Report of Auditing Committee

OF KENT COUNTY, MD.

To The Honorable Board of County Commissioners for Kent County:

Gentlemen.—In compliance with an Act of the General Assembly of Maryland passed Jan., 1904, and in harmony with our appointment as Auditors by the Circuit Court for Kent County, we have examined the books, accounts and vouchers of the County Commissioners Office, the County Treasurer's Office, the School Board's Office and those concerning the Trustees of the Almshouse.

The assessment books of the County were compared with the tax books of the Treasurer, resulting in an increased basis of $16,121.00; thus making the basis for Real and Personal Property$10,280,252.00 instead of $10,264,131.00. This Audit has reference chiefly to the Levy of 1916 when a rate of $1.53 on the $100.00 was declared for County purposes.

EXHIBIT NO. 1

Summary of Assets, Real and Personal, and Amounts levied by County Commissioners

SOURCE OF REVENUE

Real and Personal	$10,264,131.00 at $1.53	$157,041.20
Shares of Corporations	74,275.43 at 1.53	1,136.41
Ordinary Business	24,115.69 at 1.53	368.97
Kent Building & Loan Company	220.00 at 1.53	3.37
Kent Mutual Fire Insurance Company	300.00 at 1.53	4.59
Bonds and Securities	579,916.64 at .30	1,739.75
Bank Shares	at 1.00 flat	2,422.56
Balance in Treasurer's Hands		108.87
Total		$162,825.72

Total Certificate Levy provided for out of the above.....$63,157.41
Total Cash Levy (estimated) provided for out of the above..... 99,668.31 —$162,825.72

EXTRA REVENUE

The above-mentioned revenue was increased by several amounts received after the Levy was made.

Revenue stated above	$162,825.72
Additional, viz:	
Tax on $16,121.00 at $1.53	246.65
Tax on Bonds, Bank Shares, etc	2,148.19
Handed to Treasurer by County Commissioners	20,352.52
Total (Original Revenue Including Additional)	$185,573.08

See Treasurer's Exhibit for Confirmation.

EXHIBIT NO. 2

This is a statement in detail, showing how and for what purposes the Levy was appropriated.

PAID BY ORDERS

Alms House	$2,860.03	Roads and Bridges, 6th Dist.	2,922.78
Bonds, Redemption of	4,715.03	Roads and Bridges, 7th Dist.	2,837.71
County Commissioners' Salary	2,500.00	Road Equipment	4,438.02
Clerk to County Commissioners	900.00	Road Maintenance	590.58
County Commissioners Office Expense	393.49	Road Engineer's Salary	570.89
Contract Printing	999.99	Road Engineer's Office Expense	177.66
Health Officer and Jail Physician	897.12	Registration and Election	4,288.43
Hospitals	1,498.12	Schools	41,221.00
Inquisitions	190.40	State's Attorney's Salary	1,200.00
Janitor's Salary	150.00	Supervisor to Assessment	1,000.00
Miscellaneous	645.41	Treasurer's Salary	1,500.00
Orphans Court, Salary	656.00	Towns of Kent County	4,200.00
Orphans Court, Supplies	175.71	Water Rent	121.88
Pensions and Charities	1,314.50	Total Orders Issued	$98,497.50
Roads and Bridges, 1st Dist.	2,826.67	Amount subject to order, but not drawn on	1,170.81
Roads and Bridges, 2nd Dist.	3,200.65	Total Cash Levy as shown in Exhibit No. 1	$99,668.31
Roads and Bridges, 3rd Dist.	4,752.85		
Roads and Bridges, 4th Dist.	307.26		
Roads and Bridges, 5th Dist.	4,445.32		

PAID BY CERTIFICATES

Assessments, New	$ 118.98	Kent and Cecil, Joint Account	129.48
Alms House	604.33	Magistrates and Constables	1,698.18
Audit Committee, Salary and Publishing	351.93	Miscellaneous	1,062.20
Betterton-Still Pond Road, joint with state	1,752.34	Printing in General	522.65
Betterton-Still Pond Road, in Auto Fund	568.88	Refund of Taxes Paid in Error	51.47
Circuit Court	3,173.31	Registration and Elections	6,744.39
Court House and Jail	5,752.81	Road Work, extra	2,625.88
County Demonstrator's Salary	130.80	Supervisor to Assessments	138.21
Fairlee Walk Account	97.07	School Fund, extra	20,725.00
Galena-Lambson State Aided Road	10,150.71	School Fund as allowed in past Levy	5,175.00
Hospitals	504.46	Treasurer's Office Expense	270.45
Kent and Queen Annes, Joint Account	289.88	Wharves and Landings	519.00
		Total Certificate Levy as shown in Exhibit No. 1	$63,157.41

EXHIBIT NO. 3

COUNTY TREASURER'S OFFICE

Statement for the fiscal year ending June, 1917, showing all amounts charged to the Treasurer, the amount collected and the amount uncollected. Also the amount of his disbursements, and his balance on hand June 11th, 1917.

