

# AUDITOR'S REPORT UPON THE EXAMINATION OF THE ACCOUNTS OF County Commissioners for Baltimore County, Towson, Maryland For the Year Ending May 31, 1920

Baltimore, Md. August 16, 1920.  
TO THE HONORABLE BOARD OF COUNTY COMMISSIONERS FOR BALTIMORE COUNTY, Towson, Maryland.  
GENTLEMEN:

We have audited the accounts of your office and the County Treasurer's Office for the year ended May 31, 1920, and submit herewith a certificate, one page of comments and the following exhibits and schedules:

EXHIBIT A—BALANCE SHEET as of May 31, 1920.  
SCHEDULE No. 1—CASH ACCOUNT for the year ended May 31, 1920.  
SCHEDULE No. 2—TAXES IN ARREARS as of May 31, 1920.  
EXHIBIT B—STATEMENT OF INCOME AND EXPENSES for the year ended May 31, 1920.

EXHIBIT C—COMPARATIVE STATEMENT OF INCOME AND EXPENDITURES for the years ended May 31, 1914-1915-1916-1917-1918-1919-1920.

Respectfully,  
BLACK & COMPANY,  
Certified Public Accountants,  
By WILMER BLACK, C. P. A.  
(Member American Institute of Accountants.)

## CERTIFICATE.

### COUNTY COMMISSIONERS OF BALTIMORE COUNTY, TOWSON, MD.

WE HAVE AUDITED the accounts, etc., of the COUNTY COMMISSIONERS and the COUNTY TREASURER for BALTIMORE COUNTY, TOWSON, MD., for the year ended May 31, 1920, and

WE HEREBY certify that the accompanying BALANCE SHEET and STATEMENT OF INCOME AND EXPENSES are correct; and in our opinion, subject to the attached comments clearly set forth the true financial condition as of May 31, 1920 and result of operations for the year ended May 31, 1920 respectively as disclosed by the books of account.

BLACK & COMPANY,  
Certified Public Accountants,  
By WILMER BLACK, C. P. A.  
(Member American Institute of Accountants.)  
Baltimore, Md., August 16, 1920.

### COUNTY COMMISSIONERS OF BALTIMORE COUNTY, TOWSON, MD.

COMMENTS ON THE AUDIT of the books for the year ended May 31, 1920:

As has been our custom for the past number of years, we have made a comparison of the basis for 1919 of the TAX LEDGERS with the LEVY BOOKS and the few differences that were disclosed have been corrected, so that the basis in the two offices were in agreement before beginning to collect the taxes.

There are several typographical errors in the items making up the Levy for 1919 as printed on the back of the tax bill (1919) and which do not agree with the accounts as they appear upon your books.

They are as follows:

IMPROVED ROAD FUND should be \$155,708.00 instead of \$110,555.00.

SPECIAL ROAD AND BRIDGE FUND should be \$212,907.00 instead of \$258,030.00, and

STOCKS AND BONDS OF MARYLAND CORPORATIONS should be \$13,519.12 instead of \$135,191.00.

In making up our report and statements we have used the correct amount and take this means of calling your attention to the change.

## EXHIBIT A—SCHEDULE NO. 1. BALANCE SHEET, MAY 31, 1920.

ASSETS.		LIABILITIES.	
CASH—Schedule No. 1.....	\$351,526.83	ACCOUNTS PAYABLE.....	\$ 9,447.90
TAXES IN ARREARS—Schedule No. 2.....	\$237,564.42	HANOVER TURNPIKE ROAD (Revenue from Race Track).....	21,627.50
LESS RESERVE FOR ERRONEOUS and INSOLVENCIES.....	21,261.44	SURPLUS—BALANCE, June 1, 1919.....	\$250,459.91
	216,302.98	ADD: Excess of Expenses over Income for the year ended May 31, 1920, for details see Exhibit B.....	83,690.10
TOTAL ASSETS.....	\$567,829.81		\$314,765.50
DEDUCT: Collections during May 1920 of 1920 Levy.....	453,064.31		
	\$114,765.50		

