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The Best and Cheapest Plow on the Market, and a full line of 50, 60 and 72

Twin Harrows, Disc Harrows, Spring Tooth Harrows, Field Rollers. We Repair all Kinds of Drills.

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They proved the Best and we are now taking orders for Spring Trade.

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Seven Million boxes sold in past 12 months. This signature, E. W. Grove

THE COUNTY FINANCES!

Report of Auditing Committee Shows Floating Debt of $19,510.

Statement from Commissioners and Clerk

Sidney P. Townsend, Esq., and Mr. Frederick Willson, the committee appointed by the County Commissioners to examine and audit the books and accounts of the Commissioners office, made their report to the Board Tuesday, part of which is herewith published.

EXAMINING COMMITTEE'S REPORT.

CHESTERTOWN, April 14, 1903.

To THE HONORABLE, THE COUNTY COMMISSIONERS OF KENT COUNTY, MD.

Gentlemen:—In accordance with your resolution of March 3, 1902, appointing us for the purpose therein set forth, we have examined the accounts and records of the County Commissioners office and beg leave to submit the following report.

FIRST, That upon examination of the accounts and records relative to each Levy Year from 1892 to 1902 inclusive we find that in Levy Year 1802 there was a total amount unprovided for of $11,549.77 and in the Levy Year 1893 there was an excess of levy of $2979 57, and that each successive year of period shows a failure to levy a sufficient amount to meet the current expense of the county, aggregating $20,340.30, which added to $11, 549.77 found in 1892 makes a total of $31,890.08 unprovided for, after deducting the excess of $2,979.57 of 1893, and while this sum of $31,890.08 shows the difference between the expenses of the county and the levies actually made and cash receipts up to June 3, 1903, it does not show an actual indebtedness, as it is entitled to a credit of the difference between the basis for cash levies used $31,000.00 and the actual cash levy of 1902, $18,575.00. which difference is $12,425.00 which amount being deducted from $31,890.09 shows the actual indebtedness to have been $19,465.08, plus $45.77 amount of correction or $19,510.85 for a detail showing of which see exhibit "A," which also shows for each year covered by this period, "Year of Levy," "Amount of Levy," "Cash Collected and Spent in Addition to Levy," "Total Disbursements," "Actual Expense." "Increased Amount Unprovided For," "Amount Levied in Excess of Expense," "The Taxable Basis of the County," and the "Actual Indebtedness of the County June 3, 1902."

SECOND, That we made a specific examination of the accounts and records connected with the Levy Year 1902 for the purbose of showing the disbursements and outstanding indebtedness (or accounts unprovided for by levy,) at time of striking levy in 1902, and found the actual expense to be $86,328.54, of which $76,160.89 was provided for in levy and in cash, leaving a balance of $10,167.65, of the expenses of 1902 unprovided for adding to which the aggregate amount unprovided for up to this year $21,722.43 makes an aggregate of $31,890.08 outstanding unprovided for.

Of the amount of expense for 1902 unprovided we find 5,872.24 due to the error and omissions of the clerk to the board, the balance being composed of accounts not presented to the board at the time of levy, $4,285,41, to which should be added the balance of accounts not provided for $9,342.20, showing an aggregate of actual accounts not provided for of $19,510.85, for a more detailed statement of which see exhibit "B."

THIRD—That we made a specific examination of the accounts and records of the office from the time of strikin the levy in 1902 to March 3, 1903, for the purpose of finding the exact outstanding indebtedness, both bonded and current, the result of which show a net bonded indebtedness of $30,000.00; and current expense to be provided for in 1903 of $57,142.98, which last sum includes the $19,510.85 and parts of the deficiencies in cash levy of 1902, for a more detailed statement of which see exhibit "C." For amount of indebtedness, $19, 510.85 see exhibits "A" B."

FOURTH—We beg further to report that owing to a lack of a correct system of book-keeping, proper care of accounts, and a reliance upon memoranda, which often times were not to be found, extending as far back as our examination went, our labor has been very arduous, and required constant alertness to avoid errors, and we make suggestions of changes in method of keeping books and records of the office, which we file herewith separately.

