 02
Department of Animal Industry,	161,330 00	157,100 00
Smoke abatement,	8,050 60	7,800 00
	\$518,230 60	\$452,448 02
REGISTRATION FOR CERTAIN PROFESSIONS AND TRADES.		
Public accountants,	\$675 00	\$1,200 00
Board of Bar Examiners,	6,200 00	6,700 00
State examiners of electricians,	7,383 00	7,190 00
Board of Dental Examiners,	4,950 00	4,700 00
Board of Registration in Embalming,	2,505 00	2,500 00

	Estimates Dec. 1, 1918, to Nov. 30, 1919.	Appropriations, 1918.
REGISTRATION FOR CERTAIN PROFESSIONS AND TRADES		
— <i>Concluded.</i>		
Board of Registration in Medicine,	\$8,364 50	\$8,700 00
Board of Registration of Nurses,	5,702 00	4,700 00
Board of Registration in Optometry,	2,614 00	2,250 00
Board of Registration in Pharmacy,	10,600 00	11,175 00
Board of Registration in Veterinary Medicine,	1,255 00	1,100 00
	\$50,248 50	\$50,215 00
PROMOTION OF INDUSTRIAL AND FINANCIAL WELFARE.		
Board of Conciliation and Arbitration,	\$32,260 00	\$25,275 00
Minimum Wage Commission,	25,000 00	18,000 00
Industrial Accident Board,	180,665 00	151,890 83
Board of Labor and Industries,	137,650 00	119,050 00
Homestead Commission,	5,615 00	3,300 00
Supervisor of Loan Agencies,	8,550 00	9,350 00
Commissioner of Standards,	25,260 00	21,566 00
Bank Commissioner,	156,764 00	142,462 90
Insurance Commissioner,	111,510 00	104,793 17
Life Insurance Department of Savings Banks,	20,500 00	21,060 00
Fire Prevention Commissioner,	30,973 00	23,120 00
Gas and Electric Light Commission,	61,247 30	59,200 00
Public Service Commission,	173,125 00	175,600 00
Bureau of Immigration,	42,085 00	28,000 00
	\$1,011,204 30	\$902,667 90
DISTRICT POLICE.		
Administration,	\$40,800 00	\$29,722 00
Detective department,	88,059 00	86,426 00
Building Inspection department,	47,400 00	45,233 00
Boiler Inspection department,	62,321 00	61,601 00
Board of Boiler Rules,	1,600 00	1,600 00
	\$240,180 00	\$224,582 00
MILITARY.		
Adjutant-General's department,	\$336,652 00	\$313,060 00
Department of the Chief Quartermaster,	272,024 50	259,362 31
Department of the Chief Surgeon,	5,430 00	8,300 00
	\$614,106 50	\$580,722 31
HARBORS AND HIGHWAYS.		
Commission on Waterways and Public Lands,	\$485,011 38	\$446,300 00
Highway Commission,	3,215,024 64	2,753,962 80
Metropolitan boulevards, maintenance,	191,880 67	173,385 90
Wellington bridge, maintenance,	3,863 97	3,134 07
Road in Mashpee,	300 00	300 00
	\$3,896,080 66	\$3,377,082 77
AGRICULTURE, FORESTRY, FISHERIES AND GAME.		
State Department of Agriculture:—		
Administration,	\$22,177 00	\$20,300 00
Encouragement,	140,500 00	157,500 00
State Forester,	344,000 00	327,750 00
State Forest Commission,	31,000 00	20,500 00
Commission on Fisheries and Game,	204,748 67	151,100 00
Damages by wild deer,	9,000 00	10,500 00
Drainage Board,	12,000 00	1,000 00
	\$763,425 67	\$688,650 00

	Estimates Dec. 1, 1918, to Nov. 30, 1919.	Appropriations, 1918.
<b>PUBLIC BUILDINGS AND IMPROVEMENTS.</b>		
Construction and improvement of buildings,	\$5,000 00	\$5,000 00
<b>CHARITABLE.</b>		
State Board of Charity,	\$2,201,150 22	\$1,930,200 00
Commission on Mental Diseases,	125,630 00	115,500 00
Trustees of Hospitals for Consumptives,	213,115 00	201,649 59
	\$2,539,895 22	\$2,247,349 59
<b>CHARITABLE INSTITUTIONS.</b>		
Insane and feeble-minded:—		
Boston,	\$813,078 13	\$694,897 00
Danvers,	653,399 22	519,200 00
Foxborough,	266,508 00	205,583 00
Gardner,	340,763 90	265,475 00
Grafton,	833,353 64	626,200 00
Massachusetts School for the Feeble-minded,	636,927 00	429,045 89
Medfield,	708,282 74	528,472 00
Monson,	433,046 98	338,724 00
Northampton,	384,873 67	295,369 25
Taunton,	547,758 14	446,090 00
Westborough,	660,202 00	477,795 00
Worcester,	596,638 10	467,982 00
Wrentham,	400,040 33	329,485 00
Tuberculosis sanatoria:—		
Lakeville,	183,840 23	177,700 00
Massachusetts Hospital School,	130,658 00	114,500 00
North Reading,	144,680 52	127,133 65
Rutland,	270,010 00	254,000 00
Westfield,	183,749 00	166,000 00
Other charitable:—		
Norfolk,	62,150 00	94,285 00
State Infirmary,	861,804 00	690,265 07
Penikese,	34,677 00	31,220 00
	\$9,146,740 60	\$7,279,421 86
<b>STATE AND MILITARY AID AND OTHER WAR EXPENSES.</b>		
Commissioner of State Aid and Pensions,	\$40,239 00	\$33,295 00
State and military aid,	2,253,000 00	1,210,000 00
Publication of war records,	7,500 00	7,500 00
Reimbursement of State employees in military service,	75,000 00	75,000 00
	\$2,375,739 00	\$1,325,795 00
<b>REFORMATORY AND CORRECTIONAL.</b>		
Bureau of Prisons,	\$95,075 00	\$82,450 00
Trustees of Massachusetts Training Schools,	90,522 50	76,950 00
Institutions:—		
Training schools:—		
Industrial School for Boys,	127,372 00	109,400 00
Industrial School for Girls,	141,737 00	121,400 00
Lyman School for Boys,	220,527 00	182,240 00
Prisons and reformatories:—		
State Farm,	484,981 00	505,600 00
State Prison,	287,515 00	250,250 00
Prison Camp and Hospital,	109,045 00	87,514 13
Massachusetts Reformatory,	284,860 00	287,000 00
Reformatory for Women,	181,103 00	159,350 00
	\$2,022,737 50	\$1,862,154 13
<b>EDUCATIONAL.</b>		
Administration,	\$199,697 00	\$170,300 00
General education (aid),	211,500 00	212,192 10
Massachusetts Nautical School,	80,500 00	76,300 00
Technical and industrial,	763,658 69	680,458 36
Teachers' Retirement Board,	167,457 66	143,700 00

	Estimates Dec. 1, 1918, to Nov. 30, 1919.	Appropriations, 1918.
<b>EDUCATIONAL—Concluded.</b>		
Normal education,	\$939,476 35	\$864,219 27
Massachusetts Agricultural College,	793,400 00	374,900 00
Deaf, dumb and blind,	300,318 30	276,500 00
State Library,	39,460 00	33,390 00
Free Public Library Commission,	22,630 00	22,350 00
	\$3,518,098 00	\$2,854,309 73
Debt,	\$1,096,353 44	\$1,683,164 09
Interest,	\$2,042,834 79	\$2,069,825 00
<b>MISCELLANEOUS.</b>		
Reimbursement for loss of taxes on land used for public purposes,	\$46,000 00	\$46,000 00
Medical examiners' fees,	900 00	800 00
Maintenance of old State House,	1,500 00	1,500 00
Small items,	1,000 00	1,000 00
Payments to families of deceased firemen,	13,000 00	13,000 00
	\$62,400 00	\$62,300 00

## Recapitulation.

	Estimates Dec. 1, 1918, to Nov. 30, 1919.	Appropriations, 1918.	Increase.
Legislative department,	\$491,020 00	\$488,470 00	\$2,550 00
Executive and general administration,	1,729,317 61	1,556,070 76	173,246 85
Sergeant-at-arms,	415,679 55	320,500 00	95,179 55
Judiciary,	756,498 67	746,132 00	10,366 67
Health,	518,230 60	452,448 02	65,782 58
Registration for certain professions and trades,	50,248 50	50,215 00	33 50
Promotion of industrial and financial welfare,	1,011,204 30	902,667 90	108,536 40
District police,	240,180 00	224,582 00	15,598 00
Military,	614,106 50	580,722 31	33,384 19
Harbors and highways,	3,896,080 66	3,377,082 77	518,997 89
Agriculture, forestry, fisheries and game,	763,425 67	688,650 00	74,775 67
Public buildings and improvements,	5,000 00	5,000 00	—
Charitable,	2,539,895 22	2,247,349 59	292,545 63
Charitable institutions,	9,146,740 60	7,279,421 86	1,867,318 74
State and military aid and other war expenses,	2,375,739 00	1,325,795 00	1,049,944 00
Reformatory and correctional,	2,022,737 50	1,862,154 13	160,583 37
Educational,	3,518,098 00	2,854,309 73	663,788 27
Debt,	1,696,353 44	1,683,164 09	13,189 35
Interest,	2,042,834 79	2,069,825 00	26,990 21*
Miscellaneous,	62,400 00	62,300 00	100 00
	\$33,895,790 61	\$28,776,860 16	\$5,118,930 66
	—	—	26,990 21*
	\$33,895,790 61	\$28,776,860 16	\$5,118,930 45

\* Decrease, \$26,990 21

## ESTIMATED ORDINARY REVENUE, 1919.

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

Corporation taxes, net,	\$1,900,000 00
National bank stock taxes, net,	400,000 00
Savings bank taxes,	1,900,000 00
Insurance taxes,	1,500,000 00
Excise tax on foreign corporations,	250,000 00
Stock transfer tax,	100,000 00
Collateral legacy tax (old law),	30,000 00
Inheritance tax (new law),	5,000,000 00
State highway assessments,	700,000 00
Other assessments,	100,000 00
Fines and penalties,	100,000 00
Unclaimed deposits and escheats,	50,000 00
Motor vehicles registration,	2,000,000 00
Insurance licenses,	100,000 00
Other licenses,	125,000 00
Secretary's fees,	200,000 00
Other fees,	200,000 00
Institution reimbursements,	650,000 00
Normal school reimbursements,	140,000 00
Income tax reimbursements,	389,875 00
Other reimbursements,	200,000 00
Institution sales,	900,000 00
Port of Boston, sale of land,	1,060,000 00
Other sales,	200,000 00
Port of Boston, rents,	250,000 00
Other rents,	75,000 00
Interest on deposits,	250,000 00
Income from invested funds,	30,000 00
Gifts and grants,	100,000 00
Miscellaneous,	40,000 00
	<u>\$18,939,875 00</u>

Cash on hand Dec. 1, 1918,	\$12,375,058 87
Less warrants for 1918 expenses drawn in December,	\$1,374,099 28
Less so much of available balances of previous appropriation as may be needed (estimated),	\$7,000,000 00
Less amounts appropriated from bond issues for which the bonds have not yet been issued,	1,560,478 38
	<u>5,439,521 62</u>

Amounts carried forward, \$6,813,620 90 \$12,375,058 87 \$18,939,875 00

Amounts brought forward, \$6,813,620 90 \$12,375,058 87 \$18,939,875 00

Estimated amount to be refunded on account of abatements of the corporations income tax,

200,000 00

7,013,620 90

5,361,437 97

\$24,301,312 97

Estimates calling for appropriations for 1919 as per statement,

33,895,790 61

Difference unprovided for,

9,594,477 64

These estimates cover only such appropriations as existing legislation requires, and to the difference unprovided for should be added the amount of all special appropriations passed by the 1919 Legislature to determine the amount of the State tax.

## ESTIMATED AND ACTUAL REVENUE, 1918.

	Estimated Revenue, 1918.	Actual Revenue, 1918.
Corporation taxes, net,	\$1,800,000 00	\$1,979,025 18
National bank stock taxes, net,	400,000 00	535,866 79
Domestic corporation income tax,	1,000,000 00	2,718,200 75
Foreign corporation income tax,	—	447,696 96
Additional tax on income from trades, professions, etc.,	1,000,000 00	1,237,057 32
Savings bank taxes,	2,100,000 00	1,984,208 16
Insurance taxes,	1,500,000 00	1,690,872 01
Excise tax on foreign corporations,	100,000 00	72,262 06
Stock transfer tax,	150,000 00	112,707 04
Collateral legacy tax (old law),	40,000 00	40,922 80
Inheritance tax (new law),	4,400,000 00	5,876,912 43
State highway assessments,	600,000 00	803,406 63
Other assessments,	180,000 00	138,237 00
Fines and penalties,	100,000 00	106,229 47
Unclaimed deposits and escheats,	110,000 00	69,007 44
Liquor licenses,	800,000 00	794,235 61
Motor vehicles registration,	2,000,000 00	2,152,977 55
Insurance licenses,	100,000 00	101,083 75
Other licenses,	100,000 00	130,178 42
Secretary's fees,	250,000 00	206,390 48
Other fees,	200,000 00	200,171 79
Institution reimbursements,	600,000 00	675,525 90
Normal school reimbursements,	150,000 00	141,384 78
Income tax reimbursement,	317,000 00	319,960 54
Other reimbursements,	290,000 00	213,537 55
Institution sales,	875,000 00	994,573 73
Port of Boston, sale of land,	1,317,000 00	1,323,475 57
Other sales,	60,000 00	82,749 84
Port of Boston, rents,	140,000 00	256,076 07
Other rents,	22,000 00	82,340 16
Interest on deposits,	230,000 00	257,271 71
Income from invested funds,	45,000 00	32,281 14
Gifts and grants,	100,000 00	135,557 09
Miscellaneous,	35,000 00	54,770 00
	<u>\$21,111,000 00</u>	<u>\$25,967,154 92</u>

## REVENUE AND EXPENSES FOR 1918.

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 1918 were	\$36,222,833 08
The income of revenue applicable thereto was	\$25,967,154 92
To which is to be added the free cash on hand Dec. 1, 1917,	3,493,747 38
	<u>29,460,902 30</u>
Showing a deficiency in income or revenue of	\$6,761,930 78

The cash on hand at the beginning of the year is included in the amount of revenue, in compliance with the provision of section 38 of chapter 6 of the Revised Laws.

## 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 1917, were	\$41,641,676 77
State and military aid and burial of soldiers and sailors on account of 1917, paid in 1918, .	1,180,688 98
Special laws, 1918, .	569 20
Soldiers' Home, 1918, .	136,700 00
	<u>\$42,959,634 95</u>
Total to Nov. 30, 1918,	

*Bounties and Gratuities.*

Total payments of bounties on account of soldiers in the civil war to Dec. 1, 1917,	\$17,872,859 82
Gratuities (Acts 1912, chapter 702; 1913, chapters 105 and 443),	570,000 00
	<u>18,442,859 82</u>
Total to Nov. 30, 1918,	\$61,402,494 77

## FUNDED DEBT.

*Direct Debt.*

Total direct debt Dec. 1, 1917,	\$53,579,341 65
Increased during the year by the issue of bonds and notes to the amount of	1,643,750 00
	<u>\$55,223,091 65</u>
Decreased by the payment of —	
Abolition of grade crossings bonds,	\$30,000 00
Armory bonds,	934,000 00
	<u>\$964,000 00</u>
Amounts carried forward,	\$55,223,091 65

Amounts brought forward,	\$964,000 00	\$55,223,091 65
Development of the port of Boston		
bonds,	250,000 00	
Harbor improvement bonds,	55,000 00	
Harbor improvement notes,	75,000 00	
Hingham highway notes,	12,750 00	
Massachusetts military service bonds and notes,	450,000 00	
Metropolitan parks, series two, bonds,	27,193 75	
Prisons and hospitals bonds,	52,500 00	
Soldiers' gratuity bonds,	48,000 00	
State highway bonds,	449,000 00	
State House bonds,	933,000 00	
State House construction bonds,	160,000 00	
Suffolk County Court House bonds,	10,333 34	
Western Massachusetts highway bonds,	108,000 00	
	<u>3,594,777 09</u>	
Amount of sinking funds Dec. 1, 1917,	\$19,920,790 33	\$51,628,314 56
Increase during the year,	1,493,421 92	
	<u>\$21,414,212 25</u>	
Less bonds paid,	1,844,000 00	
	<u>19,570,212 25</u>	
Net direct debt Nov. 30, 1918,		<u>\$32,058,102 31</u>
being a decrease for the year of \$1,600,449.01.		

*Contingent Debt.*

Total contingent debt Dec. 1, 1917,		\$77,572,570 35
Increased during the year by the issue of bonds and notes to the amount of		375,250 00
		<hr/>
		\$77,947,820 35
Decreased by the payment of —		
Charles River Basin bonds,	\$10,000 00	
Hingham highway notes,	21,250 00	
Metropolitan parks bonds,	23,250 00	
Metropolitan parks, series two, bonds,	45,306 25	
Metropolitan sewerage, north system, bonds,	26,500 00	
Metropolitan sewerage, south system, bonds,	21,000 00	
Metropolitan water bonds,	37,000 00	
Suffolk County Court House bonds,	20,666 66	
	<hr/>	204,972 91
		<hr/>
Amount of sinking funds Dec. 1, 1917,	\$23,247,028 58	\$77,742,847 44
Increase during the year,	1,494,015 34	
	<hr/>	24,741,043 92
		<hr/>
Net contingent debt Nov. 30, 1918,		\$53,001,803 52

being a decrease for the year of \$1,323,738.25.

The direct debt is incurred for State purposes, and 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 requirements for interest, sinking funds and serial bonds are annually assessed upon said districts. The contingent debt also includes the loans on account of the Hingham highway, the North Beacon Street bridge, and the city of Boston's proportion (two-thirds) of the loan on account of the Suffolk County Court House.

