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THE COUNTY FINANCES,

STATEMENT "B."

Special Report on Levy of 1902—List of Certificates Omitted in Levy Book Certified to the Treasurer of Kent County, 1902.

No. of Certificate	ROADS AND BRIDGES. First District.	Omitted.	Over-charged.
679	Thomas White	$97 59	
376	Joseph E. Boyd	28 40	
378	J. H. Davis	18 68	
377	John D. Boyd	17 47	
730	Edw. Hartt	913 61	
136	Joseph E. File	157 68	
340	W. H. Ford	23 59	
86	Stephen Boyer	1 43	
313	" "	3 50	
379	" "	3 45	
87	Wm. Galagher	6 11	
	Total	$1,271 51	
	ROADS AND BRIDGES—2d Dist.		
	Wm. Stauffer, cert. $348.18, levied $348 28.		10
297	John McKee	157 75	
303	W. P. Garey	39 61	
737	H. S. Barnett	4 45	
356	" "	65 93	
312	J. A. Meyer	50 88	
451	Wallace Atwell	12 50	
	H.D.McClary, cert.$494.82, levied $401.09	93 72	
46	" " $55.00		
324	" " 38.38		
	" " on account 1.62 $93 72		
	Total	$424 84	$ 10
	ROADS AND BRIDGES—3d Dist.		
126	George W. Cotton	30 78	
84	George L. Bowers	3 71	
589	John M. Smith	15 58	
	Eben Crew, cert. $90.60, levied 90.65		05
	T.B.T.Brice, cert. $193.06, levied $192.06	1 00	
	Total	$51 07	$ 05
	ROADS AND BRIDGES—4th Dist.		
307	E. W. Emory	45 12	
961	C. G. Hadaway	36 53	
741	" "	61 15	
207	A. L. Crouch	20 03	
550	W. S. Trew	1 20	
551	" "	44 65	
	Total	$208 68	
	ROADS AND BRIDGES—5th Dist.		
781	George E. Leary & Son	187 17	
987	Chas. H. Smith	80	
521	Wm. Keating	6 00	
971	Thomas Drew	58 17	
989	" "	10 90	
18	" "	107 86	
582	S. C. Willis	12 10	
466	John E. Beck	2 40	
	Thos. Willis. cert. $163.78, levied $156.71	7 07	
	Total	$392 47	
	KENT AND QUEEN ANNE'S.		
183	Walter T. Pippin	154 29	
	Total	$154 29	
	CIRCUIT COURT.		
896	Geo. T. Williams	27 65	
995	John C. Davis	74 20	
808	T. J. Fletcher	159 00	
326	J. D Urie, cert. $2,263.58, levied $2,173.48	90 10	
	B. C. Legg, witness certificate	75	
	Mrs. J. Johnson " "	4 75	
	Marg'et Burns " "	3 50	
	Thos. Burns " "	3 50	
	Dr. E. A. Scott " "	1 75	
	Alfred Jester " "	1 56	
	Mrs. H. Simms " "	1 12	
	Mrs Alfred Jester " "	1 50	
	Mrs Emma Price " "	1 06	
	Wm. Dwyer " "	1 50	
	J. S. Vandegrift " "	2 25	
	T. E. W. Crew " "	4 50	
	Total	378 69	
	PUBLIC CHARITIES.		
319	Hester Wood	15 00	
784	J. E. Armstrong	1 59	
947	James McCann	26 50	
246	Caleb H. Austen	15 00	
338	Henry Scott	25 00	
463	J. E. Ferguson	2 65	
360	" "	1 06	
276	Edward Jacobs	20 00	
100	Mrs. Josie Warner	25 00	
23	Mrs. Alice Sanford	26 50	
911	Louisa Davis	21 20	
45	Elizabeth Coleman	10 00	
	Total	$189 50	
	MISCELLANEOUS.		
821	A. A. Harris	82 20	
390	" "	79 50	
988	Charles S. Smith	103 56	
415	Second National Bank	3 71	
	Total	$268 97	
	TAXES PAID IN ERROR.		
740	Mrs. L. E. Greenwood	75	
82	S. J. Wickes	23 29	
480	Annie M. Gale	84	
846	Wm. Meidinski	1 64	
	Total	$26 52	
	CO. COMM'RS, CL'KS SALARY, ETC.		
	H.T.Jewell, cert. $1,692.90, levied $1,473.70	219 20	
588	" " $52.40		
177	" " 71.78		
334	" " 26.50		
	Bal. on acc't 68.52 $219.20		
962	G. M. Hadaway	6 16	
672	Paul & Co	2 03	
626	Mrs. M. Lucas	53	
991	" "	55	
	Diamond State Telephone Co., cert. $21.52, levied $19.91	1 61	
	Total	$230 08	
	MAGISTRATES, CONSTABLES, &c.		
	J. W. Russell, cert. $24.00, levied $23.99	01	
161	R. F. Jewell	47 60	
333	" "	38 00	
162	B. C. Legg	30 21	
465	John E Beck	1 33	
614	Notley Willson	66	
288	H W Eisenhardt	3 71	
	N C Crow, cert. $1.65, levied $1.01	64	
367	W A Whittaker	1 54	
849	Owen Crow	1 65	
	J S Bradley, cert. $106.83, levied $134.65		27 82
16	Charles L Gill	38 58	
337	" "	34 13	
	Total	$198 06	$27 82
	REGISTRATION AND ELECTION.		
819	Paul & Falconer	89 46	
133	Geo E Leary & Son	21 16	
453	Wm L Spry	9 60	
317	R R Hatcherson	31 80	
277	George Jones	46 64	
866	Mrs M B Davis	2 73	

