Kent News.

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REPORT OF AUDITING COMMITTEE FOR KENT COUNTY, MD.

CHESTERTOWN, MD., NOVEMBER 9th, 1927.

TO THE HONORABLE BOARD OF COUNTY COMMISSIONERS OF KENT COUNTY, MARYLAND.

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, 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 1926-27 when a rate of $1.31 on the $100.00 was declared for County purposes.

This report gives in full the source of revenue for the County for 1927-28 as shown by the books of County Commissioners June 15th, 1927.

Respectfully submitted,

J. RAYMOND SIMPERS,
H. CLAY BROWN,
J. FRANK WHEATLEY,
County Auditors.

EXHIBIT NO. 1

Summary of Assessments for 1926-27 on Books in County Commissioners Office.

Real and Personal	$14,210,919.63 @ 1.31	$186,163.05
Extra Real and Personal	223,614.00 @ 1.31	2,929.34
Bank Shares	398,480.55 @ 1.00	3,984.81
Trust Companies	16,516.79 @ 1.00	165.17
Ordinary Business	314,781.99 @ 1.31	4,123.64
Domestic Corporations	45,874.92 @ 1.31	600.96
Mutual Fire Ins. Co. of Kent Co.	125,850.00 @ .30	377.55
Securities	577,296.00 @ .30	1,731.89
Extra Securities	44,423.00 @ .30	133.27
Total		$200,209.68
Trust Companies since last audit	33,260.48 @ 1.00	332.60
Ordinary Business since last audit	39.88 @ 1.31	.52
Domestic Corporations since last audit	168,935.92 @ 1.31	2,213.06
Total		$202,755.86
The above was provided for the following		
Levy for 1926 provides for Orders 1926-27		169,150.37
Levy for 1926 provides for Certificates 1925-26		38,420.48
Grand and Petit Juries, Oct., 1926, Apr., 1927		1,591.90
Bonds and Coupons		15,650.00
Total		$224,812.75
Note: The following to be added to the total of		202,755.86
Balance cash in Treasurer's hands 6-15-26		19,533.91
Overdue taxes collectable, estimated by Treasurer		6,066.09
Total		$228,355.86

EXHIBIT NO. 2

A statement in detail showing how and for what purposes the Levy of 1926-27 was appropriated.

Paid by Orders issued 1926-27

Roads and Bridges	$ 24,573.37
County Commissioners Salaries	1,500.00
Clerk to County Commissioners Salary	1,140.00
Supervisor of Assessments Salary	1,000.00
Roads Engineer Salary	1,500.00
County Treasurer Salary	1,500.00
States Attorney Salary	1,200.00
Janitor's Salary	400.67
County Commissioners Office Epenses	403.37
Miscellaneous	301.80
Orphans Court	1,378.61
Alms House	2,969.18
Pensions	605.00
Contract Printing	999.99
Health Office and Jail Physician	727.03
Hospitals	1,988.03
Attorney to County Commissioners Salary	300.00
Schools	114,000.00
Inquisitions	250.00
Extension Service	2,350.00
Roads and Bridges Incorporated Towns	3,900.00
Easton Hospital	500.00
Registration and Election	3,977.46
Auditors Report	150.00
Roads and Bridges, to be paid from cash brought in by Roads Engineer	1,535.86
Total	$169,150.37

Paid by Certificates issued 1925-26

Witness, Circuit Court Oct., 1925	409.93
Witness, Circuit Court, Apr., 1926	251.79
Circuit Court	2,185.37
Circuit Court, Clerk's Office	2,039.81
Court House and Jail	2,727.99
Jail	6,893.18
Court House	694.42
Magistrates and Constables	2,442.80
Miscellaneous	3,696.26
Treasurer's Office	1,335.41
Morgnec Bridge	106.70
Assessments	119.44
Public Health Association	1,361.80
Attorney to Commissioners	100.00
Auditors Salaries and Expenses	308.94
Inquisitions	141.26
Kent and Queen Anne Counties, joint account	126.60
Refund Taxes paid in error	35.20
Wharves and Landings	238.44
Hospitals	3,023.05
Alms House	5,896.83
Orphans Court	37.16
Commissioners of Chestertown	153.39
Kent Mutual Fire Ins. Co.	23.91
Pardee Case	635.79
Health Officer and Jail Physician	25.88
Schools (Free Schools Fund paid in error to this office)	477.46
Registration and Election	426.25
Compensation Insurance on Labor	444.84
Roads and Bridges excess of Levy	1,948.18
Commissioners Office Expense	112.40
Total	$ 38,420.48

EXHIBIT NO. 3 A

Summary of Assessments, Real and Personal, etc., and amounts levied by County Commissioners and charged to County Treasurer, for the year 1926-27. George W. Sutton, Treasurer.

