Chestertown, Md., October 26, 1931.

Report of Auditing Committee

For Kent County, Maryland

To the Honorable Board of County Commissioners, Kent County, Maryland.
Gentlemen:

Complying with the Act of the General Assembly of Maryland, January 1904, we submit herewith the Annual Report of the Auditors of Kent County, Maryland, for the years ending June 15, 1931.

This Audit has been prepared in somewhat different form from previous years in the hope that it will present the financial condition of the county in a manner that can be more easily studied and understood by the taxpayers.

The records, that have been audited in the various offices and herewith presented, were found to be in excellent shape and indicate the careful painstaking manner in which they have been kept.

There was received from all sources, including the amount on hand, June 15, 1930, the sum of $438,109.63. The Treasurer paid out $406,951.23, leaving a balance on hand at the close of the year, June 15, 1931, of $31,158.40.

Below is given a summary of all receipts and disbursements for the year.

SUMMARY

Cash on hand June 15, 1930		$42,314.71
RECEIPTS		
Taxes Collected	$273,649.10	
Interest on Taxes	2,815.68	
Interest on Deposits	30,192.15	
Alms House	3,366.98	
Dog License	1,563.00	
State of Maryland	80,000.00	
Miscellaneous Items from Co. Comm.	4,205.61	395,794.92
Total Receipts		$438,109.63
DISBURSEMENTS		
Alms House	$7,882.44	
Assessment	1,507.90	
Bonds and Interest	147,795.00	
County Commissioners	9,239.03	
Education	119,153.46	
Election and Registration	4,070.97	
Extension Service	7,141.77	
Health	12,716.98	
Law and Order	27,625.85	
Miscellaneous	10,570.31	
Roads and Bridges	55,391.81	
Treasurer	3,854.11	406,950.63
Clerical differences		.60
Total Disbursements		$406,951.23
Balance on hand June 15, 1931		31,158.40
		438,109.63

The Exhibits following show in detail the basis and explanation for each source of revenue and total charges to each major account.

RECOMMENDATIONS

Your attention is called to the recommendations made in the last Audit, some of which have been put into effect with excellent results. We feel the remaining items should also be adopted.

We offer the following recommendations:

(1) That all deeds be transferred on the Assessment books in the office of the County Commissioners, and stamped to that effect, by the Clerk, before same are recorded in the Deed Books by the Clerk of the Circuit Court.

(2) That the plan of compiling the "flat books" for the Treasurer be abandoned and a card system substituted therefor.

(3) That the Treasurer open a separate account in bank, to be known as Bond and Coupon Account, into which there should be deposited, only, the necessary funds for the payment of all bonds and interest due. These records would then show the bonds retired and coupons cashed at the proper date. There would always be in this account a balance sufficient to take care of coupons not yet presented for payment. It would simplify office procedure and safe guard against errors.

Respectfully submitted,

M. deK. SMITH, JR.,
ISABEL R. NEWNAM,
REGINA R. KIRBY,

EXHIBIT A.

STATEMENT OF THE LEVY FOR 1930-31.

Alms House	$3,000.00
Assessments	000.00
Bonds	39,516.71
Circuit Court	2,515.34
Clerk of Court	000.00
County Commissioners	1,650.00
Election and Registration	2,000.00
Extension Service	3,300.00
Health	6,400.00
Inquisitions	000.00
Insurance	000.00
Jail	000.00
Miscellaneous	4,719.56
Orphans' Court	1.400.00
Pensions	700.00
Roads and Bridges	32,635.47
Salaries	9,900.00
Schools — County	109,328.83
Schools — State	000.00
Treasurer	000.00
Wharves and Landings	000.00
Certificates 1929-30	83,104.50
Total	$300,170.41

EXHIBIT B.