STATEMENT "B"—*Continued.*

No. of Certificate.	Special Report on Levy of 1902.	Omitted.	Over-charged.
	Registration and Election—Continued.		
168	J R Wilson	13 36	
186	Nelson Porter	3 18	
851	E C Bowers	8 10	
148	Josiah Massey	169 60	
112	John Bartley	10 60	
	Enterprise Publishing Co., cert. $180.20, levied $297.87		117 67
	Total	$406 23	
	RECAPITULATION.		
	Roads and Bridges, First District	1,271 51	
	" " Second District	424 84	10
	" " Third District	51 07	05
	" " Fourth District	208 68	
	" " Fifth District	392 47	
	Kent and Queen Anne's	154 29	
	Circuit Court	378 69	
	Public Charities	189 59	
	Miscellaneous	268 97	
	Taxes Paid in Error	26 52	
	County, Comm'rs, Clerk and office exp.	230 08	
	Magistrates, Constables, &c.	198 06	27 82
	Registration and Elections	406 23	117 67
	Totals	$4,200 91	$145 64
		145 64	
	Net omissions account of certificates	$4,055 27	

ERROR SHEET.

Page.	Inaccuracies in Footings of Levy Book, 1902.	As Recorded.	As Verified.
1	Circuit Court	$256 98	$256 98
2	" " + $2.25	131 12	133 37
3	" "	107 00	107 00
4	" "	121 08	121 08
5	" "	111 75	111 75
6	" "	139 35	139 35
7	" "	88 86	88 86
8	" "	104 04	104 04
9	" "	92 91	92 91
10	" "	97 21	97 21
11	" "	91 57	91 57
12	" "	133 26	133 26
13	" "	76 50	76 50
14	" "	115 20	115 20
15	" "	144 85	144 25
16	" "	199 95	199 95
17	" " + $5.25	94 94	100 19
18	" "	3,179 37	3.179 37
19	" " — $194.25	4,865 94	4,771 69
	Total	$9,889 74	$10,065 13
	Errors in totals—shortage	175 39	
19	Orphans' Court	237 31	237 31
22	Magistrates' Court	3,105 10	3,105 10
59	County Commissioners	4,411 95	4,411 95
24	Roads and bridges, first district	5,388 44	5,388 44
28	Sassafras River Bridge	2,142 85	2,142 85
	Roads and Bridges, Second District	1,070 74	1,070 74
26	" " " "	2,221 66	2,221 66
27	" " " "	2,056 48	2,056 48
28	" " " "	666 19	666 19
	Total	$6,025 07	$6,015 07
	Errors in totals—excess		10 00
30	Roads and Bridges, Third District	3,585 50	3,585 50
31	" " Fourth District	1,091 27	1,091 27
33	" " Fifth District	992 71	992 71
34	" " " "	1,205 66	1,205 66
35	" " " "	882 54	882 54
	Totals	$3,081 02	$3,080 91
	Error in totals—excess		17
36	Roads and Bridges, new, under contract	364 50	364 50
37	Kent and Queen Anne's, C. R. Bdge.	1,830 93	1,830 93
50	Alms House	2,380 43	2,380 43
48	Hospitals	1,665 41	1,665 41
50	Charities, Public, Miscellaneous	612 84	612 84
51	Inquisitions	84 78	84 78
52	Court House and Jail	1,478 97	1,478 97
53	Taxes in Error	61 31	61 31
38	Pensioners + $12.72	259 00	271 72
39	"	123 97	123 97
40	"	222 50	222 50
41	"	203 74	203 74
42	"	113 90	113 90
40	"	266 00	266 00
44	"	248 90	248 90
45	"	253 30	253 30
46	"	125 42	125 42
47	"	225 30	225 30
48	"	156 20	156 20
	Total	$2,198 23	$2,210 95
	Error in totals—shortage	12 72	
54	Registration and Elections	444 05	444 05
55	" " + $15.90	2,136 68	2,152 58
56	" "	361 74	361 74
57	" "	138 66	138 66
