Chestertown, Md., October 6th, 1930.

Report of Auditing Committee

For Kent County, Maryland

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

Gentlemen:

In compliance with an Act of General Assembly of Maryland, passed January 1904, and in harmony with our appointment as Auditors for Kent County, we have examined the Books, Accounts and Vouchers of the County Commissioners, the Board of Education, tht Treasurer's Office, the Trustees of the Alms House and the Dog License Fund.

This Audit deals chiefly with the levy of 1929-30 when a rate of $1.90 on the $100.00 was declared for Kent County purposes.

It also gives report in full for the same source of revenue for the County for 1930-31 as shown by the books of County Commissioners June 15, 1930.

We herewith offer the following recommendations:

(1) That the Treasurer should be relieved of the necessity of traveling over the County to collect Taxes and confine his duties to his office.

(2) That the money received for the Dog Fund should be paid to the Treasurer and disbursed by him on order of the County Commissioners.

(3) The Treasurer requests us to recommend, and in which we concur, (A) that Chapter 146 page 424 Md. Laws 1929, which authorize the Treasurer to assess new properties be amended and that said duty be performed by the County Commissioners or their authorized appointee.

(B) The Treasurer also requests us to recommend that all Tax Bills be made in triplicate; one copy to the Tax Payers when due, another copy to Delinquent Tax Payers before interest begins, the third copy be kept for the Treasurer's use in office.

(C) That the automobiles and tax laws pretaining to Kent County be repealed and the Treasurer authorized to collect Taxes on all Personal Property before Automcbile Lictnses can be issued. This law is now in effect in Baltimore City where results are most satisfactory and unpaid Taxes reduced to a minimum.

Respectfully submitted,

J. FRANK WHEATLEY,
M. deK. SMITH, JR.,
ISABEL R. NEWNAM,

EXHIBIT NO. 1

Summary of Assessments for 1929-30 on Books of County Commissioners for Kent County, Maryland.

Real and Personal	$14,972,418.00	@	1.90	$284,475.94
Extra Real and Personal	224,535.00	@	1.90	4,266.17
Motor Vehicles	709,595.00	@	1.90	13,482.31
Bank Shares	410,005.78	@	1.00	4,100.06
Corporations	455,391.45	@	1.90	8,652.44
Non Stock Corp. (Full rate)	600.00	@	1.90	11.40
Non Stock Corp. (Security rate)	167,579.00	@	.30	502.74
Trust Companies	31,644.96	@	1.00	316.45
Securities	1,963,115.00	@	.30	5,889.35
Extra Securities	20,965.00	@	.30	62.90
Total	$18,955,849.19			$321,759.76
Since Audit June 15, 1929:				
Extra Corporations	$174,909.26	@	1.90	3,323.28
Extra Motor Vehicles	37,015.00	@	1.90	703.29
Total				$325,786.33
Cash Balance in Treasurer's hands June 15, 1929				$2,773.37
Cash for Bonds from Town Commissioners for error				1,025.00
Taxes to bt collected				17,850.92
				$347,435.62
Levies provided for Certificates 1928-29				85,986.88
Grand and Petit Jurors Oct. 1929 and April 1930				2,644.80
Levies provided for Orders 1929-30				165,402.72
Bonds and Coupons				24,550.00
Cash deposits with Treasurer				20,033.01
				$298,617.41

EXHIBIT NO. 2A

A statement in detail showing how and for what purposes the Levy of 1929-30 was appropriated.

Paid by Orders issued in 1929-30

Roads and Bridges	28,286.27
Roads and Bridges paid by funds brought in by Road Engineer	1,669.81
County Commissioners Salaries	1,500.00
Clerk to the County Commissioners Salary	1,500.00
Supervisor of Assessments Salary	1,000.00
Road Engineer's Salary	1,500.00
County Treasurer's Salary	1,500.00
Deputy Treasurer's Salary	1,000.00
State's Attorney Salary	1,200.00
Janitor's Salary	400.00
County Commissioners's Office Expenses	400.69
Miscellaneous	460.68
Alms House	2,966.72
Orphans' Court	1,335.08
Pensions	585.00
Contract Printing	999.99
Health Office and Jail Physician	745.08
Hospitals	2,991.97
Attornty to County Commissioners Salary	300.00
Extension Service	3,985.47
Schools	107,425.96
Incorporated Towns, Roads and Bridges	3,900.00
Easton Hospital	500.00
Publishing Audit Report	150.00
Total	$165,402.72

EXHIBIT NO. 2B

Statement of Certificates issued by the Kent County Commissioners and witness certificates issued by the Circuit Court 1928-29 and payable January 1st, 1930.

