Report of the 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 January, 1904, and in harmony with our appointment as Auditors for Kent County. We have examined the Books, Accounts and Vouchers of the County Commissioners' Office, The Board of Education, The County Treasurer's Office, The Trustees of the Alms House and the Dog License Fund.

This Audit deals chiefly with the Levy of 1920 and 1921 when a rate of $2.50 on the $100.00 was declared for County purposes.

This report also gives the Source of Revenue for Kent County for 1921 and 1922 as shown by the Books of the County Commissioners January 17th, 1922.

The Auditors began their work on October 10th, 1921, but were very much handicapped by the conditions existing in all the departments examined. In some departments there were some vouchers missing, and many payments were made without proper authority.

We would recommend that the Clerk to the County Commissioners, the Superintendent of the Board of Education, County Treasurer, and the Clerk to the Alms House Trustees be required to make a detailed statement of the previous year's work, presenting vouchers for every expenditure made.

We would especially call attention to the present system of rebating taxes charged in error. The Court has advised this Committee that no person has authority to make any change in the Assessments as levied, except by order of the County Commissioners, as published notice is given to enable tax payers to revise their assessments prior to the striking of the Levy in June of each year.

We again call attention to the expenses of the Alms House and Farm, The cost for keep of inmates is about $360.00 each per year. The Farm account shows a net loss of $188.70, which together with taxes and interest lost on money invested would make a total loss to the County of about $1,000.00 for the year placing a value of $9,000.00 on the Farm. We therefore again recommend the sale of the Farm.

Respectfully,

WM. G. SMYTH,
H. CLAY BROWN,
J. RAYMOND SIMPERS
County Auditors.

EXHIBIT 1.

SUMMARY OF ASSESSMENTS FOR 1920-21 ON BOOKS IN COUNTY COMMISSIONERS OFFICE.

Real and Personal	$12,165,566.23	@ $2.51	$305,355.71
Extra Real and Personal	251,715.00	@ 2.51	6,318.04
Shares of Corporations	248,578.03	@ 2.51	6,239.31
Bank Shares	374,658.03	@ 1.00	3,746.58
Securities	709,047.00	@ .30	2,127.14
Millington Building Association	1,361.22	@ 2.51	34.17
Mutual Fire Ins. Co., of Kent Co., Md.	63,630.00	@ .30	190.89
			$324,011.84

Levy for 1920-21 Includes Orders 1920-21	$214,077.03
Levy for 1920-21 Includes Certificates 1919-20	98,521.34
	$312,598.37

EXHIBIT 2

A STATEMENT IN DETAIL SHOWING HOW AND FOR WHAT PURPOSE THE LEVY OF 1920-21 WAS APPROPRIATED. PAID BY ORDERS ISSUED 1920-21.

Roads and Bridges 1st District	$6,325.35	
Roads and Bridges 2nd District	6,303.02	
Roads and Bridges 3rd District	6,370.73	
Roads and Bridges 4th District	1,079.08	
Roads and Bridges 5th District	3,635.09	
Roads and Bridges 6th District	5,368.84	
Roads and Bridges 7th District	3,565.93	
Roads and Bridges Miscellaneous	3,793.33	
		36,441.37
Road Engineer's Salary	$1,699.92	
Road Engineer's Traveling Expenses	317.39	
		$2,017.31

COUNTY COMMISSIONERS' SALARIES.

Georg H. Cannan	$699.96	
Nicholas V. Walters	699.96	
Athrur H. Brice	699.96	
		$2,099.88
Clerks of County Commissioners' Salary, John Medders		$1,140.00
Supervisor of State Tax Com. Salary, Owen C. Smith		999.96
County Treasurers' Salary, Merrick Clements		1,999.92
State's Attorney Salary		1,200.00
Janitor's Salary		300.00
County Commissioners' Office Expense		704.52
Alms House		3,996.94
Orphans' Court, salary and supplies		1,500.50
Contract Printing		1,000.00
Pensions		854.00
Water Rents		122.00
Miscellaneous		571.72
Registrations and Election		4,596.98
Charities		133.22

TOWNS OF KENT AS APPLIED TO ROADS

Betterton	312.00	
Rock Hall	333.00	
Galena	209.00	
Millington	342.00	
Chestertown	2,286.00	
		3,482.00

TOWNS OF KENT COUNTY ON BANK SHARES AND CORPORATIONS.