Amounts charged to Treasurer as follows:

Balance June 2nd, 1916	$ 831.75
Bank Shares, $288,670.62 at $1.00 flat	2,886.71
Bonds, Special, $580,166.64 at 30c	1,740.50
From County Commissioners	20,352.52
Interest Collected	535.41
Kent Bldg. & Loan and Mutual Fire Insurance Co.	7.96
Ordinary Business Corporation $24,115.69 at $1.53	368.97
Real and Personal, $10,280,252.00 at $1.53	157,287.85
Shares of Corporation, $102,052.17 at $1.53	1,561.41
Total	$185,573.08

Amounts Collected and Received

Of the various amounts above charged to the Treasurer, he collected	$176,670.26
Leaving Uncollected, Delinquent and Insolvent	8,902.82
Total	$185,573.08
Received from all sources	$176,670.26
Disbursements	172,468.29
Balance June 11, 1917	$4,201.97

EXHIBIT NO. 4

Statement of Alms House and farm, showing the expenditures from June, 1916, to June, 1917.

Blacksmithing	$39.77	Whiskey and Beer	7.00
Carriage	18.00		$4,401.51
Coal and Lumber	351.17		
Drugs	90.02		
Dry Goods, Groceries, etc	2,129.58	Additional provided for Warrants issued by Trustees for previous year	24.37
Farm Expense	391.95		
Hardware	73.99	Total	$4,425.88
Interest on Certificates	68.71		
Labor and Supplies	433.94	Orders in Levy of 1916	$2,860.03
Miscellaneous	108.90	Certificates in Levy of 1917	1,565.85
Physicians	150.00		
Repairs	98.48	Issued by County Commissioners in full payment of above	$4,425.88
Salary of Wm. Ford	200.00		
Salary of Miss S. B. Ford	120.00		
Salary of Trustees	120.00		

Receipts from the farm were not reported and handed in during the period covered by this examination. But a check for $1168.40 as receipts from the farm was delivered to our County Commissioners under date of August 11th, 1917, which will appear in the next Audit. We suggest that all proceeds from the sale of crops be divided when the crops are sold, and recommend that a prompt report and settlement of same be made to our County Commissioners.

EXHIBIT NO. 5

STATEMENT OF KENT COUNTY BOARD OF EDCUATION
From August 1st, 1916 to August 1st, 1917.

RECEIPTS

Balance in general fund, Savings Bank and Millington Bank, Aug. 1, 1916	1,925.74
Balance in Chestertown Bank of Md., Book Fund Aug.1, 1916	247.23
Balance in Peoples Bank, Colored Industrial Fund, Aug. 1, 1916	723.43
Oyster Licenses	1,052.88
State Tax	16,101.66
High School Fund	3,700.00
Salaries paid by State	1,800.00
Tuition of Queen Anne pupils for year 1916-1917	378.75
Tuition of Queen Anne pupils for year 1915-1916	378.75
County Tax	41,221.00
Check from Charles Williams Stores	2.79
Check from Geo. N. Walbert	7.50
Check from Helen L.M. Comstock	2.00
Discount Notes and Interest	26,485.00
Reading Circle Fund	19.50
Sale of Urieville out-build'gs. fund from Conservation Commission	150.00
County Tax Interest	147.43
Allowance for Domestic Economy from County	195.33
Check from Choral Club	200.00
Free School Fund	5.65
Check from Hallie E. Cooper	507.47
Free Book Fund	7.50
Sale of Books	2,977.92
Colored Industrial Appro'n	30.00
	1,500.00
	$99,718.78

DISBURSEMENTS

Rent	488.00
Fuel	3,928.19
Repairs	907.79
Apparatus & Furniture	564.67
Teachers' Salaries	51,012.05
New Buildings	706.72
Sanitary Costs	3,672.02
Incidentals	136.07
Kindergarten & Manual Training & Domestic Science	713.49
Clerk	343.00
Office Expenses	273.79
Salary of Home Economics Teacher	437.50
Expenses and equipment of Home Economics Teacher	221.10
Salary of Supt.	1,800.00
Transportation of Supt.	300.00
State Associations	59.18
Summer School	525.00
Deeds, recording and acknowledgement	2.35
Reading Circle Fund	19.50
Advertising and printing	193.50
Discount notes and interest	20770.33
Salary of Supervisor	1,200.00
Transportation of Supervisor	300.00
Telephone	96.96
Insurance	222.00
Box rent	3.00
Lights	46.77
School Supplies	130.59
Bond of Supt.	50.00
Expenses of Commissioners	300.00
Transportation of pupils	885.50
Salary Attendance Officer	600.00
Expenses and transportation Attendance Officer	150.18
Medical Inspection	149.50
Music for rally day	30.00
Diplomas and engrossing	23.60
Attorney to Board and special services	75.00
Colored Industrial Expenses	1,612.33
Cost of Books	2,348.16
Libraries	20.00
Freight and hauling	80.24
Balance in general fund, Savings Bank, Aug. 1, 1917	1,761.73
Balance in general fund, Millington Bank, Aug. 1, 1917	1,141.12
Balance in Book Fund, Chestertown Bank of Md. on Aug. 1, 1917	806.75
Balance in Colored Industrial Fund, Peoples Bank on Aug. 1, 1917	611.10
	$99,718.78