EXHIBIT A—SCHEDULE NO. 1.			
TREASURER'S STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDED MAY 31, 1920.			
BALANCE June 1, 1919.....		\$ 455,264.06	
RECEIPTS.		DISBURSEMENTS.	
TAX LEVY OF.....		Baltimore County Home for Infirm and Indigent.....	\$ 10,598.94
1908.....	\$ 24.63	Assessment New and Missed Property.....	10,598.94
1909.....	16.91	Burial of Paupers.....	307.00
1910.....	20.98	Circuit Court.....	23,895.22
1911.....	95.73	Conveyance Prisons.....	49.38
1912.....	263.19	Coroners and Post Mortems.....	382.06
1913.....	336.31	County Commissioners.....	17,280.00
1914.....	1,044.39	County Treasurer's Office.....	9,000.00
1915.....	2,225.02	Election and Registration.....	30,317.61
1916.....	4,255.66	Fire Department.....	73,817.88
1917.....	17,875.27	Improved Road System Fund.....	229,602.59
1918.....	110,976.06	Special Road and Bridge Account.....	277,918.43
1919.....	\$536,882.08	Incidental Expenses.....	21,113.23
LESS DISCOUNT.....	2,492.05	Jail and Sheriff's Office.....	16,079.89
		Justices and Constables.....	1,735.80
		Law Department.....	2,050.00
LEVY 1920.....	453,064.31	Lighting.....	79,054.88
LESS DISCOUNT.....	9,061.27	Orphans' Court.....	3,420.40
		Outdoor Pensions.....	1,750.00
		Police Department.....	37,241.39
Interest overdue Taxes.....	444,003.04	Running Expenses (Public Schools).....	338,728.00
Balto. County Home for Infirm and Indigent.....	1,115,827.93	Publishing and Printing.....	4,300.94
Burial of Paupers Refund.....	3,003.44	Refunded Taxes.....	1,366.86
Fire Department.....	14.00	Removed Cases.....	512.10
Fines, Justice of the Peace.....	252.41	Removing Garbage.....	10,540.00
Election and Registration.....	1,570.00	Repairs and Improvements to County Buildings, etc.....	42,482.65
HIGHWAYS.....		Sanitary Expenses.....	11,276.64
Improvement Road System Fund.....	14,108.07	Support of Insane.....	16,434.34
Special Road and Bridge Account.....	6,753.93	Watchman and Keeper of Court House.....	1,660.00
Incidental Expenses, Refunds.....	20,862.00	Refunded Taxes (Annex).....	2,113.80
Jail and Sheriff's Office.....	49.60	Liberty Loan Bonds.....	4,606.88
Property Purchased at Tax Sale (Sale).....	2.08	New Buildings (Public Schools).....	3,407.00
Refunded Taxes (Annex).....	1,519.46	Property Purchased at Tax Sales.....	4,685.71
Support of Insane.....	5.40	Hanover Turnpike Road (Revenue from Race Track).....	51,600.00
Liquor Licenses.....	2,777.50		
Hanover Turnpike Road Revenue from Race Track.....	51,627.50		
Refunded Taxes.....	244.31		
Removed Cases.....	2,823.00		
Liberty Loan Bonds (Sale).....	30,889.42		
Franchise Tax.....	4,516.19		
Witness Fees.....	207.20		
Interest on Liberty Loan Bonds.....	2,016.70		
Dog License.....	5,000.00		
	\$ 1,735,895.68	TOTAL DISBURSEMENTS.....	1,884,368.85
		BALANCE ON HAND MAY 31, 1920.....	351,526.83
			\$ 1,735,895.68

EXHIBIT A—SCHEDULE NO. 1—CONTINUED.			
CASH BOOK BALANCE May 31, 1920.....	\$351,526.83	ADD: Deposits made in June but included in May account.....	
Towson National Bank, Towson, Md.—Balance May 31, 1920.....	\$211,545.68	June 10.....	\$ 60,000.00
Towson National Bank, Towson, Md.—Balance as per balanced bank pass book balanced July 21, 1920.....	\$ 58,540.09	June 15.....	72,939.90
ADD: Checks paid by bank and taken up in June and July account (See List).....	195,191.73	June 8.....	448.55
	\$253,731.82		\$133,383.75
LESS: Deposits made in June and July.....		ADD: Deposit March 1, 1920 credited to Second National Bank, should have been credited to Towson National Bank.....	1,353.34
June 29.....	\$ 955.00		\$140,290.78
July 12.....	39,557.87	LESS OUTSTANDING CHECKS—	
	\$40,522.87	No. 3610.....	\$ 22
LESS: Deposit March 1, 1920 credited to 2nd National Bank, should have been credited to Towson National Bank.....	\$213,208.95	3611.....	22
	1,353.34	3612.....	2.47
	\$211,850.61	3622.....	5.59
DEDUCT, OUTSTANDING CHECKS—		3623.....	9.48
No. 3754.....	\$87.10	3624.....	2.75
3755.....	2.38	3625.....	10.00
3985.....	4.33	3626.....	5.19
3105.....	104.15	4786.....	10.00
3428.....	9.00	4809.....	10.00
4619.....	2.00	4895.....	226.85
3067.....	3.41	4898.....	5.29
4160.....	3.01	4422.....	5.09
4065.....	3.91		307.61
4272.....	1.00		139,983.17
4558.....	10.00	LESS: Error in Deposit of June 17, 1910—	
4717.....	1.00	Bank Record.....	\$3,809.91
4391.....	10.00	Cash Book.....	53,809.81
4979.....	6.2		10
5100.....	4.73	ADD: Errors in Checks—	
5106.....	4.52	No. 3622 issued for \$115.98—	
5369.....	60.00	cash book entry \$115.95.....	\$ .03
	313.42	4422 issued for \$74.75.....	.03
	211,547.19	4398 issued for \$5.29.....	.02
ADD: Check No. 4851 paid twice by bank.....	10.00		.08
	\$211,547.19		\$139,983.15
LESS: Error in check No. 4016 issued for \$31.25 and bank paid \$31.50.....	\$ .25		
Error in check No. 4725 issued for \$10.00.....			

