REPORT OF AUDITORS 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 appaintment 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 and those concerning the Trustees of the Alms House. The New Assessment gave us additional work, and we necessarily spent sometime in this connection.

This Audit has reference chiefly to the Levy of 1917 when a rate of $1.44 on the $100.00 was declared for County purposes. The assessment books of the County were compared with the tax books of the Treasurer, resulting in an increased basis of $28,282.00; thus making the basis for Real and Personal Property $10,159,287.00 instead of $10,131,005.00.

There were quite a few debits on various bills approved by our Road Engineers, and subsequently passed by you, that were not supported by proper vouchers attached to said bills. These debits and the correctness of these bills are not questioned; but we do not consider this a good practice.

We think a better system of accounting should be put into operation between the County Commissioners Office and the County Treasurer's Office; and we strongly recommend and urge that more promptness and care be given to that class of Tax Bills known as Delinquent and Insolvent. All bills collectible should be collected; and all that are worthless should be charged off in accordance with your order, and the County Treasurer given credit for same. This should appear on your minutes, and likewise appear in the account to be kept by you against the County Treasurer.

We found a number of errors; and while we are aware that errors will occur, we suggest that a greater effort be made and more pains taken to keep mistakes at a minimum.

EXHIBIT NO. 1.

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

SOURCES OF REVENUE.

Real and Personal	$10,131,005.00 @	$1.44	$145,886.47
Shares of Corporations	100,691.45 @	1.44	1,449.96
Ordinary Business	20,156.34 @	1.44	290.25
Miscellaneous and Homestead	1,469.56 @	1.44	21.16
Bonds and Securities	568,239.64 @	.30	1,704.72
Bank Shares	290,309.40 @	1.00 flat	2,903.09
Balance in Treasurer's Hands			4,000.00
Total			$156,255.65
Total Certificate Levy provided for out of the above		$53,804.20	
Total Cash Levy (estimated) provided for out of the above		102,451.45	
			$156,255.65

EXTRA REVENUE

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

Revenue stated above	$156,255.65
Additional, viz.:	
Tax on $28,282.00 @ $1.44	407.26
Tax on Stocks, Bonds and Bank Shares	631.99
Handed to Treasurer by County Commissioners	6,742.90
Interest collected	588.07
Difference above stated by Clerk ($4,201.97—$4,000.00	201.97
Total (Original Revenue Including Additional)	$164,827.84

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	$4,103.90
Bonds, Redemption of	3,738.73
County Commissioners Salaries	2,000.00
Clerk to County Commissioners	900.00
County Commissioners Office Expense	558.43
Contract, Printing	1,149.99
Health Officer and Jail Physician	841.32
Hospitals	1,706.44
Inquisitions	198.90
Janitor's Salary	150.00
Jurors	1,083.90
Miscellaneous and Road Work	1,013.76
Orphans Court Salaries	488.00
Orphans Court Supplies	376.20
Pensions and Charities	1,278.00
Roads and Bridges, 1st District	6,557.60
Roads and Bridges, 2nd District	943.18
Roads and Bridges, 3rd District	7,081.66
Roads and Bridges, 4th District	50
Roads and Bridges, 5th District	1,553.71
Roads and Bridges, 6th District	3,848.47
Roads and Bridges, 7th District	1,637.78
Road Engineer's Salary	1,394.20
Roads and Bridges, Office Expense	537.19
Registration and Election	4,559.45
Schools	45,000.00
States Attorney's Salary	1,200.00
Supervisor to Assessment	1,000.00
Treasurer's Salary	1,500.00
Towns of Kent County	4,890.32
Water Rent	73.12
Total Orders Issued	$101,415.25
Amount subject to order, but not drawn on	1,036.20
Total Cash Levy as shown in Exhibit No. 1	$102,451.45

PAID BY CERTIFICATES.