Witness Circuit Court October 1928		225.10
Witness Circuit Court October 1929		427.74
Circuit Court		2,532.81
Circuit Court, Clerk's Office		2,437.61
Court House and Jail		6,305.83
Court House		26490
Jail		6,207.87
Jail Supplies		1,302.27
Sheriff's Fees		1,035.65
Magistrates and Constables		2,600.55
Treasurer's Office		1,286.80
Orphans' Court		300.00
Assessments		155.52
Auditors' Salaries and Expenses		343.67
Miscellaneous		3,274.40
Wharves and Landings		17.52
Kent and Queen Anne's County part account		1,389.73
Refund taxes paid in error		45.01
Hospitals		2,164.06
Alms House		4,660.59
Charities		188.06
Machinery for county		5,273.60
Inquisitions		570.56
Schools		11,425.90
Registrations and Elections		7,476.62
Incorporattd Towns, Bank Shares		1,167.15
Public Health Association		1,911.11
Roads and Bridges, excess Levy		11,664.38
Easton Emergency Hospital		265.00
Reformation and State Schools		1,848.50
Workmans Insurance		253.01
Tuberculosis Eradication		3,358.39
Transportation Prisioners		971.99
Lumber and Supplies for Bridges		1,768.31
Extension Serbice		605.51
Kent and Cecil Joint Account		260.65
Tctal		$85,986.88

EXHIBIT NO. 3A

Clarence Newsome, Treasurer, 1927-28.

Uncollected balance June 15, 1929		$4,484.05
Collected Real and Personal	$366.10	
Uncollected Real and Personal	32.93	
Collected Motor Vehiclts	149.44	
Uncollected Motor Vehicles	2,024.35	
Collected Corporations	129.38	
Uncollected Corporations	477.16	
Insolvent Corporations	5.30	
Uncollected Non Stock Corp.	4.80	
Uncollected Bank Stock	.72	
Collected Securities	199.06	
Insolvent Securities	90.23	
Insolvent Real and Personal	1,004.58	4,84.05
		4,484.05
Interest to June 15, 1930	90.02	
Clarence Newsome, Treasurer's 1928-29.		
Uncollected Galance to June 15, 1929		10,275.27
Collected Real and Personal to June 15, 1930	$5,404.46	
Uncollecte Real and Personal to June 15, 1930	1,731.86	
Collected Motor Vehicles	149.44	
Uncollected Motor Vehicles June 15, 1930	2,163.94	
Collected Corporations June 15, 1930	134.75	
Uncollected Corporations June 15, 1930	330.57	
Uncolltcted Non Stock Corp. June 15, 1930	3.08	
Collected Bank Shares June 15, 1930	22.71	
Uncollected Securities Junt 15, 1930	354.93	
		10,275.27
Interest to June 15, 1930	349.44	

EXHIBIT NO. 3A

Summary of Assessments Real and Personal with amounts levied by the County Commissioners for Kent County, Maryland, to Clarence Newsome, Treasurer, 1929-30.