*Increase in Direct Debt.*

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

Armory, . . . . .	\$37,000 00
Development of the port of Boston, . . . . .	1,000,000 00
Harbor improvement, . . . . .	75,000 00
Hingham highway, . . . . .	27,750 00
Metropolitan parks, series two, . . . . .	4,000 00
Western Massachusetts highway, . . . . .	500,000 00
	<hr/>
	\$1,643,750 00

*Increase in Direct Debt Sinking Funds.*

These funds were increased from the following sources: —

<i>Income from Investments.</i>	
Abolition of grade crossings, . . . . .	\$247,002 53
Armory, . . . . .	70,587 94
Harbor improvement, . . . . .	8,948 05
Massachusetts war, . . . . .	29,309 44
Medfield Insane Asylum, . . . . .	29,912 62
Metropolitan parks, series two, . . . . .	29,243 34
Prisons and hospitals, . . . . .	123,087 38
State highway, . . . . .	117,764 31
	<hr/>
	\$655,855 61
<i>Street Railway Tax.</i>	
Metropolitan parks, series two, . . . . .	3,518 86
<i>Revenue Appropriation.</i>	
Metropolitan parks, series two, . . . . .	14,137 00
<i>Premium on Coin, Union Loan, 1861.</i>	
From the United States, apportioned to —	
Abolition of grade crossings, . . . . .	\$212,639 58
Armory, . . . . .	67,033 56
Harbor improvement, . . . . .	7,320 86
Massachusetts war, . . . . .	25,129 92
Medfield Insane Asylum, . . . . .	24,993 29
Prisons and hospitals, . . . . .	385,875 03
State highway, . . . . .	96,918 21
	<hr/>
	819,910 45
	<hr/>
	\$1,493,421 92

*Increase in Contingent Debt.*

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

Hingham highway, . . . . .	\$46,250 00
Metropolitan parks, series two, . . . . .	4,000 00
Metropolitan sewerage, south system, . . . . .	325,000 00
	<hr/>
	\$375,250 00

*Increase in Contingent Debt Sinking Funds.*

These funds were increased from the following sources: —

<i>Increase from Investments.</i>	
Charles River Basin, . . . . .	\$31,636 91
Metropolitan parks, . . . . .	114,027 59
Metropolitan parks, series two, . . . . .	29,243 34
Metropolitan sewerage, north system, . . . . .	82,134 12
Metropolitan sewerage, south system, . . . . .	48,038 64
Metropolitan water, . . . . .	465,822 03
	<hr/>
	\$770,902 63
<i>Assessments on Cities and Towns.</i>	
Charles River Basin, . . . . .	\$10,195 61
Metropolitan parks, . . . . .	85,279 77
Metropolitan parks, series two, . . . . .	14,297 05
Metropolitan sewerage, north system, . . . . .	133,016 94
Metropolitan sewerage, south system, . . . . .	81,048 09
Metropolitan water, . . . . .	268,147 59
	<hr/>
	591,985 05

<i>Rents, Land Products, etc.</i>	
Metropolitan sewerage, north system, . . . . .	\$174 96
Metropolitan water, . . . . .	100,586 34
	<hr/>
	100,761 30

<i>Street Railway Tax.</i>	
Metropolitan parks, series two, . . . . .	3,518 85

<i>Boston Embankment.</i>	
Charles River Basin: —	
Assessments, . . . . .	\$1,089 76
Interest, . . . . .	25,757 75
	<hr/>
	26,847 51
	<hr/>
	\$1,494,015 34

## LOANS, SINKING FUNDS AND ANNUAL INTEREST.

## Direct Debt.

	Latest Matur- ity.	Amount.	Sinking Fund.	Annual Interest.
Abolition of grade crossings,	1939	\$10,300,000 00	\$7,606,699 51	\$375,325 00
Abolition of grade crossings, serial bonds, . . . . .	1941	749,000 00	—	
Armory, . . . . .	1939	2,336,500 00	1,529,695 64	140,552 50
Armory, serial bonds, . . . . .	1944	1,631,500 00	—	
Development of the port of Bos- ton, serial bonds, . . . . .	1957	7,950,000 00	—	322,875 00
Harbor improvement, . . . . .	1937	500,000 00	262,331 35	44,425 00
Harbor improvement, serial bonds, . . . . .	1933	685,000 00	—	
Hingham highway notes, . . . . .	— <sup>1</sup>	27,750 00	—	—
Massachusetts war, . . . . .	1928	1,240,000 00	899,084 37	37,200 00
Massachusetts Hospital for Con- sumptives, . . . . .	1939	765,500 00	3,972,213 63	25,930 00
Massachusetts Hospital for Epi- leptics, . . . . .	1939	666,450 00		21,973 50
Prisons and hospitals, . . . . .	1939	5,906,500 00	—	217,657 50
Prisons and hospitals, serial bonds, . . . . .	1940	266,500 00		
Massachusetts military service notes, . . . . .	1919	100,000 00	—	49,000 00
Massachusetts military service bonds, . . . . .	1922	1,200,000 00	—	
Medfield Insane Asylum, . . . . .	1936	1,169,800 00	894,958 76	40,943 00
Metropolitan parks, series two, . . . . .	1949	2,567,500 00	929,015 44	111,320 38
Metropolitan parks, series two, serial bonds, . . . . .	1956	602,481 25	—	
Soldiers' gratuity, serial bonds, . . . . .	1922	192,000 00	—	7,680 00
State highway, . . . . .	1933	4,525,000 00	3,472,213 55	335,931 25
State highway, serial bonds, . . . . .	1941	4,848,500 00	—	
State House, . . . . .	1918	2,000 00	4,000 00	—
State House construction, . . . . .	1915	2,000 00		
State House construction, serial bonds, . . . . .	1939	1,910,000 00	—	76,400 00
Suffolk County Court House, serial bonds, . . . . .	1939	200,333 31	—	6,941 67
Western Massachusetts, highway serial bonds, . . . . .	1931	1,284,000 00	—	53,680 00
Totals, . . . . .		\$51,628,314 56	\$19,570,212 25	\$1,867,834 80
Less sinking funds, . . . . .		19,570,212 25		
Net direct debt, . . . . .		\$32,058,102 31		

## Contingent Debt.

Charles River Basin,	1950	\$4,125,000 00	\$1,024,051 78	\$153,370 00
Charles River Basin, serial bonds,	1954	313,000 00	—	
Hingham highway,	— <sup>1</sup>	46,250 00	—	—
Metropolitan parks, serial bonds,	1956	249,500 00	—	310,514 38
Metropolitan parks,	1949	8,785,000 00	3,646,936 36	
Metropolitan parks, Nantasket,	1941	700,000 00	—	21,000 00
Metropolitan parks, series two,	1949	2,567,500 00	929,015 44	119,939 62
Metropolitan parks, series two, serial bonds,	1956	827,018 75	—	

<sup>1</sup> Demand.

## Contingent Debt — Concluded.

	Latest Maturity.	Amount.	Sinking Fund.	Annual Interest.
Metropolitan sewerage, north system,	1949	\$6,563,000 00	\$2,690,491 90	\$234,751 66
Metropolitan sewerage, north system, serial bonds,	1956	824,000 00	—	
Metropolitan sewerage, south system,	1946	8,877,912 00	1,579,713 60	329,047 36
Metropolitan sewerage, south system, serial bonds,	1956	678,000 00	—	
Metropolitan water,	1950	41,398,000 00	14,870,834 84	1,439,615 00
Metropolitan water, serial bonds,	1956	1,213,000 00	—	
North Beacon Street bridge note,	— <sup>1</sup>	175,000 00	—	—
Suffolk County Court House, serial bonds,	1939	400,666 69	—	13,883 33
Totals,		\$77,742,847 44	\$24,741,043 92	\$2,622,121 35
Less sinking funds,		24,741,043 92	—	—
Net contingent debt,		\$53,001,803 52	—	—

<sup>1</sup> Demand.

## Net Direct Debt for Five Years.

Nov. 30, 1914,	\$28,259,906 13
Nov. 30, 1915,	30,404,384 96
Nov. 30, 1916,	30,577,256 76
Nov. 30, 1917,	33,658,551 32
Nov. 30, 1918,	32,058,102 31

## ABOLITION OF GRADE CROSSINGS LOAN.

There were no bonds issued during the year 1918 for the further abolition of grade crossings, the total issue to date being \$11,300,000. 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 30 of Part I of chapter 463 of the Acts of 1906, advances have been made for cities and towns, which have not as yet been returned, to the amount of \$103,041.26.

Section 45 of Part I of chapter 463 of the Acts of 1906 provides that "The amount so 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 by 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 in any subsequent year."

On Dec. 1, 1917, there was a balance in the loan of	\$728,693 24
Expenditures during the year,	\$8,505 00
Less advances for cities and towns,	3,680 00

Commonwealth's proportion,	4,825 00
Balance Nov. 30, 1918,	\$723,868 24

## ARMORY LOAN.

Under authority of sections 41 and 43 of chapter 327 of the General Acts of 1917, bonds to the amount of \$37,000, bearing interest at 5 per cent., have been issued during the year for an addition to the armory at Methuen. The total amount of bonds issued to Nov. 30, 1918, for armory purposes is \$5,225,100. Of this amount, \$1,257,100 have been redeemed, leaving outstanding bonds to the amount of \$3,968,000.

## CHARLES RIVER BASIN LOAN.

The total amount of Charles River Basin loan bonds issued to date is \$4,500,000, of which \$62,000 have been redeemed, leaving bonds to the amount of \$4,438,000 outstanding. No bonds were issued during the year.

## DEVELOPMENT OF THE PORT OF BOSTON LOAN.

There have been issued during the year, under the provisions of chapter 748 of the Acts of 1911, bonds to the amount of \$1,000,000, bearing interest at the rate of 4½ per cent. The total amount of the development of the port of Boston loan bonds issued to date is \$9,000,000, of which \$1,050,000 have been paid, leaving a balance outstanding of \$7,950,000.

## HARBOR IMPROVEMENT LOAN.

There have been issued during the year, under the provisions of chapter 199 of the General Acts of 1915, bonds to the amount of \$75,000, bearing interest at the rate of 5 per cent., to pay for a note maturing Feb. 15, 1918.

The total amount of harbor improvement loan bonds issued to date is \$1,325,000, of which \$140,000 have been redeemed, leaving outstanding bonds to the amount of \$1,185,000.

## HINGHAM HIGHWAY LOAN.

Demand notes were issued during the year to the amount of \$74,000, with interest at 5 per cent., under the provisions of chapter 213 of the General Acts of 1916, for the construction of a State highway in the town of Hingham, of which \$34,000 was for the purpose of taking up the demand notes issued in 1917, and \$40,000 to provide further capital to carry on the project, both outstanding Nov. 30, 1918.

## MASSACHUSETTS EMERGENCY WAR LOAN.

Chapter 278 of the General Acts of 1918 authorizes expenditures to be incurred, under the direction of the Governor, subject to the approval of the Council, to meet any emergency which may arise during the recess of the General Court by reason of the exigencies of the existing state of war.

For the purpose of meeting any expenses incurred under the provisions of this act an issue of bonds or certificates of indebtedness to an amount not exceeding \$1,000,000, for a term not exceeding ten years, was authorized. No bonds were issued during the year to carry out the provisions of this act.

## MASSACHUSETTS MILITARY SERVICE LOAN.

In addition to \$1,500,000 raised by bond issue in 1917, \$2,000,000 was appropriated by the General Court of 1918, to be paid from the ordinary revenue, for the purposes authorized by chapter 211 of the General Acts of 1917, as affected by chapter 92 of the General Acts of 1918.

The total amount of bonds and notes issued to date, for State pay on account of military service on the Mexican border and in the present war with Germany, is \$1,860,000, of which \$560,000 have been paid, leaving a balance outstanding of \$1,300,000.

## METROPOLITAN PARKS LOAN.

Chapter 182 of the General Acts of 1918 authorizes an expenditure of \$7,000, in addition to the sums already authorized by chapter 655 of the Acts of 1911, and acts in amendment thereof or in addition thereto, for the protection of the public health in the valley of the Neponset River, making a total authorization of \$218,000 for this purpose, one-half of which (\$109,000) is to be provided for by the issue of bonds. No bonds were issued during the year, the total amount issued to date for this purpose being \$105,500.

The total amount of metropolitan parks loan bonds issued to date is \$9,805,500, of which \$71,000 have been redeemed, leaving bonds outstanding to the amount of \$9,734,500.

## METROPOLITAN PARKS LOAN, SERIES TWO (PARKWAYS AND BOULEVARDS).

There were issued during the year bonds to the amount of \$8,000, bearing interest at 5 per cent., to pay certain claims arising from the takings of land for the extension of the Hancock Street boulevard in Quincy, as authorized by chapter 316 of the General Acts of 1917.

The total amount of metropolitan parks loan, series two, bonds issued to date is \$6,723,000, of which \$158,500 have been redeemed, leaving a balance outstanding of \$6,564,500.

## METROPOLITAN SEWERAGE LOAN.

There have been issued during the year bonds to the amount of \$325,000, bearing interest at 5 per cent., to provide for the completion of the Wellesley extension of the south metropolitan sewerage system, as authorized by chapter 285 of the General Acts of 1917.

The total amount of metropolitan sewerage loan bonds issued to date is \$17,086,412, of which \$143,500 have been redeemed, leaving a balance outstanding of \$16,942,912, as follows:—

	Issued.	Paid.	Outstanding.
North system,	\$7,488,500	\$101,500	\$7,387,000
South system,	9,597,912	42,000	9,555,912
	\$17,086,412	\$143,500	\$16,942,912

## METROPOLITAN WATER LOAN.

The Metropolitan Water and Sewerage Board is authorized, by chapter 177 of the General Acts of 1918, to construct such mains, pipe lines and works as may be necessary to provide an additional water supply for the towns of Watertown and Belmont. To meet the expenses incurred under the provisions of this act, the Treasurer and Receiver-General is authorized to issue bonds to an amount not exceeding \$115,000.

The completion of certain improvements, authorized by chapter 172 of the General Acts of 1916, is provided for by chapter 157 of the General Acts of 1918, and bonds may be issued therefor to an amount not exceeding \$4,000, to be taken from the unexpended balance of the amount appropriated by chapter 694 of the Acts of 1912.

No bonds were issued during the year.

The total amount of metropolitan water loan bonds issued to date is \$42,752,000, of which \$141,000 have been redeemed, leaving a balance outstanding of \$42,611,000.

## NORTH BEACON STREET BRIDGE LOAN.

A 5 per cent. note for \$175,000, due on demand, issued Nov. 15, 1917, for the construction of a bridge over the Charles River between the city of Boston and the town of Watertown at North Beacon Street, authorized by chapter 780 of the Acts of 1914, is outstanding as of date, Nov. 30, 1918.

## PRISONS AND HOSPITALS LOAN.

No bonds have been issued during the year.

The total issue of bonds for prisons and hospitals to Nov. 30, 1918, is \$9,576,250 as follows:—

Prisons 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
Grafton State Hospital, . . . . .	410,000 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, . . . . .	405,000 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, . . . . .	341,300 00
Taunton State Hospital, . . . . .	245,600 00
Westborough State Hospital, . . . . .	449,300 00
Worcester State Asylum, . . . . .	443,000 00

Prisons and hospitals loan — *Concluded.*

Worcester State Hospital, . . . . .	\$158,000 00
Wrentham State School, . . . . .	245,800 00
	<hr/>
Massachusetts Hospitals for Consumptives loan, . . . . .	\$6,674,500 00
Massachusetts Hospital for Epileptics loan, . . . . .	765,500 00
Medfield Insane Asylum loan, . . . . .	666,450 00
	<hr/>
	1,469,800 00
	<hr/>
	\$9,576,250 00

Of this, \$801,500 have been redeemed, leaving a balance outstanding of \$8,774,750, as follows:—

	Issued.	Paid.	Outstanding.
Prisons and hospitals loan, . . . . .	\$6,674,500	\$501,500	\$6,173,000
Massachusetts Hospitals for Consumptives loan, . . . . .	765,500	—	765,500
Massachusetts Hospital for Epileptics loan, . . . . .	666,450	—	666,450
Medfield Insane Asylum loan, . . . . .	1,469,800	300,000	1,169,800
	<hr/>	<hr/>	<hr/>
	\$9,576,250	\$801,500	\$8,774,750

## SOLDIERS' GRATUITY LOAN.

Under the provisions of chapter 702 of the Acts of 1912, as amended by chapter 105 of the Acts of 1913, there have been allowed and paid during the year 7 claims, making the total number of claims paid to date 4,560, amounting to \$570,000. The total amount of bonds issued for this purpose is \$505,000, of which \$313,000 have been redeemed, leaving the balance outstanding \$192,000.

## STATE HIGHWAY LOAN.

No highway projects requiring bond issues were authorized by the Legislature of 1918.

The total issue of State highway bonds to Nov. 30, 1918, is \$11,767,000, of which \$2,393,500 have been redeemed, leaving a balance outstanding of \$9,373,500.

## STATE HOUSE CONSTRUCTION LOAN.

From 1889 to date, \$6,115,000 of State House construction loan bonds have been issued, of which \$4,203,000 have been redeemed, leaving a balance outstanding of \$1,912,000.

## WESTERN MASSACHUSETTS HIGHWAY LOAN.

There were issued during the year bonds to the amount of \$500,000 for the construction of certain highways in the five western counties, as authorized by chapter 221 of the General Acts of 1915.

The total issue of western Massachusetts highway bonds to Nov. 30, 1918, is \$1,500,000, of which \$216,000 have been redeemed, leaving a balance outstanding of \$1,284,000.

TRANSFERS TO COVER CERTAIN DEFICIENCIES, AS AUTHORIZED BY CHAPTER 540  
OF THE ACTS OF 1908.