	Totals	$3,081 13	$3,097 03
	Error in totals—shortage	15 90	
53	Schools	3,212 41	3,212 41
58	Miscellaneous	1,338 88	1,338 88
59	Printing	1,559 61	1,559 61
59	Special Cash Levies	18,575 00	18,575 00
	RECAPITULATION, Page 61. Errors in Footings and Omissions.		
61	Circuit Court	9,889 74	10,065 12
"	Orphans' Court	237 31	237 31
"	Magistrates' Court	3,105 10	3,105 10
"	County Commissioners	4,619 74	4,411 95
"	Roads and Bridges	19,171 36	19,161 19
"	New Bridge, Sassafras River	2,142 85	2,142 85
"	New Roads, Com. and Contract	364 50	364 50
"	Kent and Queen Anne's, repairs C.R.B.		1,830 93
"	Pensions	2,198 23	2,210 95
"	Charities, Public, Miscellaneous	612 84	612 84
"	Inquisitions	84 78	84 78
"	Alms House	2,380 43	2,380 43
"	Court House and Jail	1,478 97	1,478 97
"	Taxes in Error	61 31	61 31
"	Registration and Election	3,081 13	3,097 03
"	Schools	3,212 31	3,212 41
"	Miscellaneous	1,338 88	1,338 88
"	Printing	1,559 61	1,559 61
"	Hospitals	1,665 41	1,665 41
	Total County Expenses	*57,304 60	59,021 57
	Total Special Cash Levies	18,575 00	18,575 00
		$75,879 60	$77,596 57
	Surplus Fund	256 27	356 27
		$76,135 87	$77,952 84
	Net Omission of Certificates, page 6		4,055 27
		$76,135 87	$82,008 11
	Due Treasurer acc't of commissions	5,872 24	
		$82,008 11	$82,008 11

*As verified, $57,204 60.

STATEMENT "C."

Statement of Outstanding Indebtedness March 3rd, 1903.

Statement of Bonded Debt.

SCHOOL BONDS.

20 Coupon Bonds of $1,000 each $20,000 00
Interest at 5 per cent. payable simi-annually, held by Second National Bank.

REFUNDING BOND.

10 Coupon Bonds of $1,000 each $10,000 00
Interest at 4 per cent. payable semi-annually, held by Smith Brothers.

BRIDGE BONDS.

6 Coupon Bonds of $500 each $3,000 00
8 Coupon Bonds of $100 each ..... 800 00 $ 3,800 00
Interest at 5 per cent payable semi-annually, held by Provident Savings Bank.

Total Bonded Debt	$33,800 00	
CR.		
By "Bond Fund" (Cash deposited in Kent County Savings Bank at 4 per cent. to pay Bridge Bonds.)		$ 3,800 00
	$33,800 00	$ 3,800 00
Net Bonded Debt		30,000 00
	$33,800 00	$33,800 00

Statement of Indebtedness—Not Bonded.

DR.		
To amount of certificates outstanding	$54,867 29	
" " due Treasurer on omissions 1902	5,872 24	
" " " " " October jurors	153 25	
" " " " " Interest paid on jail bond	161 70	
" " " " " Dup. Pensions	31 80	
" " " " " Insolvencies	383 22	
" " interest school bond July 1st, 1902	500 00	
		$61,969 50
CR.		
By cash in Bank, other than "Bond Fund"	$ 2,537 04	
By cash interest collected on account levy 1902	237 54	
By cash to pay interest on school bonds 1902	1,000 00	
By amount due from Cecil county	498 50	
By amount due from Queen Anne's	553 44	
		$ 4,826 52
Net amount of accounts passed to be provided for in levy of 1903 up to and including March 3, 1903		$57,142 98
Net Bonded Debt	$30,000 90	

COUNTY TREASURER.

