REPORT OF AUDITORS COMMITTEE
OF KENT COUNTY MD.

To the Honorable Board of County Commissioners for Kent County:

Gentlemen: In compliance with an Act of the General Assembly of Maryland passed January 1904, and in harmony with our appointment as Auditors by the Circuit Court for Kent County, we have examined the books, accounts and vouchers of the County Commissioners Office, the County Treasurer's Office, the School Board and those concerning the Trustees of the Alms House. The New Assessment gave us additional work, and we necessarily spent sometime in this connection.

This Audit has reference chiefly to the Levy of 1917 when a rate of $1.44 on the $100.00 was declared for County purposes. The assessment books of the County were compared with the tax books of the Treasurer, resulting in an increased basis of $28,282.00; thus making the basis for Real and Personal Property $10,159,287.00 instead of $10,131,005.00.

There were quite a few debits on various bills approved by our Road Engineers, and subsequently passed by you, that were not supported by proper vouchers attached to said bills. These debits and the correctness of these bills are not questioned; but we do not consider this a good practice.

We think a better system of accounting should be put into operation between the County Commissioners Office and the County Treasurer's Office; and we strongly recommend and urge that more promptness and care be given to that class of Tax Bills known as Delinquent and Insolvent. All bills collectible should be collected; and all that are worthless should be charged off in accordance with your order, and the County Treasurer given credit for same. This should appear on your minutes, and likewise appear in the account to be kept by you against the County Treasurer.

We found a number of errors; and while we are aware that errors will occur, we suggest that a greater effort be made and more pains taken to keep mistakes at a minimum.

EXHIBIT NO. 1.

Summary of Assets, Real and Personal, and Amounts levied by County Commissioners

SOURCES OF REVENUE

Real and Personal	$10,131,005.00 @	$1.44	$145,886.47
Shares of Corporations	100,691.45 @	1.44	1,449.96
Ordinary Business	20,156.34 @	1.44	290.25
Miscellaneous and Homestead	1,469.56 @	1.44	21.16
Bonds and Securities	568,239.64 @	.20	1,704.72
Bank Shares	290,309.40 @	1.00 flat	2,903.09
Balance in Treasurer's Hands			4,000.00
Total			$156,255.65
Total Certificate Levy provided for out of the above		$53,804.20	
Total Cash Levy (estimated) provided for out of the above		102,451.45	
			$156,255.65

EXTRA REVENUE

The above mentioned revenue was increased by several amounts received after the Levy was made.	
Revenue stated above	$156,255.65
Additional, viz.:	
Tax on $28,282.00 @ $1.44	407.26
Tax on Stocks, Bonds and Bank Shares	631.99
Handed to Treasurer by County Commissioners	6,742.90
Interest collected	588.07
Difference above stated by Clerk ($4,201.97—$4,000.00)	201.97
Total (Original Revenue Including Additional)	$164,827.84

See Treasurer's Exhibit for Confirmation.

EXHIBIT NO. 2

This is a statement in detail, showing how and for what purposes the Levy was appropriated.

PAID BY ORDERS.

Alms House	$4,163.50
Bonds, Redemption of	3,738.73
County Commissioners Salaries	2,000.00
Clerk to County Commissioners	900.00
County Commissioners Office Expense	558.43
Contract, Printing	1,149.99
Health Officer and Jail Physician	841.32
Hospitals	1,706.44
Inquisitions	198.90
Janitor's Salary	150.00
Jurors	1,083.96
Miscellaneous and Road Work	1,013.76
Orphans Court Salaries	448.00
Orphans Court Supplies	376.20
Pensions and Charities	1,278.00
Roads and Bridges, 1st District	6,557.60
Roads and Bridges, 2nd District	943.18
Roads and Bridges, 3rd District	7,081.66
Roads and Bridges, 4th District	50
Roads and Bridges, 5th District	1,553.71
Roads and Bridges, 6th District	3,848.47
Roads and Bridges, 7th District	1,687.78
Road Engineer's Salary	1,394.20
Roads and Bridges, Office Expense	537.19
Registration and Election	4,559.45
Schools	45,000.00
States Attorney's Salary	1,200.00
Supervisor to Assessment	1,000.00
Treasurer's Salary	1,500.00
Towns of Kent County	4,890.82
Water Rent	73.12
Total Orders Issued	$101,415.25
Amount subject to order, but not drawn on	1,036.20
Total Cash Levy as shown in Exhibit No. 1	$102,451.45

PAID BY CERTIFICATES.