Legislative department:—	
Legislative committees, expenses,	\$657 33
Manual for the General Court,	492 03
Contingent,	1,800 00
Constitutional Convention:—	
Members' travel,	2,850 00
Publication of information,	15,500 00
Executive department:—	
Executive postage, printing, etc.,	423 96
Council contingent,	2,551 71
Executive contingent,	646 95
Attorney-General's department:—	
Incidentals,	390 48
Tax Commissioner:—	
Incidentals,	812 70
Income tax, travel,	2,000 00
Secretary's department:—	
Registration books and blanks,	18 77
Printing:—	
General laws,	109 41
Bureau of Statistics:—	
Free employment offices, expenses,	20 39
Elections:—	
Primary elections,	1,515 43
Ballots for elections,	7,139 84
Blank forms for town officers,	4,798 08
Voting by soldiers and sailors,	2,000 00
Ballot Law Commission:—	
Expenses,	200 00
Civil Service Commission:—	
Expenses,	2,000 00
Judiciary:—	
Supreme Judicial Court:—	
Clerk,	458 34
Court officers and messengers,	100 00
Compensation of judges acting for others,	5 00
Commission on Probation:—	
Expenses,	170 64
Land Court:—	
Recorder,	1,833 33
State Department of Health:—	
General expenses,	133 42
Division of Hygiene, expenses,	366 37
Diagnostic laboratory, expenses,	1,000 00
Department of Animal Industry:—	
Agents' salaries and expenses,	337 64
Compensation of inspectors of animals,	838 74
Board of Dental Examiners:—	
Personal services,	16 85
Expenses,	21 18
Board of Registration of Nurses:—	
Expenses,	550 00
Board of Conciliation and Arbitration:—	
Expenses,	822 67

Minimum Wage Commission:—	
Incidentals,	\$94 16
Gas and Electric Light Commissioners:—	
Expenses,	73 65
Public Service Commission:—	
Engineering department,	260 00
Stenographic reports,	346 82
Railroad inquests,	200 00
Bureau of Immigration:—	
Expenses,	300 95
District Police:—	
Traveling expenses, detective department,	1,500 00
Police steamer "Lotis," expenses,	250 00
Regulation of explosives,	72 26
Traveling expenses, building inspection department,	832 49
Adjutant-General's department:—	
Claims for injuries and sickness,	516 64
Premiums on schedule bonds,	296 79
Expenses of United States ships,	35 52
Highway Commission:—	
Construction of road in Sandwich and Mashpee,	128 59
Board of Agriculture:—	
Members' travel,	247 46
Associate members,	1,000 00
Public buildings:—	
Construction and improvement of buildings,	85 00
Danvers State Hospital, storehouse and service building,	193 77
Foxborough State Hospital, purchase of Hearn property,	36 30
Lyman School for Boys:—	
Purchase of Bailey place,	2,670 00
Repairing damage to cottage,	1,200 00
State Board of Charity:—	
Contingent,	50 81
Support of pauper infants,	2,241 60
Massachusetts School for the Feeble-minded:—	
Sewage disposal at Waltham,	806 11
War expenses:—	
Home Guard,	1,713 06
Trustees, Massachusetts Training Schools:—	
Girls' parole department,	500 00
State Industrial School for Girls, expenses,	6,052 00
Prison Camp and Hospital:—	
Expenses,	836 33
Education:—	
Transportation of high school pupils,	918 55
Massachusetts Agricultural College:—	
Printing report,	509 77
Massachusetts Commission for the Blind:—	
General administration,	8 48
Instruction of adult blind at home,	72 72
Free Public Library Commission:—	
Expenses,	2,000 00
Medical examiners' fees,	117 40
Payments to families of deceased firemen,	1,000 00
	<hr/>
	\$79,757 49

## RECOMMENDATIONS.

The Legislature of 1916 passed an act, chapter 269 of the General Acts, to impose a tax upon the income received from certain forms of intangible property, and from trades and professions. Section 21 of chapter 6 of the Revised Laws, as amended by section 1 of chapter 139 of the Acts of 1907, provides that the Auditor shall at least once in each year, and oftener in his discretion, audit the accounts of all State officials, boards and institutions receiving moneys to be turned into the treasury of the Commonwealth, which accounts shall be kept in such form and manner as he shall prescribe. The provisions of section 16 of chapter 269 of the General Acts of 1916 would seem to preclude the Auditor from making the audit prescribed by chapter 139 of the Acts of 1907. I would respectfully recommend, therefore, that said chapter 269 of the General Acts of 1916 be amended so that the Auditor shall make the audit prescribed by said chapter 139 of the Acts of 1907.

In 1911 there was an act passed relative to the protection of the public health in the valley of the Neponset River. Under the provisions of this act the Commonwealth was to pay the total expense in the first instance, and certain cities and towns named in the act were to repay to the Commonwealth, upon the completion of the work, one-half of said expense, the other half to be met by a bond issue of the metropolitan parks loan. It has been over seven years since this act was passed, and the work has not yet been completed. The total expense to date has been \$212,093.41, of which amount one-half, \$106,046.70, is to be repaid by the cities and towns named. I have presented these facts to you for such action, if any, as you may care to take to provide for the repayment of the amount advanced for this purpose, together with interest on the same.

## IN CONCLUSION.

In my report for the year 1917 I made several changes which reduced the size of the report. For instance, it was the custom during the previous years to list every domestic corporation paying a tax of more than \$100 with the amount of the tax. It seemed to me that this list was of practically no value to the people of the Commonwealth, and consequently I eliminated the same, giving only the total amount received from all corporations for this purpose. For the same reason I showed the total amount only received from inheritance taxes. Because of these changes the cost of the 1917 report was only \$3,444.03, as compared with \$4,321.87 for the 1916 report.

Respectfully submitted,

ALONZO B. COOK,  
*Auditor.*

## PART I.

## REVENUE.

Under the general term "Revenue" are included all treasury transactions except those of the sinking funds, trust funds and deposits, agency accounts, temporary loans and metropolitan district funds which appear in Part II.

- STATEMENT I. Summary of receipts and payments.  
STATEMENT II. Detail of receipts for general purposes, including the State tax; also the receipts which were refunded, together with the payment of the same.  
STATEMENT III. Expenses, paid and unpaid, and appropriations for 1918, also expenses for 1917.  
STATEMENT IV. Detail of the paid and unpaid expenses for 1918.

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## RECOMMENDATIONS.

The Legislature of 1916 passed an act, chapter 269 of the General Acts, to impose a tax upon the income received from certain forms of intangible property, and from trades and professions. Section 21 of chapter 6 of the Revised Laws, as amended by section 1 of chapter 139 of the Acts of 1907, provides that the Auditor shall at least once in each year, and oftener in his discretion, audit the accounts of all State officials, boards and institutions receiving moneys to be turned into the treasury of the Commonwealth, which accounts shall be kept in such form and manner as he shall prescribe. The provisions of section 16 of chapter 269 of the General Acts of 1916 would seem to preclude the Auditor from making the audit prescribed by chapter 139 of the Acts of 1907. I would respectfully recommend, therefore, that said chapter 269 of the General Acts of 1916 be amended so that the Auditor shall make the audit prescribed by said chapter 139 of the Acts of 1907.

In 1911 there was an act passed relative to the protection of the public health in the valley of the Neponset River. Under the provisions of this act the Commonwealth was to pay the total expense in the first instance, and certain cities and towns named in the act were to repay to the Commonwealth, upon the completion of the work, one-half of said expense, the other half to be met by a bond issue of the metropolitan parks loan. It has been over seven years since this act was passed, and the work has not yet been completed. The total expense to date has been \$212,093.41, of which amount one-half, \$106,046.70, is to be repaid by the cities and towns named. I have presented these facts to you for such action, if any, as you may care to take to provide for the repayment of the amount advanced for this purpose, together with interest on the same.

## IN CONCLUSION.

In my report for the year 1917 I made several changes which reduced the size of the report. For instance, it was the custom during the previous years to list every domestic corporation paying a tax of more than \$100 with the amount of the tax. It seemed to me that this list was of practically no value to the people of the Commonwealth, and consequently I eliminated the same, giving only the total amount received from all corporations for this purpose. For the same reason I showed the total amount only received from inheritance taxes. Because of these changes the cost of the 1917 report was only \$3,444.03, as compared with \$4,321.87 for the 1916 report.

Respectfully submitted,

ALONZO B. COOK,  
Auditor.

## PART I.

## REVENUE.

Under the general term "Revenue" are included all treasury transactions except those of the sinking funds, trust funds and deposits, agency accounts, temporary loans and metropolitan district funds which appear in Part II.

- STATEMENT I. Summary of receipts and payments.  
STATEMENT II. Detail of receipts for general purposes, including the State tax; also the receipts which were refunded, together with the payment of the same.  
STATEMENT III. Expenses, paid and unpaid, and appropriations for 1918, also expenses for 1917.  
STATEMENT IV. Detail of the paid and unpaid expenses for 1918.

## STATEMENT II. Revenue Receipts in Detail. DETAILS 60-63.

## DETAIL No. 60.

## INCOME TAX DIVISION.

Reimbursement for expenses: —		
Account of 1917, . . . . .	\$2,668 59	
Account of 1918, . . . . .	317,291 95	
		\$319,960 54
Costs of summons, . . . . .		2,493 51
		\$322,454 05

## DETAIL No. 61.

## COMMITTEE ON PUBLIC SAFETY.

Reimbursement for services: —		
New England States, towards the cost of work done by the coal committee, . . . . .	\$2,221 48	
Miscellaneous, . . . . .	78 82	
		\$2,290 30

## DETAIL No. 62.

## PREMIUM ON COIN, UNION LOAN OF 1861.

United States, for premiums paid for coin with which to pay bonds issued for money borrowed to furnish State troops for United States service during the civil war, . . . . .	\$66,479 23
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## DETAIL No. 63.

## OLD FURNITURE, ETC.

Bureau of Statistics, . . . . .	\$327 11
Income Tax Deputy, . . . . .	14 19
Public Safety Committee, . . . . .	4 78
Secretary of the Commonwealth, . . . . .	38 95
Sergeant-at-Arms, . . . . .	673 41
Commissioner of Standards, . . . . .	4 08
	\$1,062 52

## STATEMENT II. Revenue Receipts in Detail. DETAILS 64-66.

## DETAIL No. 64.

## DEPARTMENT OF ANIMAL INDUSTRY.

Fees, testing nonresidents' cattle (Revised Laws, chap. 90, sect. 31; Acts 1903, chap. 322), . . . . .		\$3,344 00
Sales: —		
Carcasses of glandered horses, . . . . .	\$165 75	
Cattle, . . . . .	80 75	
Hides, etc., . . . . .	207 68	
		454 18
		\$3,798 18

## DETAIL No. 65.

## COMMISSION ON WATERWAYS AND PUBLIC LANDS.

Sales: —		
Massachusetts atlas sheets (Resolves 1909, chap. 26), . . . . .	\$316 50	
Blue prints, . . . . .	1 04	
		\$317 54
Rent of Province lands (Revised Laws, chap. 96), . . . . .		153 15
		\$470 69

## DETAIL No. 66.

## SUNDRY SALES.

Chief Quartermaster.		
Military supplies (Acts 1917, chap. 327, sect. 132), . . . . .		\$3,594 50
Chief Surgeon.		
State guard property, . . . . .		1 00
Department of Agriculture.		
Massachusetts Bird Book, . . . . .	\$162 75	
Game Bird Book, . . . . .	105 00	
		267 75
Industrial Accident Board.		
Secretary, sale of books, . . . . .		79 50
Sergeant-at-Arms.		
Legislative Bulletin, subscriptions (Resolves 1902, chap. 3), . . . . .		614 00
Department of Health.		
Director, sale of branding outfits, . . . . .		15 84
Certain Property at Squantum.		
Bethlehem Steel Company, Limited, . . . . .		20,000 00
Homestead Commission.		
Sale of property, . . . . .		1,791 43

## STATEMENT II.

## Revenue Receipts in Detail.

DETAIL 84.

## DETAIL No. 84.

## REFUNDS.

	Receipts.	Payments.
Domestic corporations income tax:—		
Received from sundry corporations,	\$426,495 67	
Paid sundry corporations, duplicate pay-		
ments, \$372 92		
Paid sundry corporations, by decree of		
court, 426,122 75		
		\$426,495 67
Foreign corporations income tax:—		
Sundry corporations,	34,326 56	
Refunded to sundry corporations, by decree of court, .		34,326 56
Foreign corporations excise tax:—		
Sundry corporations,	251,807 02	
Refunded to sundry corporations, by decree of court, .		251,807 02
Inheritance tax:—		
Sundry persons,	11,305 30	
Refunded to sundry persons,		11,305 30
Insurance companies tax:—		
Sundry companies,	479 63	
Refunded to sundry persons,		479 63
Stock transfer tax:—		
Sundry persons,	90 00	
Refunded to sundry persons,		90 00
Liquor licenses:—		
City of Chelsea,	975 00	
Refunded to city of Chelsea,		975 00
Registration of chiropodists:—		
Sundry persons, fees,	15 00	
Refunded sundry persons, account of erroneous pay-		15 00
ment,		
Private hospitals licenses:—		
Sundry persons,	50 00	
Refunded sundry persons,		50 00
Escheated estates:—		
Sundry persons,	6,716 12	
Refunded to sundry persons proving claims,		6,716 12
Unclaimed savings bank deposits:—		
Sundry persons,	6 46	
Payment of claim for money on deposit more than six		6 46
years,		
Motor vehicle licenses:—		
Sundry persons,	27,532 00	
Refunded to sundry persons for cancelled licenses,		27,532 00
Unclaimed savings bank deposits income:—		
Sundry persons,	39 49	
Interest on claims paid sundry persons,		39 49
Interest on inheritance tax:—		
Sundry persons,	471 86	
Paid sundry persons on taxes refunded,		471 86
Interest on deferred payments:—		
Sundry persons,	133 24	
Paid sundry persons,		133 24
Income tax costs:—		
Sundry persons,	19 80	
Sundry persons for cost of collections,		19 80
	\$760,463 15	\$760,463 15

## STATEMENT III.—APPROPRIATIONS AND EXPENSES FOR 1918, ETC.

## STATEMENT III.

STATEMENT OF APPROPRIATIONS AND EXPENSES INCURRED FOR 1918,  
ALSO EXPENSES FOR 1917.

## LEGISLATIVE DEPARTMENT.

	Appropriations, 1918.	Expenses, 1918.	Expenses, 1917.
<i>Salaries and Allowances.</i>			
Senate compensation,	\$41,000 00	\$41,000 00	\$41,000 00
Senate travel,	4,000 00	3,725 00	3,170 00
House compensation,	241,600 00	240,000 00	241,000 00
House travel,	22,300 00	21,950 00	17,650 00
Clerks, Senate and House,	8,000 00	8,000 00	8,000 00
Assistant clerks, Senate and House,	5,500 00	5,500 00	5,458 34
Clerical assistance, Senate,	1,500 00	1,012 50	929 58
Clerical assistance, House,	3,500 00	3,113 00	3,630 00
Doorkeepers and postmaster,	5,200 00	5,191 40	5,094 44
Assistant doorkeepers and messengers,	33,050 00	31,831 35	31,354 68
Messengers' travel,	2,400 00	2,387 50	1,890 00
Pages, Senate and House,	6,120 00	6,102 77	6,120 00
Pages' travel,	1,000 00	980 00	980 00
Chaplains, Senate and House,	1,200 00	1,200 00	1,200 00
Legislative committees,	13,022 85	13,682 33 <sup>1</sup>	11,070 16
	\$389,392 85	\$385,675 85	\$378,547 20
<i>Legislative Committees.</i>			
Travel, etc.,	\$6,977 15	\$6,912 71	\$5,023 64
Advertising,	8,500 00	8,486 20	7,117 13
Witness fees,	200 00	25 79	—
	\$15,677 15	\$15,424 70	\$12,140 77
<i>Printing.</i>			
Senate printing,	\$51,000 00	\$17,266 72	\$14,697 93
House printing,	30,453 72	30,453 72	35,892 64
Manual for the General Court,	5,200 00	5,692 03 <sup>2</sup>	5,172 74
Legislative bulletin,	15,000 00	15,004 14 <sup>2</sup>	7,544 88
	\$71,200 00	\$68,416 61	\$63,308 19
<i>Other Expenses.</i>			
Senate stationery,	\$800 00	\$436 60	\$608 16
House stationery,	1,200 00	1,191 44	963 14
Contingent,	10,200 00	11,675 86 <sup>2</sup>	9,442 07
	\$12,200 00	\$13,303 90	\$11,013 37
<i>Constitutional Convention.</i>			
Commission to compile information,	—	\$37 61 <sup>4</sup>	\$9,919 96
Compensation of members,	\$160,000 00	157,472 24	239,250 00
Members' travel,	25,000 00	27,812 50 <sup>2</sup>	22,540 00
Publication of information,	—	6,823 67 <sup>2</sup>	—

<sup>1</sup> Balance from extraordinary expenses and small items.<sup>2</sup> Balance from small items.<sup>3</sup> Balance from extraordinary expenses.<sup>4</sup> From previous appropriation.