Chestertown	$600.00	
Millington	29.91	
Rock Hall	20.00	
Betterton	13.90	
Galena	.69	
Chestertown	95.45	
		$759.95
Schools		$118,996.97
Hospitals		1,960.80
Health Office and Jail Physician		917.64
County Demonstrator and Domestic Science		756.35
Galena School Fund		6,000.00
Lateral Roads Fund		21,525.00
		$214,077.03

PAID BY CERTIFICATES ISSUED 1919-20.

Circuit Court Expenses and Witnesses Fees	$2,937.09
Magistrates and Constables	1,113.50
Court House and Jail	9,389.02
Kent and Queen Anne's Counties Joint Account	774.07
Audit Committee's Salary and Expense	229.39
Refund of Taxes in Error	241.14
Miscellaneous	1,891.96
Wharves and Landings	12.88
Treasurer's Office Expense	581.93
Assessments Local	62.16
Hospitals	1,136.16
Registrations and Elections	6,091.08
Morgan Neck Bridge Keeper's Salary	106.60
Alms House	5,390.16
Expenses on New Assessments	98.53
Health Office and Jail Physician	68.36
Betterton-Still Pond Roads	24,063.27
Still Pond Station to Still Pond Road	3,978.25
Orphans' Court Supplies and Salary	193.71
Turner's Creek and Bloomfield Road	1,181.55
New Equipments for Roads	9,325.43
County Demonstration's Allowance	715.50
Morgan Neck Bridge Repairs	23.50
County Nurse's Salary	1,064.75
Road Work Before Levy	648.32
Special Road Work Near Tolchester	2,321.11
Special Road Levy	24,860.92
Charities	21.00
	$98,521.34
Total Orders	$214,077.03
Total Certificates	98,521.34
	$312,598.37

EXHIBIT 3.

SUMMARY OF ASSETS, REAL AND PERSONAL AND LEVIED BY COUNTY COMMISSIONERS AND CHARGED TO TREASURER. AMOUNTS

Real and Personal	$12,165,566.23	@ $2.51	$305,355.71
Extra Real and Personal	251,715.00	@ 2.51	6,318.04
Shares of Corporations	248,578.03	@ 2.51	6,239.31
Bank Shares	374,658.03	@ 1.00	3,746.58
Securities	709,047.00	@ .30	2,127.14
Millington Loan Association	1,361.22	@ 2.51	34.17
Mutual Fire Ins. Co.	63,630.00	@ .30	190.89
Balance in Treasurer's Hands June 12th, 1920			9,862.69
Cash Paid by County Commissioners			6,291.07
Taxes Uncollected 1919-1920	$5,290.58		
Taxes Uncollected 1918-1919	1,649.16		
Total			$340,165.60
Balance from 1919-1920			$9,862.69
Collected on Real and Personal to June 15, 1921			286,611.50
Uncollected from Real Estate and Personal to June 15, 1921			25,062.25
Collected on Corporations to June 15, 1921			5,010.83
Uncollected on Corporations to June 15, 1921			1,228.48
Collected on Bank Shares to June 15, 1921			3,746.11
Uncollected on Bank Shares to June 15, 1921			.47
Collected on Securities to June 15, 1921			1,705.08
Uncollected on Securities to June 15, 1921			422.06
Collected on Millington Loan Association to June 15, 1921			4.09
Uncollected on Millington Loan Association to June 15, 1921			30.08
Collected on Mutual Fire Ins. Co., to June 15, 1921			190.89
Cash from County Commissioners			6,291.07
Collected for 1919-20	473.34		
Uncollected for 1919-20	4,817.24		
Collected for 1918-19	285.54		
Uncollected for 1918-19	1,363.62		
Interest Collected 1918-19	8.34		
Total Credited to Treasurer			$340,165.60