We hereby certify that we have examined the foregoing report and the books and vouchers upon which it is based and find it correct.

EXHIBIT NO. 6

PROCEEDS FROM SALE OF $18,000.00 5 PER CENT. SCHOOL BONDS BY COUNTY COMMISSIONERS, AND HOW APPLIED.

Received from Alexander Brown & Sons		$19,281.50
Handed to County Treasurer	$242.50	
Handed to Galena School Committee	8,823.92	
Handed to Chestertown School Committee	5,190.55	
Handed to Fairlee School Committee	4,671.48	
Balance in The Peoples Bank to credit of C. W. Reinhart, President	353.05	
		$19,281.50

EXHIBIT NO. 7

BONDED INDEBTEDNESS OF KENT COUTNY, MARYLAND
The following Bonds are outstanding.

Four 4 per cent. Refunding Bonds	$4,000.00
Eight 5 per cent. Old School Bonds	8,000.00
Four 5 per cent. Kennedyville School Bonds	4,000.00
Forty-eight 5 per cent. Kent County School Bonds	48,000.00
Eighteen 5 per cent. Additional Kent County School Bonds	18,000.00
Total Bonded Debt	$82,000.00

Respectfully submitted,

WM. F. RUSSELL,
THOS. G. WROTH,
WM. G. SMYTH,
County Auditors.

Sterling's Pharmacy

WET WEATHER

brings heavier, more obstinate colds often than the colder weather of winter, and it always seems to be true that warm weather colds are much harder to dispel and usually are much more tedious and uncomfortable than those of winter.

REXAL COLD TABLETS

are for heavy colds—the kind that ordinary remedies do not seem to reach effectively. Gently laxative, pleasant to take, they seem to get right at the cold.

We guarantee Cold Tablets to relieve you and satisfy you in every way, or your money back.

PRICE 25 CENTS.

Sterling's Pharmacy
THE REXALL STORE.
CHESTERTOWN, - - MARYLAND

Odds and Ends

SALE ON SHOES

Our stock-taking is over and we are left with a lot of Odds and Ends in

Ladies', Men's, Boys' Girl's and Children's

SHOES

of every description

As we cannot obtain more of these styles now to replenish our stock, we have reduced all prices to close these lots out.

Sizes in all styles are not complete, but we have all sizes in different styles of blacks, tans, grays, etc.

Don't wait.
Buy now and save.
You will pay more later.

Sachs' Shoe Store
TOULSON BUILDING
CHESTERTOWN, MARYLAND

WANTS SHEEP, NOT DOGS

Charles Wertheimer Urges Wool-Growing Industry Be Protected—Asserts Frederick County Farmers Could Make Thousands Of Dollars From Dairy Products.

Charles Wertheimer, a farmer of Frederick, says that every farmer in Maryland should protect the sheep raising industry. It is one of the State's assets, to which the least attention has been paid. I hope, something will be done to remove the dog menace that is stifling this most important industry.

"I would suggest," he said, "that every farmer in the State substitute sheep for the dogs on his farm. It costs more to keep a dog than it does to raise a sheep. Wool is selling at 62 cents a pound. It will be 80, perhaps 90 cents a pound later. Lambs are bringing $14 apiece—the demand is far beyond the supply. With the dog menace removed and a little early attention sheep take care of themselves and can be made the most profitable feature of the farm. They will yield more profit than dairy or grade cattle at a far less cost.

"Maryland farmers do not realize their opportunities in raising sheep at the price of wool and meat. A few years ago not a farmer in the State thought is possible for wool to command the present price. A man who held his lambs at $4 a piece six or eight years ago would have been ridiculed. What few sheep I have been raising have yielded large profit notwithstanding that my flocks like those of other farmers from time to time have been raided by dogs.

Wertheimer said he thought there were about 3,500 farms in his county. He estimated that each farm would average two dogs in addition to which there were probably about 500 dogs in his city and the other towns of the county.