Real and Personal	$14,972,418.00	@	1.90	$284,475.94
Extra Real and Personal	224,535.00	@	1.90	4,266.17
Motor Vehicles	709,595.00	@	1.90	13,482.31
Bank Shares	410,005.78	@	1.000	4,100.06
Corporations	455,391.45	@	1.90	8,652.44
Non Stock Corp. Security rate	167,579.00	@	.30	502.74
Non Stock Corp. Full rate	600.00	@	1.90	11.40
Trust Companies	31,644.96	@	1.00	316.45
Securities	1,963,115.00	@	.30	5,889.35
Extra Securities	20,965.00	@	.30	62.90
				$321,759.76
Totol	$18,955,849.19			
Extra Corporations since Audit	$174,909.26	@	1.90	3,323.28
Extra Motor Vehicles since Audit	37,015.00	@	1.90	703.29
				$325,786.33
Total				20,033.01
Cash from County Commissioners to June 15, 1930				2,411.92
Interest colltcted to June 15, 1930				10,000.00
Three short term certf $2,500, $2,500, $5,000				1,025.00
Cash for Bond from Town Commissioners per error made				
				$359,256.26
				$273,609.56
Collected Real and Personal to June 15, 1930				10,866.38
Uncollected Real and Personal to June 15, 1930				3,512.15
Collected Extra Real and Personal to June 15, 1930				754.02
Uncollected Extra Real and Personal to June 15, 1930				11,086.99
Collected Motor Vehicles to June 15, 1930				3,098.61
Uncollected Motor Vehicles to June 15, 1930				9,156.60
Collected Corporations to June 15, 1930				2,819.12
Uncollected Corporations to June 15, 1930				11.40
Collected Non Stock Corp. full rate to June 15, 1930				502.74
Collected Non Stock, rate to June -5, 1930				4,100.06
Collected Bank Shares to Junt 15, 1930				316.45
Collected Trust Companies to June 15, 1930				5,579.26
Colltcted Securities to June 15, 1930				310.09
Uncollecttd Securities to June 15, 1930				60.20
Collecttd Extra Securities to Junt 15, 1930				2.70
Uncollected Securities to June 15, 1930				2,411.92
Interest Collecttd to June 15, 1930				20,033.01
Cash from County Commissiontrs to June 15, 1930				10,000.00
Three short term certf, 2500, 2500, 5000				1,025.00
Cash for Bond from Town Commissioners for error				
				$359,256.26
Recapitulation for 1928-29 to June 15, 1930.				
Balance Clarence Newscme, June 15, 1929				2,773.37
Taxes collected for 1927-28 to June 15, 1930				843.98
Taxes uncollected for 1927-28 to June 15, 1930				3,640.07
Interest collected for 1927-28 to June 15, 1930				90.02
Taxes collected for 1928-29 to June 15, 1930				5,690.89
Taxes uncollected for 1928-29 to June 15, 1930				4,584.38
Interest collected for 1928-29 to June 15, 1930				349.44
Taxes collected for 1929-30 to June 15, 1930				307,935.41
Taxes uncollecttd for 1929-30 to June 15, 1930				17,850.92
Interest collected for 1929-30 to June 15, 1930				2,411.92
Cash for County Commissioners to June 15, 1930				20,033.01
Cash to Rock Hall School for short term certf				2,574.31
Three short term certfs. 2500, 2500, 500				10,000.00
Cash for Bond from County Commissioners for error made				1,025.00
				$379,802.72
Total Expenditures 1929-30 to June 15, 1930				$315,355.19
Taxes uncollected 1927-28 to June 15, 1930				3,640.07
Taxes uncollected 1928-29 to June 15, 1930				4,584.38
Taxes uncollected 1929-30 to June 15, 1930				17,850.92
Balance Clartnce Newsome, Treasurer, June 15, 1930				38,206.39
Difference in 1927-28, 1928-29, 1929-30				165.77
				$279,802.72
Recapitulation for 1928-29 to June 15, 1930.				
Balance Clarence Newsome, June 15, 1929				$2,773.39
Taxes collected for 1927-28 to June 15, 1930				843.98
Taxes uncollected for 1927-28 to June 15, 1930				3,640.07

EXHIBIT NO. 3A

Cash items handed over to the Treasurer from County Commissioners year 1929-1930.