Real and Personal	$14,210,919.63 @ 1.31	$186,163.05
Ex. Real and Personal	223,614.00 @ 1.31	2,929.34
Bank Shares	398,480.55 @ 1.00	3,984.81
Trust Companies	16,516.79 @ 1.00	165.17
Ordinary Business	314,781.99 @ 1.31	4,123.64
Domestic Corporations	45,874.92 @ 1.31	600.96
Mutual Fire Ins. Co., of Kent Co.	125,850.00 @ .30	377.55
Securities	577,296.00 @ .30	1,731.89
Extra Securities	44,423.00 @ .30	133.27
Total		$200,209.68
Trust Companies since last audit	33,260.48 @ 1.00	332.60
Ordinary Business since last audit	39.88 @ 1.31	.52
Domestic Corporations since last audit	168,935.92 @ 1.31	2,213.06
Total		$202,755.86
Cash from County Commissioners (See list below)		8,673.90
Interest collected, to June 15th, 1927		1,535.82
Total		$212,965.58
Collected Real and Personal to 6-15-27		182,015.22
Uncollected Real and Personal to 6-15-27		4,147.83
Collected Ex. Real and Personal to 6-15-27		2,682.68
Collected Bank Shares to 6-15-27		3,978.67
Uncollected Ex. Real and Personal to 6-15-27		246.66
Uncollected Bank Shares to 6-15-27		6.14
Collected Trust Companies to 6-15-27		165.17
Collected Ordinary Business to 6-15-27		4,119.54
Uncollected Trust Companies to 6-15-27		4.10
Collected Domestic Corporations to 6-15-27		217.50
Uncollected Domestic Corporations to 6-15-27		383.46
Collected Mutual Fire Ins. Co., of Kent Co., to 6-15-27		377.55
Collected Securities to 6-15-27		1,705.53
Uncollected Securities to 6-15-27		26.86
Collected Extra Securities to 6-15-27		132.49
Uncollected Extra Securities to 6-15-27		.78
Total		$200,209.68
Collected Trust Companies since audit to 6-15-27		332.60
Uncollected Trust Companies since audit to 6-15-27		
Collected Ordinary Business since audit to 6-15-27		.52
Uncollected Ordinary Business since audit to 6-15-27		2,213.06
Collected Domestic Corp. since audit to 6-15-27		
Uncollected Domestic Corp. since audit to 6-15-27		8,673.90
Cash from County Commissioners		1,535.82
Interest collected to June 15, 1927		
Total		$212,965.58
George W. Sutton, Treasurer, year 1924-25		
Uncollected June 15th, 1926		2,474.46
Real and Personal		206.38
Extra Real and Personal		426.33
Ordinary Business and Domestic Corps.		78.52
Securities		6.53
Interest collected to June 15th, 1927		
Total		$ 3,192.22
Collected Real and Personal to 6-15-27		58.22
Uncollected Real and Personal to 6-15-27		2,416.24
Collected Extra Real and Personal to 6-15-27		
Uncollected Extra Real and Personal to 6-15-27		206.38
Collected Ordinary Business and Domestic Corporations to 6-15-27		
Uncollected Ordinary Business and Domestic Corporations to 6-15-27		426.33
Collected Securities to 6-15-27		78.52
Uncollected Securities to 6-15-27		6.53
Interest Collected to 6-15-27		
Total		$ 3,192.22
George W. Sutton, Treasurer, year 1925-26		
Uncollected June 15th, 1926		6,077.50
Real and Personal		200.80
Extra Real and Personal		295.43
Ordinary Business and Domestic Corps.		15.72
Securities		218.16
Interest collected to June 15, 1927		
Total		$ 6,807.61
Collected Real and Personal to 6-15-27		3,439.05
Uncollected Real and Personal to 6-15-27		2,638.45
Collected Extra Real and Personal to 6-15-27		15.51
Uncollected Extra Real and Personal to 6-15-27		185.29
Collected Ordinary Business and Domestic Corporations to 6-15-27		
Uncollected Ordnary Business and Domestic Corporations to 6-15-27		295.43
Collected Securities to 6-15-27		
Uncollected Securities to 6-15-27		15.72
Interest collected to 6-14-27		218.16
Total		$ 6,807.61
Balance, George W. Sutton, Treas. 6-15-26		19,533.91
Taxes collected for 1924-25 to 6-15-27		58.22
Taxes uncollected for 1924-25 to 6-15-27		3,127.47
Interest collected for 1924-25 to 6-15-27		6.53
Taxes collected for 1925-26 to 6-15-27		3,454.56
Taxes uncollected for 1925-26 to 6-15-27		3,134.89
Interested collected for 1925-26 to 6-15-27		218.16
Taxes collected for 1926-27 to 6-15-27		197,940.53
Taxes uncollected for 1926-27 to 6-15-27		4,815.33
Interested collected for 1926-27 to 6-15-27		1,535.82
Cash from County Commissioners		8,673.90
Total		$242,499.32
Total expenditures 1926-27 to 6-15-27		224,531.18
Taxes uncollected 1924-25 to 6-15-27		3,127.47
Taxes uncollected 1925-26 to 6-15-27		3,134.89
Taxes uncollected 1926-27 to 6-15-27		4,815.33
Balance, George W. Sutton, Treas., 6-15-27		6,890.45
Total		$242,499.32