And lastly we would also call your attention to the fact that as the cash levies for the succeeding year have decreased the claims unprovided for have increased. This has added to the interest account and this additional interest to some extent accounts for the increased amount of claims unprovided for.

All of which is respectfully submitted.

SIGNED

SIDNEY P. TOWNSHEND.

FRED WILLSON.

SWORE to before me this 14th day of April, 1903

T. WATERS RUSSELL, J. P.

COMMISSIONERS' STATEMENT.

To the Citizens of Kent County:

In compliance with what seemed to be a demand of quite a large number of the taxpayers, we, the Commissioners of Kent County on the 3rd day of March, 1903, appointed a committee consisting of Sidney P. Townshend, Esq., and Mr. Fred Wilson, to examine the books and accounts of our office and issued to them as their guide in making this examination the following instructions:

FIRST—To make a general examination of the books of this office and the method of keeping same, covering the period from 1892 to the present time, for the purpose of ascertaining so far as can be done by such general examination the floating indebtedness of Kent county from year to year.

SECOND—To make a specific examination, and render an itemnized statement of the disbursements for the fiscal year 1902 showing the exact outstanding indebtedness of the county up to March 1st, 1903.

THIRD—To make such recommendation for an improved system of book-keeping as will insure a more comprehensive exhibit of the financial transactions of the county than has been possible under the system heretofore followed.

The report of the committee, as published elsewhere in this paper, shows that the expenses of the county, for the past ten years up to June, 1902, have exceeded, in the aggregate, the levies and cash receipts of this office to the amount of $31,890.08. The examination did not extend further back than 1892, but includes the deficiency then found amounting to $11,549.77.

Their exhibit A. further shows that the actual debt resulting therefrom has been reduced from time to time by reductions of the cash levies made to anticipate the expenses of the following years, aggregating $12,405, which amount must be deducted from $31,890.08 to show the actual indebtedness of the county, June 3, 1902. After making this reduction it will be found that the actual debt not bonded, of the county at that time not provided for by the levies amounted to $19,465.08 plus $45.77 amount of correction or $19,510.85.

The failure to levy each year a sufficient sum to pay the expenses of the county has to a large extent been owing to the fact that so many persons having accounts against the county, failed to present them to this office for certification until after the levy had been made.

We regret to find the expenses of running the county has been steadily increasing and from causes entirely beyond our control. And we desire to call your attention to the items of expense which are beyond our control and which have been steadily increasing.

The statement of levies on our books show that levies for Court expenses for 1892, 1893, 1894, 1895, 1896, aggregated $40,668, an average yearly of $8,133, while, the Court expenses for 1897, 1898, 1899, 1900, 1901, and 1902, six years, amounted to $66,355, averaging $11,059, a yearly increase of nearly $3,000.

For the same periods first named the Magistrates, Constables, etc., items show levies amounting to $6,976, averaging $1.395 yearly, while for the next period to June, 1902, six years, they aggregate $14,167, an average yearly expense of $2,361, an average yearly increase of nearly $1,000.

For the same period the levies for election expenses amounted to $7,318, an average of $1,463 for the first named period; and $17,464, or an average of $2,910 during the last named period, a yearly increase in election expenses of nearly $1500.

The expenses of our public schools are constantly increasing, ane we see no hope of anything but a still further advance on this item. Both the public and the educational interests of the county demand it.

The bonded indebtedness of the county, now amounting to $30,000, requires a yearly levy of $1,400 to pay the interest.

The above items of expenditure and a number of others which we have not referred to, the County Commissioners have scarcely any control over, in fact none.

It is, we think, due us to state in this connection that about the only matters of any large importance that the Board does control—the roads and bridges—that the expenditures, notwithstanding the increased number of bridges, which are a large perpetual expense; notwithstanding the constantly increasing mileage and increased cost of keeping the roads and bridges in a safe condition in order to protect those who use them as well as to protect the county corporate from expensive damage suits, have not increased; but on the contrary the yearly levy for the past three years shows a diminution in their cost.