Assessment, New &c	$4,557.54
Alms House	1,565.85
Auditing Committee and Publishing	363.06
Betterton-Still Pond Road in Auto Fund	3,133.58
Betterton-Still Pond Road Repairs	310.88
Circuit Court	5,881.60
Court House and Jail	7,696.23
County Stables	1,824.00
Charities	20.70
County Demonstrator's Salary and Supplies	436.03
Galena-Lambson Road	1,411.68
Health Officer and Jail Physician	275.24
Hospitals	513.97
Inquisitions	85.26
Kent and Queen Anne's Joint Account	294.88
Kent and Cecil Joint Account	1,886.71
Magistrates and Constables	1,535.68
Miscellaneous	1,309.84
Morgan Neck Bridge Keeper	106.79
Millington Concrete Brigde, Kent's proportion	2,455.59
Refund of Taxes paid in error	144.88
Registration and Election	1,049.58
Road Equipment—Mules	3,867.64
Road and Bridge Work Extra Before Levy	535.05
Road Bills which were in Litigation	7,477.07
Road Engineer's Salary	918.20
Road Fund Special	3,373.88
Road Engineer's Traveling Expense	235.18
Treasurer's Office Expense	547.01
Wharves and Landings	10.60
Total Certificate Levy as Shown in Exhibit No. 1	$53,804.20

EXHIBIT NO. 3

COUNTY TREASURER'S OFFICE

Statement for the fiscal year ending June, 1918, showing all amounts charged to the Treasurer, the amount collected and the amount uncollected and the amount of his disbursements, and his balance on hand June 11th, 1918.

Amounts charged to Treasurer as follows:

Balance June 11th, 1917			$4201.97
Bank Shares	$303,480.94 @	$1.00 flat	3,034.81
Bonds, Special	574,539.64 @	.30	1,723.62
From County Commissioners			6,742.90
Interest Collected			588.07
Ordinary Business Corporations	39,066.79 @	1.44	562.56
Miscellaneous and Homestead	1,469.56 @	1.44	21.16
Real and Personal	10,159,287.00 @	1.44	146,293.73
Shares of Corporations	115,209.29 @	1.44	1,659.02
			$164,827.84
Uncollected, Year 1916			8,847.86
Total			$173,675.70

Amounts Collected and Received:

Of the various amounts above charged to the Treasurer, he collected	$163,088.89
Leaving Uncollected, Delinquent and Insolvent	10,586.81
Total	173,675.70
Received from all sources	$163,088.89
Disbursements	161,701.29
Balance June 11th, 1918	$1,387.60

EXHIBIT NO. 4

Statement of Alms House and Farm, showing the expenditures from June, 1917, to June, 1918.

Coal and Lumber	$339.65
Drugs	53.21
Dry Goods and Groceries	2,008.79
Fire Insurance Premiums	190.80
Flour and Mill Feed	406.87
Farm Expense	488.83
Hardware	204.76
Interest on Certificates	106.69
Labor and Supplies	607.95
Miscellaneous	141.75
Meats, Butter, etc	630.41
Physician	150.00
Repairs	413.48
Salary of William Ford	200.00
Salary of Miss Sue B. Ford	120.00
Salary of Trustees	120.00
	$6,183.19

Warrants provided for, but not included in fiscal year of Alms House	233.83
Total	$6,417.02
Orders in Levy of 1917	$4,103.90
Certificates in Levy of 1918	2,313.12
Issued by County Commissioners in full payment of above	6,417.02

RECEIPTS FROM FARM

August 7, 1917	$1,168.40
June 11, 1918	1,161.00
	$2,329.40
Handed to Co. Commissioners	$2,329.40

EXHIBIT NO. 5

Report of Finances of the Board of Education for Kent County, Md., for year ending July 31, 1918.