## STATEMENT III. — APPROPRIATIONS AND EXPENSES FOR 1918, ETC.

LEGISLATIVE DEPARTMENT — *Concluded.*

		Appropriations, 1918.	Expenses, 1918.	Expenses, 1917.
Detail	<i>Constitutional Convention — Con.</i>			
	Elections, . . . . .	—	—	\$20,809 18
94	Telephones, etc., . . . . .	\$1,600 00	\$792 04	3,032 33
94	Expenses, . . . . .	44,430 41	36,117 08	49,953 82
		\$231,030 41	\$229,056 34	\$345,505 29
	<i>Extra Session.</i>			
	Compensation of sergeant-at-arms and certain appointees, . . . . .	—	—	\$63 27
	Total, Legislative Department,	\$719,500 41	\$711,877 40	\$810,578 09

## SPECIAL LEGISLATIVE INVESTIGATIONS.

95	Conservation of waterways, . . . . .	\$10,000 00	\$4,591 80	\$10,453 94
	Use of water from Ipswich River, . . . . .	750 00	—	—
96	Commission on Social Insurance, . . . . .	1,300 00	4,019 17 <sup>1</sup>	—
97	Salaries of public employees, . . . . .	2,500 00	2,299 95	—
	Pollution of Mystic Lake, . . . . .	500 00	—	16 25
98	Revision of town laws, . . . . .	500 00	500 00	—
	Heating and power plants at institutions, . . . . .	7,000 00	—	—
99	Disposal of sewage, town of Ayer, . . . . .	800 00	747 87	—
100	Expenditures by cities, etc., for State Guard, . . . . .	1,000 00	118 59	—
101	On treating defective delinquents and criminals, . . . . .	1,000 00	104 00	—
102	On Taxation, . . . . .	13,000 00	8,229 89	—
103	Fish industry, . . . . .	15,000 00	8,848 72	—
104	Workmen's compensation law, . . . . .	15,000 00	9,266 48	—
105	Disposition of motor vehicle fees, . . . . .	1,000 00	600 00	—
106	Water resources, . . . . .	10,000 00	8,642 09	—
107	Educational systems, . . . . .	15,000 00	9,128 73	—
108	Sheep industry, . . . . .	13,000 00	9,352 60	—
	For drafting legislation relative to ab- sentee voting, . . . . .	1,000 00	—	—
109	Uniformity of legislation, . . . . .	—	637 86 <sup>1</sup>	459 23
110	Draining marshes of Neponset River and Quincy Bay, . . . . .	—	276 70 <sup>1</sup>	1,303 91
111	Schools in county jails, . . . . .	—	174 70 <sup>1</sup>	115 15
112	Examination of domestic water supply, . . . . .	—	493 30 <sup>1</sup>	14 82
113	Improvement of Hale's Brook, Lowell, . . . . .	—	923 46 <sup>1</sup>	—
114	Laws relating to dogs, . . . . .	—	187 17 <sup>1</sup>	34 24
115	Survey of road in Salem and Marble- head, . . . . .	—	67 14 <sup>1</sup>	198 82
	Normal school in southeastern Massa- chusetts, . . . . .	—	—	92 18
116	Massachusetts Commission for the Blind, . . . . .	—	483 58 <sup>1</sup>	—
117	Recess committee on taxation of cor- porations, . . . . .	—	3,983 84 <sup>1</sup>	8,617 28
118	Recess committee on financial planning, . . . . .	—	2,823 79 <sup>1</sup>	8,589 00
119	Street railway investigation, . . . . .	—	4,437 94 <sup>1</sup>	12,996 60
120	Investigation of Boston Elevated Rail- way by the Public Service Commission, . . . . .	—	4,857 48 <sup>1</sup>	10,010 34

<sup>1</sup> From previous appropriation.

## STATEMENT III. — APPROPRIATIONS AND EXPENSES FOR 1918, ETC.

SPECIAL LEGISLATIVE INVESTIGATIONS — *Concluded.*

		Appropriations, 1918.	Expenses, 1918.	Expenses, 1917.
Detail				
121	Investigation of agricultural education, . . . . .	—	\$483 04 <sup>1</sup>	\$3,023 33
	Highway laws, . . . . .	—	—	7,272 32
	Trial justice system, . . . . .	—	—	418 15
	Non-pulmonary tuberculosis, . . . . .	—	—	66 13
	Special training for injured persons, . . . . .	—	—	276 24
	Partitions of real estate and allied mat- ters, . . . . .	—	—	972 15
	Physical training for boys and girls in public schools, . . . . .	—	—	229 96
	State constabulary, . . . . .	—	—	291 25
	Use of habit-forming drugs, . . . . .	—	—	120 03
	Teachers' disability retirement allow- ance, . . . . .	—	—	18 75
	Recess committee on building laws, . . . . .	—	—	3,346 05
	Recess committee on social insurance, . . . . .	—	—	4,821 51
	Financial condition of Boston Elevated Railway, . . . . .	—	—	3,971 41
	Recess committee on rates of workmen's compensation insurance, . . . . .	—	—	3,778 84
	High cost of living, . . . . .	—	—	749 20
	State reservation at Purgatory Chasm, . . . . .	—	—	83
	Cost of land in Gay Head for State reservation, . . . . .	—	—	53 06
	Acoustics of House chamber, . . . . .	—	—	250 00
	Commission on Social Insurance (1917), . . . . .	—	—	12,084 63
		\$114,350 00	\$86,279 89	\$94,645 59

## EXECUTIVE AND GENERAL ADMINISTRATION.

EXECUTIVE.				
EXECUTIVE DEPARTMENT.				
<i>Salaries and Allowances.</i>				
122	Governor, . . . . .	\$10,000 00	\$10,000 00	\$10,000 00
122	Lieutenant-Governor and Council, . . . . .	13,000 00	12,594 91	12,750 11
122	Governor's private secretary, . . . . .	4,000 00	4,000 00	4,000 00
122	Assistant private secretary, . . . . .	2,000 00	1,467 01	2,000 00
122	Executive secretary, . . . . .	2,500 00	2,500 00	2,500 00
122	Executive stenographer, . . . . .	1,800 00	1,800 00	1,800 00
122	Messenger, . . . . .	1,300 00	1,300 00	1,241 66
122	Assistant messenger, . . . . .	1,100 00	1,100 00	1,041 67
		\$35,700 00	\$34,761 92	\$35,333 44
<i>Other Departmental Expenses.</i>				
123	Executive contingent, . . . . .	\$5,000 00	\$5,646 95 <sup>2</sup>	\$4,605 27
123	Executive postage, printing, etc., . . . . .	2,000 00	2,423 96 <sup>2</sup>	1,804 00
123	Council contingent, . . . . .	3,000 00	5,551 71 <sup>2</sup>	2,964 47
123	Council postage, printing, etc., . . . . .	500 00	425 84	380 34
	Entertainment of French mission, . . . . .	—	—	13,193 79
		\$10,500 00	\$14,048 46	\$22,947 87

<sup>1</sup> From previous appropriation.<sup>2</sup> Balance from extraordinary expenses.

## STATEMENT III.—APPROPRIATIONS AND EXPENSES FOR 1918, ETC.

RECAPITULATION—*Concluded.*

	Appropriations, 1918.	Expenses, 1918.	Expenses, 1917.
Reformatory and correctional, . . . . .	\$1,862,154 13	\$2,629,656 79	\$2,392,000 31
Educational, . . . . .	2,903,009 39	2,774,255 34	2,803,888 50
Debt, . . . . .	1,683,164 09	1,697,839 75	1,330,019 75
Interest, . . . . .	2,069,825 00	2,168,585 82	1,961,036 54
Miscellaneous, . . . . .	129,704 20	194,560 38	121,700 89
Deficiencies in 1917, . . . . .	\$36,539,847 56 45,215 25	—	—
	\$36,585,062 81	\$36,224,240 28	\$36,292,860 97

## STATEMENT IV.

## EXPENSES PAID AND UNPAID FOR 1918 IN DETAIL.

## LEGISLATIVE DEPARTMENT.

[Citations for 1915 to 1918 refer to Special Acts except when chapter numbers are printed in italics.]

## DETAIL No. 85.

## SENATE PAY ROLL.

[Revised Laws, chap. 3; Acts 1918, chaps. 62, 95, 106.]

NAME.	Residence.	District.	Travel.	Compensation.	Totals.
John E. Beck, . . . . .	Chelsea, . . . . .	1st Suffolk, . . . . .	\$12 50	\$1,000 00	\$1,012 50
Charles D. Brown, . . . . .	Gloucester, . . . . .	3d Essex, . . . . .	87 50	1,000 00	1,087 50
Daniel J. Buckley, . . . . .	Chicopee, . . . . .	2d Hampden, . . . . .	262 50	1,000 00	1,262 50
James F. Cavanagh, . . . . .	Everett, . . . . .	4th Middlesex, . . . . .	12 50	1,000 00	1,012 50
George D. Chamberlain, . . . . .	Springfield, . . . . .	1st Hampden, . . . . .	250 00	1,000 00	1,250 00
George B. Churchill, . . . . .	Amherst, . . . . .	Franklin and Hampshire, . . . . .	250 00	1,000 00	1,250 00
Arthur W. Colburn, . . . . .	Dracut, . . . . .	8th Middlesex, . . . . .	87 50	1,000 00	1,087 50
Fred W. Cross, . . . . .	Royalston, . . . . .	3d Worcester, . . . . .	200 00	1,000 00	1,200 00
George E. Curran, . . . . .	Boston, . . . . .	6th Suffolk, . . . . .	12 50	1,000 00	1,012 50
Edward N. Dahlborg, . . . . .	Brockton, . . . . .	Plymouth, . . . . .	75 00	1,000 00	1,075 00
Edward B. Eames, . . . . .	Reading, . . . . .	7th Middlesex, . . . . .	37 50	1,000 00	1,037 50
John I. Fitzgerald, . . . . .	Boston, . . . . .	2d Suffolk, . . . . .	12 50	1,000 00	1,012 50
Charles L. Gifford, . . . . .	Barnstable, . . . . .	Cape and Plymouth, . . . . .	212 50	1,000 00	1,212 50
John Halliwell, . . . . .	New Bedford, . . . . .	3d Bristol, . . . . .	150 00	1,000 00	1,150 00
Leonard F. Hardy, . . . . .	Huntington, . . . . .	Berkshire, Hampshire and Hampden, . . . . .	300 00	1,000 00	1,300 00
James L. Harrop, . . . . .	Worcester, . . . . .	1st Worcester, . . . . .	112 50	1,000 00	1,112 50
George Fred Hart, . . . . .	Webster, . . . . .	4th Worcester, . . . . .	150 00	1,000 00	1,150 00
George A. Hastings, . . . . .	North Adams, . . . . .	Berkshire, . . . . .	362 50	1,000 00	1,362 50

## STATEMENT IV.

## Expenses for 1918 in Detail.

## DETAIL 85.

## STATEMENT IV.

Expenses for 1918 in Detail.

DETAIL 86.

SENATE PAY ROLL — *Concluded.*

NAME.	Residence.	District.	Travel.	Compensation.	Totals.
Clarence W. Hobbs, Jr.,	Worcester,	2d Worcester,	\$112 50	\$1,000 00	\$1,112 50
Ernest E. Hobson,	Palmer,	Worcester and Hampden,	212 50	1,000 00	1,212 50
Herman Hormel,	Boston,	8th Suffolk,	12 50	1,000 00	1,012 50
George H. Jackson,	Lynn,	1st Essex,	37 50	1,000 00	1,037 50
Joseph O. Knox,	Somerville,	3d Middlesex,	12 50	1,000 00	1,012 50
Charles S. Lawler,	Boston,	7th Suffolk,	12 50	1,000 00	1,012 50
James E. MacPherson,	Framingham,	1st Middlesex,	62 50	1,000 00	1,062 50
Edwin T. McKnight,	Medford,	6th Middlesex,	25 00	1,000 00	1,025 00
Walter E. McLane,	Fall River,	2d Bristol,	137 50	1,000 00	1,137 50
Edward F. McLaughlin,	Boston,	4th Suffolk,	12 50	1,000 00	1,012 50
Edward G. Morris,	Boston,	3d Suffolk,	12 50	1,000 00	1,012 50
Kenneth L. Nash,	Weymouth,	Norfolk and Plymouth,	37 50	1,000 00	1,037 50
Malcolm E. Nichols,	Boston,	5th Suffolk,	12 50	1,000 00	1,012 50
E. Howard Perley,	Salem,	2d Essex,	50 00	1,000 00	1,050 00
Harold L. Perrin,	Wellesley,	Norfolk,	37 50	1,000 00	1,037 50
Silas D. Reed,	Taunton,	1st Bristol,	100 00	1,000 00	1,100 00
William E. Russell,	Cambridge,	2d Middlesex,	12 50	1,000 00	1,012 50
Alpheus Sanford,	Boston,	9th Suffolk,	12 50	1,000 00	1,012 50
Charles S. Smith,	Lincoln,	5th Middlesex,	50 00	1,000 00	1,050 00
James R. Tetler,	Lawrence,	5th Essex,	75 00	1,000 00	1,075 00
Henry G. Wells, <sup>1</sup>	Haverhill,	4th Essex,	87 50	2,000 00	2,087 50
Herbert A. Wilson,	Boston,	Norfolk and Suffolk,	12 50	1,000 00	1,012 50
			\$3,725 00	\$41,000 00	\$44,725 00
Senate compensation,				\$41,000 00	
Senate travel,				3,725 00	
					\$44,725 00

<sup>1</sup> President.

## DETAIL No. 86.

## HOUSE OF REPRESENTATIVES PAY ROLL.

[Revised Laws, chap. 3; Acts 1918, chaps. 62, 95, 106, 186.]

## STATEMENT IV.

Expenses for 1918 in Detail.

DETAIL 86.

NAME.	Residence.	District.	Travel.	Compensation.	Totals.
Essex S. Abbott,	Haverhill,	3d Essex,	\$87 50	\$1,000 00	\$1,087 50
Henry Achin, Jr.,	Lowell,	15th Middlesex,	75 00	1,000 00	1,075 00
Peter I. Adams,	Stockbridge,	6th Berkshire,	425 00	1,000 00	1,425 00
Ernest W. Allen,	Lynn,	13th Essex,	37 50	1,000 00	1,037 50
Frank G. Allen,	Norwood,	8th Norfolk,	37 50	1,000 00	1,037 50
George C. F. Allen,	Lynn,	12th Essex,	37 50	1,000 00	1,037 50
J. Weston Allen,	Newton,	4th Middlesex,	25 00	1,000 00	1,025 00
Philip R. Ammidon,	Cambridge,	3d Middlesex,	12 50	1,000 00	1,012 50
Seth F. Arnold,	Boston,	7th Suffolk,	12 50	1,000 00	1,012 50
Harrison H. Atwood,	Boston,	19th Suffolk,	12 50	1,000 00	1,012 50
Charles M. Austin,	Somerville,	23d Middlesex,	12 50	1,000 00	1,012 50
George W. P. Babb,	Boston,	22d Suffolk,	12 50	1,000 00	1,012 50
Josiah Babcock, Jr.,	Milton,	4th Norfolk,	25 00	1,000 00	1,025 00
James T. Bagshaw,	Fall River,	11th Bristol,	137 50	1,000 00	1,137 50
John H. Baker,	Marlborough,	9th Middlesex,	87 50	1,000 00	1,087 50
George S. Baldwin,	Brookline,	2d Norfolk,	12 50	1,000 00	1,012 50
William B. Baldwin,	Brockton,	10th Plymouth,	62 50	1,000 00	1,062 50
John Ballantyne,	Boston,	16th Suffolk,	12 50	1,000 00	1,012 50
Joseph L. Barry,	Lynn,	14th Essex,	37 50	1,000 00	1,037 50
Frank Bartlett,	Pittsfield,	4th Berkshire,	387 50	1,000 00 <sup>1</sup>	1,387 50
Herbert A. Bartlett,	Brockton,	10th Plymouth,	62 50	1,000 00	1,062 50
William A. Bartlett,	North Attleborough,	1st Bristol,	100 00	1,000 00	1,100 00
George J. Bates,	Salem,	18th Essex,	50 00	1,000 00	1,050 00
Russell T. Bates,	Quincy,	3d Norfolk,	25 00	1,000 00	1,025 00
Thomas W. Baxter,	Lynn,	13th Essex,	37 50	1,000 00	1,037 50
Charles H. Beaman,	Leverett,	3d Franklin,	275 00	1,000 00	1,275 00
Alton L. Bellows,	Clarksburg,	1st Berkshire,	362 50	1,000 00	1,362 50
Chauncey A. Bennett,	Springfield,	4th Hampden,	250 00	1,000 00	1,250 00
James D. Bentley,	Swampscott,	15th Essex,	37 50	1,000 00	1,037 50

<sup>1</sup> \$400 of this amount paid under Resolves 1918, chap. 68.

## HOUSE OF REPRESENTATIVES PAY ROLL — Continued.

NAME.	Residence.	District.	Travel.	Compensation.	Totals.
Jay R. Benton,	Belmont,	28th Middlesex,	\$25 00	\$1,000 00	\$1,025 00
Alfred M. Bessette,	New Bedford,	7th Bristol,	150 00	1,000 00	1,150 00
Jacob Bitzer,	Arlington,	27th Middlesex,	25 00	1,000 00	1,025 00
Giles Blague,	Springfield,	4th Hampden,	250 00	1,000 00	1,250 00
Arthur F. Blanchard,	Cambridge,	3d Middlesex,	12 50	1,000 00	1,012 50
Alvin E. Bliss,	Malden,	21st Middlesex,	12 50	1,000 00	1,012 50
Cornelius Boothman,	Adams,	3d Berkshire,	400 00	1,000 00	1,400 00
Arthur Bower,	Lawrence,	5th Essex,	75 00	1,000 00	1,075 00
Eden K. Bowser,	Wakefield,	19th Middlesex,	25 00	1,000 00	1,025 00
Albert C. Bray,	Buckland,	1st Franklin,	300 00	1,000 00	1,300 00
Elmer L. Briggs,	Plymouth,	1st Plymouth,	100 00	1,000 00	1,100 00
Frederic J. Brown,	Woburn,	18th Middlesex,	25 00	1,000 00	1,025 00
Arthur S. Browne,	Cambridge,	2d Middlesex,	12 50	1,000 00	1,012 50
George J. Brunell,	Webster,	6th Worcester,	150 00	1,000 00	1,150 00
George Bunting,	Methuen,	5th Essex,	87 50	1,000 00	1,087 50
Frank J. Burke,	Boston,	13th Suffolk,	12 50	1,000 00	1,012 50
Arthur E. Burr,	Boston,	8th Suffolk,	12 50	1,000 00	1,012 50
Fred J. Burrell,	Medford,	26th Middlesex,	25 00	1,000 00	1,025 00
Frederick Butler,	Lawrence,	7th Essex,	75 00	1,000 00	1,075 00
Ralph N. Butterworth,	Revere,	27th Suffolk,	12 50	1,000 00	1,012 50
George H. Carrick,	Cambridge,	3d Middlesex,	12 50	1,000 00	1,012 50
John B. Cashman,	Boston,	2d Suffolk,	12 50	1,000 00	1,012 50
Herman S. Cheney,	Southbridge,	5th Worcester,	175 00	1,000 00	1,175 00
Henry S. Clark,	Boston,	24th Suffolk,	12 50	1,000 00	1,012 50
Frederic F. Clauss,	Cambridge,	2d Middlesex,	12 50	1,000 00	1,012 50
Benjamin G. Collins,	Edgartown,	1st Dukes,	250 00	1,000 00	1,250 00
William S. Conroy,	Fall River,	10th Bristol,	137 50	1,000 00	1,137 50
Harry A. Cooke,	Worcester,	22d Worcester,	112 50	1,000 00	1,112 50
Charles L. Cooley,	East Longmeadow,	2d Hampden,	262 50	1,000 00	1,262 50
Thomas J. Corbett,	Lowell,	16th Middlesex,	75 00	1,000 00	1,075 00
Edwin S. Corey,	Northborough,	10th Worcester,	100 00	1,000 00	1,100 00
Robert S. Corrigan,	Natick,	6th Middlesex,	50 00	1,000 00	1,050 00
Patrick M. Costello,	Boston,	11th Suffolk,	12 50	1,000 00	1,012 50
Henry E. Cowdrey,	Fitchburg,	12th Worcester,	125 00	1,000 00	1,125 00
Channing H. Cox, <sup>1</sup>	Boston,	7th Suffolk,	12 50	2,000 00	2,012 50

STATEMENT IV.

