Report Of Auditing Committee --Of-- Kent County, Maryland

Chestertown, Maryland, February 18, 1943.

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

Complying with the Act of the General Assembly of Maryland, 1941, we submit herewith the Fortieth Annual Report of the Auditors of Kent County, Maryland, for the Fiscal Year ending December 31, 1942.

We have examined the books and records of all the departments as provided in the Act, with the addition of the Sheriff's Office, which had not been included before.

The bills and vouchers approved for payment have been carefully checked and compared with bank statements. There was received from all the sources the sum of $355,862.25.

The Treasurer paid out $324,849.10 leaving a balance on hand December 31, 1942, the sum of $31,013.15.

We would suggest there be a change made in the method used for assessing automobiles.

The automobile assessment book no doubt has automobiles listed in it that have been junked or sold many years ago. It would seem to us desirable to revise the current levy book to enable the Assessor to arrive at a near figure in his assessment whereas now it is necessarily only a guess.

Following is given a Summary of all receipts and disbursements for the year:

SUMMARY

Cash on hand January 1, 1942		$45,439.16
RECEIPTS		
Taxes Collected	$236,359.82	
Interest on Taxes	3,809.63	
Alms House	4,710.73	
Rent on Wharves	88.78	
Redemption of Property	2,147.98	
State of Maryland	1,134.52	
Trial Magistrate-Fines, etc.	2,861.03	
Board of Patients in State Hospitals	2,397.50	
Filing Fees—Political Candidates	1,023.16	
Licenses	4,707.42	
State Income Tax (County Portion)	3,835.46	
Bank Loans	44,000.00	
Delinquent Fees collected	626.00	
Clerk of Court (Costs, etc.)	54.63	
Dog Licenses	2,643.68	
Miscellaneous	22.75	$310,423.09
Total to be accounted for		$355,862.25
DISBURSEMENTS		
Alms House	$6,688.19	
Assessments	8,063.67	
Bonds, Paid off	55,000.00	
Coupons	7,950.00	
County Commissioners (Salary and Off. exp.)	5,162.30	
Civilian Defense	418.80	
Education	99,610.76	
Elections	10,426.43	
Extension Service	4,043.23	
Vol. Fire Companies	5,500.00	
Health	15,163.04	
Interest on Loans	1,845.00	
Incorporated Towns	4,410.73	
Law and Order	30,121.63	
Loans	41,000.00	
Live Stock Sanitary Service	1,375.00	
Miscellaneous	8,749.13	
Roads and Bridges	30.60	
Treasurer's Salary and Offices Expenses	6,059.14	
Welfare	13,037.26	$324,654.91
Clerical Difference		194.19
Total Disbursements		$324,849.10
Balance on Hand December 31, 1942		31,013.15
		$355,862.25

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

Respectfully submitted,
WM. G. SMYTH, Chairman;
ISABEL ROE NEWNAM,
H. GILPIN BROWN,
Auditing Committee.

EXHIBIT A.
LEVY FOR 1942

Almshouse	$6,000.00
Assessment	10,150.00
Bonds and Coupons	56,750.00
County Commissioners	4,600.00
Education	93,858.76
Election and Registration	10,000.00
Extension Service	4,011.00
Health	13,982.00
Law and Order	16,435.00
Miscellaneous	23,150.00
Treasurer's Office	5,250.00
Welfare	15,160.16
Wharves	200.00
Contingent Fund	1,249.93
Certificates 1941	16,038.42
Total	$276,835.27

EXHIBIT B.
SUMMARY OF ASSESSMENTS FOR 1942.

Real and Personal	$15,860,490.000	1.24	$196,670.08
Extra Real and Personal	284,960.00	1.24	3,533.50
Bank Shares and Trust Co.	247,382.00	1.00	2,473.82
Corporations (Domestic)	271,150.00	1.24	3,362.26
Corporations (Foreign)	138,546.00	1.24	1,717.97
Corporations (Public Utility)	281,255.00	1.24	3,487.56
Motor Vehicles	53,758.00	1.24	666.60
Total	$17,137,541.00		$211,911.79

EXHIBIT C.
STATEMENT SHOWING AMOUNT PAID BY.