Check from Mill-Nelson, Inc., for slag	$2,000.00
Check from Henry W. Catlin, for slag	1,000.00
Check from Council of Rock Hall, for slag	200.00
Cash G. B. Taylor, Eng. dif. betw, P.R.R.bills and order No. 35	3,76
Cash from J. D. McVean, part paym. on tel. charges	2.14
Cash from Roger B. Harris, agent, for slag	1,000.00
Cash from John Purnell, for prop. in name of Emma Jane Trusty Tax Sale	6.64
Cash from W. K. Hackett, board of wife at Cambridge Hos	31.25
Cash from Herbert E. Perkins, Ex. of S. P. Townshend, taxes marked insolvent	11.80
Check from Kent County Alms House	176.56
Check from Strawbridge-Clothier, for slag	241.00
Check from Gilbert B. Taylor, work and material for Gas Co	3.00
Check from Chas. R. Kerr, Police Justice, fints	2.15
Check from Wm. B. Usilton, Police Justice, fines	60.00
Check from Co. Commis., Bal. from G. W. Sutton tax fund	134.45
Check from J. D. McVean, half tel. toll and charges	1.80
Check fomr G. E. Hicks, P. J., fines as Police Justice	2.90
Money order from Edw. Bevel, redemption of land sold	5.20
Check from State Department of Forestry	.75
Check from Gibbs Presv. Co., wharves and landings	48.09
Check from J. Bayard Sutton, Alms House, milk	123.11
Check from H. Stockton Startt, Alms House Lambs	90.00
Check from M. W. Thomas, Alms House, Sec. and Treas	2.70
Check from J. D. McVean, half tel. charges	1.90
Check from J. Bayard Sutton, Alms House, Milk and calf	103.82
Check from H. N. Baldwin, Alms House, beans	2.70
Check from Rev. John F. Willis, redemption of land	119.88
Cash from Chas. D. Wood, and G. B. Taylor, work on road	103.05
Check from J. D. McVean, half tel. chargts	15.70
Check from Robt. A. Shallcross, clerk, for prem. on clerks bond	5.00
Check from Robt. A. Shallcross, for record books and supplies	2.55
Check from H. N. Baldwin, Alms Houst, for tomatoes	70.00
Check from H. N. Baldwin, Alms House, for tomatoes	485.62
Check from H. N. Balwin, Alms House, for tomatoes	66.93
Check from H. N. Baldwin, Almshouse, for tomatoes	110.40
Check from H. N. Baldwin, Alms Houst, for tomatoes	112.12
Check from J. Bayard Sutton, Alms House, milk and calves	311.58
Check from J. Bayard Sutton, Alms House, for cow	226.27
Cash from M. W. Thomas, Alms House, for cow	129.43
Chack from W. Wm. Dorsey Hines, pt paym. hf milt Wlks Lane	50.00
Check from Treasurer of Md., Franchise Tax	566.16
Check from Gilbert Taylor	147.31
Check from Wm. B. Usilton, P. J., fines as P. J. fines	10.00
Check from B. T. Hudson, kpg of Carrie Thomas at Springfield	119.00
Check from W. K. Hackett, for brd. of wife at Cambridge Hos	31.25
Check from E.F.Perkins, Treas., use of conv. or rds and bdgs	31.25
Cash from J. A. Estes, for 5 gal roof paint	14.00
Check from C. R. Kerr. P. J., fines and costs	4.50
Cash from J. Langrell & Bro., rent whf at Buck Ntck	64.40
Check from J. D. McVean, half tel. charges	125.92
Check from S. Scott Beck, atty., ref. of costs Balto-Victor Co.	1.50
Check from H. N. Baldwin, Alms House, tomatoes	11.44
Check from H. S. Startt, Alms House, 17 lambs	63.86
Check from J. Bayard Sutton, tomatoes, calf, milk	170.00
Check from G. E. Hicks, P. J., Police Justict fines	269.87
Check from E. M. Wilkinc, his prop. on slag road Wilkins Lane	2.95
Check from R. A. Shallcross, Clerk, costs in re-state vs Swift.	347.93
Check from J. D. McVean, half tel. charge	10.50
Cash from John Kennard for Jane Hodges, taxes not entered.	2.10