Expenses for 1918 in Detail.

DETAIL, 86.

Edward J. Cox,	Boston,	1st Suffolk,	12 50	1,000 00	1,012 50
John W. Craig,	Boston,	6th Suffolk,	12 50	1,000 00	1,012 50
William F. Craig,	Lynn,	14th Essex,	37 50	1,000 00	1,037 50
John Cronin,	Holyoke,	10th Hampden,	275 00	1,000 00	1,275 00
Clarence A. Crooks,	Bellingham,	10th Norfolk,	75 00	1,000 00	1,075 00
John T. Crowley,	Abington,	5th Plymouth,	62 50	1,000 00	1,062 50
Warren C. Daggett,	Somerville,	24th Middlesex,	12 50	1,000 00	1,012 50
Henry E. Dean,	Worcester,	21st Worcester,	112 50	1,000 00	1,112 50
George F. Dennis,	Sandwich,	1st Barnstable,	162 50	1,000 00	1,162 50
John L. Donovan,	Boston,	5th Suffolk,	12 50	1,000 00	1,012 50
Thomas F. Donovan,	Boston,	6th Suffolk,	12 50	1,000 00	1,012 50
James B. Dow,	Beverly,	20th Essex,	50 00	1,000 00	1,050 00
Andrew P. Doyle,	New Bedford,	8th Bristol,	150 00	1,000 00	1,150 00
Timothy J. Driscoll,	Boston,	13th Suffolk,	12 50	1,000 00	1,012 50
Eddy P. Dunbar,	West Bridgewater,	8th Plymouth,	62 50	1,000 00	1,062 50
Horace E. Dunkle,	Boston,	22d Suffolk,	12 50	1,000 00	1,012 50
William F. Dwyer,	Boston,	14th Suffolk,	12 50	1,000 00	1,012 50
Carl C. Emery,	Newburyport,	24th Essex,	100 00	1,000 00	1,100 00
John P. Englert,	Boston,	15th Suffolk,	12 50	1,000 00	1,012 50
Philip J. Feinberg,	Boston,	5th Suffolk,	12 50	1,000 00	1,012 50
James R. Ferry,	Northbridge,	8th Worcester,	125 00	1,000 00	1,125 00
Samuel B. Finkel,	Boston,	24th Suffolk,	12 50	1,000 00	1,012 50
Michael J. FitzGerald,	Northampton,	1st Hampshire,	287 50	1,000 00	1,287 50
Michael A. Flanagan,	Lawrence,	8th Essex,	75 00	1,000 00	1,075 00
William Fleming,	Somerville,	23d Middlesex,	12 50	1,000 00	1,012 50
William J. Foley,	Boston,	9th Suffolk,	12 50	1,000 00	1,012 50
William Foster,	Springfield,	5th Hampden,	250 00	1,000 00	1,250 00
Joseph E. Freeling,	Fall River,	9th Bristol,	137 50	1,000 00	1,137 50
William F. French,	Haverhill,	2d Essex,	87 50	1,000 00	1,087 50
William P. French,	Somerville,	24th Middlesex,	12 50	1,000 00	1,012 50
Charles B. Frothingham,	Lynn,	12th Essex,	37 50	1,000 00	1,037 50
Howard F. Furness,	Everett,	20th Middlesex,	12 50	1,000 00	1,012 50
John M. Gibbs,	Waltham,	5th Middlesex,	25 00	1,000 00	1,025 00
Edwin H. Gibson,	Hanover,	4th Plymouth,	62 50	1,000 00	1,062 50
Daniel J. Gillen,	Boston,	12th Suffolk,	12 50	1,000 00	1,012 50
Nesbit G. Gleason,	Andover,	9th Essex,	62 50	1,000 00	1,062 50
Charles W. Gould,	Milford,	9th Worcester,	87 50	1,000 00	1,087 50
William J. Granfield,	Springfield,	3d Hampden,	250 00	1,000 00	1,250 00
Clarence H. Granger,	Agawam,	2d Hampden,	262 50	1,000 00	1,262 50

<sup>1</sup> Speaker.

STATEMENT IV.

Expenses for 1918 in Detail.

DETAIL, 86.

HOUSE OF REPRESENTATIVES PAY ROLL — *Continued.*

NAME.	Residence.	District.	Travel.	Compensation.	Totals.
Thomas H. Green, . . . . .	Boston, . . . . .	3d Suffolk, . . . . .	\$12 50	\$1,000 00	\$1,012 50
Fred P. Greenwood, . . . . .	Everett, . . . . .	20th Middlesex, . . . . .	12 50	1,000 00	1,012 50
Clarence M. Hall, . . . . .	Worcester, . . . . .	19th Worcester, . . . . .	112 50	1,000 00	1,112 50
John O. Hamilton, . . . . .	Palmer, . . . . .	1st Hampden, . . . . .	212 50	1,000 00	1,212 50
Rowland P. Harriman, . . . . .	Maynard, . . . . .	10th Middlesex, . . . . .	75 00	1,000 00	1,075 00
Edward F. Harrington, . . . . .	Fall River, . . . . .	10th Bristol, . . . . .	137 50	1,000 00	1,137 50
Charles H. Hartshorn, . . . . .	Gardner, . . . . .	2d Worcester, . . . . .	162 50	1,000 00	1,162 50
William M. Haskins, . . . . .	Middleborough, . . . . .	7th Plymouth, . . . . .	87 50	1,000 00	1,087 50
James W. Hayes, . . . . .	Boston, . . . . .	6th Suffolk, . . . . .	12 50	1,000 00	1,012 50
Walter Haynes, . . . . .	Scituate, . . . . .	2d Plymouth, . . . . .	75 00	1,000 00	1,075 00
Martin Hays, . . . . .	Boston, . . . . .	25th Suffolk, . . . . .	12 50	1,000 00	1,012 50
William H. Hearn, . . . . .	Boston, . . . . .	2d Suffolk, . . . . .	12 50	1,000 00	1,012 50
Matthew A. Higgins, . . . . .	Taunton, . . . . .	3d Bristol, . . . . .	100 00	1,000 00	1,100 00
John A. Hirsch, . . . . .	Dedham, . . . . .	1st Norfolk, . . . . .	25 00	1,000 00	1,025 00
William J. Holland, . . . . .	Boston, . . . . .	11th Suffolk, . . . . .	12 50	1,000 00	1,012 50
Edgar F. Howland, . . . . .	New Bedford, . . . . .	8th Bristol, . . . . .	150 00	1,000 00	1,150 00
John R. Hudson, . . . . .	Waltham, . . . . .	5th Middlesex, . . . . .	25 00	1,000 00	1,025 00
John C. Hull, . . . . .	Leominster, . . . . .	11th Worcester, . . . . .	137 50	1,000 00	1,137 50
Victor Francis Jewett, . . . . .	Lowell, . . . . .	15th Middlesex, . . . . .	75 00	1,000 00	1,075 00
John G. Johnson, . . . . .	Worcester, . . . . .	13th Worcester, . . . . .	112 50	1,000 00	1,112 50
William L. Johnson, . . . . .	Uxbridge, . . . . .	7th Worcester, . . . . .	112 50	1,000 00	1,112 50
Arthur W. Jones, . . . . .	Nantucket, . . . . .	1st Nantucket, . . . . .	300 00	1,000 00	1,300 00
Benjamin O. Jones, . . . . .	Berkley, . . . . .	5th Bristol, . . . . .	100 00	1,000 00	1,100 00
Michael H. Jordan, . . . . .	Lawrence, . . . . .	6th Essex, . . . . .	75 00	1,000 00	1,075 00
Thomas M. Joyce, . . . . .	Boston, . . . . .	12th Suffolk, . . . . .	12 50	1,000 00	1,012 50
Charles A. Kelley, . . . . .	Worcester, . . . . .	16th Worcester, . . . . .	112 50	1,000 00	1,112 50
David L. Kelley, . . . . .	Fairhaven, . . . . .	6th Bristol, . . . . .	162 50	1,000 00	1,162 50
Edward I. Kelley, . . . . .	Boston, . . . . .	1st Suffolk, . . . . .	12 50	1,000 00	1,012 50
Nathaniel P. Kellogg, . . . . .	Orange, . . . . .	4th Franklin, . . . . .	225 00	1,000 00	1,225 00
Robert T. Kent, . . . . .	Pittsfield, . . . . .	4th Berkshire, . . . . .	387 50	1,000 00	1,387 50
James F. Kiernan, . . . . .	Wareham, . . . . .	6th Plymouth, . . . . .	125 00	1,000 00	1,125 00
William A. Kneeland, . . . . .	Winchester, . . . . .	25th Middlesex, . . . . .	25 00	1,000 00	1,025 00
Martin R. Lane, . . . . .	Beverly, . . . . .	19th Essex, . . . . .	50 00	1,000 00	1,050 00
Ernest A. Larocque, . . . . .	Fall River, . . . . .	11th Bristol, . . . . .	137 50	1,000 00	1,137 50
Thomas Leavitt, . . . . .	Boston, . . . . .	19th Suffolk, . . . . .	12 50	1,000 00	1,012 50

STATEMENT IV.

Expenses for 1918 in Detail.

DETAIL, 86.

William G. Lord, . . . . .	Athol, . . . . .	1st Worcester, . . . . .	212 50	1,000 00	1,212 50
Frank E. Lyman, . . . . .	Easthampton, . . . . .	2d Hampshire, . . . . .	300 00	1,000 00	1,300 00
Winthrop Magee, . . . . .	Winthrop, . . . . .	21st Suffolk, . . . . .	25 00	1,000 00	1,025 00
John P. Mahoney, . . . . .	Boston, . . . . .	4th Suffolk, . . . . .	12 50	1,000 00	1,012 50
William H. Mahoney, . . . . .	Peabody, . . . . .	11th Essex, . . . . .	50 00	1,000 00	1,050 00
Lloyd Makepeace, . . . . .	Malden, . . . . .	21st Middlesex, . . . . .	12 50	1,000 00	1,012 50
Michael F. Malone, . . . . .	Worcester, . . . . .	15th Worcester, . . . . .	112 50	1,000 00	1,112 50
David J. Maloney, . . . . .	Chelsea, . . . . .	20th Suffolk, . . . . .	12 50	1,000 00	1,012 50
Frank A. Manning, . . . . .	Brockton, . . . . .	11th Plymouth, . . . . .	62 50	1,000 00	1,062 50
William J. Manning, . . . . .	Boston, . . . . .	9th Suffolk, . . . . .	12 50	1,000 00	1,012 50
Arthur E. Marsh, . . . . .	Springfield, . . . . .	6th Hampden, . . . . .	250 00	1,000 00	1,250 00
George S. Marsh, . . . . .	Hingham, . . . . .	3d Plymouth, . . . . .	50 00	1,000 00	1,050 00
Robert B. Martin, . . . . .	Boston, . . . . .	24th Suffolk, . . . . .	25 00	1,000 00	1,025 00
John H. McAllister, . . . . .	Lee, . . . . .	5th Berkshire, . . . . .	412 50	1,000 00	1,412 50
William H. McDonnell, . . . . .	Boston, . . . . .	10th Suffolk, . . . . .	12 50	1,000 00	1,012 50
Joseph McGrath, . . . . .	Boston, . . . . .	17th Suffolk, . . . . .	12 50	1,000 00	1,012 50
David S. McIntosh, . . . . .	Quincy, . . . . .	3d Norfolk, . . . . .	37 50	1,000 00	1,037 50
Francis P. McKeon, . . . . .	Worcester, . . . . .	17th Worcester, . . . . .	112 50	1,000 00	1,112 50
Francis B. McKinney, . . . . .	Boston, . . . . .	26th Suffolk, . . . . .	12 50	1,000 00	1,012 50
Henry J. McLaughlin, . . . . .	Boston, . . . . .	4th Suffolk, . . . . .	12 50	1,000 00	1,012 50
William R. McMenimen, . . . . .	Cambridge, . . . . .	1st Middlesex, . . . . .	12 50	1,000 00	1,012 50
Michael J. McNamee, . . . . .	Boston, . . . . .	3d Suffolk, . . . . .	12 50	1,000 00	1,012 50
Stephen R. Mealey, . . . . .	Boston, . . . . .	15th Suffolk, . . . . .	12 50	1,000 00	1,012 50
Walter L. Mellen, . . . . .	Worcester, . . . . .	20th Worcester, . . . . .	112 50	1,000 00	1,112 50
Bernard F. Merriam, . . . . .	Framingham, . . . . .	7th Middlesex, . . . . .	62 50	1,000 00	1,062 50
Julius Meyers, . . . . .	Cambridge, . . . . .	2d Middlesex, . . . . .	12 50	1,000 00	1,012 50
John Mitchell, . . . . .	Springfield, . . . . .	3d Hampden, . . . . .	250 00	1,000 00	1,250 00
Wesley E. Monk, . . . . .	Watertown, . . . . .	29th Middlesex, . . . . .	25 00	1,000 00	1,025 00
James G. Moran, . . . . .	Mansfield, . . . . .	2d Bristol, . . . . .	62 50	1,000 00	1,062 50
Charles H. Morrill, . . . . .	Haverhill, . . . . .	4th Essex, . . . . .	87 50	1,000 00	1,087 50
James Morrison, . . . . .	Medford, . . . . .	25th Middlesex, . . . . .	25 00	1,000 00	1,025 00
George D. Morse, . . . . .	Danvers, . . . . .	10th Essex, . . . . .	62 50	1,000 00	1,062 50
J. Warren Moulton, . . . . .	Rutland, . . . . .	2d Worcester, . . . . .	150 00	1,000 00	1,150 00
James J. Moynihan, . . . . .	Boston, . . . . .	18th Suffolk, . . . . .	12 50	1,000 00	1,012 50
Frank Mulveny, . . . . .	Fall River, . . . . .	11th Bristol, . . . . .	137 50	1,000 00	1,137 50
Daniel C. Murphy, . . . . .	Boston, . . . . .	17th Suffolk, . . . . .	12 50	1,000 00	1,012 50
Dennis A. Murphy, . . . . .	Lowell, . . . . .	14th Middlesex, . . . . .	75 00	1,000 00	1,075 00
John J. Murphy, . . . . .	Holyoke, . . . . .	9th Hampden, . . . . .	275 00	1,000 00	1,275 00
Arthur L. Nason, . . . . .	Haverhill, . . . . .	4th Essex, . . . . .	87 50	1,000 00	1,087 50
Christian Nelson, . . . . .	Worcester, . . . . .	18th Worcester, . . . . .	112 50	1,000 00	1,112 50

STATEMENT IV.

Expenses for 1918 in Detail.

DETAIL, 86.