Assessment, New &c	$4,557.54
Alms House	1,565.85
Auditing Committee and Publishing	363.06
Betterton-Still Pond Road in Auto Fund	3,133.58
Betterton-Still Pond Road Repairs	310.88
Circuit Court	5,881.60
Court House and Jail	7,856.23
County Stables	1,824.00
Charities	20.70
County Demonstrator's Salary and Supplies	436.03
Galena-Lambson Road	1,411.68
Health Officer and Jail Physician	275.24
Hospitals	513.97
Inquisitions	85.26
Kent and Queen Anne's Joint Account	294.88
Kent and Cecil Joint Account	1,566.71
Magistrates and Constables	535.65
Miscellaneous	1,305.84
Morgan Neck Bridge Keeper	106.79
Millington Concrete Bridge, Kent's proportion	2,455.59
Refund of Taxes paid in error	144.88
Registration and Election	1,049.55
Road Equipment—Mules	3,867.64
Road and Bridge Work Extra Before Levy	585.05
Road Bills which were in Litigation	7,477.07
Road Engineer's Salary	918.26
Road Fund Special	3,373.88
Road Engineer's Traveling Expense	235.18
Treasurer's Office Expense	547.01
Wharves and Landings	10.69
Total Certificate Levy as Shown in Exhibit No. 1	$53,804.20

EXHIBIT NO. 3

COUNTY TREASURER'S OFFICE

Statement for the fiscal year ending June, 1918, showing all amounts charged to the Treasurer, the amount collected and the amount uncollected and the amount of his disbursements, and his balance on hand June 11th, 1918.

Amounts charged to Treasurer as follows:

Balance June 11th, 1917			$4201.97
Bank Shares	$303,480.94 @	$1.00 flat	3,034.81
Bonds, Special	574,539.64 @	.30	1,723.62
From County Commissioners			6,742.90
Interest Collected			588.07
Ordinary Business Corporations	39,066.79 @	1.44	562.56
Miscellaneous and Homestead	1,469.56 @	1.44	21.16
Real and Personal	10,159,287.00 @	1.44	146,293.73
Shares of Corporations	115,209.29 @	1.44	1,659.02
Uncollected, Year 1916			$164,827.84
			8,847.85
Total			$173,675.79
Amounts Collected and Received:			
Of the various amounts above charged to the Treasurer, he collected			$163,088.89
Leaving Uncollected, Delinquent and Insolvent			10,586.81
Total			173,675.79
Received from all sources			$163,088.88
Disbursements			161,701.29
Balance June 11th, 1918			$1,387.59

EXHIBIT NO. 4

Statement of Alms House and Farm, showing the expenditures from June, 1917, to June, 1918.

Coal and Lumber	$339.65
Drugs	53.21
Dry Goods and Groceries	2,008.79
Fire Insurance Premiums	190.80
Flour and Mill Feed	406.87
Farm Expense	488.83
Hardware	204.76
Interest on Certificates	106.69
Labor and Supplies	607.95
Miscellaneous	141.75
Meats, Butter, etc	630.41
Physician	150.00
Repairs	413.48
Salary of William Ford	200.00
Salary of Miss Sue B. Ford	120.00
Salary of Trustees	120.00
	$6,183.15

Warrants provided for, but not included in fiscal year of Alms House	233.83
Total	$6,417.02
Orders in Levy of 1917	$4,103.90
Certificates in Levy of 1918	2,313.12
Issued by County Commissioners in full payment of above	6,417.02

RECEIPTS FROM FARM

August 7, 1917	$1,168.40
June 11, 1918	1,161.00
	$2,329.40
Handed to Co. Commissioners	$2,329.40

EXHIBIT NO. 5

Report of Finances of the Board of Education for Kent County, Md., for year ending July 31, 1918.