We find cash $155.20 in excess of balance shown in statement.

Leonard Wilson, Treasurer, 1922-23

Uncollected June 15, 1926.		
Real and Personal	$110.53	
Extra Real and Personal	50.60	
Interest collected to June 15, 1927	1.26	
		$162.39
Total		
Collected Real and Personal to June 15, 1927	4.62	
Insolvent Real and Personal to June 15, 1927	105.91	
Collected Extra and Personal to June 15, 1927		
Insolvent Extra and Personal to June 15, 1927	50.60	
Interest collected	1.26	
		$162.39
Total		

Leonard Wilson, Treasurer, year 1923-24

Uncollected June 15, 1926		
Real and Personal	$1,509.60	
Extra Real and Personal	177.84	
Securities	3.06	
Corporations	65.07	
Interest collected to June 15, 1927	51.33	
		$1,806.90
Total		
Collected Real and Personal	$790.28	
Uncollected Real and Personal to June 15, 1927	249.05	
Insolvent Real and Personal to June 15, 1927	470.27	
Collected Extra and Personal to June 15, 1927	19.69	
Insolvent Extra and Personal to June 15, 1927	158.15	
Insolvent Securities to June 15, 1927	3.06	
Insolvent Corporations to June 15, 1927	65.07	
Interest collected to June 15, 1927	51.33	
		$1,806.90
Total		

Leonard Wilson, Treasurer, 1926-27

Taxes collected for 1922-23 to June 15, 1927	$4.62	
Taxes insolvent for 1922-23 to June 15, 1927	156.51	
Interest collected for 1922-23 to June 15, 1927	1.26	
Taxes collected for 1923-24 to June 15, 1927	809.97	
Taxes uncollected for 1923-24 to June 15, 1927	249.05	
Taxes insolvent for 1923-24 to June 15, 1927	696.55	
Interest collected for 1923-24 to June 15, 1927	51.33	
		$1,969.29
Over paid County Commissioners 1925-26	$166.20	
Amount paid to County Commissioners by Leonard Wilson, Treasure to June 15, 1927	690.40	
Taxes insolvent 1922-23 to June 15, 1927	156.51	
Taxes uncollected 1923-24 to June 15 1927	249.05	
Taxes insolvent 1923-24 to June 15, 1927	696.55	
		$1,958.71
Due County Commissioners June 15, 1927	10.58	

Check of Leonard Wilson, Treas., dated June 14, 1927 for $183.72 given to County Commissioners, will be found in the County Commissioners year of 1927-28 but was included in Leonard Wilson, Treas. year 1926-27.