RECEIPTS

Balance on hand, Aug. 1, 1917:	
Gen'l Fund, Kent Co. Sav. Bk.	$1,761.73
Gen'l Fund, Millington Bank	1,141.12
Book Fund, Chest. Bk. of Md.	806.75
Col. Ind. Fund, People's Bk.	611.10
From the State:	
State School Tax	16,867.34
High School Aid	3,700.00
Free Book Fund	2,918.68
Salaries of Office:	
One-half Salary of Supt.	900.00
One-half Sal. of Supervisor	600.00
One-half Salary of Attendance Officer	300.00
Colored Industrial Fund	1,500.00
State Free School Fund	508.75
Teachers' Bonus	3,847.90
From The County:	
Regular School Tax	45,000.00
Licenses	387.02
From Other Sources:	
Sale of Outbldgs at Butlertn	50.00
Reading Circle Fund from Teachers	20.00
Discount Notes & Interest	16,940.00
Rebate on J. L. Smyth, bond	22.92
Books Sold	59.55
Tuition from Q. A. Co.	423.75
Refund on Coal Freight	7.00
Refund from Stephen Johnson	7.00
Refund from Overdrawn Check	1.00
Refund from Miss Mason for Materials	1.47
Total Receipts	$98,383.08

DISBURSEMENTS

General Control:	
Office Expenses	$ 377.08
Printing and Advertising	187.50
Board Members' Allowance for Expenses	225.00
Legal Services	100.45
Salary of Superintendent	1,800.00
Travel'g Exp. of Supt.	139.22
Salary of Clerk	450.00
Salary of Attendance Officer	600.00
Travelling Expenses of Attendance Officer	24.02
Other Costs of Control	28.42
Total Costs of Control	$3,931.69
Bal. in Sav. Bank, Aug. 1, 1918, General Fund	$ 11.07
Bal. in Millington Bank, Aug. 1, 1918, General Fund	73.17
Bal. in Chestertown Bank of Md.	
Instructional Service:	
Salary of Supervisor	$1,200.00
Travelling Exp. of Supervisor	590.24
Other Expenses of Supervision	371.15
Teachers' Salaries	56,006.32
Text Books	1,936.19
Materials of Instruction	1,230.93
Other Costs of Instruction	612.42
Total Costs of Instruct'n	$61,947.25
Operation of School Plant:	
Janitor's Wages	$2,280.00
Fuel	5,005.37
Janitor's Supplies	66.94
Other Costs of Operation	272.33
Total Costs of Operation	$7,624.64
Maintenance of School Plant (Up-keep):	
Repair of Bldgs and Upkeep of Grounds	$ 878.82
Repair and Replacement of Equipment	1,445.46
Other Costs of Maintenance	172.05
Total Costs of Maintenance	$2,496.33
Auxiliary Agencies:	
School Libraries	$ 40.00
Health Service	2.50
Transportation of Pupils	1,040.41
Community Activities	27.13
Other Auxiliary Agencies	5.00
Total Costs of Auxiliary Agencies	$1,115.04
Fixed Charges:	
Insurance	$ 243.57
Contributions & Contingencies	30.00
Other Fixed Charges	50.00
Total Cost of Fixed Charges	$323.57
Debt Service:	
Short Term Loans	$13,500.00
Interest on Short Term Loans	344.90
Total Costs of Short Term Loans	$13,844.90
Capital Outlay:	
Land	$ 1.75
New Bldgs & Their Equiptmt	3,438.96
Alteration of Old Bldgs	361.41
Equipment of Old Bldgs	977.17
Total Costs of Capital Outlay	$4,779.29
Total all Disbursements	$96,062.71
Book Fund	1,808.79
Bal. in Peoples Bank, Colored Industrial Fund	427.34
	$98,383.08

EXHIBIT NO. 6

BONDED INDEBTEDNESS OF KENT COUNTY, MARYLAND

The following Bonds are outstanding:

Seven 5 per cent Old School Bonds	$7,000.00
Three 4 per cent Refunding Bonds	3,000.00
Three 5 per cent Kennedyville School Bonds	3,000.00
Forty-eight 5 per cent Kent County School Bonds	48,000.00
Seventeen 5 per cent Additional Kent County School Bonds	17,000.00
Total Bonded Debt	$78,000.00

Respectfully submitted,

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

HISTORY OF KENT COUNTY RED CROSS CHAPTER

Kent County Chapter was organized in October, 1917. From July to October of that year, working under the Baltimore Chapter, Red Cross work had been done in the county, which had been organized into nine working units with Mrs. Lewis H. Wood as Chairman and Mrs. Robert Harris, Vice-Chairman.

Prior to this time and before any organization, the sale of the 1916 Red Cross Christmas Seals, under the "Association for the Prevention and Relief of Tuberculosis," had been conducted so successfully that Kent had won out in competition with five other coutnies in securing one-half year's pay for a county health nurse, the County Commissioners paying the other half.

The Officers of Kent County Chapter have been the following:

Chairman.—Mrs. Lewis H. Wood (October, 1917—November, 1918). A good organizer, a most capable and tactful executive and one ably fitted for this position, even before coming to Kent.

Chairman.—Mrs. Jane V. Robinson (November, 1918—1919), so closely affiliated in all Kent's Red Cross work and activities, became Mrs. Wood's logical successor, and like her, is a most capable executive, and remains as ever endeared to all her co-workers.

Vice-Chairman.—Howard Turner (October, 1917—1919), of Turner & Son, the old lumber firm, established by his grandfather, whose wife's maiden name furnished the name of the now popular summer resort of "Betterton," to boost which place Mr. Turner has probably done more than any other one man.

Secretary.—Mrs. James G. Beck October, 1917—1919), efficient and faithful secretary, an ever-ready helper in all Red Cross and War Work.

Treasurer.—A. A. Harris (October, 1917—November, 1918), banker and one of the leading public-spirited men and County Chairman of all Liberty Loan Drives.

W. H. Eliott (Assistant Treasurer, February—November, 1918; Treasurer November, 1918—1919). Kent was most fortunate in securing such a competent Treasurer, one whose services have been much appreciated by all interested Red Cross workers.

Chairman Finance Committee.—A. A. Harris (November, 1918—1919).

Permanent Chairman of Red Cross Drives.—Howard Turner.

Supervisor of Surgical Dressing and Hospital Supplies.—Jane V. Robinson (July, 1917—November, 1918).

Chairman Woman's Work.—Mrs. H. C. Brown (June, 1918—1919); Mrs. R. C. Harris, Vice Chairman.

Chairman Knitting.—Mrs. C. C. Jones.

Galena.—Mrs. G. R. Jones.

Chestertown.—Mrs. Jane V. Robinson.

Kennedyville.—Mrs. J. D. McCabe (July, 1917—1918). Mrs. J. D. Urie (July, 1918—1919).

Worton.—Mrs. Harry Williams.

Still Pond.—Mrs. Golden Warren (July—Oct., 1917); Mrs. William Medders (Oct., 1917—1919).

Rock Hall.—Mrs. W. O. Selby.

Betterton.—Mrs. Arthur Brice.

Fairlee.—Mrs. Frank W. Smith.

Millington.—Mrs. Merritt Brice.

Pomona.—Mrs. Charles J. Reiche, Mrs. Harold Baker.

Lynch.—Mrs. Alvin Stavely.

Auxiliary Chairman.—All leading and representative citizens of their separate localities and the county as well.

Galena, organized as the others, first as a unit, then an auxiliary, was organized as a branch June, 1918, with Mrs. G. R. Jones as Chairman.

Chairman Committee on Civilian Relief and Home Service Work.—Mrs. S. C Emory, nee Miss Violet Beck, most capable, efficient and untiring in all efforts pertaining to her office.

Other Committee Chairmen appointed by County Chairman to do their respective work. Work done locally through local Chairmen of auxiliary:

Nurses Survey.—Mrs. T. H. Skipper.

