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

Chestertown, Maryland
January 31, 1944.

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 Fortyfirst Annual Report of the Auditors of Kent County, Maryland for the Fiscal Year ending December 31, 1943.

We have examined the books and records of all the departments as provided in the Act.

The bills and vouchers approved for payment have been carefully checked and compared with bank statements. There was received from all sources the sum of $319,356.72.

The Treasurer paid out $269,099.13 leaving a balance on hand Dec. 31, 1943, the sum of $50,257.59.

Following is given a Summary of all receipts and disbursements for the year 1943:

SUMMARY

Cash on hand January 1, 1943		$ 31,013.15
RECEIPTS		
Taxes Collected	$ 232,393.54	
Interest on Taxes	1,854.56	
Alms House	6,422.59	
Rent of Wharves	203.25	
Redemption of Property	2,046.73	
State of Md. (auto fines)	463.60	
State of Md. (Forest Fires)	109.90	
Trial Magistrates	5,650.40	
Board of Patient (State Hospitals)	5,500.60	
Licenses	3,887.50	
County Share of State Income Tax	3,953.09	
Distribution Old Age Assistance	63.43	
Bank Loans	20,000.00	
Sheriff's Fines	1,875.00	
Clerk's Costs etc.	219.54	
Orphans'Court Rebate	130.34	
Delinquent Fees	422.55	
Return Premium on Bond	47.22	
Dog Licenses	3,018.25	
Miscellaneous	81.48	$288,343.57
Total to be accounted for		$ 319,356.72
DISBURSEMENTS		
Alms House	$ 8,268.43	
Assessments	2,214.17	
Bonds Paid off	25,000.00	
Coupons Paid	5,700.00	
County Commissioners Sal. & Offi. Exp.	4,825.37	
Elections	1,936.77	
Education	94,262.75	
Extension Service	3,865.19	
Health	15,941.62	
Law & Order	33,399.36	
Roads & Bridges	7,217.89	
Treasurers Salary & Off. Exp.	6,140.43	
Welfare	10,719.12	
Dog Fund expenses	1,476.42	
Old Certificates paid in 1943	72.99	
Volunteer Fire Companies	6,000.00	
Incorporated Towns	4,619.71	
Loans	31,000.00	
Interest on Loans	374.25	
Civilian Defense	324.98	
Miscellaneuos	5,722.60	$ 269,082.04
Clerical Difference		17.09
Total Disbursement		$ 269,099.13
Balance on hand Dedember 31, 1942		50,275.59
Total		$ 319,356.72

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,
H. Gilpin Brown, Chairman
Wm. G. Smyth
Geo. W. French
Auditing Committee

EXHIBIT A.
LEVY FOR 1943

Alms House	$ 6,000.00
Assessment	1,350.00
Bonds	30,700.00
County Commissioners	4,800.00
Education	95,273.75
Election	1,000.00
Extension Service	3,511.00
Health	15,332.00
Law and Order	17,570.00
Miscellaneous	29,650.00
Roads and Bridges	4,309.75
Treasurers office	5,500.00
Welfare	12,070.99
Wharves	200.00
Contingent Fund	963.47
Certificates 1942	14,497.80
Total	$ 276,835.27

EXHIBIT B.
SUMMARY OF ASSESSMENTS FOR 1943

Real and Personal	$ 16,116,760.00	1.20	$ 193,401.12
Extra Real and Personal	71,450.00	1.20	857.40
Bank Shares and Trust Co	230,415.00	1.00	2,304.15
Corporations (Domestic)	448,130.00	1.20	5,377.56
Corporations (Foreign)	275,000.00	1.20	3,300.06
Corporations (Public Utility)	836,270.00	1.20	10,035.24
Motor Vehicles	84,920.00	1.20	1,019.04
Total	$ 18,062,945.00		$ 216,294.57