SUMMARY OF ASSESSMENTS FOR 1930-31

	Assessments.	Rate.	Taxes.
Real and Personal	$15,097,016.00	1.63	$246,081.36
Extra Real and Personal	169,115.00	1.63	2.756.57
Motor Vehicles	675.190.00	1.63	11,005.60
Corporations	377,899.81	1.63	6,159.77
Corporations (Special)	52,579.95	1.00	525.80
Non-Stock Corporations	2,800.00	1.63	45.64
Non-Stock Corporations	151,840.00	.30	455.52
Bank Shares	345,761.12	1.00	3,457.61
Trust Companies	6,792.90	1.00	67.93
Securities	1,844,753.00	.30	5,534.26
Extra Securities	60,500.00	.30	181.50
Total	$18,784,247.78		$276,271.56
Since Audit June 15, 1930.			
Extra Real and Personal	20,475.00	1.63	333.74
Extra Motor Vehicles	42,310.00	1.63	689.65
Extra Corporations	42,328.00	1.63	689.95
Extra Corporations (Special)	142,791.29	1.00	1,427.91
Extra Trust Companies	28,697.92	1.00	286.98
Total	276,602.21		3,428.23
Grand Total	$19,060,849.99		$279,699.79

EXHIBIT C.

STATEMENT SHOWING AMOUNTS PAID BY ORDERS ISSUED 1930-31

Alms House	$2,998.32
Attorney to County Commissioners Salary	300.00
Auditors' Report	150.00
County Commissioners' Salary	1,500.00
Clerk to the County Commissioners Salary	1.500.00
County Treasurer's Salary	1,500.00
County Commissioner's Office Expenses	495.07
Contract Printing	999.99
Deputy Treasurer's Salary	1,000.00
Easton Hospital	500.00
Extension Service	3,300.00
Health Office and Jail Physician	500.61
Hospitals	3,434.54
Incorporated Towns, Roads and Bridges	3,900.00
Janitors' Salary	400.00
Miscellaneous	411.93
Orphans' Court	411.93
Pensions	560.00
Registrations and Elections	1,962.59
Roads and Bridges	28,724.70
Road Engineer's Salary	1,500.00
State's Attorney's Salary	1,200.00
Supervisor of Assessment's Salary	1,000.00
Schools	109,328.83
State Department of Health	2,199.96
Total	$170,714.45

EXHIBIT D.

STATEMENT SHOWING AMOUNTS PAID BY CERTIFICATES ISSUED 1929-1930.

Witness Circuit Court October 1929	$270.74
Witness Cirucuit Court April 1930	444.60
Ciccuit Court	2,668.01
Circuit Court, Clerk's Office	1,498.98
Court House and Jail	3,765.72
Court House	672.30
Jail	6,853.58
Supplies for Jail	803.65
Sheriff's Fees	930.01
Magistrates and Constables	3,048.14
Miscellaneous	8,601.08
Tuberculosis Eradication	3,784.66
Treasurer's Office	1,266.73
Transporting Prisoners	864.82
Local Assessments	507.90
Registrations and Elections	2,059.84
Extension Service Excess of Levy	57.11
Roads and Bridges	20,781.13
Incorporated Towns, Bank Shares	1,316.39
Auditor's Salary and Expenses	276.90
Charities	76.88
Taxes Paid In Error	87.38
Wharves and Landing	657.33
Hospitals	3,650.77
Schools	9,210.27
Alms House	4,884.12
Workmen Insurance	575.53
Public Health Association	2,431.10
Inquisitions	767.67
Orphans' Court	392.14
Reformation and State Schools	614.36
Total	$83,819.84

EXHIBIT E.

STATEMENT SHOWING AMOUNT OF TAXES COLLECTED BY CLARENCE NEWSOME, TREASURER,

1927-28

Uncollected Balance on June 15, 1930		$3,640.07
Collected	$90.40	
Insolvent	3,549.67	3,640.07
Interest on Collected Taxes		15.37

1928-29

Uncollected Balance on June 15, 1930		$4,584.38
Collected	198.74	
Insolvent	4,385.64	4,584.38
Interest on Collected Taxes		17.33

EXHIBIT E. (Continued) 1930-31

Kind	COLLECTED Original Assessment	COLLECTED Extra	UNCOLLECTED Original Assessment	UNCOLLECTED Extra	INSOLVENT Original Assessment	INSOLVENT Extra	TOTAL
Real and Personal	233,285.69	2,765.13	11,870.80	315.56	924.87	9.62	249,171.67
Motors	8,896.32	689.65	2,109.28				11,695.25
Corporations	6,028.03	689.95	131.74				6,849.72
Corporations (Special)	525.80	1,427.91					1,953.71
Non-Stock Corp.(Full Rate)	45.64						45.64
Non-Stock Corp. (Sec. Rate)	455.52						455.52
Bank Shares	3,457.61						3,457.61
Trust Co.	67.93	286.98					354.91
Securities	5,386.92	178.26	10.98	3.24	136.36		5,715.76
Total	258,149.46	6,037.88	14,122.80	318.80	1,061.23	9.62	279,699.79
Interest Collected on Taxes	9,134.62	38.00	5,817.02	27.84	2,142.56	670.88	17,850.92
Total Interest Collected on Taxes							448.88
							2,336.50