Belgian Relief.—Mrs. J. D. Bacchus.

Linen Shower.—Mrs. William G. Smyth.

Conservation.—Mrs. William Medders.

Christmas Boxes.—Mrs. A. A. Harris

Motor Service.—Mrs. S. S. Beck.

Junior Work.—Louis C. Robinson, M. Adele France.

Handicapped much at the start because of lack of quarters, Red Cross workers were much rejoiced when quarters were secured and the Chapter House was finally opened in March, 1918, since which time work has progressed much more rapidly. Shortly after this, the Chestertown Auxiliary was merged into the Chapter work rooms.

In several of the towns where were located modern schools, a room was provided for Red Cross Work, but in the localities where no surgical dressings were made, work was done either in a room at the local church or one offered for use by a private family. Oftimes more was accomplished in having shirts, pajamas and refugee garments taken home, in which case it was done.

The colored women, showing a great desire to help, were organized into the following auxiliaries: Coleman's, Georgetown, James A. M. E. Church, Bethel, Still Pond and one at Fountain Church had been wanting organization when the armistice was signed.

Our County Chairmen and Supervisors and others were ready to go when called to various sections of the county to organize, instruct or in any way serve the cause and help the good work along, co-operating thus on these occasions and at regular meetings, and at many social affairs when money was needed for the work, great good accrued to the individual and to the communities represented, by the enlargement of their vision for service and the oneness of the work and workers.

First War Drive, made in June, 1917, before County was even organized under Baltimore City, $870.00.

Second War Drive, May, 1918, $6086.12.

Membership Drive of 1917, 2547 members.

Membership Drive of 1918, 2597 members.

Supplies made by Chapter (with few exceptions, until November, 1918, garments cut out by workers): Surgical Dressings, 43,800; Hospital Supplies and Knitted Garments, 11,130.

Refugee Garments, 1,803.

Supplies by Branch: Surgical Dressings, 14,000; Hospital Supplies, 540; Refugee Garments, 220; Number of Garments collected for Belgium Relief (Nov., 1918), 1,488.

Used Clothing Drive for 1919: 1200 pounds of clothing, 2 bags shoes.

Linen Shower: 46 sheets, 52 bath towels, 11 1-4 dozen hand towels; 6 1-2 dozen napkins; 9 1-2 dozen handkerchiefs.

The Civilian Relief and Home Service Work has been handled most ably and well, and many soldiers, sailors and their families may well sing the praises of both the Red Cross and Kent's Red Cross Civilian Relief and Home Service Chairman and her committee because of attention given them and interest shown.

The Motor Service, under the able captaincy of Mrs. S. Scott Beck, not only facilitated Red Cross work by its many and varied errands done in various parts of the county, but helped most laudably in the transportation of speakers and those interested in the various War Drives.

Junior Red Cross, under the efficient leadership of Louis C. Robinson, formed auxiliaries in twenty-one schools, totaling 1,004 members—present number 24 schools, number members 1,135. Most excellent work in Thrift and War Savings Stamps has been reported by him and his enthusiastic and competent successor, Miss Adele France.

Work completed by Junior Red Cross Auxiliaries, most of which was turned into County Chapter: 20 knitted articles, 221 hospital supplies, 84 refugee garments, 45 camp supplies, 3 rag rugs, 385 scrap books.

Special mention should be made of donation of $100 by the Chestertown High School to County Chapter and of $31.83 from St. Paul school.

The Health Crusade has been started in ten schools and in some it is progressing splendidly.

The Junior work was much handicapped both by loss of time occassioned by the flu, and the consequent doubling up of school work, thus necessitated, furnishing little time for other work. They are glad to report on hand $262.13.