EXHIBIT C.
STATEMENT SHOWING AMOUNT PAID BY COUNTY COMMISSIONERS ORDERS AND CERTIFICATES

	ORDERS	CERTIFICATES 1942
Alms House	$ 8,268.43	
Assessments	1,645.12	586.67
County Commissioners		
Office Expenses	550.47	
Salaries	1,500.00	
Clerk Salary	1,500.00	
Att'y Salary	300.00	
Printing	999.99	
Education	94,262.75	
Elections	1,482.20	
Extension Service	3,675.19	
Health		
County office	124.15	
State office	5,296.00	
County Hospitals	750.00	
State Hospitals	9,206.79	
Statistical Reports	160.00	
Law and Order		
Court House	6,149.04	
Circuit Court	1,847.31	
Clerk of Court	340.80	
States Atty. office exp.	37.25	
States Atty. Salary	1,200.00	
Orphans Court	1,540.12	
Maintenance of Jail	225.95	
Jail Physician	150.00	
Jail expenses and supplies	1,180.24	
Trail Magistrates Salary	1,375.00	
Trail office expenses	147.45	
Trial Clerks Salary	780.00	
Justices of Peace	666.62	
Inquisitions	465.00	273.37
Reformation and State Schools	1,696.51	2,029.41
Liquor License Comm. Salary	600.00	
Liquor License clerk Salary	175.00	
Sheriff Salary	1,458.31	
Deputy Sheriff Salary	875.00	
Sheriff Fees		1,418.00
Board of Prisoners		4,939.57
Transportation of Prisoners		686.82
Magistrates and Constables		1,569.81
Supplies for Jail		57.27
Miscellaneous		
Auditors Salaries and Publishing	602.00	
Civilian Defense	324.98	
Fire Companies	6,000.00	
Incorporated Towns	3,900.00	588.84
Incorporated Towns Bank Shares	719.71	
Livestock Sanitary Service	250.00	
Loans	31,000.00	
Loan Interest	374.25	
Misc.	3,942.04	
Roads and Bridges	4,869.85	2,348.04
Treasurer		
Office Expenses	2,700.07	
Salary	2,407.40	
Deputy Treas. Salary	1,116.65	
Welfare		
Old age Assistance	4,478.02	
Dependent Children	1,797.60	
Blind	886.68	
General Public Assistance	2,636.96	
Pensions	50.00	
Maryland Childrens Aid	879.86	
Wharves		
Maintenance	233.36	
Total	$ 219,800.12	$ 14,497.80

EXHIBIT D
CASH ITEMS HANDED TO TREASURER FROM COUNTY COMMISSIONERS IN 1943

James J. Hadaway, Cash from Walter T. Morris' Account	$ 452.68
James J. Hadaway, Cash from H. S. Startt Account	1,300.00
James J. Hadaway, Cash from J. J. Hadaway Account	5,808.84
Treasurer of Maryland, Auto Fines and Franchise Taxes	463.60
Clarence Melvin, Trial Mag. Fines and Costs	5,332.25
Treasurer of Maryland, State portion of cost of fighting forest fires	109.90
State Hospitals, Board and Maintenance of Patients	5,500.60
Robt. A. Shallcross Alcholic Licenses	3,887.50
Treasurer of Maryland, County Share of State Income Tax	3,953.09
Treasurer of Maryland, Distribution Old Age Assistance	63.43
Bank Loans	20,000.00
Sheriff, Fines, etc.	1,875.00
Chas. N. Satterfield, Alms House	6,422.59
Robt. A. Shallcross, Clerks Costs	219.54
Caldwell & Watts, Rent of Wharf	53.25
Roy Jacquette, Rent of Wharf	150.00
Dog Fund	500.00
Orphans Court, Rebate of Expenses	130.34
Treasurer, Redemption of Property	1,904.43
Treasurer, Delinquent Fees	422.55
Clarence Melvin, Return Premium Bond	47.22
Miscellaneous	81.48
Total	$58,678.29

EXHIBIT E.
STATEMENT OF DISBURSEMENTS PAID BY COUNTY TREASURER IN 1943

Account	Orders 1943	Certificates 1941	Total
Alms House	$ 8,268.43		$ 8,268.43
Assessments	1,627.50	586.67	2,214.17
Bonds and Coupons	30,700.00		30,700.00
County Commissioners	4,825.37		4,825.37
Education	94,262.75		94,262.75
Elections	1,936.77		1,936.77
Extention Service	3,865.19		3,865.19
Health	15,941.62		15,941.62
Law and Order	22,425.11	10,974.25	33,399.36
Miscellaneous	47,452.70	588.84	48,041.54
Roads and Bridges	4,869.85	2,348.04	7,217.89
Treasurer	6,140.43		6,140.43
Welfare	10,719.12		10,719.12
Total	$253,034.84	$14,497.80	$267,532.64

EXHIBIT F.
STATEMENT SHOWING TAXES COLLECTED BY WALTER T. MORRIS, JR.