EXHIBIT E. (Continued) 1929-30

Kind	COLLECTED Original Assessment	COLLECTED Extra	UNCOLLECTED Original Assessment	UNCOLLECTED Extra	INSOLVENT Original Assessment	INSOLVENT Extra	TOTAL
Real and Personal	6,546.10	38.00	2,480.96	27.84	1,839.92	688.18	11,620.40
Motors	170.96		2,927.65				3,098.61
Corporations	2,417.56		401.56		303.24	2.70	2,819.12
Securities			6.85				312.79
Total	9,134.62	38.00	5,817.02	27.84	2,142.56	670.88	17,850.92
Interest on Collected Taxes							448.88

SUMMARY

	Taxes.	Interest.
1927-28	$90.40	$15.37
1928-29	198.74	17.33
1929-30	9,172.62	448.88
1930-31	264,187.34	2,336.50
Total	$273,649.10	$2,818.08

EXHIBIT F.

STATEMENT OF ALMS HOUSE AND FARM SHOWING EXPENDITURES AND RECEIPTS FROM JUNE 15, 1930 TO JUNE 15, 1931.

Farm Receipts.

Sale of Milk for the Year	$1,154.58	
Lambs 17 @ $7.50	127.10	
Calves 2 @ $16.00	32.00	
Wheat 1100 bu. @ 86½c	951.50	
Calves 4 @ $11.25	45.00	
Lambs 9 @ $7.50	67.50	
Tomatoes, 72,785 lb. @ 15.00 per ton	545.87	
Tomatoes, 2,077 lb. @ $12.00 per ton	13.80	
Calves, 2 @ $11.00	22.00	
Wheat, 84 bu. @ 87c	73.08	
Calves, 4 @ $9.00	36.00	
Rebate on Gasoline	14.00	
Sheep, 3 @ $6.00 (killed)	18.00	
Calves, 2 @ $16.00	32.00	
Lambs, 15 @ $5.00	75.00	
Wool, 257 lb. @ 15c	38.55	
Corn, 140 bu. @ 68c	95.20	
Rebate on Gasoline	25.40	
Corn, 274 bus. @ 68c	186.32	
Wreat, 146 bus. @ 86½c.	126.29	
Total		$3,679.59

Farm Expenses

Fertilizer and Seed	$403.15	
Gas and Oil	383.72	
Insurance	26.50	
Labor, Implements, Repairs, etc.	2,155.88	
Mill Feed	493.75	
Tenant's Share of Milk	288.52	
Wheat Furnished Farm, 75 bus. @ 86½c	64.88	
Corn Furnished Farm, 200 bus. @ 68c.	136.00	
Total		$3,952.40
Net Loss on Farm Operations (In Red)		272.81

Alms House Expenses.

Coal and Freight	$425.05	
Coffins	18.00	
Drugs, etc.	89.98	
Groceries, Meat, Clothing, etc.	1,457.70	
Labor	392.20	
Lumber and Repairs to Buildings	78.26	
Oil, Gas and Paint	68.09	
Salary to Trustees	120.00	
Salary to Secretary and Treasurer	200.00	
Salary to Superintendent	400.00	
Salary to Matron	300.00	
Salary to Physician	150.00	
Seed and Fertilizer	23.83	
Stoves, Hardware, etc.	45.23	
Telephone	35.80	
Corn Furnished Home, 74 bus. @ 68c	50.32	
Wheat Furnished Home, 71 bu. 86½c	61.41	
Total		$3,915.87
Total Expense for the Year of the Institution		$4,188.68
Orders in Levy 1930-31	$2,998.32	
Certificates to be Provided for in Levy of 1931-32	4,740.26	
Total		$7,738.58
Unpaid Bills in 1929 20 Provided in Levy 1930-31		522.58
		$7,216.00
Warrants Issued 1930-31 not Presented for Payment		339.66
		$7,555.66

EXHIBIT G.