COLLECTIONS FOR 1918-19 AND 1919-20 ARE INCLUDED IN THE AMOUNT PAID TO TREASURER BY COUNTY COMMISSIONERS

Total Expenditures	$308,425.42	
Taxes Uncollected for 1920-1921	26,743.34	
		$335,168.76
		$4,996.84
Interest Collected on Taxes for 1920-21		1,687.19
		$6,684.03

BALANCE AS PER TREASURER'S BOOKS

Balance as Per Treasurer's Bank Book	$6,508.97	
Balance in Treasurer's Hands	175.06	
		$6,684.03

ITEMIZED STATEMENT OF AMOUNTS RECEIVED FROM COUNTY COMMISSIONERS, (ENTERED ABOVE AS $6,291.67)

Received from Alms House Farm, Balance fro 1919-20	967.30
Demurage on Stone, Betterton and Still Pond Road	10.68
Cash from sale of mules, $600.0, $275.20, $277.50	1,152.70
Cash from State Roads Commission	357.50
Cash from Fines (Justices of Peace) $78.70, $55.90, $2.00	136.60
Cash from H. E. Taylor, Treas., delin. tax, $285.54, $473.34, int. $8.34	767.22
Cash from State Comptroller	81.82
Cash from W. K. Hackett	4.20
Cash from Treasurer of Maryland (Passenger & Bus Licenses	26.76
Cash from State Roads Commission (wharfage)	30.15
Cash from Gault Applegarth, miscellaneous supplies	10.00
Cash from A. Parks Rasin, clerk	25.27
Cash from C. F. Crow, supervisors of election	.60
Cash from Judge J. Henry Thompson, paid in error Dec. 7th	.50
Cash from A. Parks Rasin, suit from Cecil Co., Holstein Harvey & Son vs. Sarah Wenworth	100.50
Cash from West Disinfection Co., freight and cartage	2.73
Cash from Mr. Clothier, for corn	5.25
Cash from W. K. Hackett, keep of wife at State Hospital Cambridge	31.25
Cash from Alms House Farm, $758.30, $502.50	1,260.80
Cash from Merrick Clements, Treas., for bill paid Enterprise for dog law advertisement	2.00
Cash from Merrick Clements, Treas., for bill paid Kent News for dog law advertisement	11.75
Cash from Commissioners of Queen Anne's Co., settlement of joint account	584.57
Cash from W. K. Hackett, keep of wife at State Hospital, Cambridge	31.25
Cash from Treasurer of Franchise Tax	80.49
Cash from Merrick Clements, Treasurer, fromdog fund	502.43
Cash from Harry Griffith, Trustee, keep of L. H. Dreka at Springfield State Hospital	100.00
Cash from Gault Applegarth, private telephone calls	6.75
	$6,291.07

DOG LICENSE FUND.

June 1920, cash from Harry E. Taylor, Ex-County Treasurer	$439.43	
May 17th, 1921, cash from sale of licenses for 1920-21	1,772.00	
		$2,211.43
Total Disbursements Loss of Stock, Poultry, etc	$709.00	
Paid County Commissioners	502.43	
		$1,211.43
Balance on hand May 17th, 1921		$1,000.00

EXHIBIT NO. 4.

Statement of Alms House and Farm, showing expenditures from June 15, 1920, to June 15, 1921.

ALMS HOUSE EXPENSES

Fuel	$409.23	
Drugs	94.56	
Dry Goods, Groceries, Meats and Butter	2805.95	
Flour and Mill Feed	318.84	
Hardware	161.42	
Labor and Supplies	722.46	
Insurance	187.43	
Miscellaneous	324.62	
Ice Cream	37.75	
Physicians	150.00	
Repairs	392.84	
William Ford, Salary	300.00	
William Ford, Contingent Fund	50.00	
Miss Sue Ford, Salary	180.00	
Trustees, Salary	168.00	
Secretary and Treasurer, Salary	150.00	
Supplies, Secretary and Treasurer	18.86	
		$6471.96