sued for \$10.00 and entered in cash book for \$11.26.....	1.26	1.51
	211,545.68	
Second Natl. Bank, Towson, Md.: Balance May 31, 1920.....	139,981.15	
Second National Bank, Towson, Md.: Balance as per balanced pass book balanced May 31, 1920.....	5,548.69	

## EXHIBIT A—SCHEDULE NO. 1—CONTINUED.

LESS: Error in check No. 4175—		
Check entered in cash book for \$16.79		
Issued for.....	16.79	2.00
	\$139,981.15	

## EXHIBIT A—SCHEDULE NO. 2.

TAXES IN ARREARS MAY 31, 1920.

1906.....	\$ 158.70	
1907.....	2,859.13	
1908.....	4,499.16	
1909.....	9,374.74	
1910.....	8,503.46	
1911.....	1,394.81	
1912.....	14,221.13	
1913.....	69,521.86	
1914.....	11,319.49	
1915.....	23,952.97	
1916.....	130,704.07	
1917.....		
1918.....		
1919.....		
	\$276,609.52	

DEDUCT: Taxes Overpaid—		
1905.....	\$ .64	
1911.....	5,949.05	
1913.....	17,303.63	
1914.....	15,791.73	
	\$ 39,045.10	

## EXHIBIT B.

Showing Amount Available (as appropriated or otherwise) and Expenditures.

INCOME.		EXPENDITURES.	
LEVY:.....	\$1,101,045.00	Fines: Justice of the Peace.....	4,378.62
LESS: Difference in basis for Maryland Corporations.....	24,133.28	Liquor Licenses.....	10,458.31
	\$1,076,911.72	Police Department.....	5.40
Baltimore County Home for Infirm and Indigent.....	10,000.00	Property purchased at Tax Sale.....	4,500.00
Burial of Paupers.....	800.00	Dog Licenses.....	1,519.46
Circuit Court.....	24,000.00	Refunded Taxes.....	2,823.00
Conveying of Prisoners.....	800.00	Removed Cases.....	244.31
Contingent Fund.....	15,000.00	Fire Department.....	4,516.19
Coroners and Post Mortems.....	800.00	Witness Fees.....	207.20
County Commissioners' Office.....	18,000.00	Interest on Liberty Loan Bonds.....	2,016.70
County Treasurer's Office.....	9,000.00	Public Schools—Running Expenses.....	5,000.00
Franchise Tax.....	4,516.19	Support of Insane.....	2,777.50
Discount allowed for prompt payment of taxes.....	5,000.00	Refunded Taxes (Annex).....	8.67
Interest: Overdue taxes and bank balances.....	18,078.53		
Election and registration.....	25,000.00	Total Income, Refunds, Etc.....	\$1,159,149.14
Fire Department.....	52,252.41		
HIGHWAYS.....			
Improved Road System Fund.....	155,708.00		
Special Road and Bridge Fund.....	212,907.00		
Incidental Expenses.....	212,907.00		
Interest: Overdue taxes and bank balances.....	6,753.93		
Insolvent and Erroneous Account.....	49.60		
Jail and Sheriff's Office.....	5,000.00		
Justice of Peace and Constables.....	16,000.00		
Law Department.....	3,000.00		
Lighting.....	57,000.00		
Orphans' Court.....	57,000.00		
Outdoor Pensions.....	4,000.00		
Property Purchased at Towson Sale.....	2,000.00		
Police Department.....	35,000.00		
PUBLIC SCHOOLS.....			
Running Expenses.....	338,726.00		
New Buildings.....	2,500.00		
Publishing and Printing.....	2,500.00		
Refunded Taxes (Annex).....	8.67		
Removed Cases.....	2,823.00		
Support of Insane.....	2,777.50		
Repairs and Improvements to County Buildings, Etc.....	12,000.00		
Sanitary Expenses.....	20,000.00		
Support of Insane.....	21,125.23		
Watchmen, Keepers, etc., Court House.....	16,490.34		
Refunded Taxes.....	6,000.00		
Liberty Loan Bonds.....	500.00		
Witness Fees.....	244.31		
Interest on Liberty Loan Bonds.....	207.20		
Dog Licenses.....	2,016.70		
	4,500.00		
Total Appropriations.....	\$1,100,928.00		
Total Receipts other than Levy and Liquor Licenses.....	\$ 71,829.11		
Total Amount Available (appropriations and receipts other than Levy and Liquor License).....	\$1,172,757.11		
Total Expenditures.....	\$1,325,918.95		
Excess of Expenditures over Income.....	\$153,161.84		
Total Expenditures, Column No. 4, Exhibit B.....	\$1,325,918.95		
Total Receipts, Column No. 2, Ex. B. of this report.....	\$1,172,757.11		
Excess of Expenditures over Total Amount Available, Column No. 4, Exhibit B.....	\$153,161.84		
Excess of Expenditures over Total Amount Available, Column No. 6.....	\$153,161.84		