Year	Kind	Collected	Uncollected	Insolvent	Total
1938	Real and Personal	66.75		7.70	74.45
	Total	66.75		7.70	74.45
STATEMENT SHOWING TAXES COLLECTED BY JAMES J. HADAWAY					
1939	Real and Personal	142.72		12.78	155.50
1940	Real and Personal	111.80		9.60	121.40
	Corporations			149.25	149.25
1941	Real and Personal	164.13		32.56	196.69
	Bank Shares			148.00	148.00
1942	Real and Personal	7,270.59	8.99	487.75	7,767.33
	Corporations(Dom.)	2,877.24			2,877.24
	Corporations (For.)	3,034.02		167.72	3,201.74
	Public Util.	5,504.61			5,504.61
	Motor Vehicles	5,771.79			5,771.79
	Total	24,876.90	8.99	1,007.66	25,893.55
....STATEMENT SHOWING TAXES COLLECTED BY ROBERT E. LEE....					
Year	Kind	Collected	Uncollected	Insolvent	Total
1943	Real and Personal	185,963.72	7,741.84	553.03	194,258.59
	Corporations (Dom.)	4,975.68	401.88		5,377.56
	Corporations (For.)	3,300.06			3,300.06
	Publiic Util.	10,035.24			10,035.24
	Bank Shares	2,156.15	148.00		2,304.15
	Motor Vehicles	1,019.04			1,019.04
	Total	207,449.89	8,291.72	553.03	216,294.64
	Grand Total	232,393.54	8,300.71	1,568.39	242,262.64

SUMMARY OF TAXES AND INTEREST COLLECTED IN 1943

YEAR	TAXES	INTEREST
1938	66.75	22.63
1939	142.72	29.19
1940	111.80	18.42
1941	164.13	22.22
1942	24,876.90	444.24
1943	207,449.89	1,308.86
Total	232,393.54	1,845.56

EXHIBIT G.
STATEMENT OF BOARD OF EDUCATION OF KENT COUNTY
DECEMBER 31, 1943

RECEIPTS		
Balance on hand January 1, 1943		$ 6,967.71
From County School Tax		
Current Expenses	$94,262.75	
Special Appropriations		94,262.75
From State and Federal Funds:		
Census and Attendance	13,721.04	
High School Aid	6,891.00	
Books and Materials	2,110.63	
Salaries of Officials	4,820.00	
Colored Industrial Fund	750.00	
Special Education	118.30	
Equalization Fund	38,136.80	
Vocational Fund	1,357.84	
Reduction of County Taxation	17,493.00	85,398.61
From Other Sources		
Licenses and Fines	78.60	
Tuition from Adjoining Counties	580.00	
Tuition from Patrons	60.00	
Sale of Property:		
Buildings and Grounds	$1,054.99	
Book Fines, etc.	60.56	1,115.55
Contributions and Donations		
Loans Returned	25.00	
Refund of Salary, White High	10.00	
Insurance	301.75	
Other Refunds	13.72	
From Schools for Libraaries	647.28	2,831.90
		$189,460.97
DISBURSEMENTS		
General Control:		
Office Expenses	$ 617.61	
Printing and Advertising	138.00	
Board Members Allowance	300.00	
Legal Service	50.00	
Salary of Superintendent	3,482.40	
Travel Expense of Superintendent	500.00	
Salary of Clerk	1,515.78	
Salary of Attendance Officer	1,279.20	
Travel Exp. of Attendance Officer	500.00	
Other Costs of General Control	365.81	$8,748.80
Instructional Service:		
Salary of White Elementary Teachers	49,802.34	
Salary of White High Teachers	38,124.27	
Salary of Colored Elementary Teachers	19,399.36	
Salary of Colored High Teachers	7,553.37	
Special Education Fund	138.06	
Summer Schools	340.00	
Text Books	1,153.77	
Materials of Instruction	1,532.18	
Evening Schools	108.00	
Travel Expense of Ag. Tch.	215.25	
Salary of Supervisor—White	2,458.40	
Travel Expense of Supervisor	626.16	
Other Costs of Supervision	28.28	
Other Costs of Instruction	645.83	122,125.27
Operation of Plant		
Janitors' Wages	6,715.62	
Janitors' Supplies	1,191.41	
Fuel	5,946.96	
Water, Light and Power	849.05	
Other Costs of Operation	122.81	14,825.85
Maintenance of Plant:		
Repair of Building and Upkeep of Grounds	5,439.68	
Repair and Replacement of Equipment	1,761.16	7,200.84
Auxiliary Agencies:		
School Libraries	1,280.43	
Transportation	31,686.92	
Other Auxiliary Agencies	65.36	33,032.71
Fixed Charges:		
Insurance	1,155.02	
Contributions	382.50	1,537.52
Capital Outlay:		
Other Capital Outlay	20.00	20.00
		$187,490.99
Balance on hand December 31, 1934		1,969.98
		$189,460.97