HOUSE OF REPRESENTATIVES PAY ROLL — *Concluded.*

NAME.	Residence.	District.	Travel.	Compensation.	Totals.
Oscar H. Nelson,	Newburyport,	23d Essex,	\$100 00	\$1,000 00	\$1,100 00
Arthur N. Newhall,	Stoneham,	18th Middlesex,	37 50	1,000 00	1,037 50
Frederic C. Nichols,	Fitchburg,	12th Worcester,	125 00	1,000 00	1,125 00
George L. Nourse,	Saugus,	13th Essex,	37 50	1,000 00	1,037 50
Edward H. Nutting,	Leominster,	11th Worcester,	137 50	1,000 00	1,137 50
Charles S. O'Connor,	Boston,	10th Suffolk,	12 50	1,000 00	1,012 50
John D. O'Connor,	Chicopee,	8th Hampden,	262 50	1,000 00	1,262 50
James E. Odlin,	Lynn,	14th Essex,	37 50	1,000 00	1,037 50
William W. Ollendorff,	Medway,	9th Norfolk,	75 00	1,000 00	1,075 00
John Glenn Orr,	Pittsfield,	4th Berkshire,	387 50	1,000 00	1,387 50
John N. Osborne,	Marblehead,	16th Essex,	50 00	1,000 00	1,050 00
Walter T. Packard,	Brockton,	9th Plymouth,	62 50	1,000 00	1,062 50
Arthur W. Paine,	Holbrook,	6th Norfolk,	37 50	1,000 00	1,037 50
George Penshorn,	Boston,	22d Suffolk,	12 50	1,000 00	1,012 50
Chauncey Pepin,	Salem,	17th Essex,	50 00	1,000 00	1,050 00
Walter Perham,	Chelmsford,	11th Middlesex,	87 50	1,000 00	1,087 50
Frederick E. Pierce,	Greenfield,	2d Franklin,	262 50	1,000 00	1,262 50
Leland Powers,	Newton,	4th Middlesex,	25 00	1,000 00	1,025 00
Francis Prescott,	Grafton,	9th Worcester,	100 00	1,000 00	1,100 00
Frank H. Putnam,	Lowell,	15th Middlesex,	75 00	1,000 00	1,075 00
Lawrence F. Quigley,	Chelsea,	23d Suffolk,	12 50	1,000 00	1,012 50
Timothy F. Quinn,	Sharon,	7th Norfolk,	50 00	1,000 00	1,050 00
Dennis F. Reardon,	Boston,	14th Suffolk,	12 50	1,000 00	1,012 50
George Louis Richards,	Malden,	21st Middlesex,	12 50	1,000 00	1,012 50
Arthur W. Robinson,	Somerville,	24th Middlesex,	12 50	1,000 00	1,012 50
Charles F. Rowley,	Brookline,	2d Norfolk,	12 50	1,000 00	1,012 50
Roland D. Sawyer,	Ware,	4th Hampshire,	200 00	1,000 00	1,200 00
Edward A. Scigliano,	Boston,	5th Suffolk,	12 50	1,000 00	1,012 50
Harry L. Shedd,	Lowell,	17th Middlesex,	75 00	1,000 00	1,075 00
Michael N. Slotnick,	Holyoke,	11th Hampden,	275 00	1,000 00	1,275 00
Fitz-Henry Smith, Jr.,	Boston,	8th Suffolk,	12 50	1,000 00	1,012 50
Jerome S. Smith,	Provincetown,	3d Barnstable,	312 50	1,000 00	1,312 50
Dexter A. Snow,	Westfield,	12th Hampden,	275 00	1,000 00	1,275 00
Gilbert G. Southworth,	New Bedford,	8th Bristol,	150 00	1,000 00	1,150 00
Burgess H. Spinney,	Weymouth,	5th Norfolk,	37 50	1,000 00	1,037 50

STATEMENT IV.

Expenses for 1918 in Detail.

DETAIL 86.

William N. Stetson,	Yarmouth,	2d Barnstable,	212 50	1,000 00	1,212 50
Simon Swig,	Boston,	16th Suffolk,	12 50	1,000 00	1,012 50
Warren E. Tarbell,	Brookfield,	4th Worcester,	175 00	1,000 00	1,175 00
James E. Tolman,	Gloucester,	21st Essex,	87 50	1,000 00	1,087 50
Frank A. Torrey,	Groton,	12th Middlesex,	100 00	1,000 00	1,100 00
Charles L. Underhill,	Somerville,	23d Middlesex,	12 50	1,000 00	1,012 50
Albert P. Wadleigh,	Merrimac,	1st Essex,	112 50	1,000 00	1,112 50
George Walker,	New Bedford,	7th Bristol,	150 00	1,000 00	1,150 00
Albert T. Wall,	Worcester,	14th Worcester,	112 50	1,000 00	1,112 50
Joseph E. Warner,	Taunton,	4th Bristol,	100 00	1,000 00	1,100 00
Jacob Wasserman,	Boston,	19th Suffolk,	12 50	1,000 00	1,012 50
George B. Waterman,	Williamstown,	2d Berkshire,	375 00	1,000 00	1,375 00
Thomas Weston, Jr.,	Newton,	4th Middlesex,	25 00	1,000 00	1,025 00
Joseph W. Wharton,	Boston,	7th Suffolk,	12 50	1,000 00	1,012 50
Bion T. Wheeler,	Springfield,	7th Hampden,	250 00	1,000 00	1,250 00
Albert L. Whitman,	Quincy,	3d Norfolk,	37 50	1,000 00	1,037 50
George A. Whitney,	Clinton,	10th Worcester,	112 50	1,000 00	1,112 50
Alvin R. Wilson,	South Hadley,	3d Hampshire,	287 50	1,000 00	1,287 50
Charles A. Winchester,	Boston,	18th Suffolk,	12 50	1,000 00	1,012 50
Carlton W. Wonson,	Gloucester,	22d Essex,	87 50	1,000 00	1,087 50
Isaac U. Wood,	Fall River,	9th Bristol,	137 50	1,000 00	1,137 50
Wilbur A. Wood,	Hopkinton,	8th Middlesex,	75 00	1,000 00	1,075 00
Harry C. Woodill,	Melrose,	22d Middlesex,	25 00	1,000 00	1,025 00
George M. Worrall,	Attleboro,	1st Bristol,	87 50	1,000 00	1,087 50
Benjamin Loring Young,	Weston,	13th Middlesex,	37 50	1,000 00	1,037 50
Myron A. Young,	Spencer,	3d Worcester,	162 50	1,000 00	1,162 50
			\$21,950 00	\$240,000 00	\$261,950 00
House compensation,				\$240,000 00	
House travel,				21,950 00	
					\$261,950 00

STATEMENT IV.

Expenses for 1918 in Detail.

DETAIL 86.

## STATEMENT IV.

Expenses for 1918 in Detail.

DETAILS 87, 88.

## DETAIL No. 87.

## CLERKS AND ASSISTANTS — SENATE AND HOUSE.

[Acts 1915, chap. 271; 1916, chap. 277; 1917, chap. 338; 1918, chap. 106.]

CLERKS.			
Henry D. Coolidge, Senate,		\$4,000 00	
James W. Kimball, House,		4,000 00	\$8,000 00
ASSISTANT CLERKS.			
William H. Sanger, Senate,		\$2,750 00	
Frank E. Bridgman, House,		2,750 00	5,500 00
CLERICAL ASSISTANCE.			
Senate,		\$1,012 50	
House,		3,113 00	4,125 50
			\$17,625 50

## DETAIL No. 88.

## DOORKEEPERS, MESSENGERS, PAGES AND POSTMASTER.

Revised Laws, chap. 10; Acts 1914, chap. 710; 1915, chap. 202; 1917, chap. 244; 1918, chaps. 60, 106, 186.]

SENATE.			
<i>Doorkeepers.</i>	Travel.	Compensation.	
Luke K. Davis,	\$112 50	\$1,800 00	
Charles O. Holt, assistant,	12 50	1,500 00	
	<u>\$125 00</u>	<u>\$3,300 00</u>	\$3,425 00
		125 00	
<i>Messengers.</i>			
Arthur R. Driscoll, to Decem-		\$69 90	
ber 20,	—		
Willis W. Fairbanks,	\$25 00	1,300 00	
Francis A. Ireland,	387 50	1,300 00	
Benjamin H. Jellison,	87 50	1,300 00	
Enoch Pratt,	87 50	1,300 00	
Edwin S. Rollins,	12 50	1,300 00	
Howard C. Rudderham,	125 00	1,300 00	
Henry F. Welch, from Febru-			
ary 13,	12 50	1,025 15	
George W. Wolcott,	275 00	1,268 01	
	<u>\$1,012 50</u>	<u>\$10,163 06</u>	11,175 56
		1,012 50	
<i>Pages.</i>			
Harold R. Danforth,	\$70 00	\$510 00	
Harold P. Gilmour, from Feb-			
ruary 18,	30 00	348 04	
Bernard Rudnick,	10 00	510 00	
John J. Saunders,	10 00	510 00	
Henry F. Welch, to February 12,	—	144 73	
	<u>\$120 00</u>	<u>\$2,022 77</u>	
		120 00	2,142 77
			\$16,743 38

## STATEMENT IV.

Expenses for 1918 in Detail.

DETAIL 88.

DOORKEEPERS, MESSENGERS, PAGES AND POSTMASTER — *Concluded.*

HOUSE.			
<i>Doorkeepers.</i>	Travel.	Compensation.	
James Beatty,	\$25 00	\$1,800 00	
Francis Steele, assistant,	12 50	1,500 00	
	\$37 50	\$3,300 00	\$3,337 50
		37 50	
<i>Messengers.</i>			
Patrick F. Brennan,	\$37 50	\$1,300 00	
Richard B. Brown,	50 00	1,300 00	
John O. Busk,	25 00	1,300 00	
James P. Clare,	37 50	1,300 00	
Nathaniel D. Curry,	62 50	1,300 00	
Thomas F. Frost,	75 00	1,300 00	
Henry P. Fernald, to August 31,	25 00	975 00	
Albert T. Galpin,	12 50	1,300 00	
Edmund J. Gill,	75 00	1,300 00	
Jacob B. Henry,	12 50	1,300 00	
Mark C. London,	12 50	1,300 00	
Ernest Saunders,	87 50	1,300 00	
Charles J. Tarbell,	250 00	1,300 00	
Horace S. Tower,	62 50	1,300 00	
Thomas H. Turtle, to July 10,	387 50	793 29	
	\$1,212 50	\$18,668 29	19,880 79
		1,212 50	
<i>Pages.</i>			
George F. Beatty,	\$20 00	\$510 00	
William A. Fisher,	10 00	510 00	
Roland R. Lowe,	70 00	510 00	
Eugene P. Melody,	110 00	510 00	
Charles W. Oschman,	360 00	510 00	
Russell T. Shay,	10 00	510 00	
William T. Shea,	210 00	510 00	
Leland S. Smith,	70 00	510 00	
	\$860 00	\$4,080 00	
		860 00	4,940 00
<i>Postmaster.</i>			
Morris C. Jackson, to August 29,			
Henry P. Fernald, from August 30,			\$1,191 40
			400 00
RECAPITULATION.			
Doorkeepers and postmaster,	\$5,191 40		
Assistant doorkeepers and messengers,	31,831 35		
Doorkeepers' and messengers' travel,	2,387 50		
Pages, Senate and House,	6,102 77		
Pages' travel,	980 00		
			\$46,493 02

## STATEMENT IV.

Expenses for 1918 in Detail.

DETAILS 89, 90.

## DETAIL No. 89.

## CHAPLAINS — SENATE AND HOUSE.

[Revised Laws, chap. 3; Acts 1913, chap. 450; 1918, chap. 106.]

Edward A. Horton, Senate,		\$600 00
Daniel W. Waldron, House,		600 00
		\$1,200 00

## DETAIL No. 90.

## EXPENSES OF LEGISLATIVE COMMITTEES.

[Revised Laws, chap. 6, sects. 43, 44; Acts 1903, chap. 283; 1918, chaps. 106, 161, 182.]

## JOINT STANDING COMMITTEES.

COMMITTEE ON —	Adver- tising.	Auto- biles and Car- riages.	Cigars.	Hotel.	Travel.	Totals.
Administration and com- missions,	\$85 78	—	—	—	—	\$85 78
Agriculture,	180 88	\$17 50	\$18 00	\$135 25	\$60 60	412 23
Agriculture and admin- istration and commis- sions,	10 38	—	—	—	—	10 38
Agriculture and educa- tion,	94 83	—	—	—	—	94 83
Agriculture and public health,	19 52	—	—	—	—	19 52
Banks and banking,	282 36	—	—	—	—	282 36
Cities,	248 20	5 75	9 00	202 90	78 04	543 89
Counties,	63 44	39 75	13 15	81 40	23 82	221 56
Constitutional amend- ments,	33 63	—	—	—	—	33 63
Education,	587 01	11 25	18 00	313 65	115 83	1,045 74
Election laws,	225 14	—	—	—	—	225 14
Federal relations,	296 86	—	—	—	—	296 86
Fish investigation,	49 60	15 00	4 50	99 20	—	168 30
Fisheries and game,	110 14	—	—	—	—	110 14
Harbors and public lands,	130 27	—	—	—	—	130 27
Insurance,	283 07	—	—	—	—	283 07
Judiciary,	609 24	—	—	39 20	—	648 44
Labor,	112 66	—	—	—	—	112 66
Legal affairs,	461 81	42 00	4 50	—	—	508 31
Mercantile affairs,	355 61	—	—	—	—	355 61
Metropolitan affairs,	456 28	—	—	—	—	456 28
Metropolitan affairs and street railways,	—	4 50	—	93 50	—	98 00
Military affairs,	215 21	67 50	9 00	42 00	—	333 71
Municipal finance,	213 44	—	9 00	58 50	11 67	292 61
Public health,	234 82	105 00	9 00	72 15	16 80	437 77
Public institutions,	744 82	206 75	135 15	938 05	377 49	2,402 26
Public lighting,	283 68	—	—	—	—	283 68
Public service,	518 89	—	—	144 50	—	663 39
Railroads,	78 81	—	—	—	—	78 81
Roads and bridges,	275 72	155 00	27 00	255 80	75 32	788 84

## STATEMENT IV.

Expenses for 1918 in Detail.

DETAIL 90.

## EXPENSES OF LEGISLATIVE COMMITTEES — Continued.

## JOINT STANDING COMMITTEES — Con.

COMMITTEE ON —	Adver- tising.	Auto- biles and Car- riages.	Cigars.	Hotel.	Travel.	Totals.
Social welfare,	\$470 23	\$40 00	\$4 50	\$170 35	—	\$685 08
State House and libraries,	28 25	—	—	—	—	28 25
Street railways,	405 74	8 00	—	28 20	—	441 94
Taxation,	165 07	—	—	—	—	165 07
Towns,	40 71	—	—	—	—	40 71
Water supply,	34 81	97 00	13 65	155 60	\$35 95	337 01
Ways and means,	—	—	—	41 40	—	41 40
	\$8,406 91	\$815 00	\$274 45	\$2,871 65	\$795 52	\$13,163 53

## SENATE STANDING COMMITTEE.

Rules:—		
William E. Dorman, services,		\$3,800 00
Harry S. Fairfield, services,		1,733 33
Others, services,		6 00
Stationery,		16 45
		5,555 78

## HOUSE STANDING COMMITTEES.

Pay roll:—		
Ernest G. Webb, services,		\$100 00
Rules:—		
Henry C. Merwin, services,		\$2,800 00
John D. Wright, services,		1,400 00
Paul D. Howard, services,		1,400 00
Edna Koonz Barry, services,		875 00
Stenographic and other services,		54 65
Stationery, etc.,		11 25
		6,540 90
		6,640 90

## JOINT STANDING COMMITTEES.

Metropolitan Affairs and Street Railways:—		
Stenographic and other services,		\$314 62
Public Service:—		
Stenographic and other services,		\$5 75
Printing,		34 45
		40 20
		354 82

## SPECIAL COMMITTEES.

Investigation of fish industry:—		
Peter F. McCarthy, services,		\$960 00
William L. Haskell, services,		608 00
Stenographic and other services,		604 00
		\$2,172 00
Funeral of Major Augustus P. Gardner, at Washington, D. C.:—		
Automobiles and carriages,		\$74 25
Hotels,		163 10
Travel,		207 26
		444 61
Funeral of Hon. George von L. Meyer:—		
Automobiles and carriages,		\$10 50
Cigars,		3 15
Flowers,		25 00
Hotels,		16 00
		54 65

## STATEMENT IV.

Expenses for 1918 in Detail.

DETAIL 90.

EXPENSES OF LEGISLATIVE COMMITTEES — *Concluded.*

Funeral of Ex-Governor John Q. A. Brackett:—			
Automobiles and carriages,	\$24 00		
Cigars,	3 45		
Flowers,	25 00		
Hotels,	29 00		
		\$81 45	
Funeral of Hon. Arthur E. Burr:—			
Automobiles and carriages,	\$20 00		
Flowers,	25 00		
Hotels,	38 15		
		\$3 15	
Funeral of Representative Frank Bartlett:—			
Automobiles and carriages,	\$19 55		
Flowers,	15 00		
Hotels,	48 35		
Travel,	46 60		
		129 50	
Funeral of Representative James H. McInerney:—			
Automobiles and carriages,	\$16 00		
Flowers,	10 00		
		26 00	
Funeral of Representative Nathaniel P. Kellogg, Orange:—			
Automobiles and carriages,	\$49 50		
Cigars,	5 00		
Flowers,	15 00		
Hotels,	10 50		
Travel,	5 56		
		85 56	
			\$3,076 92
MISCELLANEOUS EXPENSES.			
Postage (stamps for committees),	\$210 00		
Printing (500 newspaper lists),	48 81		
Stationery,	30 48		
		289 29	
			\$29,081 24
RECAPITULATION.			
<i>Salaries, etc.</i>			
Senate standing committee,	\$5,539 33		
House standing committees,	6,575 00		
Special committees,	1,568 00		
		\$13,682 33	
<i>Travel, etc.</i>			
Joint standing committees,	\$5,321 44		
Senate standing committees,	16 45		
House standing committees,	65 90		
Special committees,	1,508 92		
		6,912 71	
<i>Advertising Hearings.</i>			
Newspapers, joint standing committees,	\$8,406 91		
Printing,	48 81		
Stationery,	30 48		
		8,486 20	
			\$29,081 24

## STATEMENT IV.

Expenses for 1918 in Detail.

DETAILS 91, 92.

## DETAIL No. 91.

## FEES OF WITNESSES BEFORE COMMITTEES.

[Revised Laws, chap. 6, sect. 51; Acts 1918, chap. 106.]

SPECIAL COMMITTEE TO INVESTIGATE FISH INDUSTRY.		
Witness fees,		\$10 90
Expenses of serving summons,		14 89
		\$25 79

## DETAIL No. 92.

## LEGISLATIVE PRINTING.

[Revised Laws, chaps. 6, 9; Acts 1918, chaps. 106, 186.]

SENATE PRINTING.		
Calendar,	\$961 41	
Journal (daily),	2,446 32	
Senate bills and documents,	9,473 89	
Reprints and extra copies,	466 78	
Night work,	3,665 62	
Sundry printing and binding,	252 70	
		\$17,266 72
HOUSE PRINTING.		
Calendar,	\$1,151 46	
Daily lists,	1,200 89	
House bills and documents,	12,563 84	
Index to House documents,	196 02	
Journal (daily),	4,300 44	
Journal (bound),	475 00	
Legislative Diary (700 copies),	1,013 20	
List of Committees (1,200 copies),	105 95	
Night work,	7,410 87	
Postage,	12 50	
Reprints and extra copies,	524 45	
Sundry printing and binding,	794 37	
5,000 copies "Service Flags,"	704 73	
		30,453 72
MANUAL FOR THE GENERAL COURT.		
13,500 copies,		5,692 03
LEGISLATIVE BULLETIN.		
A. M. Bridgman, services editing Daily Lists,	\$1,500 00	
Elliot H. Paul, services editing Bulletin,	1,000 00	
Printing Bulletins Nos. 1 to 35 (52,000 copies),	12,499 09	
Sundry printing,	5 05	
		15,004 14
		\$68,416 61

## STATEMENT IV.

Expenses for 1918 in Detail.