	Orders 1942	Certificates 1941
Alms House	$6,681.62	
Assessments	8,429.08	538.47
County Commissioners:		
Office Expense	876.72	
Salaries	3,300.00	
Printing	999.99	
Education	99,610.76	
Elections	10,975.00	
Extension Service:		
County Agent's Office	3,336.23	
Japanese Beetle Control	500.00	
Health:		
County Office	74.75	
State Office	4,832.02	
County Hospitals	900.00	
State Hospitals	10,303.99	
Statistical Reports	157.85	
Law and Order:		
Sheriff's Office		4,994.59
Board of Prisoners		4,994.59
Supplies for Jail	1,284.86	1,722.16
Sheriff's Fees		4,276.16
Transportation of Prisoners		848.36
Jail Maintenance	145.15	
Jail Physician	150.00	
Court House	3,649.57	
Circuit Court	2,225.61	
Clerk of Court	356.14	
State's Attorney Salary	1,200.00	
State's Attorney Office Expense	25.00	
Orphans' Court	1,626.64	
Inquisitions		370.89
Trial Magistrates	2,111.24	143.80
Reformation and State Schools		2,627.67
Constables	400.00	
Justices of Peace	359.17	
Miscellaneous:		
Audit-Salary and Publishing	665.00	
Incorporated Towns	3,900.00	516.32
Live Stock Sanitary Service	1,375.00	
Fire Companies	5,500.00	
Medical Division Civilian Defense	568.76	
Loans	41,000.00	
Interest on Loans	1,845.00	
Local Civilian Defense	418.80	
Reemployment Service	114.78	
Refunds	513.70	
Miscellaneous	2,272.50	
Treasurer:		
Salaries	4,000.00	
Office Expenses	2,053.90	
Welfare:		
Old Age Assistance	5,151.54	
Blind	820.15	
Dependent Children	1,632.88	
General Public Assistance	2,656.15	
Pensions	50.00	
Maryland Children's Aid Society	1,493.40	
Wharves	30.60	
Total	$240,573.55	$16,038.42

EXHIBIT D
CASH ITEMS HANDED TO TREASURER FROM COUNTY COMMISSIONERS IN 1942.

Jewell Bros., Rent of High St. Wharf	$ 58.53	
Caldwell & Watts, Rent of High St. Wharf	30.25	
Redemption of Property, Sold for Taxes	2,147.98	
Treasurer of Maryland, Franchise and Auto Taxes	1,134.52	
Clarence Melvin, Trial Mag., Fines and Costs	2,861.03	
State Hospitals, Board and Maintenance of Patients	2,397.50	
Candidates Filing Fees, Elections	1,023.16	
Robert A. Shallcross, Clerk, Licenses	4,707.42	
Treasurer of Maryland, County Portion of State Income Tax	3,835.46	
Bank Loans	44,000.00	
Charles N. Satterfield, Receipts from Alms House	4,710.73	
Walter Morris, 1935-36-37-38 Taxes Collected	2,907.08	
Delinquent Fees, Advertised Taxes	626.00	
Robert A. Shallcross, Clerk Costs	54.63	
Miscellaneous	22.75	
Dog Fund	3,000.00	
Total	73,517.04	

EXHIBIT E.
STATEMENTS OF DISBURSEMENTS PAID BY COUNTY TREASURER IN 1942

ACCOUNT	ORDERS 1942	CERTIFICATES 1941	TOTAL
Alms House	$ 6688.19		$ 6688.19
Assessments	8429.08	538.47	8967.55
Bonds & Coupons	62950.00		62950.00
County Commissioners	5312.30		5312.30
Education	99610.76		99610.76
Election & Registration	10526.43		10526.43
Extension Service	4043.23		4043.23
Health	16707.93		16707.93
Law & Order	13601.18	15206.62	28807.80
Miscellaneous	61402.99	510.73	61913.72
Treasurer	6059.14		6059.14
Roads & Bridges	30.60		30.60
Welfare	13037.26		13037.26
TOTAL	$308,399.09	$16,255.82	$324,654.91

EXHIBIT F.
STATEMENT SHOWING AMOUNT OF TAXES COLLECTED BY H STOCKTON STARTT

YEAR	KIND	COLLECTED	UNCOLLECTED		
Year	Kind	Collected	Uncollected	Insolvent	Total
1934-35	Real & Personal	2.94			2.94
	Total	2.94			2.94

STATEMENT SHOWING AMOUNT OF TAXES COLLECTED BY W. T. MORRIS, JR.