"Frederick county." he went on, "is as well adapted to sheep-raising as any county in the United States." At this time he said there are fewer sheep in Frederick and, perhaps, in the State than at any time in the past 25 years. While the dog menace is partly responsible for this, he said, farmers were also to blame for not insisting upon laws to protect them.

The reason Frederick county farmers do not make more out of their land is because they don't need it.

Young Mothers

Reserve strength for motherhood is of two-fold importance and thoughtful women before and after maternity take

SCOTT'S EMULSION

It supplies pure cod liver oil for rich blood and contains lime and soda with medicinal glycerine, all important ingredients for strengthening the nervous system and furnishing abundant nourishment.

It is free from alcohol. Insist on the genuine.

The Norwegian cod liver oil in Scott's Emulsion is now refined in our own American laboratories which makes it pure and palatable.

Scott & Bowne, Bloomfield, N.J. 17-20

JOHN D. URIE, ATTORNEY.

Order Nisi.

Milbourae A. Toulson et. al.
versus
Mildred G. Prettyman, et. al.

In The Circuit Court for Kent County
In Equity. No. 2021.

ORDERED, this 16th day of March, 1918, by the Circuit Court for Kent County in Equity, that the sale of the Real Estate mentioned in these proceedings made and reported by John D. Urie, Attorney under and by virtue of a decree of the Circuit Court for Kent county, passed February 20th, 1918, be ratified and confirmed unless cause to the contrary thereof be shown on or before the 28th day of May, next; provided a copy of this Order be inserted in some newspaper printed and published in Kent county, once in each of four successive weeks before the 22nd day of April next.

The report states the amount of sales to be $1025.00.

A. PARKS RASIN, Clerk.

True Copy—Test:
A. PARKS RASIN, Clerk.

March 23, 1918—4t.

NOTICE.

HOGANS, COOPER & CO. wish to thank the public for their patronage in the past, and having purchased the wharf at Buck Neck are now better prepared than ever to handle your Grain, Fertilizer, &c. We are in the market for an unlimited acreage of Tomatoes and for Peas. GRAIN BOUGHT. Phone—Chestertown 817-22.

HOGANS, COOPER & CO.,
feb16-6m Worton R. F. D. No. 2.

"OVER THERE"

Maryland's Great Liberty Loan Cantonment

Brings "Over Here" Scenes, Trophies, War Activities from the Battle Fields of France and Belgium.

OPENS MARCH 30TH

Fifth Regiment Armory, Baltimore

Open Daily (Except Sunday) Morning, Afternoon, Evening

A Real Sector of the Trenches---Full Size

—walk right through it and get the war thrill—the tunnel to listening post, peepholes for snipers, trench mortars, machine gun defense, are all there.

Captured German cannon, bomb throwers, small arms, signal devices, aeroplanes, body armor, gas masks and other implements of war taken from across No Man's Land, each an enthralling story, bought with the blood of our Allies, the Canadians, the Belgians, the English, the French—the finest fellows that ever trod the earth—all battling for the preservation of human liberty.

Never again can you see this wonderful exhibition unless you take a trip to Canada, where it goes into a permanent museum to be established by the Canadian Government.

Moving pictures to bring you face to face with the soldiers of liberty in action.

Go "Over the Top" with Empey in the most startling picture ever presented.

Our American Boys at the Front—what the Army and Navy are doing.

How our men are cared for. Vivid demonstration of activities of the Young Men's Christian Association, the Red Cross, Young Women's Christian Association, Knights of Columbus, Jewish Welfare Work.

NOT A BAZAAR---NOTHING ON SALE
EXCEPT MEALS—JUST AS OUR BOYS AT THE FRONT ARE FED

TIME YOUR TRIP TO BALTIMORE TO TAKE IT IN

Admission By Ticket Only. Tickets 40 cents

but each ticket has a coupon good for 25 cents cash in subscribing for Liberty Loan Bonds of the Third Liberty Loan issue. Tickets for sale at any bank or place where Liberty Loan Bonds are sold in this County.

PUBLICITY COMMITTEE LIBERTY LOAN COMMITTEE FOR MARYLAND

The City Store - The Hub

New Spring Apparel Ready

FOR MEN
FOR BOYS
FOR WOMEN
FOR GIRLS

Surely you want to dress up for Spring after being shut in for so long a winter. This store offers to early buyers

Special Prices on Ladies' Spring

COATS
DRESSES
SKIRTS
WAISTS
MILLINERY
CORSETS
DRY GOODS

MEN and BOYS

who care for the very newest in style clothes and the most durable for wear, will find this store ready with the latest MEN'S and BOYS' SPRING

SUITS
HATS
SHIRTS
SHOES
NECKWEAR

The Hub Stores
MILLINGTON, MARYLAND

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