FARM EXPENSES

Fertilizers	$274.07	
Repairs	359.74	
Miscellaneous	47.13	
Insurance	52.62	
Sheep	449.50	
Lime and Spreading	354.72	
		1537.78
Total for year		$8,009.74
Warrants provided for from previous year		304.37
		$8314.11
Orders in Levy 1920	$3996.94	
Certificates provided in Levy 1921	4200.46	
Alms House Warrants Not Presented to County Commissioners	116.63	
	$8314.03	
Difference between Co. Com. Office and Alms House Warrants	.08	
		$8314.11
Total Expenses of Farm for 1920-1921	$1537.78	
Total Receipts from Farm for 1920-1921	1349.08	
Net Loss from Farm	$188.70	
Paid County Commissioners for year 1920-1921	$1260.80	
Paid County Commissioners for year 1919-1920	967.30	
Total	$2228.10	
Balance Unpaid to Commissioners	88.28	
Total amount charged to Trustees (see Books of Trustees)	$2316.38	

EXHIBIT NO. 5

Report of the Finances of Board of Education of Kent County, Md., year ending July 31, 1921.

RECEIPTS

Balance on hand July 31, 1920, in all banks			$2513.46
Rosenwald Fund, not included in above balance			359.03
Total Balance			$2872.49
FROM THE STATE:			
Account School Population and Attendanc		$23,496.15	
High School Aid		5,900.00	
Free Book Fund		2,013.32	
Salaries of Office		2,400.00	
Colored Industrial Fund		1,500.00	
Total State School Tax			$35,309.47
State Free School Fund			429.70
Materials of Instruction			671.12
FROM THE COUNTY:			
For permanent Improvements (Outlay)		$5,675.00	
Repairs (upkeep)		6,142.00	
For maintenance and support of school		107,179.97	
Total from the county			$118,996.97
FROM OTHER SOURCES:			
Licenses			435.69
Tuition fees from Queen Anne County Pupils			505.00
SALES OF PROPERTY:			
Books sold	$97.11		
Large bell and barrels	3.50		
From coal in Worton District and refund from Turner & Son and Pa. R. R. Co.	154.81		
Sale of Lambson School	336.00		
Sale of Hibernia School	75.00		
Total in sales of property			666.42
Refund from expenses of Supervisors			37.16
Rent of Massey Colored School, $15 for 4 months			60.00
Refund from Lucas Brothers, Inc., for supplies			17.80
Arthur H. Brice, transportation of pupils to Betterton School			50.03
Refund of light rent			2.46
Interest on money in Savings Dept. of Third National Bank			25.80
Interest on Rosenwald Fund			28.00
			$160,108.11

DISBURSEMENTS

GENERAL CONTROL:			
Office Expenses			$834.43
Printing and advertising			353.77
Board Members' expenses			300.00
Salary of Superintendent			2400.00
Travelling expenses Superintendent			400.00
Salary of Clerk			1040.00
Salary Attendance Officer			800.00
Traveling expenses Attendance Officer			400.00
Other Costs Control			176.41
			$704.61

INSTRUCTIONAL SERVICES:	Elementary Schools	High Schools	
Salaries of Supervisors, white and col.	$2650.00	.....	
Traveling Expenses of Supervisors	300.00	.....	
Other Expenses of Supervision	92.18	.....	
Teachers' Salaries	74,646.99	$28,908.90	
Textbooks	2,401.30	1,008.80	
Materials of Instruction	818.18	2,170.45	
Other Costs of Instruction	966.37	732.91	
Total Costs of Instruction	$81,875.02	$32,821.06	$114,696.08
OPERATION OF SCHOOL:			
Janitor's Wages	$3,209.50	$1,635.00	
Fuel	6,853.88	1,585.47	
Janitor's Supplies	264.32	92.54	
Other Costs Operation	860.18	272.25	
Total Costs of Operation	$11,187.88	$3,585.26	$14,773.14
MAINTENANCE OF SCHOOL PLANT:			
Repair of Buildings & upkeep of ground	$1,233.20	263.66	
Repair and Replacement of Equipment	788.21	80.16	
Other Costs of Maintenance	253.22	7.70	
Total Costs of Maintenance	$2,274.63	$351.52	$2,626.15
AUXILIARY AGENCIES:			
School Libraries	$15.24	$40.05	
Transportation of Pupils	2,175.60	1,861.81	
Community Activities	13.85		
Tuition to Adjoining Counties	104.98		
Other Auxiliary Agencies		.76	
Total Auxiliary Agencies	$2,309.67	$1,902.62	$4,212.29
FIXED CHARGES:			
Insurance			$868.03
Contributions and Contingencies			15.00
Other Fixed Charges			40.85
Total Fixed Charges			$923.88
DEBT SERVICE:			
Interest on Short Term Loan of $40,000			$241.60
CAPITAL OUTLAY:			
Land		$6.25	
New Buildings and their Equipment		5,255.32	
Alteration of Old Buildings		28.87	
Equipment of Old Buildings		837.95	
Total Capital Outlay			$6,128.39
Total of All Disbursements			150,306.14
Balance on Hand July 31, 1921			9,801.97
			$160,108.11