Liabilities and Assets, April 6, 1903.

DR.	Liabilities.	Assets.
To Second National Bank, account of Levy of 1902	4,757 18	
To Town Commissioners " "	1,000 00	
To Schools, " "	5,000 00	
To H. H. Barrol', " "	58 56	
To County Treas., salary, " "	320 00	
To Janitor, " "	75 00	
To Ches. R. bridge keeper, sal. " "	62 51	
To Bridge Keepers, General, " "	200 00	
To Interest on School Bonds, " "	1,000 00	
To Interest on County Taxes, " "	237 54	
To Sundry Uncalled for Levies " "	183 58	
Total Liabilities	12,894 37	
CR.		
By Cash in Bank		4,392 30
By Taxes in hands of Sheriff		1,567 01
By Taxes in hands of Treasurer		332 85
By Amount due from Commissioners page 10		5,872 24
By Amount due October Jurors		153 25
By Amount due Interest paid on Jail Bonds		161 70
By Amount due Pensions Duplicated		31 80
By Amount due Insolvents [Estimated]		383 22
Total Assets		12,894 37
	12,894 37	12,894 37

ITIMIZED REPORT 1902.

Outstanding claims not certified for by levy 1902, also including the diminution in the actual cash levy for the succeeding year's expenses.

The total miscellaneous claims incurred before making levy for 1902 but not presented to the county commissioners for levy and other uncertified claims.		
Amount, 1st District	850 43	
" 2nd "	1183 13	
" 3rd "	1278 84	
" 4th "	8598 65	
" 5th "	1727 56	
As per vouchers on file		13638 61
Due County Treasurer [Page 10]		5872 24
Actual debt in existence June 3rd, 1902		19510 85
Total diminution in the actual cash levy for succeeding years expenses		
Registration and Election	1766 00	
Jurors	153 25	
Repairs to Chester River Bridge	300 00	
Schools	5000 00	
Almshouse and Pensions	1200 00	
Health Officers	150 00	
Jail Physician	75 00	
Commissioners Salaries	2500 00	
Clerks' Salary	960 00	
Fuel	300 00	
		12404 25
		31915 10
Less cash spent in excess of levy		25 02
[Report "A" column No. 2]		31890 08

STATEMENT "A."

Year of Levy	Amount of Levy	Cash collected and spent in addition to levy	Disbursements	Actual expenses of county	Increased outstanding expenses including cash levies unprovided for	Amount levied in excess of the expenses of county	Taxable Basis
1892	77424 17	1115 35	78539 52		11549 77		79818 74
1893	72521 61	1152 69	73674 30	70694 73		2979 57	79783 13
1894	67704 00	3027 94	70831 94	71147 40	415 46		77873 79
1895	75208 84	2682 77	77891 61	78430 94	539 33		79889 02
1896	73905 41	5376 09	79281 50	79625 09	343 59		80139 75
1897	69966 80	1976 33	71943 13	73412 25	1469 12		77234 55
1898	74827 28	702 87	75530 15	76791 91	1261 76		75462 84
1899	74208 92	49 12	74258 04	78059 65	3801 61		74463 43
1900	71730 11	422 15	72152 26	73739 72	1587 46		74401 11
1901	73177 69	2052 22	75229 91	78963 81	3733 90		74797 62
1902	76135 87	25 02	76160 89	86328 54	10167 65		75210 61
					34869 65	2979 57	
					2979 57		
			Balance		31890 08		
						31890 08	
Estimated Cash Levy				31000 00			
Actual Cash Levy				18575 00			
Shrinkage of Cash Levies				12425 00		12425 00	
						19465 08	
Estimated cash levied for succeeding years expense					31000 00		
Actual cash levied (Page 10 report B				18575 00			
Cash not levied, (Page 11, report B)				12404 25	30979 25		
Excess of cash estimate					20 75		
Cash spent in excess of levy, P 11, R B					25 02	45 77	
Actual debt in existence June 3, 1902						19510 85	