Most commendable work in the Relief of Tuberculosis began, as stated, before organization of Red Cross in the county has been continued. A history of this work would not be quite complete without the mention of Mrs. P. A. M. Brooks' activity, without which our County Chairman would have been unable to do much of the work that has been done. In 1917 sale of Christmas Seals was conducted, the funds going to the expense of the county nurse, while the commissioners paid her entire salary of $1000.

After Kent's work was well under way, all of the boys leaving the county for service were fitted out with sweater, socks and kit, and it was a keen disappointment to the workers when that part of the work was taken from them.

Special recognition was made of the boys by Red Cross auxiliaries of their locality and remembrances sent to them. Galena sent 23 Christmas boxes in 1917, and to the boys at Camp Meade 233 containers of fruits, jellies and pickles at Thanksgiving of the same year. Fifty Christmas boxes in 1917 were sent by Chestertown auxiliary to French soldiers.

And so we might go on enumerating things done by Red Cross and Red Cross workers, not already mentioned, but time and space will not permit. Kent begs leave to say, however, in submitting this report, that while she can but regret she has not more work to report, it has been her pleasure to respond to all appeals, and she feels her sincere efforts in this direction have been rewarded by being placed on Honor Roll for Surgical Dressing and Muslin Work, also for shipping goods promptly.

O. H. MEDDERS, Chairman.
MRS. JAS. G. BECK, Sec. A. R. C.
HALLIE R. HARRIS.

ROCK HALL

Mrs. Loewner, of Baltimore, is visiting her daughter, Mrs. Max Alexander.

Mr. Blaustein is prepared to take up his new business in Norfork, Va. Mr. Frank Kline, of Baltimore, will take possession of the store vacated by Mr. Blaustein.

Mr. Joseph Downey, who has been sick, is out again at this writing.

Mr. Charles Davis and Miss Mildred Foxwell were married Saturday evening at the Wesley parsonage by Rev. A. F. T. Raum.

Mr. Frank Satterfield has been visiting his parents, Mr. and Mrs. Nathan Satterfield, of this place.

Mrs. Anne Kendall has returned home after a visit to relatives in Wilmington, Del.

Mr. Harry Brice has been discharged from service and has returned home.

Evangelist C. E. Andross, of S. D. A. Church, is conducting a series of lectures on the scriptures and illustrating them by stereopticon views. Quite large crowds are attending each night.

Mrs. Annie Ayres is visiting her daughter, Mrs. William Clayton, in Chester, Pa.

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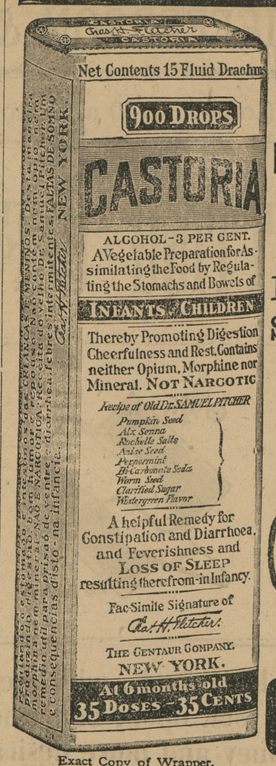
40 Harrison Street, New York.

References: Atlantic National Bank, or your own bank, and Commercial Agencies.



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Also the only continuous open doorway on the market. Doors do not have to be removed to get insulage out.

Hoops go all the way around, which prevents spreading of doorway

Harder Gambrill Roof enables you to get several more tons capacity.

Mr. Tenant, this is the only silo on the market that you can move without tearing down.

This is an actual photograph of the silo on Mr. L. A. Williams' farm, Kingsley, Susq. Co., Pa., which was moved 1 1-2 miles over the mountain, and is still keeping insulage perfectly. Write Mr. Williams and find out for yourself.

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Before you buy see our models and have us explain wonderful advantages of the Harder.

Our car load will be here about May 19 or 20. See these and let us have your orders before June 1, for the July car, as you know lumber is advancing all the time.

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MASSEY, MD.

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