The above balance is distributed as follows:

Kent County Savings Bank (General Fund)	$5,360.96
Peoples Bank (General Fund)	24.34
Chestertown Bank of Maryland (General Fund)	3.52
Third National Bank (General Fund)	5.03
Chestertown Bank of Md. (Book Fund)	35.56
Peoples Bank (Colored Industrial Fund)	174.34
Savings Department of Third National Bank	3000.00
$1000 for New Work at Galena.	
$2000 For New Work at Fairlee.	
Third National Bank (Savings Dept.)	461.19
Sale of Lambson	$336.00
Sale of Hibernia	75.00
Interest on last year's books	24.39
New interest	25.80
In Peoples Bank (Savings Dept.), New School at Gray's Inn (Rosenwald Fund)	737.03

CHECKS OUT

Savings Bank:		
No. 1264—	$40.85	Ethel Johnson
No. 1544—	4.80	Chesapeake Garage
No. 3434—	100.00	Gladys Culley
No. 3440—	100.00	A. J. Bolin
No. 3449—	95.00	Margaret Harris
No. 3450—	135.00	L. Nellie Pearce
No. 3466—	60.00	Mrs. J. C. Wood
No. 3479—	130.00	Caroline I. Smyth
No. 3483—	75.00	Frances Copper
No. 3486—	75.00	Jessie Wilkins
No. 3496—	150.00	Estelle J. Strang
No. 3499—	129.06	Helen Douglas
No. 3506—	110.00	Lilly Ferguson
No. 3510—	70.00	Mrs. S. E. Burgess
No. 3530—	65.00	Walter Copper
No. 3542—	215.59	W. S. & A. M. Culp
No. 3548—	3.00	Roy Jacquette
No. 3564—	80.50	J. D. Bacchus
No. 3572—	1,000.00	Edward J. Clarke, Treas.
No. 3431—	125.00	Margaret Ernest
	$2,763.80	
Peoples Bank (Colored Industrial Fund):		
No. 360—	$150.00	Emma L. Miller
No. 361—	8.41	
	$158.41	

EXHIBIT NO. 6.

Bonded Indebtedness of Kent County, Maryland

The following bonds are outstanding:

4—5 per cent Old School Bonds	$4,000.00
42—5 per cent Kent School Bonds	42,000.00
14—5 per cent Additional School Bonds	14,000.00
Total Bonded Debt	$60,000.00

EXHIBIT NO. 7

Source of Revenue For Kent County, Maryland, for 1921-1922, Shown by Assessment Books of County Commissioners, Oct. 22, 1921.

Real and Personal	$12,353,168.49
Extra Real and Personal	11,155.00
Shares of Corporations	112,364.34
Bank Shares	333,775.55
Securities	669,200.00
Trust Companies	44,471.94
Mutual Fire Insuranec Company of Kent Co., Md.	58,820.00
Ordinary Business Corporations	116,860.23
	$13,699,815.55

EXHIBIT NO. 8.

Statement of Certificates Issued By County Commissioners and Witnesses' Certificates Issued by Clerk of Circuit Court 1920 and 1921 and Payable January 1, 1922.