RECEIPTS

Balance on hand, Aug. 1, 1917:	
Gen'l Fund, Kent Co. Sav. Bk.	$1,761.73
Gen'l Fund, Millington Bank	1,141.12
Book Fund, Chest. Bk. of Md.	806.75
Col. Ind. Fund, People's Bk.	611.10
From the State:	
State School Tax	16,867.34
High School Aid	3,700.00
Free Book Fund	2,918.68
Salaries of Office:	
One-half Salary of Supt.	900.00
One-half Sal. of Supervisor	600.00
One-half Salary of Attendance Officer	300.00
Colored Industrial Fund	1,500.00
State Free School Fund	508.75
Teachers' Bonus	3,847.90
From The County:	
Regular School Tax	45,000.00
Licenses	337.02
From Other Sources:	
Sale of Outbldgs at Butlertn	50.00
Reading Circle Fund from Teachers	20.00
Discount Notes & Interest	16,940.00
Rebate on J. L. Smyth, bond	22.52
Books Sold	59.55
Tuition from Q. A. Co.	423.75
Refund on Coal Freight	7.00
Refund from Stephen Johnson	7.00
Refund from Overdrawn Check	1.00
Refund from Miss Mason for Materials	1.47
Total Receipts	$98,383.08

DISBURSEMENTS

General Control:	
Office Expenses	$ 377.08
Printing and Advertising	187.59
Board Members' Allowance for Expenses	225.00
Legal Services	100.45
Salary of Superintendent	1,800.00
Travel'g Exp. of Supt.	139.22
Salary of Clerk	450.00
Salary of Attendance Officer	600.00
Travelling Expenses of Attendance Officer	24.02
Other Costs of Control	28.42
Total Costs of Control	$3,931.69
Instructional Service:	
Salary of Supervisor	$1,200.00
Travelling Exp. of Supervisor	590.24
Other Expenses of Supervision	371.15
Teachers' Salaries	56,006.32
Text Books	1,936.19
Materials of Instruction	1,230.93
Other Costs of Instruction	612.42
Total Costs of Instruct'n	$61,947.25
Operation of School Plant:	
Janitor's Wages	$2,280.00
Fuel	3,005.37
Janitor's Supplies	66.94
Other Costs of Operation	272.33
Total Costs of Operation	$5,624.64
Maintenance of School Plant (Up-keep):	
Repair of Bldgs and Upkeep of Grounds	$ 878.82
Repair and Replacement of Equipment	1,445.16
Other Costs of Maintenance	172.05
Total Costs of Maintenance	$2,496.33
Auxiliary Agencies:	
School Libraries	$ 40.00
Health Service	2.50
Transportation of Pupils	1,040.41
Community Activities	27.13
Other Auxiliary Agencies	5.00
Total Costs of Auxiliary Agencies	$1,115.04
Fixed Charges:	
Insurance	$ 243.57
Contributions & Contingencies	30.00
Other Fixed Charges	50.00
Total Cost of Fixed Charges	$323.57
Debt Service:	
Short Term Loans	$13,500.00
Interest on Short Term Loans	344.90
Total Costs of Short Term Loans	$13,844.90
Capital Outlay:	
Land	$ 1.75
New Bldgs & Their Equiptmt	3,438.96
Alteration of Old Bldgs	361.41
Equipment of Old Bldgs	977.17
Total Costs of Capital Outlay	$4,779.29
Total all Disbursements	$96,062.71
Bal. in Sav. Bank, Aug. 1, 1918, General Fund	$ 11.07
Bal. in Millington Bank, Aug. 1, 1918, General Fund	73.17
Bal. in Chestertown Bank of Md.	
Book Fund	1,808.79
Bal. in Peoples Bank, Colored Industrial Fund	427.34
	$98,383.08

EXHIBIT NO. 6

BONDED INDEBTEDNESS OF KENT COUNTY, MARYLAND

The following Bonds are outstanding:

Seven 5 per cent Old School Bonds	$7,000.00
Three 4 per cent Refunding Bonds	3,000.00
Three 5 per cent Kennedyville School Bonds	3,000.00
Forty-eight 5 per cent Kent County School Bonds	48,000.00
Seventeen 5 per cent Additional Kent County School Bonds	17,000.00
Total Bonded Debt	$78,000.00

Respectfully submitted,

WM. F. RUSSELL,
THOMAS G. WROTH,
WM. G. SMYTH,
County Auditors.

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CAPES, COATS, SUITS, SKIRTS, DRESSES, WAISTS, MILLINERY, UNDERWEAR AND HOSIERY.

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SUITS, PANTS, HATS, CAPS AND FURNISHINGS.

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Ladies' and children's Ready-to-Wear Department second floor. Men's and Boys' Department first floor. Having separated the two departments we are better able to give you service in style and fit, as well as making it more private and convenient in the trying on of garments for men and women. The sooner you come in to see us the better the selection.