Year	Kind	Collected	Uncollected	Insolvent	Total
1935-36	Real & Personal	130.81		23.00	153.81
1936-37	Real & Personal	342.34		20.40	362.74
1937-38	Real & Personal	511.70		125.91	637.61
1938-39	Real & Personal	706.64	72.78	362.95	1,142.37
	Totals	1,691.49	72.78	532.26	2,296.53

STATEMENT SHOWING AMOUNT OF TAXES COLLECTED BY J. J. HADAWAY

Year	Kind	Collected	Uncollected	Insolvent	Total
1939	Real & Personal	1,563.75	155.50	697.67	2,416.92
	Corporations			33.25	33.25
	Securities	1.83			1.83
1940	Real & Personal	4,731.13	121.40	780.65	5,633.18
	Corporations	1,060.45	149.25	52.25	1,261.95
	Motor Vehicles	194.75			194.75
1941	Real & Personal	13,173.74	196.69	1,058.95	14,429.38
	Corporations	6,131.12		170.17	6,301.29
	Motor Vehicles	5,825.53			5,825.53
	Bank Shares		148.00		148.00
1942	Real & Personal	191,131.60	7,820.68	1,254.60	200,206.88
	Corporations (Dom.)	2,898.25	464.01		3,362.26
	Corp's. (Foreign)	1,325.26	392.71		1,717.97
	Banks & Trust Cos.	2,473.82			2,473.82
	Public Utilities	3,487.56			3,487.56
	Motor Vehicles	666.60			666.60
	Total	234,665.39	9,448.24	4,047.54	248,161.17
	GRAND TOTAL	236,359.82	9,521.02	4,579.80	250,460.64

SUMMARY OF TAXES AND INTEREST COLLECTED 1942

Year	Taxes	Interest
1934-35	2.94	1.35
1935-36	130.81	52.44
1936-37	342.34	115.87
1937-38	511.70	146.40
1938-39	706.64	171.97
1939	1,565.58	305.95
1940	5,986.33	553.57
1941	25,130.39	809.54
1942	201,983.09	1,652.54
TOTAL	236,359.82	3,809.63

EXHIBIT G.
STATEMENT OF BOARD OF EDUCATION OF KENT COUNTY DECEMBER 31, 1942

RECEIPTS			
Balance on hand January 1, 1942		$ 633.71	
FROM COUNTY SCHOOL TAX			
Current Expenses		$99,585.76	
Special Appropriations		25.00	99,610.76
FROM STATE AND FEDERAL FUNDS			
Census and Attendance		14,082.21	
High School Aid		13,669.80	
Books and Materials		2,174.14	
Salaries—Officials		4,920.00	
Colored Industrial Fund		750.00	
Special Education		159.60	
Equalization Fund		24,100.31	
Vocational Fund		1,596.11	
Reduction of County Taxation		17,493.00	78,945.17
FROM OTHER SOURCES			
Licenses and Fines		136.30	
Tuition Fees—Adjoining Counties		672.50	
Tuition Fees—Patrons		52.50	
SALE OF PROPERTY			
Buildings and Grounds	$266.33		
Book Fines, etc.	63.06	329.39	
Contributions and Donations		14.18	
Loans Returned		287.50	
Refund of Salary, White High		41.50	
From Schools for Libraries		531.41	2,065.28
TOTAL RECEIPTS			181,254.92
DISBURSEMENTS			
GENERAL CONTROL			
Office Expense		$ 539.81	
Printing and advertising		189.41	
Board Members Allowance		300.00	
Legal Service		50.00	
Salary of Superintendent		3,600.00	
Travel. Expense of Superintendent		500.00	
Salary of Clerk		1,346.69	
Salary of Attendance Officer		1,200.00	
Travel. Exp. of Attendance Officer		500.00	
Other Costs of General Control		329.01	$ 8,554.92
INSTRUCTIONAL SERVICE			
Salary of White Elem. Teachers		47,062.49	
Salary of White High Teachers		36,906.98	
Salary of Colored Elem. Teachers		17,638.52	
Salary of Colored High Teachers		7,192.56	
Special Education Fund		159.60	
Summer Schools		600.00	
Text Books		2,659.90	
Materials of Instruction		1,548.89	
Evening Schools		144.00	
Travel Expense of Ag. Teacher		130.70	
Salary of Supervisor—White		2,640.00	
Travel. Expense of Supervisor		364.00	
Other Costs of Instruction		129.63	117,177.27
OPERATION OF PLANT			
Janitors' Wages		6,155.00	
Janitors' Supplies		779.22	
Fuel		4,861.69	
Water, Light & Power		731.58	
Other Costs of Operation		96.90	12,624.39
MANITENANCE OF PLANT			
Repair of Bldg. & Upkeep of Grounds		1,971.59	
Repair & Replacement of Equipment		1,367.69	3,339.28
AUXILIARY AGENCIES			
School Libraries		1,006.34	
Transportation		30,783.75	
Other Auxiliary Agencies		51.02	31,841.11
FIXED CHARGES			
Insurance		715.24	
Contributions		15.00	730.24
CAPITAL OUTLAY			
Other Capital Outlay		20.00	20.00
Total Disbursements			174,287.21
Balance on hand December 31, 1942			6,967.71
TOTAL			181,254.92