EXHIBIT H.
STATEMENT OF ALMS HOUSE AND FARM SHOWING RECEIPTS AND EXPENDITURES FOR 1943

FARM RECEIPTS		
Sale of Corn	$ 451.58	
Agricultural Conservation Check	397.61	
Rebates on Gasoline	80.72	
Extra Profit on Wheat	19.73	
Sale of Wheat	610.80	
Parity Payment	163.81	
Sale of Tomatoes	1,111.55	
Sale of Barley	6.50	
Sale of Trees	340.00	
Sale of Milk	2,784.27	
Sale of Livestock	456.02	
Total Receipts		$6,422.59
FARM EXPENSES		
Gasoline and Oil	279.49	
Feed (Livestock)	756.25	
Seeds and Fertilizer	680.14	
Labor	698.25	
Tenants Share of Milk	689.40	
Repairs to Machinery and Misc. Supplies	458.85	
Threshing Wheat	55.80	
Combining Barley	46.00	
Insurance	24.01	
Purchase of Livestock	262.00	
Veterinarian	14.50	
Total Expenses		$3,964.72
Net profit on Farm Operations		$2,457.87
EXPENSES OF HOME		
Clothing, Merchandise, etc.	$ 317.77	
Fuel	888.00	
Groceries	918.30	
Ice	26.50	
Electric Light	90.57	
Labor	291.00	
Medicine	37.32	
Repairs	85.30	
Telephone	37.45	
Auto Tax Stamp	5.00	
Physicians Salary	150.00	
Secretary's Salary	200.00	
Superintendent Salary	400.00	
Matron's Salary	300.00	
Trustee Salary	116.00	
Secretary Expenses	2.50	
Total		$3,865.71

EXHIBIT I

Cash on hand Dec. 31, 1942	$ 1,957.89	
Cash from Licenses sold 1-1-43 to 12-31-43	3,018.25	$ 4,976.14
DISBURSEMENTS		
Paid to Commissions to Constables	$ 819.25	
Paid to Poultry and Livestock killed	502.25	
Paid to Erecting Kennels	62.62	
Paid to Printing Tags	92.29	
Turned over to County Treasurer	500.00	1,976.41
Balance on hand Dec. 31, 1943		$ 2,999.73

EXHIBIT J
SHERIFF'S OFFICE

RECEIPTS		
Board of Prisoners	$ 3,086.40	
Magistrate Fees	1,226.40	
Sheriff's Fees	885.79	
State Fines	2,126.75	
Misc.	468.93	
Receipts from Sales	793.55	
Transportation of Prisoners	232.00	
Advertising	125.60	
Clerk of Court Fees	2.65	
Total		$ 8,948.07
DISBURSEMENTS		
Expense of Boarding Prisoners	$ 2,591.35	
Salaries	2,258.94	
Automobile Expenses	463.62	
Sales and Fines	2,555.85	
Misc.	735.32	
State Fines	40.00	
Telephone	10.00	
Printing and Stationery	30.50	
Clerk of Court	33.00	
Total	$ 8,718.60	
Balance in Bank 12-31-43	213.10	
Clerical Difference	16.37	$ 8,948.07

(Continued on Page 7)

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KEEPING HOUSE, helping take care of the family—you would realize that business girls are not the only ones who sometimes get Headache and Tired Aching Muscles. We home girls often work just as hard and have just as many Headaches, just as many Stomach Upsets and get just as Tired.
About a year ago, I first used ALKA-SELTZER
I find that it eases my Aching Head, takes the kinks out of Tired, Aching Muscles and brings relief when I have Acid Indigestion.
The family says I am a lot easier to live with since I have known about Alka-Seltzer.
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