Check from M. W. Thomas and J. B. Sutton, H A milk, calf	1.90
Check from W. T. Hadaway, taxes of garage not assessed	151.67
Check from Morris L. Clothier, for slag	2.85
Cash from Herman Dierker, 28 tons slag	1,967.39
Money order from Jas. D. Kelley, for slag	78.40
Check from G. B. Taylor, freight on slag to Worton	42.00
Cash from Irving F. Smith, taxes on 3 cows not assessed	517.51
Check from Betterton Bayside Land Co., for slag and freight	2.28
Check from J. D. McVean, half tel. charge	793.67
Check from W. K. Hackett, board of wife, Cambridge Hospital	1.50
Cash from Dr. E. A. Scott for Robt. Harris purc. price of prop	31.25
Check from Alms House, milk to Dec. 31, 1929	25.00
Check from Com. of Rock Hall, for slag	142.23
Check from Wm. T. Hicks, half wharfage	267.50
Check from John M. Dennis, Treas., Franchise Tax	129.15
Check from J. Leonard Price, Treas., for slag	108.73
Check from Miller-Nelson, Inc., work on road	12.19
Check from William B.Usilton, P. J., Police Justice fines	30.00
Check from Wm. Medders, for slag	61.15
Check from G. Edw. Gillespie, board for Annie Power, Cam'ge	15.13
Check from Snyder Packing Co., for galv. pipe	4.55
Check from J. D. McVean, half tel. charge	73.44
Check from C. R. Kerr, P. J., Police Justice charges	1.75
Check from G. E. Hicks, P. J., Police Justice charges	217.10
Check from M. W. Thomas, Treas, Alms House	7.25
Check from Henry W. Catlin, for slag	131.36
Check from Still Pond Cemetery Co., for slag	1,223.88
Cash from Lillian Smith, to redeem tax sale property	49.91
Check from P. M. Brooks, part paymt. for Ferry landing	51.03
Check from Wm. S. Collins, paymt for Ferry landing	200.00
Check from J. D. McVean, half tel. charge	200.00
Check from J. Bayard Sutton, alms house farm proceeds	1.50
Check from Elwood P. Vansant, taxes on insolvent property	128.76
Check from Com. of Chestertown, for slag	3.80
Check from Wm. R. Horney, atty for Geo. B. Muth, for slag	295.05
Check from Wm. R. Horney, atty for Geo. B. Muth, for slag	500.00
Check from J. D. McVean, half ttl. charge	1,000.00
Check from Harry H. Legg, for one car load of slag	1.50
Check from W. K. Hackett, for board of wife at hospital	165.13
Check from J. B. Sutton, Alms House farm procetds	31.25
Check from John M. Dennis, Treas., Franchise 1930	129.10
Check from Herbert E. Perkins, 1 car load slag	3.00
Check from Herbert E. Perkins, 1 load slag	128.00
Cash from Supervisors of Elections, G. W. Carter, Jr., can fee	2.50
Cash from Superv of Elections, Jerome D. Jefferson can fee	25.00
Check from G. E. Gillespie, bd of Miss Annie Power, Cam. Hos	25.00
Check from Superv. of Elec.. Wm. H. McKee, cand fee	31.25
Check from Kent Co. Farm Bureau, for slag	25.00
Check from Superv. of Elec., Edgar M. Clark, cand. fee	182.00
Check from G. B. Taylor, fgt on slag for Catlin road	25.00
Check from Wm. B. Usilton, P. J., Police Justice fines	521.85
Check from Pennsylvania R. R. Co., rebate on freight	29.55
Check from J. D. McVean, half tel. charges	22.10
Check from G. E. Hicks, P. J., Police Justice fines	1.98
Check from John M. Dennis, Treas., Franchise Tax	37.50
Check from J. B. Sutton, alms house, milk	2.50
Check from Penns. R. R. Co., refund of demurrage	120.48
Check from H. Clay Brown, for slag	6.00
Check from Treasurer, alms house, wheat	78.72
Check from Treasurer, alms house, wheat	218.75
Check from J. D. McVean, half tel. charge	477.05
	1.75
	19,816.08
Additional Cash Paid to Treasurer	216.93
	$20,033.01