The levies for the past three years, $66,648, shows an average of $22,210, while for the eight years previous they were $191,794, an average of $23,878, being a yearly average of about $1700 more than during the past three years.

The report of the committee further shows that the actual expenses of the county for the year 1902 amounted to $86,328, to pay which would require a levy of about $1.06 on the $100. This, together with the fact that, so far as we can see, there is no prospect of much diminution in the expenses, 75 per cent. of them being entirely beyond the control of our Board, or any other Board that may occupy the office, shows a condition of affairs that demands the attention of all tax payers and well-wishers of the county. (Signed)

DANIEL HILL,
LEWIS P. ATWELL,
GEO. M. HADAWAY,
PERRY B. RASIN,
Commissioners of Kent County.

THE RECOMMENDATIONS.

CHESTERTOWN, MD., April 14, 1903.

To the Honorable the County Commissioners of Kent County, Md.

Gentlemen: As a means of improving and simplifying the method of keeping the accounts and records of the county's affairs, we recommend the following:

First. That a full and complete account of the business transacted at each meeting be recorded in the minutes thereof kept in a minute book provided with three ruled columns, one for accounts to be provided for, one for orders on treasurer and one for cash items; and that all three columns shall be footed up and carried from page to page, in order that the totals of same may at any time be readily ascertained.

Second. That each account passed for the next year's levy shall have endorsed on it the number of the certificate covering same, if one is given; and if an order on the treasurer is given, then the number of such order; and if by check, the number of check; and that such number be entered on the minute book opposite the item covered.

Third. That there shall be kept a ledger, which shall contain an account with each individual, company or corporation with whom the county may have a business transaction involving dollars and cents, in order that at any time the amount of the county's money received by any individual, company or corporation can be readily ascertained, showing for what and how it was paid; and also a cash book in which all the cash transactions shall be entered, and a correct cash account be kept in the ledger.

Fourth. That there shall be kept another ledger classifying the accounts against the county to be provided for in the next levy, and also classifying the accounts that have been paid by order on the Treasurer, or check, in order that by taking the aggregate of the two accounts thus kept, the expense of that class can be readily ascertained for the levy year covered.

Fifth. That a bond record book be kept in which a record of all bonds issued and the dates when due shall he kept, also when paid.

Sixth. That the clerk be provided with a letter-press and press-copy-book for the purpose of retaining letter-press copies of all correspondence going from the office.

Seventh. That all written communications received by the commissioners or their clerk officially be filed and indexed.

Eighth. That none of the papers or records of the office be allowed to be taken from the office except on the written order of the Board of County Commissioners or a higher authority.

Ninth. That the Commissioners office enlarged and provided with a vault for the better security of the accounts and records of the office.

All of which is respectfully submitted.

SIDNEY P. TOWNSEND,
FRED. WILLSON.

Mr. Jewell's Statement.

Clerk to Commissioners Explains Omissions in Levy.

CHESTERTOWN, April 14, 1903.

To THE HONORABLE, THE BOARD OF COUNTY COMMISSIONERS FOR KENT COUNTY, MARYLAND.

GENTLEMEN:—

I find upon examination of the books of this and the Treasurer's office that there is a discrepancy in the Levy of 1902 due in part to errors and omissions on my part.

I made the Levy up from the certificates returned by the banks and other individuals holding certificates against Kent county, thinking it the more accurate way as the certificates certainly showed the amounts for which the county was responsible, instead of from vouchers of this office.

I was confident that all indebtedness contracted by the certificates issued since the Levy of 1901 was included in and provided for by the Levy of 1902, and would have willingly sworn to same so confident was I of its accuracy.

I was completely dumbfounded when I became aware of the fact that a discrepancy did exist due to an error on my part, and which no one but myself knows the extent of my regret, grief and humiliation when I became cognizant of the fact.

Very respectfully yours,
H. THEODORE JEWELL,
Clerk to Kent County Commissioners.