EXPENDITURES.		INCOME.	
Appropriations	Receipts other than Tax Levy and Liquor Licenses.	Total Amount Available	Excess of Expenditures over Total Available
1	2	3	4
Baltimore County Home for Infirm and Indigent.....	\$ 7,000.00	\$ 3,003.44	\$ 10,003.44
Assessment New and Missed Property.....	10,000.00		10,000.00
Burial of Paupers.....	800.00	14.00	15,236.41
Circuit Court.....	24,000.00		307.00
Conveying of Prisoners.....	800.00		24,000.00
Contingent Fund.....	15,000.00		23,895.22
Coroners and Post Mortems.....	800.00		363.50
County Commissioners' Office.....	18,000.00		5,895.22
County Treasurer's Office.....	9,000.00		63.50
Franchise Tax.....	4,516.19		15,000.00
Discount allowed for prompt payment of taxes.....	5,000.00		800.00
Interest: Overdue taxes and bank balances.....	18,078.53		382.06
Election and registration.....	25,000.00		18,000.00
Fire Department.....	52,252.41		17,280.00
HIGHWAYS.....			9,000.00
Improved Road System Fund.....	155,708.00		2,777.50
Special Road and Bridge Fund.....	212,907.00		11,553.32
Incidental Expenses.....	212,907.00		6,553.32
Interest: Overdue taxes and bank balances.....	6,753.93		3,747.61
Insolvent and Erroneous Account.....	49.60		21,565.47
Jail and Sheriff's Office.....	5,000.00		
Justice of Peace and Constables.....	16,000.00		
Law Department.....	3,000.00		
Lighting.....	57,000.00		
Orphans' Court.....	57,000.00		
Outdoor Pensions.....	4,000.00		
Property Purchased at Towson Sale.....	2,000.00		
Police Department.....	35,000.00		
PUBLIC SCHOOLS.....			
Running Expenses.....	338,726.00		
New Buildings.....	2,500.00		
Publishing and Printing.....	2,500.00		
Refunded Taxes (Annex).....	8.67		
Removed Cases.....	2,823.00		
Support of Insane.....	2,777.50		
Repairs and Improvements to County Buildings, Etc.....	12,000.00		
Sanitary Expenses.....	20,000.00		
Support of Insane.....	21,125.23		
Watchmen, Keepers, etc., Court House.....	16,490.34		
Refunded Taxes.....	6,000.00		
Liberty Loan Bonds.....	500.00		
Witness Fees.....	244.31		
Interest on Liberty Loan Bonds.....	207.20		
Dog Licenses.....	2,016.70		
	4,500.00		
Total Appropriations.....	\$1,100,928.00		
Total Receipts other than Levy and Liquor Licenses.....	\$ 71,829.11		
Total Amount Available (appropriations and receipts other than Levy and Liquor License).....	\$1,172,757.11		
Total Expenditures.....	\$1,325,918.95		
Excess of Expenditures over Income.....	\$153,161.84		
Total Expenditures, Column No. 4, Exhibit B.....	\$1,325,918.95		
Total Receipts, Column No. 2, Ex. B. of this report.....	\$1,172,757.11		
Excess of Expenditures over Total Amount Available, Column No. 4, Exhibit B.....	\$153,161.84		
Excess of Expenditures over Total Amount Available, Column No. 6.....	\$153,161.84		

EXHIBIT C.							
COMPARATIVE STATEMENT OF INCOME AND EXPENSES for the six years ended May 31, 1920							
	1914	1915	1916	1917	1918	1919	1920
Total Income.....	\$1,312,093.91	\$1,505,177.09	\$1,653,398.13	\$1,766,856.00	\$1,802,643.18	\$1,571,095.03	\$1,087,320.05
Total Expenditures . . .	1,333,334.41	1,460,469.38	1,744,263.95	1,622,279.54	1,731,729.56	1,565,905.94	1,254,089.84
Excess of Income over Expenditures.....		\$ 44,717.71		\$ 144,576.46	\$ 70,913.62	\$ 15,189.09	
Excess of Expenditures over Income.....	\$ 21,240.50		\$ 90,855.82				\$ 166,769.83