EXHIBIT NO. 3 B.

DOG LICENSE FUND

Cash balance on hand June 15, 1929	1009.32	
Cash from sale of License June 1929-30	1828.00	
		2837.32
Total Disbursements, loss of Stock poultry, etc	1324.00	
Balance on hand June 15, 1930	1513.32	
		2837.32

EXHIBIT NO. 4

Statement of Alms House and Farm showing expenditures and receipts from June 15, 1929, to June 15, 1930.

ALMS HOUSE EXPENSES

Groceries, meat, clothing, etc.	1291.43	
Drugs, etc.	50.35	
Telephone	39.15	
Labor	396.25	
Salary of Trustees	120.00	
Salary of Secretary and Treasurer	150.00	
Salary of Superintendant	400.00	
Salary of Matron	300.00	
Salary of Physician	150.00	
Stoves, Hardware, etc.,	23.26	
Coal and Freight	690.33	
Mill Feed	4.60	
Lumber and repairs to Buildings	118.09	
Oil, Gas and Paint	47.24	
Fertilizer and seed	48.78	
Coffins	9.00	
Printing	4.75	
Insurance	178.65	
TOTAL		4021.88

FARM EXPENSES

Labor, Implement, Repairs, etc.	1463.81	
Tennants share of milk	359.81	
Gas and Oil	538.55	
Mill Feed	542.46	
Fertilizer and seed	403..16	
Insurance	29.40	
Miscellaneous	22.61	
TOTAL		3359.80
GRAND TOTAL		7381.68
Orders in Levy 1929-30	2,966.72	
Certificate to be provided for in Levy 1930-31	4,584.98	
TOTAL		7,551.70
Unpaid bills in 1928-29 provided in Levy 1929,30		692.60
		6,859.10
Alms House warrants issued 1929-30 not presented to County Commissioners		522.58
		7,381.68
Total cash receipts from farm 1929-30 and due County Commissioners	3941.33	
Total paid County Commissioners		3,941.33
Total cash receipts from farm 1929-30	3941.33	
Wheat and Corn furnished farm 1929-30	251.60	
Wheat and corn furnished Alms House	199.33	
TOTAL	4392.26	
Total Expense of farm 3359.80		
Wheat and corn furnished 251.60	3611.40	
	780.86	
Total Expense of Alms House 1929.30		4,021.88
Wheat and corn furnished farm and Alms house 1929-30		
Farm 80 Bus. wheat @95¾	76.60	
Farm 200 Bus. Corn @ 87½	175.00	251.60
Alms House 104 Bus. wheat @ 95¾	99.58	
Alms House 114 Bus. Corn @ 87½	99.75	199.33
		450.93

EXHIBIT NO. 5

STATEMENT OF BOARD OF EDUCATION OF KENT COUNTY, MARYLAND FOR 1929-1930

RECEIPTS

Balance on hand, July 31, 1929		1,498.88
COUNTY LEVY FOR 1929-1930		
For Current Expenses of Schools	108,655.96	
For Permanent Improvement (Capital Outlay)	1,000.00	
For Debt. Service	5,000.00	114,655.96
FROM STATE AND FEDERAL FUNDS		
Census and Attendance	13,755.48	
High School Aid	11,735.00	
Free Book Fund	2,248.64	
Materials of Instruction	562.16	
Salaries of Officials	4,920.00	
Colored Industrial Fund	1,500.00	
Equalization Fund	14,058.00	48,779.28
FROM OTHER SOURCES.		
Licenses and Special Taxes		551.62
Tuition Fees from Adjoining Counties		1,817.35
Tuition Fees from Patrons or Pupils		115.00
Interest on Bank Balances		192.08
Transportation Fees from High School Pupils		1,909.85
Sales of Property:		
Rock Hall Elementary School and grounds (balance)	1522.50	
Melitota White School Bldg. and grounds	200.00	
Text Books	118.22	1,840.72
Educational Foundations' Subsidies—Rosenwald Fund		
Fund for Libraries	40.00	
Contributions and Donations	173.87	
Refunds	76.10	
Libraries (Received from Schools)	655.00	949.97
TOTAL RECEIPTS		$172,310.71

DISBURSEMENTS

General Control:		
Office Expense	849.84	
Printing and Advertising	350.74	
Board Members Allowance	200.00	
Legal Services	50.00	
Salary of Superintendent	2,940.00	
Traveling Expenses of Superintendent	500.00	
Salary of Clerk	1,500.00	
Salary of Attendance Officer	1,200.00	
Traveling Expenses of Attendance Officer	500.00	
Other Costs of General Control	132.40	8,222.98
Instructional Service:		
Salary of Supervisor and Helping Teacher	2,640.00	
Traveing Expenses of Supervisor	500.00	
Other Expenses of Supervisor	112.30	
Teachers' Salaries:		
White Elementary	58,694.98	
White High	33,883.93	
Colored Elementary	15,985.48	
Colored High	2,430.00	
Text Books	4,874.57	
Materials of Instruction	1,566.62	
Summer School Allowances	675.00	
Other Cost of Instruction	1,158.19	122,521.07
Operation of School Plant:		
Janitors' Wages	5,010.00	
Janitors' Supplies	5.97	
Fuel	7,471.83	
Other cost of Operation	1,632.68	14,120.48
Maintenance of School Plant:		
Repair of Bldg. and Upkeep of Grounds	1,366.08	
Repair and Replacement of Equipment	2,858.16	
Other cost of Maintenances	6.27	
Rent	90.00	4,320.51
Auxiliary Agencies:		
School Libraries	952.80	
Health Service	9.00	
Transporting of Pupils	15,515.25	
Other Auxiliary Agencies	224.93	16,701.98
Fixed Charges:		
Insurance	962.43	
Contributions and Contingencies	25.00	987.43
Capital Outlay:		
New Buildings	502.27	
Equipment of New Buildings	1,482.05	
Alteration of Old Buildings	366.44	
Equipment of Old Buildings	1,506.45	3,857.21
Colored Industrial Fund:		
Salary of Supervisor	1,100.00	
Traveling Expenses of Supervisor	269.10	
Materials of Instruction	123.24	
Repair of Building and Upkeep of Grounds	15.14	
Repair and Replacement of Equipment	48.64	1,556.12
TOTAL DISBURSEMENTS		$172,287.78
Balance by Books July 31, 1930		22.93
Checks Outstanding as of July 31, 1930		825.29
		$848.22
Bank Statment		$848.22