Itemized Statement of Amounts Received from County Commissioners.

(Entered above $8,673.85)

State Forest Fire at Massey	$4.00
Texaco Co.	25.00
W. B. Willis work on lane	5.00
John Medders, clk. Bal. from Bond sale	35.00
John Medders, clk. Dog Fund	390.45
W. K. Hackett, Board of wife at Hospital	31.25
W. T. Micks, J. P. fines collected	22.00
Election Supervisors fees of candidates	40.00
State Roads Com. use roller in Q. A. Co.	500.00
W. T. Hicks, Wharfage	12.80
James T. Dixon, Deputy Clk. 1924 to October 1, 1925	311.32
M. W. Thomas, Treas. Alms House	108.94
Workmens Compensation, Andrew Perry	56.00
J. B. Newman, Alms House	330.42
George W. Sutton, Treas., Advertising	17.49
H. B. Derrick, half telephone bill	1.50
R. H. Collins, P. J. Fines collected	105.55
Election Supervisors, Candidates fees	40.00
Compensation Insurance, A. Perry	56.00
Election Supervisors Candidates fees	650.00
E. H. Trinks, pipe	6.14
H. B. Derrick, half Telephone bill	3.15
M. W. Thomas, Treas. Alms House	36.56
Eben F. Perkins, pipe	32.08
Compensation Insurance, A. Perry	56.00
James T. Dixon, Deputy Clk.	226.34
Safe Deposit Trust Co. Tax on securities	74.25
George Willson, Road Shanty	25.00
W. K. Hackett, Board wife, hospital	31.25
M. W. Thomas, Treas., Alms House	393.75
James Anderson, Error on Order	30.00
Treasurer of Maryland, Franchise Tax	312.93
W. T. Hicks, wharfage	30.51
H. B. Derrick, half of Telephone bill	2.00
Compensation Insurance, A. Perry	56.00
James T. Dixon, Deputy Clk.	28.65
M. W. Thomas, Treas., Alms House	35.42
Marion Caldwell, sale of desk	300
R. H. Collins, P. J. Fines collected	50.65
Compensation Insurance, A. Perry	56.00
James T. Dixon, Deputy Clk.	32.66
J. B. Newnam, Pres. Alms House	106.78
H. B. Derrick, half Telephone bill	2.25
G. B. Taylor, half Telephone bill	1.50
Mrs. J. C. Loud, Tax not assessed	5.25
W. K. Hackett, Board wife at Hospital	31.25
Clarence Oneal, Taxes not assessed	90.14
G. B. Taylor, half Telephone bill	1.50
James T. Dixon, Deputy Clk.	38.00
H. B. Derrick, half Telephone bill	2.65
J. B. Newman, President Alms House	218.16
Floyd N. Smith, pipe	28.80
Coms. Quen Anne's Co. ½ Joint a|c	79.07
James T. Dixon, Deputy Clk.	29.83
H. B. Derrick, half Telephone bill	1.50
Harry Gordon, Road Pipe	14.40
R. H. Collins, P. J.	22.85
Mr. Wood, for pipe	16.00
James T. Dixon, Deputy Clerk	72.04
J. B. Newnam, Pres. Alms House	1,010.42
G. B. Taylor, half Telepohne bill	3.00
H. B. Derrick, half Telephone bill	1.95
A. L. Beaston, John Thomas taxes	1.63
State Forestry Dept.	4.00
W. K. Hackett, Board wife at Hospital	31.25
John P. Moffett, Albert Duckey taxes	2.05
State Roads, use roller	20.00
State Roads, use roller	15.00
H. B. Derrick, half Telephone bill	6.00
James B. Newnam, Pres. Alms House	170.11
Treasurer of Md., Franchise Tax	101.83
Irene Martinez, a|c Hospital	50.00
G. B. Taylor, half Telephone bill	1.60
State Roads, use roller	17.50
John A. Tobin, Administrator	201.26
States Roads Com. Use roller	25.00
W. E. Elliott, Tax not assessed	5.55
States Roads com. use roller	38.50
R. H. Collins, P. J. Fines collected	66.20
John Hogans, P. J. Fines collected	85.00
James T. Dixon, Deputy Clk.,	4.75
Maude E. Middleton, pipe	14.00
J. B. Newnam	168.35
States Roads Com. use roller	49.75
Herman Berg, Truck wheels	35.00
State Roads Com., use roller	35.00
H. B. Derrick, half Telephone bill	9.35
State Roads Com., use of roller	7.50
J. B. Anderson, pipe	198.29
State Roads Com., use of roller	22.50
Leonard Wilson, Treas., Taxes collected	92.55
J. B. Newnam, Pres. Alms House	714.00
H. B. Derrick, half Telephone bill	3.85
State Roads Com., use of roller	20.00
Leonard Wilson, Treas., Taxes collected	414.13
Total	$8,673.90