DETAIL 93.

## DETAIL No. 93.

## OTHER LEGISLATIVE EXPENSES.

[Revised Laws, chaps. 6, 10; Acts 1918, chap. 106.]

SENATE STATIONERY.			
Books, periodicals, etc.,		\$96 50	
Envelopes, paper, etc., including dies,		182 01	
Pens, pencils and other office supplies,		142 78	
Postage and printing,		15 31	
			\$436 60
HOUSE STATIONERY.			
Blank and record books, etc.,		\$138 95	
Diaries,		82 79	
Envelopes and paper,		248 25	
Pens, pencils, etc.,		215 75	
Postage,		27 73	
Typewriters (in exchange) and supplies,		141 25	
Other stationery and office supplies,		336 72	
			1,191 44
CONTINGENT.			
Services: —			
Assistants in post office,	\$832 80		
Assistants in document room,	1,262 50		
Porter in House corridor,	1,000 00		
		\$3,095 30	
Richard D. Kimball Company, engineers, investigating ventilation of legislative rooms,		949 20	
Books, etc.,		72 90	
Cabinets, cases, etc.,		244 27	
Document sticks and tapes,		431 00	
Drinking cups,		220 74	
Laundrying,		432 81	
Postage, stationery, etc.,		147 11	
Printing,		191 63	
Repairs: —			
General,	\$50 87		
Carpets cleaned, etc.,	45 48		
Painting and refinishing legislative rooms,	450 50		
Refinishing, upholstering and repairing legislative furniture,	4,396 54		
		4,943 39	
Supplies: —			
General,	\$110 15		
Office furniture and furnishings,	155 49		
		265 64	
Soap, brushes and lavatory supplies,		446 25	
Subscriptions to newspapers,		164 80	
Telephone,		25 22	
Sundries,		45 60	
			11,675 86
			\$13,303 90

## STATEMENT IV.

Expenses for 1918 in Detail.

DETAIL 94.

## DETAIL No. 94.

## CONSTITUTIONAL CONVENTION.

[Acts 1916, chap. 98; 1918, chaps. 148, 182.]

COMMISSION TO COMPILE INFORMATION.			
Postage,		\$3 00	
Printing,		18 61	
Typewriters (rent),		16 00	
			\$37 61
MEMBERS' SALARIES AND EXPENSES.			
Compensation of members,		\$157,472 24	
Members' travel,		27,812 50	
			185,284 74
PUBLICATION OF INFORMATION.			
700,000 pamphlets Amendments to the Constitution: —			
Printing,		\$6,171 31	
Packing, labeling and expressing,		652 36	
			6,823 67
TELEPHONES, ETC.			
Postage and expressage,		\$61 06	
Subscriptions to papers,		122 95	
Telephone tolls,		608 63	
			792 64
EXPENSES.			
James W. Kimball, secretary,		\$1,500 00	
Frank E. Bridgman, assistant secretary,		1,050 00	
Clerical and other assistance,		4,687 81	
Editing debates,		2,744 00	
Stenographic reports,		3,876 90	
Engrossing resolutions,		10 00	
Drinking cups,		105 00	
Postage,		61 16	
Printing: —			
Bulletins,	\$1,386 66		
Calendars,	948 57		
Documents,	435 32		
Journals,	1,460 22		
Manuals,	26 18		
Rules,	64 13		
Night work,	1,506 00		
Reprints, extra copies, etc.,	39 35		
Stationery and supplies,	149 94		
3,000 copies (Vol. 2) "Debates in the Constitutional Convention, Initiative and Referendum,"	3,776 18		
Sundry,	21 86		
		9,814 41	
Sergeant-at-arms' department: —			
Thomas F. Pedrick, services,	\$1,000 00		
First assistant, secretary and other clerks,	752 50		
Carpenter and assistant carpenter,	50 00		
Document clerk and assistant,	455 00		
Doorkeepers and assistant doorkeepers,	700 00		
Engineers, elevator men, electricians, etc.,	2,450 00		
Matron, assistant matron and scrub-women,	1,400 00		
Messengers,	2,940 00		

## STATEMENT IV.

Expenses for 1918 in Detail.

DETAIL 94.

CONSTITUTIONAL CONVENTION — *Concluded.*

Sergeant-at-arms' department — <i>Con.</i>			
Pages, . . . . .	\$700 00		
Porters, . . . . .	515 00		
Postmaster and assistant postmaster, . . . . .	265 00		
Watchmen and assistant watchmen, . . . . .	558 61		
		\$11,786 11	
Stationery and office supplies, . . . . .		91 70	
Telephone, . . . . .		390 59	
			\$36,117 68
			\$229,056 34
Total, Legislative Department, . . . . .			\$711,877 40

## STATEMENT IV.

Expenses for 1918 in Detail.

DETAIL 95.

## SPECIAL LEGISLATIVE INVESTIGATIONS.

[Citations for 1915 to 1918 refer to Special Acts except when chapter numbers are printed in italics.]

## DETAIL No. 95.

INVESTIGATION OF METHODS OF CONSERVING AND EQUALIZING THE FLOW OF  
WATERS IN THE RIVERS AND STREAMS OF THE COMMONWEALTH (BY THE  
COMMISSION ON WATERWAYS AND PUBLIC LANDS).

[Resolves 1914, chap. 95; 1915, chap. 113; 1917, chap. 84; 1918, chap. 71; Acts 1918, chap. 189.]

SERVICES.			
Engineers and assistants (as per commission pay rolls), . . . . .	\$2,093 71		
James S. Robinson, special report, . . . . .	86 20		
			\$2,179 91
EXPENSES.			
Blue prints, maps, books, etc., . . . . .	\$5 10		
Postage, . . . . .	5 83		
Traveling expenses, . . . . .	20 70		
			31 63
UNITED STATES GEOLOGICAL SURVEY, CO-OPERATIVE WORK.			
Clerks, . . . . .	\$103 81		
Engineers and field assistants, . . . . .	939 39		
Gage readers, . . . . .	639 26		
Automobile supplies, etc., . . . . .	30 03		
Expressage, . . . . .	5 69		
Labor and material, . . . . .	32 00		
Supplies, hardware, etc., . . . . .	100 51		
Traveling expenses: —			
Automobile and carriage hire, . . . . .	\$60 15		
Fares, . . . . .	121 94		
Meals and rooms, . . . . .	317 95		
Miscellaneous, . . . . .	29 53		
		529 57	
			2,380 26
			\$4,591 80
Expended 1914, . . . . .	\$2,513 72		
Expended 1915, . . . . .	1,657 70		
Expended 1916, . . . . .	11,697 44		
Expended 1917, . . . . .	10,453 94		
Expended 1918, . . . . .	4,501 80		
		\$30,014 60	

## STATEMENT IV.

Expenses for 1918 in Detail.

DETAILS 96, 97.

## DETAIL No. 96.

## COMMISSION ON SOCIAL INSURANCE (1917).

[Resolves 1917, chap. 130; Acts 1917, chap. 376; 1918, chap. 96.]

COMPENSATION OF MEMBERS.			
Herbert A. Wilson, . . . . .	Senate,		\$250 00
Charles D. Brown, . . . . .			250 00
Edward F. McLaughlin, . . . . .			250 00
Fred P. Greenwood, . . . . .			250 00
Charles B. Frothingham, . . . . .			250 00
Benjamin G. Collins, . . . . .	House,		250 00
Carl C. Emery, . . . . .			250 00
Ernest A. Larocque, . . . . .			250 00
Vincent Brogna, . . . . .			250 00
Robert M. Washburn, . . . . .			250 00
Everett Morss, . . . . .	Appointed by Governor,		250 00
			250 00
			\$2,750 00
EXPENSES.			
John D. Wright, clerk, . . . . .		\$250 00	
Clerical services, . . . . .		148 90	
Expenses of conference, . . . . .		518 64	
Postage and printing, . . . . .		5 45	
Reporting hearings, . . . . .		99 90	
Research work, . . . . .		95 68	
Stationery, . . . . .		28 65	
Telephone, . . . . .		5 39	
Typewriter (in exchange), . . . . .		47 00	
Traveling expenses, . . . . .		69 56	
			1,269 17
			\$4,019 17

## DETAIL No. 97.

## EXAMINATION OF SALARIES PAID STATE AND COUNTY EMPLOYEES (BY GOVERNOR AND COUNCIL).

[Resolves 1916, chap. 94; Acts 1916, chap. 367; 1918, chap. 27.]

SERVICES.			
Hollis L. Cameron, statistics, . . . . .		\$1,000 00	
Charles A. Southworth, secretary, . . . . .		1,000 00	
			\$2,000 00
EXPENSES.			
Copying report on standardization, . . . . .		\$296 45	
Stationery, . . . . .		3 50	
			299 95
			\$2,299 95

## STATEMENT IV.

Expenses for 1918 in Detail.

DETAILS 98-100.

## DETAIL No. 98.

## COMMISSION TO REVISE AND CODIFY THE LAWS RELATING TO TOWNS.

[Resolves 1918, chap. 47; Acts 1918, chap. 161.]

COMMISSION.			
George P. Drury, . . . . .	} Without compensation.		
Arthur E. Seagrave, . . . . .			
Charles F. Duluth, . . . . .			
EXPENSES.			
E. S. Clemens, secretary, . . . . .			\$339 04
Advertising, postage, . . . . .			15 37
Clerical services, . . . . .			121 31
Stationery and office supplies, . . . . .			16 13
Sundries, . . . . .			8 15
			\$500 00

## DETAIL No. 99.

## REPORT OF A PLAN FOR THE DISPOSAL OF SEWAGE IN THE TOWN OF AYER (BY THE STATE DEPARTMENT OF HEALTH).

[Resolves 1918, chap. 58; Acts 1918, chap. 182.]

Personal services, . . . . .		\$435 97
Blue prints, books, etc., . . . . .		13 93
Traveling expenses: —		
Automobile hire, . . . . .	\$73 80	
Fares, . . . . .	48 82	
Meals and rooms, . . . . .	175 35	
		297 97
		\$747 87

## DETAIL No. 100.

## INVESTIGATION OF THE EXPENDITURES OF CITIES, TOWNS AND INDIVIDUALS FOR THE STATE GUARD (BY THE ADJUTANT GENERAL).

[Resolves 1918, chap. 59; Acts 1918, chap. 182.]

W. H. Baxter, services, . . . . .		\$75 00
Postage, . . . . .		21 09
Stationery, . . . . .		22 50
		\$118 59

## STATEMENT IV.

Expenses for 1918 in Detail.

DETAILS 101, 102.

## DETAIL No. 101.

COMMISSION TO INVESTIGATE AND CONSIDER THE METHODS OF TREATING  
DEFECTIVE DELINQUENTS AND CRIMINALS.

[Resolves 1918, chap. 64; Acts 1918, chap. 186.]

COMMISSION.		Without compensation.	
Director, Bureau of Prisons,			
Chairman, Advisory Prison Board,			
Chairman, Commission on Mental Diseases,			
Secretary, Board of Charity,			
Superintendent, Massachusetts School for the Feeble-minded,			
Supervisor of Administration,			
EXPENSES.			
Automobile hire,			\$104 00

## DETAIL No. 102.

## COMMITTEE TO STUDY THE EXISTING LAWS RELATIVE TO TAXATION.

[Legislative Order; Acts 1918, chap. 189.]

COMPENSATION OF MEMBERS.			
Malcolm E. Nichols,			
George H. Jackson,			
Leonard F. Hardy,			
Essex S. Abbott,			
Elmer L. Briggs,			
Frederick E. Pierce,			
Howard F. Furness,			
Burgess H. Spinney,			
Dennis A. Murphy,			
EXPENSES.			
Robert T. Brady, clerk,			\$750 00
Advertising,			67 12
Postage, printing and stationery,			67 12
Stenographic and clerical services,			14 45
Telephone,			7 94
Traveling expenses:—			
Automobile storage, etc.,	\$194 48		
Fares,	110 48		
Meals and rooms,	258 00		
Miscellaneous,	10 30		
		573 26	
			1,479 89
			\$8,229 89

## STATEMENT IV.

Expenses for 1918 in Detail.

DETAILS 103, 104.

## DETAIL No. 103.

## COMMITTEE TO INVESTIGATE THE FISH INDUSTRY IN THIS COMMONWEALTH.

[Legislative Order; Acts 1918, chap. 189.]

COMPENSATION OF MEMBERS.			
Alpheus Sanford,			
George Fred Hart,			
Charles D. Brown,			
J. Weston Allen,			
Albert L. Whitman,			
Cornelius Boothman,			
James D. Bentley,			
John L. Donovan,			
Frank A. Manning,			
EXPENSES.			
Grover C. Hoyt, clerk,			\$750 00
Clerical services,			58 00
Printing,			51 37
Reporting hearings,			371 81
Stationery and office supplies,			30 20
Traveling expenses:—			
Automobile, garage, etc.,	\$284 00		
Fares,	198 54		
Hotel and meals,	341 55		
Miscellaneous,	13 25		
		837 34	
			2,098 72
			\$8,848 72

## DETAIL No. 104.

## COMMITTEE TO STUDY THE LAWS RELATIVE TO WORKMEN'S COMPENSATION.

[Legislative Order; Acts 1918, chap. 189.]

COMPENSATION OF MEMBERS.			
James F. Cavanagh,			
Walter E. McLane,			
Daniel J. Buckley,			
Lloyd Makepeace,			
Joseph L. Barry,			
William A. Kneeland,			
James T. Bagshaw,			
James Morrison,			
William J. Foley,			
EXPENSES.			
Richard T. Howard, clerk,			\$750 00
Advertising,			79 02
Postage, printing and stationery,			88 07
Stenographic services,			400 00
Traveling expenses:—			
Carriage and taxi,	\$23 60		
Fares, meals (on train),	867 94		
Meals and rooms,	273 35		
Miscellaneous,	34 50		
		1,199 39	
			2,516 48
			\$9,266 48

## STATEMENT IV.

Expenses for 1918 in Detail.

DETAILS 105, 106.

## DETAIL No. 105.

## INVESTIGATION RELATIVE TO THE AMOUNT AND DISPOSITION OF MOTOR VEHICLE FEES AND RELATED MATTERS.

[Resolves 1918, chap. 72; Acts 1918, chap. 189.]

COMMISSION.			
Massachusetts Highway Commission, .	Without compensation.		
Supervisor of Administration, .			
Secretary of the Commonwealth, .			
Paul D. Howard, services, .			\$600 00

## DETAIL No. 106.

## COMMISSION TO INVESTIGATE THE WATER RESOURCES OF THE COMMONWEALTH.

[Legislative Order; Acts 1918, chap. 189; Resolves 1918, chap. 87.]

COMMISSION.			
Chairman of the Commission on Waterways and Public Lands,	Without compensation.		
Chairman of the Board of Gas and Electric Light Commission,			
John E. Beck,			\$750 00
James R. Tetler,		Senate,	750 00
Charles S. Lawler,	750 00		
Wesley E. Monk,	750 00		
James E. Tolman,	750 00		
Arthur E. Marsh,	House,	750 00	
Joseph W. Wharton,		750 00	
Andrew P. Doyle,		750 00	
Frank J. Burke,		750 00	
Charles T. Main (appointed by Governor),		750 00	
			\$7,500 00
EXPENSES.			
William S. Kinney, clerk,		\$750 00	
Advertising and printing,		8 30	
Traveling expenses:—			
Automobile hire,	\$14 00		
Fares,	118 23		
Meals and rooms,	229 16		
Miscellaneous,	22 40		
		383 79	
			1,142 09
			\$8,642 00

## STATEMENT IV.

Expenses for 1918 in Detail.

DETAILS 107, 108.

## DETAIL No. 107.

## COMMISSION TO INVESTIGATE THE EDUCATIONAL SYSTEMS OF THE COMMONWEALTH.

[Resolves 1918, chap. 88; Acts 1918, chap. 189.]

COMPENSATION OF MEMBERS.			
George D. Chamberlain, .	Senate, {	\$750 00	
John Halliwell, .		750 00	
John C. Hull, .		750 00	
Fred J. Brown, .		750 00	
David J. Maloney, .	House, {	750 00	
John W. Craig, .		750 00	
Homer P. Lewis, .		750 00	
John A. Brett, .		750 00	
William J. Look, .	Appointed by Governor, }	750 00	
			\$6,750 00
EXPENSES.			
John D. Wright, clerk, .		\$750 00	
Advertising, .		87 36	
Postage and expressage, .		102 63	
Printing, .		49 20	
Stationery, .		33 40	
Typewriting, mailing, etc., .		40 81	
Traveling expenses:—			
Automobile hire, .	\$197 20		
Fares, .	544 93		
Meals and rooms, .	567 60		
Miscellaneous, .	5 60		
		1,315 33	
			2,378 73
			\$9,128 73

## DETAIL No. 108.

## COMMISSION TO INVESTIGATE THE SHEEP INDUSTRY IN THIS COMMONWEALTH AND OTHER AGRICULTURAL MATTERS.

[Legislative Order; Acts 1918, chap. 189; Resolves 1918, chap. 89.]

COMPENSATION OF MEMBERS.			
Arthur W. Colburn, .	Senate, {	\$750 00	
George A. Hastings, .		750 00	
Harold L. Perrin, .		750 00	
Charles H. Beaman, .		750 00	
Alvin R. Wilson, .	House, {	750 00	
Albert C. Bray, .		750 00	
Chauncy Pepin, .		750 00	
Thomas Leavitt, .		750 00	
Peter I. Adams, .		750 00	
Henry N. Teague (appointed by Governor), .		750 00	
			\$7,500 00

## STATEMENT IV.

Expenses for 1918 in Detail.