DOG LICENSE FUND

Cash Balance on hand June 15, 1930	$1,513.32	
Cash from sale of License from June 15, 1930, to June 15, 1931	1,563.00	
		$3,076.32
Total Disbursements, loss of Stock, Poultry, etc.	$3,051.70	
Balance on hand June 15, 1931	24.62	
		$3,076.32

EXHIBIT H.

CASH ITEMS HANDED OVER TO THE TREASURER FROM COUNTY COMMISSIONERS YEAR 1930-31

year 1930-31.	
Check from S. H. Horn, Tax redemption	$ 229.01
Check from Dog Fund to Clarence Newsome, Treasurer	500.00
Check from R. A. Shallcross, Clerk, Fines and Costs	18.28
Check from J. D. McVean, one half rent and toll for telephone	1.95
Check from W. K. Hackett, board of patient, Cambridge	31.25
Check from Supervisor of Election, Candidates fee	25.00
Check from G. Edward Gillespie, board of patient, Cambridge	31.25
Cash from Charles W. Carter, Candidates fee	25.00
Cash from George W. Townsend, Candidates fee	25.00
Check from B. T. Hudson, board of patient at Springfield St. Hospital	93.75
Check from Board of Education of Kent County for loan	200.00
Check from William B. Usilton, P. J. Fines	158.55
Cash from Supervisor of Election, Candidates fees	25.00
Cash from Supervisor of Election, Candidates fee	25.00
Cash from J. D. McVean's office, call to Elkton	.35
Check from J. D. McVean, Telephone rent for home	1.50
Cash from G. B. Taylor, Telephone rent and toll	1.50
Cash from H. M. Stavely, Candidates fee	25.00
Check from G. E. Hicks, P. J., fines as P. J.	9.50
Check from Charles R. Kerr, P. J. Fines	59.75
Cash from Property not asesssed in 1929	3.50
Check from John M. Dennis, Treas. of Md., Franchise tax	25.00
Check from J. Aubrey Faucett, Candidates fee	25.00
Cash from John T. M. Vickers, Candidates fee	25.00
Cash from A. Stengle Marine, Candidates fee	131.39
Check from Gibbs Preserving Co. Wharfage at Buckneck	40.00
Check from Supervisor of Election, Candidates fees	40.00
Check from Supervisors of Election, Candidates fee	25.00
Check from Stephen R. Collins, Candidates fee	25.00
Check from Robert E. Lee Candidates fee	10.00
Check from James H. Groves, Candidates fee	10.00
Check from J. Henry Thompson, Candidates fee	10.00
Check from Dr. Edward A. Scott, Candidates fee	25.00
Check from Dr. Merritt Brice, Candidates fee	25.00
Check from Arthur H. Brice, Candidates fee	25.00
Check from S. Scott Beck, Candidates fee	25.00
Check from R. A. Shallcross, Candidates fee	25.00
Check from Charles D. Wood, Candidates fee	25.00
Check from Samuel C. Loller, Candidates fee	25.00
Check from Leonad Wilson, Candidates fee	25.00
Check from Ellsworth C. Bowers, Candidates fee	25.00
Check from H. Stockton Startt, Candidates fee	3.29
Check from George W. Sutton, Ex-Treas. Accumulated Interest	2.70
Check from J. D. McVean, part on Telephone charges	6.99
Check from John M. Dennis, Franchise Tax	3.26
Check from Wm. F. Colett, Taxes not assessed for 1930	9.32
Check from R. G. Nicholson, Tax redemption	1.50
Check from J. D. McVean, one-half rent of telephone	.50
Cash from J. D. McVean, personal call	38.70
Check from F. W. Besley, St. Forest Warden, refund	7.27
Check fom Colonial Trust Co. taxes not assessed	524.45
Check from R. A. Shallcross, Clerk, Supplies	31.25
Check from G. E. Gillespie, Board of Patient, Cambridge	152.00
Check from Wm. B. Usilton, P. J., fines	40.75
Check from Treasurer of Maryland, Franchise Tax	7.75
Check from Treasurer of Maryland, Franchise Tax	2.00
Check fom J. D. McVean, one-half telephone toll	11.71
Check and Cash from Walter Massey, tax redemption	33.75
Check from Treasurer of Maryland, Franchise Tax	25.00
Cash from Dr. E. A. Scott, Attorney for Robert Harris and County Commissioners	15.20
Check from H. S. Startt, for Culvert Pipe	6.75
Check from G. E. Hicks, P. J. fees in excess of fines	1.85
Check from J. D. McVean, Rent and Toll for telephone	9.00
Check from Treasure of Maryland, Franchise tax	13.38
Cash from W. S. Parsons, taxes not assessed	8.15
Cash from Wm. C. Francis, taxes not assessed	15.37
Check from Old Line Construction Co., taxes not assessed	31.25
Check from G. E. Gillespie, board of Patient, Cambridge	1.50
Check fom J. D. McVean, rent and toll of Telephone	50.00
Check from Board of Education, Loan of June 17, 1930	3.50
Cash from Isabel R. Newnam, for book, use of Town Commissioners	41.00
Check from Wm. B. Usilton, P. J. fines in excess of costs	1.10
Check from C. & P. Telphone Co. refund for telephone	1.95
Check from J. D. McVean, rent and toll of Telephone	25.45
Check from Charles R. Kerr, P. J. fines as P. J.	3.00
Check from J. D. McVean, rent and toll of telephone	13.85
Check from G. E. Hicks, P. J. fines	100.00
Check from Board of Education on Loan of June 17, 1930	1.50
Check fom J. D. McVean, rent and toll	1.15
Check from Helen N. Schellinger, Special telephone calls	.90
Cash from J. D. McVean, special telephone calls	31.25
Check from G. Edward Gillespie, Board of Patient, Cambridge	68.00
Check from Wm. B. Usilton, P. J. fines in excess of costs	3.18
Check from J. D. McVean one-half rent and toll telephone	12.95
Check from Charles R. Kerr, P. J. fines	10.90
Check from George E. Hicks, P. J. fines	13.67
Check from State Forester, return of one-half 1930 Forest bills	8.25
Check from Robert A. Shallcross, Clerk, for costs	4.33
Check fom State Forester, return of one-half 1930 Forest bills	692.81
Check from Michael Schless, Tax redemption	1.50
Check fom J. D. McVean, one-half telephone calls	
Check from Clarence Newsome, Treasurer amount money in hand 6-2-31	31,066.23
Check from Treasure of Maryland, Franchise tax	3.00
Check from John Vickers, Sheriff, telephone call	1.20
Total	$35,271.84
June 15, 1930 to June 1, 1931 to Clarence Newsome, Treas.	$ 3,866.62
June 15, 1931 to June 15, 1931 to H. S. Startt, Treas.	31,405.22
Total	$35,271.84