EXHIBIT NO. 3B—DOG LICENSE FUND

As Shown by the Books of County Commissioners

Balance on hand June 15, 1926	$1,375.45	
Cash from sale of Licenses 1926-27	2,501.26	
		$3,876.71
Total disbursements, loss of stock, poultry, etc.	$2,473.20	
Balance on hand June 15, 1927	1,403.51	
		$3,876.71

EXHIBIT NO. 4

Statement of Alms House and Farm, showing expenditures and receipts from June 15th, 1926 to June 15th, 1927

Alms House Expenses

Groceries, Meats, Clothing, Dry Goods, etc.	$2,036.78	
Drugs, etc	111.39	
Telephone	36.20	
Labor	565.25	
Salary of Trustees	120.00	
Salary of Sec. and Treas.	150.00	
Salary of Superintendent	400.00	
Salary of Matron	300.00	
Stoves, Hardware, etc.	139.19	
Coal and Freight	668.12	
Physician	150.00	
Mill Feed	23.00	
Lumber and Repairs to Buildings	251.77	
Oil and Paint	58.48	
Insurance	245.33	
Fertilizer and Seed	43.76	
Coffins	17.50	
Total		$5,316.77

Farm Expenses

Labor, Implements, Repairs, etc.	$1,818.08	
Tenant's share of milk	259.00	
Oil and Gas	367.35	
Mill Feed	275.75	
Fertilizer and Seed	392.73	
Stock	317.00	
Groceries, etc.	18.68	
Miscellaneous	38.85	
Total		$3.487.44
Total for year		$8,804.21
Warrants provided for from previous year		94.24
		$8,898.45
Orders in Levy 1926-27	$2,969.18	
Certificates to be provided for in Levy 1927-28	5,923.47	
Alms House warrant not presented to County Commissioners	5.80	
		$8,898.45
Total cash receipts from farm for 1926-27 and due County Commissioners		$3,292.91
Total Paid County Commissioners		3,292.91
Total cashreceipts from farm for 1926-27	$3,292.91	
Wheat, corn and oats furnished farm 1926-27	232.50	
Wheat and corn furnished Alms House 1926-27	218.40	
Total cash receipts and wheat, corn and oats furnished for 1926-27	$3,743.81	
Total expenses of farm $3,487.44 and wheat, corn and oats furnished $232.50 for 1926-27	$3,719.94	
Net gain of farm for 1926-27		$23.87
Total expenses of Alms House for 1926-27		$5,316.77

Wheat, Corn and Oats furnished Farm and Alms House for 1926-27

For farm, 50 bu. wheat @ $1.30	$ 65.00	
For farm, 175 but. corn @ .90	$157.50	
For farm, 25 bu. oats @ .40	10.00	
		$232.50
For Alms House 123 bu. wheat @ $1.30	$159.90	
For Alms House 65 bu. corn @ .90	58.50	
		$218.40
		$450.90

EXHIBIT NO. 5

Board of Education of Kent County, Md., For Year 1926-1927

RECEIPTS:		
Balance on Hand, July 31, 1926		$2,603.93
County Levy for 1926-1927:		
(Continued to Next Page)		
For Current Expenses of Schools	$112,165.00	
For Permanent Improvement (Capital Outlay)	1,775.57	
Total from County		$113,940.57
From State and Federal Funds:		
Census and attendance	19,834.45	
High School Aid	10,813.00	
Free Book Fund	2,319.76	
Materials of Instruction	579.96	
Salaries of Officials	4,920.00	
Colored Industriai Fund	1,500.00	