DETAIL 109.

COMMISSION TO INVESTIGATE THE SHEEP INDUSTRY IN THIS COMMONWEALTH  
AND OTHER AGRICULTURAL MATTERS — *Concluded.*

EXPENSES.			
Eugene W. Mason, clerk, . . . . .		\$750 00	
Advertising, . . . . .		21 75	
Postage and printing, . . . . .		45 80	
Stationery and office supplies, . . . . .		46 75	
Telephone, . . . . .		11 30	
Typewriting, mailing, etc., . . . . .		4 75	
Traveling expenses: —			
Automobile, . . . . .	\$158 13		
Fares, . . . . .	414 88		
Meals and rooms, . . . . .	360 81		
Miscellaneous, . . . . .	38 43		
		972 25	
			\$1,852 60
			\$9,352 60

## DETAIL No. 109.

## COMMISSION ON UNIFORMITY OF LEGISLATION.

[Acts 1914, chaps. 381, 645.]

BOARD OF COMMISSIONERS.					
Hollis R. Bailey, chairman,	}	Without compensation.			
Samuel Williston,					
Joseph F. O'Connell,					
EXPENSES.					
Conference expenses: —					
Services,				\$100 00	
Travel,				450 40	
800 copies report,					\$550 40
Postage, printing and stationery,					44 20
Typewriting,					39 06
					4 20
					\$637 86
Expended 1910,		\$929 59			
Expended 1911,		597 79			
Expended 1912,		646 01			
Expended 1913,		172 79			
Expended 1914,		635 59			
Expended 1915,		707 69			
Expended 1916,		594 16			
Expended 1917,		459 22			
Expended 1918,		637 86			
			\$5,380 70		

## STATEMENT IV.

Expenses for 1918 in Detail.

DETAILS 110-112.

## DETAIL No. 110.

INVESTIGATION AS TO THE FEASIBILITY AND COST OF DRAINING THE MARSHES  
AND LOWLANDS ALONG THE NEPONSET RIVER AND THE SHORES OF QUINCY  
BAY (BY THE STATE DEPARTMENT OF HEALTH).

[Resolves 1917, chap. 52; Acts 1917, chap. 322.]

SERVICES.			
Henry V. Drummond, . . . . .		\$37 13	
E. A. Fowler, . . . . .		76 15	
Edward J. Hayden, . . . . .		27 50	
George R. Hulme, . . . . .		62 84	
			\$203 62
EXPENSES.			
Charles T. Brues, professional services, . . . . .		\$30 00	
Watchmen, . . . . .		18 00	
Blue prints, tools, etc., . . . . .		13 98	
Stenographic services, . . . . .		4 00	
Traveling expenses, . . . . .		7 10	
			73 08
			\$276 70

## DETAIL No. 111.

INVESTIGATION RELATIVE TO ESTABLISHING SCHOOLS IN COUNTY JAILS AND  
HOUSES OF CORRECTION (BY BOARD OF EDUCATION AND DIRECTOR OF  
BUREAU OF PRISONS).

[Resolves 1917, chap. 59; Acts 1917, chap. 336.]

Books, stationery, etc., . . . . .		\$37 80	
Stenographic services, . . . . .		123 20	
Traveling expenses, . . . . .		13 70	
			\$174 70

## DETAIL No. 112.

EXAMINATION OF DOMESTIC WATER SUPPLY OWNED BY INDIVIDUALS (BY STATE  
DEPARTMENT OF HEALTH).

[Resolves 1917, chap. 90; Acts 1917, chap. 375.]

Photographic supplies, . . . . .		\$0 50	
Samples taken and examined, . . . . .		492 80	
			\$493 30

## STATEMENT IV.

Expenses for 1918 in Detail.

DETAILS 113, 114

## DETAIL No. 113.

## REPORT ON A PLAN FOR THE IMPROVEMENT OF HALE'S BROOK IN THE CITY OF LOWELL (BY STATE DEPARTMENT OF HEALTH).

[Resolves 1917, chap. 92; Acts 1917, chap. 375; Resolves 1918, chap. 24.]

SERVICES.			
Henry V. Drummond,		\$29 63	
Edward J. Hayden,		221 67	
George R. Hulme,		315 12	
Arthur F. Maxner,		98 70	
N. LeRoy Hammond,		108 03	
			\$773 15
EXPENSES.			
C. T. Brues, professional services,		\$30 00	
Blue prints, photographic supplies,		21 98	
Traveling expenses:—			
Fares,	\$50 49		
Meals and rooms,	45 95		
Miscellaneous,	1 89		
		98 33	
			150 31
			\$923 46

## DETAIL No. 114.

## INVESTIGATION RELATIVE TO ADVISABILITY OF AMENDING AND SUPPLEMENTING THE LAWS RELATING TO DOGS.

[Resolves 1917, chap. 102; Acts 1917, chap. 375.]

COMMISSION.			
Secretary, Board of Agriculture,	} Without compensation.		
Chairman, Commission on Fisheries and Game,			
Assistant Attorney-General,			
Sanborn G. Tenney,			
EXPENSES.			
Advertising,	.	.	\$38 30
Stenographic report,	.	.	50 00
Traveling expenses:—			
Automobile hire,	.	.	\$4 75
Fares,	.	.	42 94
Meals and rooms,	.	.	44 68
Telephone,	.	.	6 50
			98 87
			\$187 17

## STATEMENT IV.

Expenses for 1918 in Detail.

DETAILS 115-117.

## DETAIL No. 115.

## SURVEY OF ROAD ALONG THE SHORES OF SALEM HARBOR IN THE CITY OF SALEM AND TOWN OF MARBLEHEAD (BY MASSACHUSETTS HIGHWAY COMMISSION).

[Resolves 1917, chap. 112; Acts 1917, chap. 375.]

Services (pay rolls),		\$67 14
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## DETAIL No. 116.

## INVESTIGATION OF THE MASSACHUSETTS COMMISSION FOR THE BLIND (BY THE SUPERVISOR OF ADMINISTRATION).

[Resolves 1917, chap. 125.]

Charles L. Harpbam, services,		\$450 00
Stenographic services,		30 00
Traveling expenses,		3 58
		\$483 58

## DETAIL No. 117.

## RECESS COMMITTEE ON TAXATION OF CORPORATIONS.

[Acts 1917, chap. 376.]

COMPENSATION OF MEMBERS.			
Charles L. Gifford, chairman,	Senate,	\$250 00	
E. Howard Perley,		250 00	
James P. Timilty,		250 00	
Charles F. Rowley,		250 00	
Joseph O. Knox,	House,	250 00	
Arthur E. Burr,		250 00	
Francis M. Hill,		250 00	
Warren E. Tarbell,		250 00	
John J. Kearney,		250 00	
			\$2,250 00
EXPENSES.			
Robert T. Brady, clerk,		\$250 00	
J. C. Bullock, services,		1,000 00	
Advertising,		27 51	
Postage and printing,		17 05	
Stationery and office supplies,		67 24	
Stenographic services,		208 20	
Telephone,		26 18	
Traveling expenses, fares, etc.,		137 66	
			1,733 84
			\$3,983 84



[Jan.

## STATEMENT IV.

Expenses for 1918 in Detail.

DETAIL 377.

EDUCATION OF AND AID TO THE DEAF, DUMB AND BLIND — *Continued.*

<i>Administration.</i>		
Charles B. Hayes, director,	\$2,833 30	
Services, superintendents, clerks, stenographers, etc.,	12,824 21	
Services of guides,	563 56	
Postage,	303 06	
Printing,	217 90	
1,550 copies annual report,	148 17	
Rent of office, lighting, etc. (4 Park Street),	2,734 29	
Stationery and office supplies,	775 10	
Telephone service,	556 45	
Traveling,	2,037 48	
Sundries,	304 33	
		\$23,297 85
<i>Industrial and Educational Aid.</i>		
Salaries of clerks, instructors, etc. (seeing),	\$2,513 12	
Labor of and bonuses to blind workers,	7,253 70	
Services of guides,	4,708 49	
Board and lodging of apprentices,	3,053 29	
Tuition in special schools,	1,224 67	
Merchandise and tools for blind workers,	403 29	
Expressage, freight and teaming (workshops),	2,556 66	
Postage (workshops),	75 78	
Printing (workshops),	204 12	
Rent, heat, light, etc. (workshops),	2,135 28	
Repairs and improvements (workshops),	730 89	
Supplies and equipment (workshops),	1,567 86	
Sundries (cleaning, etc.) (workshops),	165 06	
Travel,	420 04	
Telephone and telegrams (workshops),	198 38	
		27,210 63
<i>Maintenance of Industries.</i>		
Charles B. Hayes, director, allowance under authority of chapter 173, Acts of 1907,		50,000 00
<i>Instruction of Adult Blind at Home.</i>		
[Acts 1916, chap. 201; Acts 1918, chaps. 95, 106.]		
Services of instructors (blind),	\$3,660 00	
Services of clerks,	46 25	
Services of guides,	1,077 25	
Traveling expenses,	2,227 87	
Materials for pupils,	420 32	
Other supplies,	44 02	
Telephone,	34 39	
Postage,	62 62	
		7,572 72
<i>Recapitulation:—</i>		
Administration,	\$23,297 85	
Industrial and educational aid,	27,210 63	
Maintenance of industries,	50,000 00	
Instruction of adult blind at home,	7,572 72	
		\$108,081 20
<i>EDUCATION OF DEAF PUPILS.</i>		
[Revised Laws, chap. 39; Acts 1918, chap. 106.]		
American School for the Deaf,	\$12,398 28	
Boston School for the Deaf,	43,650 98	
Clarke School for the Deaf,	38,518 40	
Horace Mann School for the Deaf,	32,415 00	
Sarah Fuller Home,	2,681 68	
Clothing,	827 68	
Traveling expenses,	2,711 67	
		133,203 09

[1919.]

## STATEMENT IV.

Expenses for 1918 in Detail.

DETAILS 378, 379.

EDUCATION OF AND AID TO THE DEAF, DUMB AND BLIND — *Concluded.*

<i>GRATUITIES.</i>		
[Revised Laws, chap. 10; 1918, chap. 16; Acts 1918, chaps. 96, 110.]		
Perkins Institution and Massachusetts School for the Blind,	\$30,000 00	
New England Industrial School for Deaf Mutes,	3,500 00	
		\$33,500 00
		\$274,784 89

## DETAIL No. 378.

## ART COMMISSION.

[Acts 1913, chap. 235.]

BOARD.		
Charles D. Maginnis, chairman,	} Without compensation.	
Walter G. Page,		
Charles R. Greco,		
S. Dacre Bush,		
EXPENSES.		
Stationery and office supplies,		\$6 00

## DETAIL No. 379.

## STATE LIBRARY.

[Acts 1910, chap. 421; 1916, chap. 112; 1918, chap. 106.]

<i>PERSONAL SERVICES.</i>		
Lawrence B. Evans, librarian,	\$3,001 61	
Clerks, stenographers, etc.,	13,489 87	
		\$16,491 48
<i>CONTINGENT.</i>		
Extra clerical services,	\$16 70	
Binding,	278 73	
Books, clippings, etc.,	148 90	
Catalogue cards,	204 80	
Expressage, freight, storage, etc.,	156 48	
Index cards, guides, etc.,	442 85	
Postage,	355 64	
Printing,	229 43	
1,250 copies report,	64 42	
Stationery and office supplies,	510 06	
Travel:—		
Railroad and electric fares,	\$28 40	
Hotel and meals,	20 00	
Automobile and carriage hire,	3 00	
Telephone,	3 17	
		54 57
Typewriter repairs,	21 35	
Sundries,	15 22	
		2,499 15
<i>PURCHASE AND CARE OF BOOKS.</i>		
Binding,	\$2,425 31	
Books, directories, magazines, etc.,	5,574 38	
		7,999 69

## STATEMENT IV.

Expenses for 1918 in Detail.

DETAILS 386, 387.

## DETAIL No. 386.

## REIMBURSEMENT OF CITIES AND TOWNS FOR LOSS OF TAXES ON LAND USED FOR PUBLIC BUILDINGS AND OTHER PUBLIC PURPOSES.

[Acts 1910, chap. 607; 1911, chap. 478; 1914, chap. 648; 1918, chap. 100.]

Acton, . . . . .	\$187 83	Monson, . . . . .	\$270 12
Adams, . . . . .	2 86	Norfolk, . . . . .	636 65
Andover, . . . . .	70 08	North Andover, . . . . .	10 01
Ashburnham, . . . . .	9 34	North Reading, . . . . .	107 26
Barnstable, . . . . .	2 86	Northampton, . . . . .	2,286 25
Belmont, . . . . .	107 84	Northborough, . . . . .	290 24
Belchertown, . . . . .	197 37	Palmer, . . . . .	30 32
Berkley, . . . . .	1 43	Phillipston, . . . . .	19 07
Berlin, . . . . .	56 25	Plymouth, . . . . .	244 22
Bolton, . . . . .	89 15	Raynham, . . . . .	358 51
Boston, . . . . .	18,408 27	Royalston, . . . . .	15 25
Bridgewater, . . . . .	550 71	Rutland, . . . . .	392 74
Canton, . . . . .	219 30	Sandwich, . . . . .	52 44
Chelmsford, . . . . .	9 53	Savoy, . . . . .	83 46
Concord, . . . . .	393 29	Sherborn, . . . . .	769 85
Danvers, . . . . .	1,236 49	Shirley, . . . . .	236 65
Dana, . . . . .	2 00	Shrewsbury, . . . . .	222 73
Dover, . . . . .	72 94	Spencer, . . . . .	76
Easthampton, . . . . .	1 71	Sutton, . . . . .	27 93
Edgartown, . . . . .	20 02	Taunton, . . . . .	467 21
Foxborough, . . . . .	334 67	Templeton, . . . . .	353 74
Falmouth, . . . . .	1 90	Tewksbury, . . . . .	968 75
Framingham, . . . . .	1,391 15	Walpole, . . . . .	62 45
Gardner, . . . . .	200 42	Waltham, . . . . .	1,245 27
Gosnold, . . . . .	114 42	Warwick, . . . . .	24 79
Grafton, . . . . .	303 68	Westborough, . . . . .	1,528 36
Hadley, . . . . .	3 81	Westfield, . . . . .	71 22
Holden, . . . . .	19	Westminster, . . . . .	335 25
Lakeville, . . . . .	176 87	Williamsburg, . . . . .	9 72
Lancaster, . . . . .	447 19	Wilmington, . . . . .	1 90
Lexington, . . . . .	54 46	Winchendon, . . . . .	95
Leyden, . . . . .	8 71	Worcester, . . . . .	7,531 69
Medfield, . . . . .	635 50	Wrentham, . . . . .	248 29
Middleton, . . . . .	297 73	Yarmouth, . . . . .	3 81
Middleborough, . . . . .	20 97		
			\$44,838 80

## DETAIL No. 387.

## SMALL ITEMS.

[Acts 1918, chap. 106.]

Payment of:—  
 Check under date of March 21, 1917, payable to Walter C. Smith, and returned to treasury on account of lack of address, . . . . .  
 Transportation of bodies from Charlestown State Prison to North Grove Street Morgue, . . . . .

\$7 75

35 00

\$42 75

## STATEMENT IV.

Expenses for 1918 in Detail.

DETAILS 388-391.

## DETAIL No. 388.

## ESCHEATED ESTATES.

[Resolves 1917, chap. 19; Acts 1917, chap. 322.]

Paid to William P. Reilly, administrator, estate of William J. Casey, . . . . .

\$202 74

## DETAIL No. 389.

## MASSACHUSETTS CHARITABLE EYE AND EAR INFIRMARY.

[Resolves 1918, chap. 15; Acts 1918, chap. 96.]

Paid to treasurer of the infirmary, . . . . .

\$15,000 00

## DETAIL No. 390.

## GRATUITIES.

[Acts 1918, chaps. 161, 186.]

George H. Beaudry (Resolves 1918, chapter 32), . . . . .	\$900 00
Cavanaugh Brothers (Resolves 1918, chapter 32), . . . . .	1,575 00
Cavanaugh Brothers Horse Company (Resolves 1918, chapter 67), . . . . .	1,702 00
Charlestown, town of (Resolves 1918, chapter 42), . . . . .	166 28
Ellen F. Cody (Resolves 1918, chapter 35), . . . . .	300 00
D. H. Guinivan (Resolves 1918, chapter 32), . . . . .	250 00
E. M. Hammond (Resolves 1918, chapter 32), . . . . .	225 00
C. B. Jenne (Resolves 1918, chapter 32), . . . . .	450 00
Mary A. Kelley (Resolves 1918, chapter 43), . . . . .	500 00
John R. Mann (Resolves 1918, chapter 32), . . . . .	225 00
Henry F. Mitchell (Resolves 1918, chapter 32), . . . . .	225 00
Peter P. Monahan (Resolves 1918, chapter 95), . . . . .	329 70
Montague C. Muncey (Resolves 1918, chapter 32), . . . . .	225 00
J. S. Nelson & Son (Resolves 1918, chapter 32), . . . . .	675 00
New Ashford, town of (Resolves 1918, chapter 41), . . . . .	545 95
Savoy, town of (Resolves 1918, chapter 46), . . . . .	572 79
David J. Sheehan (Resolves 1918, chapter 54), . . . . .	365 00
Charles H. Slowey (Resolves 1918, chapter 61), . . . . .	1,000 00
William L. Swan, Gilbert Hodges, Jr., and James R. Eccles, trustees for the benefit of members of Troop C, 1st Squadron Cavalry (Resolves 1918, chapter 30), . . . . .	931 39
Walter H. Young (Resolves 1918, chapter 52), . . . . .	125 00
	\$11,288 11

## DETAIL No. 391.

## LOAN AGENCY FEES REFUNDED.

[Resolves 1918, chap. 38.]

Norwood Morris Plan Company, Norwood, Mass., . . . . .

\$90 00