EXHIBIT H.
STATEMENT OF ALMS HOUSE AND FARM SHOWING RECEIPTS AND EXPENDITURES FOR 1942

FARM RECEIPTS		
Sale of Live Stock	$ 401.15	
Sale of Milk	2,386.83	
Sale of Wheat	482.12	
Sale of Tomatoes	716.75	
Sale of Corn	291.28	
Agricultural Conservation Check	331.36	
Rebates and Dividends	101.24	
TOTAL RECEIPTS		$4,710.73
FARM EXPENSES		
Feed	519.47	
Labor	745.20	
Tenants Share of Milk	596.66	
Equipment and Repair	185.42	
Gasoline and Oil	357.31	
Fertilizer, Lime and Seed	853.93	
Electricity	22.24	
Veterinary	9.50	
Combining (Barley)	51.00	
Insurance	33.88	
Purchase of Livestock	287.50	
Dues (Farm Bureau)	5.00	
TOTAL EXPENSES		$3,667.11
NET PROFIT ON FARM OPERATION		$1,043.62
EXPENSE OF HOME		
Clothing, Merchandise, etc.	186.96	
Fuel	572.00	
Groceries	1,006.78	
Ice	19.85	
Insurance	19.38	
Light	66.16	
Labor	302.25	
Medicine	15.22	
Repairs	66.93	
Salary of Physician	150.00	
Salary of Secretary	200.00	
Secretary Supplies	16.00	
Salary of Superintendent	400.00	
Salary of Matron	300.00	
Salary of Trustees	112.00	
Tax Stamps (Automobile)	7.10	
Telephone	39.20	
TOTAL		$3,479.83

EXHIBIT I.
DOG LICENSE FUND

Cash on hand Dec. 31, 1941	$ 3,456.71	
Cash from Licenses sold 1-1-42 to 12-31-42	2,643.68	$ 6,100.39
Commissions to Dog Constables	699.75	
Cost of Tags	107.00	
Paid out for loss of stock, poultry, etc.	335.75	
Turned over to Treasurer	3,000.00	4,142.50
Balance on hand Dec. 31, 1942		$ 1,957.89

EXHIBIT J.
SHERIFF'S OFFICE

RECEIPTS		
Board of Prisoners	$ 4,691.05	
Transportation of Prisoners	640.00	
Fees from County Commissioners	1,333.65	
Fees before Magistrate	1,478.75	
Misc. Fees and Costs	731.57	
Judgements Received	578.46	
Taxes Collected	50.00	
Automobile Fines Collected	100.00	
Jail Supplies from County Commissioners	6.75	
Total receipts		$ 9,610.23
Clerical Difference		55.37
		$ 9,665.60
DISBURSEMENTS		
Salaries	$ 5,078.42	
Automobile Expenses	1,106.91	
Telephone	50.18	
Expense of Boarding Prisoners	2,708.43	
Misc. Expenses	41.75	
Judgements Settled	578.46	
Fines paid Automobile Commissioner	101.45	
Total disbursements		$ 9,665.60

EXHIBIT K.
LOANS

DATE	PRINCIPAL	INTEREST
July 2, 1940, Note to Chestertown Bank of Maryland for $8,000.00		
March 3, 1942		90.00
June 2, 1942		90.00
Sept. 2, 1942	$8,000.00	90.00
	Note paid in full	
May 5, 1942, Note to Chestertown Bank of Maryland for $3,000.00		
July 5, 1942		22.50
Oct. 5, 1942	$3,000.00	33.75
	Note paid in full	

(Continued on page four)

Skyscraper Warden

The world's only air raid warden who inspects his territory by elevator is John J. Hennessy, ex-chief of staff for the New York police department and now an official of the Schenley company, who was placed in charge of civilian precautions by tenants of the 102-story Empire State building in New York.

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And Iron Sulfate.
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The Rexall Store

LOVE POINT FERRY
To and from the HEART of BALTIMORE (Standard Time)
LEAVE LOVE POINT (B. & E. R. R. PIER)
DAILY ex. Sun. 1:00 a. m. DAILY 9:35 a. m. DAILY 6:00 p. m.
LEAVE BALTIMORE (PIER 8, LIGHT STREET)
DAILY 7:00 a. m. DAILY 3:00 p. m. DAILY ex. Sat. 9:00 p. m.
Passengers, Automobiles and Trucks Handled on All Trips
PASSENGERS: 55c ONE WAY • 94c ROUND TRIP (4-day limit) 72c ONE DAY EXCURSION
AUTOS INCLUDING DRIVER $2
TRUCKS INCLUDING DRIVER $3 to $6
SHORTENS THE WAY BETWEEN BALTIMORE & THE EASTERN SHORE
BALTIMORE & EASTERN R.R.

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