BOY SCOUTS GIVEN 1,000 ACRES

Announcement was made of the acquisition by the Wilmington Council, Inc., Boy Scouts of America, of 1,000 acres of land, embracing the present Scout camp site, known as Camp Rodney, Maryland, on Elk Neck, at the head of the Chesapeake bay, seven miles below North East, and 35 miles south of Wilmington. The property is the gift of Senator and Mrs. Coleman du Pont as a memorial to their son, the late Eleuthere Irene du Pont, who was a member of a local Scout troop. A trust fund of $10,000, simultaneously created, will provide for taxes, insurance and repairs to the property.

The site, which has been used by the local Scouts for the past five years, is probably one of the finest for Scout camping purposes in America. It has a mile of shore front on the head of the Chesapeake bay and possesses terrapin that includes Bull mountain, hills, rolling land and a long stretch of safe bathing beach. Only about 15 per cent of the site is cleared land. The rest is in woods, composed largely of oak and pine trees and thickets, which, in many places, resemble a primitive jungle. The property is not enclosed. It contains rustic paths and roadways, and is altogether an ideal property for Scout purposes.

Adjacent to the property, and to the south, is the 400-acre camp of the Coatesville, (Pa.) Y. M. C. A., and the two sites form what amounts to a 1,400-acre game preserve.

Worton Notes

(Left from Last Week)

Wm. Baugh, of Wilmington, is visiting Samuel Wallis and family.

Miss Ann Taylor is visiting her brother, Ernest, in Philadelphia.

Geo. T. Williams, Jr., and Fletcher Nelson, of Beacom College, were week-end visitors of the former's parents.

Mr. and Mrs. W. E. Dodson, Jr., entertained G. E. Nichols and family to a wild duck dinner Sunday.

J. D. Maxwell spent Tuesday and Wednesday in New York.

Mrs. Charles Joiner has returned home after spending some time with Philadelphia relatives.

H. M. Matthews has purchased a Chevrolet coach.

Mrs. K. P. Harris spent a few days with relatives in Philadelphia.

Mr. and Mrs. J. H. Dwyer and daughter, Clara, and H. E. Cooper spent Sunday with Mr. and Mrs. J. A. Money, Kennedyville.

Mr. and Mrs. H. M. Matthews entertained Mr. and Mrs. S. J. Lee, of Broad Neck, and Miss Janie Cooper, of Baltimore, at dinner Sunday.

Mr. and Mrs. Albert C. Cranor and M.r and Mrs. Harry Latch and Robt. Connel, of Wilmington, spent Sunday with Mr. and Mrs. Wm. Rodney, near Worton.

A muskrat silently wandered into Townsend on Monday and made its temporary abode at the crossing watch box where he snugly rested in a corner. Mr. Muskrat apparently was not the least excited over his strange surroundings, and the crowds of townfolk who stopped to look at the animal. Much speculation centered on the little animal because of its presence there, but the most logical reason was given by some trappers who said that many of the "rats" had been driven from their haunts by the small streams drying up during the long draught and they became bewildered as a result. The muskrat disappeared at dusk Monday evening.

Sentence of eight months' imprisonment by Judge Rice, in Court of General Sessions in Wilmington on Monday afternoon, on John M. Taylor, alias Robert Lee Walker, who was convicted at the morning session of court on a charge of issuing a worthless check. Taylor, on September 9, gave T. Gilpin Massey, jeweler, 404 King street, a check for $28.20 on Galena Bank, in payment for a $15 wrist watch, and received change from the jeweler. The check turned out to be worthless. Taylor was said to have represented himself as a stock farmer of Easton, Md.

Vices Built on Vanity

Vanity is the foundation of the most ridiculous and contemptuous vices—the vices of affectation and common lying.—Adam Smith.

Much Corn for Starch

The starch industry of the United States consumes somewhat over 70,000,000 bushels of corn yearly. Over 800,000,000 pounds of commercial corn-starch are produced annually.

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