EXHIBIT J.

STATEMENT OF DISBURSEMENTS BY COUNTY COMMISSIONERS PAID IN 1930-31.

Account	Order 1930-31	Certificates 1929-30	Total
Alms House	$ 2,998.32	$ 4,884.12	$ 7,882.44
Assessment		507.90	507.90
Circuit Court		7,642.55	7,642.55
Clerk of the Court		1,498.12	1,498.12
County Commissioners	1,645.06	3,051.70	4,696.76
Election of Registration	1,960.33	2,110.64	4,070.97
Extension Service	3,300.00	3,841.77	7,141.77
Health	6,635.11	6,081.87	12,716.98
Inquisitions		767.67	767.67
Insurance		575.53	575.53
Jail		14,381.46	14,381.46
Miscellaneous	386.93	10,183.38	10,570.31
Orphans' Court	1,343.91	392.14	1,736.05
Pensions	575.00	92.74	667.74
Roads and Bridges	32,600.02	20,634.46	53,234.48
Salaries	9,900.00		9,900.00
Schools — County	109,328.83	9,210.27	118,539.10
Schools — State		614.36	614.36
Treasurer		1,354.11	1,354.11
Wharves		657.33	657.33
Total	$170,673.51	$88,482.12	$259,155.63

AGRICULTURAL NOTES

(BY COUNTY AGENT McVEAN)

FEED COSTS LISTED

In an effort to aid dairymen in producing mik economically and efficiently, the Extension service has urged the need for protein rich supplements to farm grown grains. Sample rations for use with the various classes of roughage have been published.