POULTRY NOTES

ITEMS OF INTEREST THAT WILL HELP OUR READERS SOLVE SOME PERPLEXING PROBLEMS

BY POLK T. BRAMBLE

One of the things in which the United States at the present time is distinctly backward in comparison with other lands is the use of waterfowl as paultry. While our per capita poultry and egg consumption is several times greater than that of European countries generally, the proportion of geese and ducks in it is very much smaller. This situation indicates both economic waste in failure to utilize advantages for producing waterfowl, and wide deprivation of a valuable and appetizing class of foods.

For this decline several causes are easily found. The "craze" for high egg production tended to diivert attention from all lines of table poultry growing. Labor conditions and costs operated to concentrate effort on main lines of production, to the neglect of side lines which in a well-balanced fowls by a ninfusion of pheasant blood. From a scientific fancier's point of view the possibilities of brining some of the beautiful colors and color patterns of pheasants into new races of fowls seem alluring.

November is here and with it cold weather and soon the ground will be covered with snow. There are but a few weeks remaining to clean up the plant, check over the equipment, and make ready for our yearly period of long nights and short days. This season brings with it the necessity of using artificial lights if the maximum production is to be realized from the flock. . Now is the time to check over the lighting system. If it is a farm unit power plant, be sure that it is thoroughly overhauled, worn parts replaced, and everything done to be sure that it will carry through the lighted period with out a breakdown. If for any reason during the lighted period the lights are stopped, due to plan of poultry culture for the general far mshould have their appropriate place. But the combined effects of those causes would never have brought goose growing in this section as low as it now is, if the exhibition Standards for our breeds of large geese had not been made and applied so that the best show geese were often worthless as breeders.

The Cultivator this month had a most interesting article on "Pheasant Breeds of Fowls," in which the editor, Luther Tucker, probably the best all round student of and authority on agricultural matters of his time announced that after inquiry into a number of reported cases of stocks of domestic fowls containing a pheasant cross, he was convinced that the common idea that the progeny of the pheasant-fowl cross was always a sterile hybrid was erroneous, and that stocks had been produced with various degrees of pheasant blood.

Mr. Tucker describes birds with one-fourth, one-half, and three-fourths pheasant blood which he saw in the poultry yards of T. C. Abrahams of West Troy, N. Y. His interest in them was chiefly with regard to the improvement of the meat qualities of a breaking down in the equipment, great losses are apt to follow in egg yield, often before the necessary repairs can be made. Check over the lines, see that poles and cross-arms are solid and substantial, that the time clocks are clean and in good working order.

The next two months is a critical period in the handling of the poultry flock. It is the time when the birds are coming into production, when they continue to gain in weight, when if they are forced for excessive production, many of them are apt to break down under the strain. This can be avoided in large part by carefully studying th efeeding problem and being sure to fed substantial amounts of grain. Pullets should eat for the next two months substantially more grain than mash. The heavier the grain, the more they will eat. It is safe to feed the pullet flocks all the grain they will eat and clean up completely, and the mash consumption will take care of itself under these conditions.

The Household Accounts of James V, of Scotland, 1525-1533, show that the Scottish Court at that time consumed great quantities of poultry. In general the books show quantities bought without the prices, but in a few instances in 1628-29-30 and 32 prices are given. These prices seem extravagantly high until you investigate and find that they are in "Pounds Scots" and must be divided by 12 to get the English equivalents. This works out much the same as the English prices quoted above for three-quarters of a century earlier.

November 15, 1528, the buyer for this king bought the following list of poultry and recorded the prices, which are here given per bird in American money: 25 comestic geese 2 1-2 cents each; 32 fowls 1 1-4 cents each; 25 capons 2 1-3 cents each; 2 capons Ps 6 cents each; 12 domestic geese 2 3-4 cents each; 10 chickens 1 1-4 cents each; 21 fowls 1 1-2 cents each; 42 capons 3 cents each.

HI SEARLY EDUCATION

Hap: There's a young man who knows his A-B-C's and always minds his P's and Q's.

Sap: His mother probably weaned him on alphabet soup.

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