Circuit Court	$3,770.96
Witnesses before Grand Jury April, 1921	72.32
Constable, April Term, 1921	4.50
Constable, October Term, 1920	1.63
Witnesses Criminal Cases, October Term, 1920	102.70
Witnesses before Grand Jury, October, 1920	172.26
Witnesses Registrations Appeals, October Term, 1920	5.64
Witnesses Criminal Cases, April Term, 1921	461.54
Witnesses Criminal Appeals, April Term, 1921	45.68
Magistrates and Constables	816.63
Court House and Jail	8,421.39
Kent and Queen Anne's Counties' Joint Account	1,079.34
Audit Committee, Salary and Expenses	412.39
Refund Taxes In Error	136.47
Miscellaneous	622.00
Wharves and Landing	4.43
Treasurer's Office Expense	469.41
Assessments, Local Special	602.78
Hospitals	1,576.38
Registrations and Elections	3,356.76
Lateral Road Expense	224.22
Alms House	4,390.16
Health Office and Jail Physician	142.80
Still Pond School Bonds	124.21
Still Pond to Still Pond Station Road	7,363.24
Orphans Court, Supplies and Salary	347.46
Morgnec Bridge Keeper's Salary and Repairs	112.55
County Demonstrator's Allowance	781.54
Treasurer of Kent County Tuberculosis Committee	1,057.38
Road Work Before Levy	1,689.50
Special Road Work near Tolchester	1,398.81
Rock Hall and Gratitude Road	22,290.28
	$62,058.16

The Noblest Instrument
—Is An Organ—

and it ought to be in every musical home, but space and cost sometimes prohibit the installation of a pipe organ. However, an

ESTEY

two manual reed organ, built on the exact principles and measurements of a pipe organ—and used in the studios of such organists as Gibson, Dethier and others—such an instrument closely approximates a pipe organ and has everywhere given great satisfaction. It can be built to the special specification of organist and to match the design of any room. Adapted for lodges. Call and hear it.

W. P. NEWNAM,
CHESTERTOWN, MD

Stam Drug Co.

PHONE 30

THE PRESCRIPTION STORE

Have you tried MAG-LAC, the new Milk of Magnesia Tooth Paste?

For that cough--Mentholated Syrup White Pine with Cod Liver Oil Ext.

Whitman's Candy, a fresh supply.

Your favorite magazine on sale here.

Stam Drug Co.

PHONE 30

THE PRESCRIPTION STORE

Wm. Frazier Russell, Jr., Solicitor.

ORDER OF PUBLICATION

Charles Morris vs. Elsie Morris

In the Circuity Court for Kent County
In Equity. No. 2158.

The object of the Bill filed in the above entitled case is to procure a divorce in "a vincule matrimonii" for the Plaintiff, a resident of Kent County, Maryland, from the Defendant.

The Bill states:

1. That in October of the year, 1908, he was married to his wife, Elsie Morris, with whom he resided in Kent County, Maryland, until some time during the year 1918.

2. That, though the conduct of your orator towards his wife, the said Elsie Morris, has always been kind, affectionate and above reproach, the said Elsie Morris has, without any just cause or reason, abandoned and deserted him, and has declared her intention to live with him no longer, and that such abandonment has continued uninterruptedly for at least three years, and is deliberate and final, and the separation of the parties beyond any reasonable expectation of reconciliation.

3. That ever since their said marriage your orator has behaved himself as a faithful, and affectionate husband.

4. That your orator and the said defendant, Elsie Morris, have had no children born to them from said marriage.

5. That the said defendant, Elsie Morris, is a non-resident of the State of Maryland, whose present whereabouts is unknown.

6. That your orator is a resident of Kent County, Maryland, and has been for many years.

It is thereupon this 3st day of Jan. A. D. 1922, ordered by the Circuit Court for Kent County, in Equity, that the Plaintiff by causing a copy of this order to be inserted in some newspaper published in said Kent county, once in each of four successive weeks before the 6th day of March next, giving notice to the said Elsie Morris, non-resident defendant, warning her to appear in this Court in person, or by Solicitor on or before the 22nd day of March next, to show cause, if any she has, why a decree ought not to be passed as prayed.

ROBERT R. AYRES, Clerk.

True Copy—Test:

f4-4t ROBERT R. AYRES, Clerk.

E. J. WATSON
Dealer in
ALL KINDS OF LIVE STOCK
FAIRLEE, MD.

Have you tried "THESCO"
the new Coffee

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