Below is a table showing approximately the price list of common feeds. Also the percentage of digestible crude protein and the percentage of total digestible nutrients in the respective feeds. Likewise the cost per pound of the protein and the total nutrients. The reader may see at a glance which feeds will supply protein or nutrients, or both, at the least expense.

Following the name of the feed the first number indicates the cost per ton; the second number the digestable crude protein content; the third number the total digestable nutrients in per cent; the fourth number the cost per b. of D. C. P. and the last number the cost per pound of total digestable nutrients:

Barley ground, $20, 9, 79, $.1111, $.0138.

Beet Pulp $30, 5, 70, $.30, $.0214.

Wheat Bran, $22, 12, 61, $.0916, $.018.

Cocoanut Meal, $30, 19, 79, $.079, $.019.

Corn Meal (Dent), $20, 7, 20, $.1428, $.01.

Corn and Cob Meal, $20, 6, 78.1, $.1639, $.01.

Oats (ground), $20, 10, 70, $.10, $.0142.

Peanut Meal (No Hull), $30, 39, 81, $.0384, $.019.

Peanut Meal with Hull, $30, 18.4, 107.1, $.0743, $.014.

Soybeans (ground) $20, 32, 96 $.0325 $.011.

Soybean Cake Meal $27, 40, 76, $.0354, $.0162.

Choice Cotton Seed Meal, $27, 37.0, 78, $.0365, $.0173.

Gluten Feed, $30, 21.4, 80, $0584, $.0185.

Hominy, $25, 7, 85, $.1786, $.0141.

Linseed Meal O. P. $30, 30.2, 78, $.0496, $.0192.

Molasses 1.0, 60, 3-4 per cent corn, T. D. N.

32 per cent. Special, $32, 28, 77, $.0571, $.0207.

Wheat, $20, 9, 80, $.1111, $.012.

At present ground soybeans and choice cotton seed meal are the cheapest yet effective sources of digestible crude protein. Use them with your farm grown grains to supply an adequate supply of protein.

If you use all legume roughages a 12 to 13 D. C. Protein mixture or a 15 to 16 crude protein mixture is adequate. If you use legume hays with silage or corn fodder a 175 to 16 D. C. Protein mixture or 18 to 20 crude protein is ample. If you have no legume roughages a 18 to 20 D. C. Protein mixture or a 22 to 24 crude protein mixture will supply sufficient protein.

HOUSE INVADED BY PLANT BUGS

The Box Elder Pant Bug More Numerous than Ever Before

For the past six years the box elder plant bug apparently has been insreasing in numbers throughout the State. It was first noted in numbers in Worcester County in the town of Snow Hill, but since then it has been found in Somerset, Dorchester, Carolina, Talbot, Kent, Prince Georde's and Montgomery Counties.

The insect is a red and black bug about 3-4 inch long when fuly grown. It is usually found asociated with many immature stages, which are principally red in coloration although the tips of the legs and the beak are touched with black.

The insect feeds mainly upon the box elder, which is some times known as the ash-leaved maple, and has been reported as feding upon ash and the Virginia Creeper. At this time the bugs are not feeding actively, but are congregating in vast numbers upon the trunks of trees and migrating from that location to houses. They hibernate in the houses after gaining accress through open windows or doors, or in open sheds or ground the foundations in potected locations. They also enter stone walls or piles of stone. In the spring they come forth from hibernation and scatter to the trees, upon which they feed by sucking the sap. When they have once dispersed, it is difficult to locate them and injuries to the box elder appear to be negligible. Soon after midsummer, hwever, they begin to congaregate agan. Some times thousands of them collect in a vertical band extending from the base of the tree to the larger bzranches.

When a large group of them collect on tree trunks, o nwalls, or around the foundations f houses an excellent opportunity is afforded to kill them by spraying with kerosene emulsion, which is probably the cheapest and most effective material that can be used to combat this pest. The emulsion can be made easily at home by dissolving one-half pound of laundry soap or soap powder in one gallon of hot water, and churning into this two galons of kerosene. As soon as a creamy amulsin is obtained it can be diluted with seventeen gallons of water, giving a 10 per cent. emulsion, which can be sprayed on the tree trunks or other places where the pests

(continued on page seven)

©Maryland State Archives msa_sc3326_scm8226-0832