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1 Ton Stove Coal	10.50
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FARMERS' DAY AT STATE COLLEGE

Commencement Exercises and Victory Celebration

CULTIVATOR DEMONSTRATION

Farmers' Day and Commencement exercises at the Maryland State College will be held as usual on May 30, Decoration Day. Plans for the day are now being worked out by President Woods and all arrangements have been completed except for the setting of some of the details. Doctor Woods states that he is extremely anxious to have a big gathering of the farmers and public officials this year as one feature of the day will be a commemoration of the part the farmers have played in winning the war.

Doctor Woods says:

"It seems to me to be particularly fitting for a great gathering of the farmers of the State this year. Farmers' Day at the State College also seems to be the most appropriate time for such a gathering in commemoration of the splendid achievement of Maryland farmers in helping to win the war. Great problems have been encountered and solved. The State, through the State Council of Defense, has borne its share of the burden and the farmers in turn have responded nobly to every effort they have been asked to put forth.

"To my mind probably the greatest achievement of the whole war was the wonderful record made in increasing food production. The splendid organizations and agencies through which this increase of production was effected deserve great credit, but after all it was the farmer who actually got in and did the work of production. The war is won, thanks to the efforts of all; and it is indeed very fitting to pay tribute on Farmers' Day, which very appropriately this year is to be held on Decoration Day, to the splendid efforts that have met with success.

All visitors are requested to bring with them picnic lunches. The college is arranging to serve sandwiches, coffee, ice cream, and fruit at cost price to those who do not care to go to the trouble of bringing their lunches.

The annual meeting of the State College Alumni Association will not take place this year on Farmers' Day, but will be held the afternoon and evening before, May 29. The annual banquet of the association is to take place the evening of May 29 and will be served at the college. A game of baseball with Virginia Polytechnic Institute is to be played also on May 29 as a part of the alumni program.

This year will mark the last in which the Commencement exercises of the graduating class of the college will be held on Farmers' Day. When the war began State College cut short its school year and began holding a brief and informal Commencement. Next year the school year will be lengthened out until the middle of June.

Two features will be the main attractions of Farmers' Day. One is to be a demonstration of modern cultivating machinery in which all labor-saving devices of this character will be shown. The other feature will be a farmers' victory celebration, a commemoration of what Maryland farmers have accomplished in their efforts to help win the war.

Governor Harrington probably will deliver the address in connection with this part of the program. The subject on which he has been asked to speak is "The Farmers' Contribution to Victory and Their Reconstruction Program."

Besides these things there will be an exhibition of all the buildings, laboratories and the farm. Demonstrations in home economics and canning and drying of fruits, vegetables, etc., will be carried on. Moving pictures are to be shown in the auditorium from 11 o'clock until 1. A band concert is to be held and the annual Commencement exercises of the graduating class of the college also will take place. Besides Governor Harrington, two of the country's most prominent public men have been extended invitations to speak.

Despite the exigencies of war, 20 men are in the senior class to receive degrees and six are to finish the two-year course and receive certificates. Those who receive degrees are: Joseph Leiter Altcheson, Kenneth Warren Babcock, Homer Sidney Berlin, Chester Frederick Bletsch, Milton Carroll Brown, Howard Owen Coster, Edwin Walker Hand, Walter Roberts Hardisty, Grace Bruce Holmes, Paul Valentine Horne, Ransom Rush Lewis, Erston Vinton Miller, George Wesley Norris, Charles Edwin Payne, Kenneth Carlisle Posey, Earle Milton Sawyer, Robert Lee Sellman, James Wilmer Stevens, George Ray Stuntz, Cecil Harlow Bacon.

Those who will receive certificates for the two-year courses in agriculture are: Emory Bryan Cockran, Thomas Dail Holter, Kurt Frederick Menzel, Phillip Stevens Richardson, Henry Lafayette Umbarger, Hugh Roberts Wilmer.

Special arrangements have been effected for a trolley schedule from Washington, and several express trains from Baltimore to Washington and from Washington to Baltimore will stop at College.

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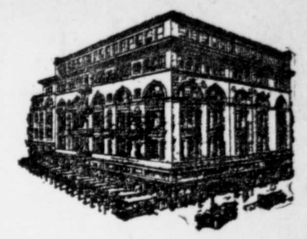
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