COUNTY AUDITORS REPORT.

Result of Examination of the Public Records.

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, we having been appointed Auditors for Kent county beg leave to state that we have examined the books, accounts, vouchers and papers of the offices of County Commissioners, Treasurer of Kent County, Board of School Commissioners and Trustees of Alms House, and find:

First. The County Commissioners on June 6th, practically closed the year though Levy was not made until June 21st. They levied.....$104,317.14

To provide for certificates issued...$64 659.65
To provide for cash of coming year.. 36,876.00
To provide for surplus..... 2,779.49

As per exhibit "A" $104,415.14

But we find certificates and warrants out unprovided for amounting to $2,158.57 as per Exhibit "B."

Note. One certificate for $216.00 and one certificate for $26.80 issued, but these two have since been provided for by former clerk.

Note We find Treasurer has been allowed a certificate for $287.76 and discount $16.30 total $304.46 for notifying delinquent tax-payers for which we can find no authority in the law.

In Exhibit "C" we show the actual expenses for the year and amount of claims presented but not provided for.

In Exhibit "D" we show the Bonded Indebtedness and cash applicable to payment of Bridge Bonds not due.

In Exhibit "E" we show funds in Bank.

In Exhibit "F" we have shown the account of Trustees of Alms House in which we regret to show a balance to be accounted for of $117.05.

In Exhibit "G" we show the account of Board of School Commissioners, showing receipts $42,240.17; expenditures $38,628.83; balance in bank $3,611 34; total, $42,250.17.

In Exhibit "H" we show the account of Treasurer, showing amounts charged to him $114,478.87 and amount to be credited to him $114,308 43, balance $170.44.

The balances unaccounted for in Alms House and Treasurer's Reports are due simply to error in accounting.

We respectfully suggest that all certificates and orders be countersigned by the President of the Board of County Commissioners and would also suggest the advisability of bonding the clerk.

All the aforegoing we respectfully submit this 25th day of October, 1904.

J. F. M. WOODALL,
WILBUR ELIASON,
THOMAS W. SKIRVEN,
Auditors.

—A—

EXHIBIT SHOWING FINANCIAL CONDITION OF COUNTY FOR THE YEAR ENDING JUNE 6, 1904—BONDS EXCEPTED.

ASSETS:		EXPENSES:	
Assessment of Real and Personal..	$99,689 83	Certificates provided for.....	$64.659 65
Special Tax.....	105 00	Total Cash Levies for 1904-5.....	36,876 00
Corporations.....	4,061 85	Cash Levied for Surplus	2,779 49
P. W. & B. R. R.....	458 46		
Total	$104,315 14	Total	$104.315 14
Surplus Levied	$2,779 49	The Auditing Committee have found certificates issued and not provided for.....	$876 38
		Almshouse warrants issued and not provided for	1,256 71
		Total	$2,133 09
		And would advise this sum be paid out of the surplus	
		Ahern & Tonkin, 1903	$35 48
		This item should have been provided for in a prior years levy.	
		Total	$2,158 67

—B—

CERTIFICATES OUT AND NOT PROVIDED FOR AND ERRORS.

DURING OLD BOARD.

580 Boyd, Savings Bank.....	$3 50
598 Johnson	63 64
124 Error	01
497 Error	1 00
600 Galagher	77
599 S. Boyer.....	1 56
754 Woodall	57
225 Smith.....	40
423 Brock.....	04
467 Bennett	03
601 Garey, Ches. Nat. Bank	1 50
604 Freeman, 2nd, "	35 00
602 Garey Ches. "	26 25
Boyer.....	3 50
615 Rasin, Ches. Nat. Bank.....	1 50
607 Hurd, 2nd. "	16 10
605 Brice	53 25
603 Davis	30 25
512 Soloway, Savings Bank	7 80
513 Pinder, "	29 62
514 Carroll, 2nd. "	29 78
515 Fletcher	6 70
608 Wood, Millington Bank	15 00
609 Wilmer, Savings "	10 00
611 Smith 2 Nat. "	15 00
613 Kelley, Savings "	15 00
612 Corse, "	12 00
610 Wilkins, "	54
614 Brown, Ches. Nat. Bank.....	3 80
960 Parran.....	09
938 Error in int.....	01
973 Canning Company.....	85
1066 Usilton.....	30
1049 Whiteley.....	10
606 Ayres Savings Bank	19 75
616 Williams. "	2 50
1042 Boulter, "	10
617 Thompson, "	25 70
101 Hospital Error	100 00
194 Jewell Savings Bank.....	27 15
215 " "	81 38
288 Roland, Bank Savings.....	13 70
368 Freeman, 2d Nat. Bank.....	10 00
381 Ayres, Ches. Nat. Bank.....	80 63
457 Jewell, " "	80 25
561 Lucas " "	5 35
Total	821 92

WITNESS CERTIFICATES, COURT AND MAGISTRATES.*
DURING PRESENT BOARD:

Coleman 2d Nat. Bank.....		$16 50
Walls, "		33
Carter, "		3 70
Smith, "		2 70
Dudley. "		2 70
Ct. Cer. Greenwood, Savings Bank		6 15
" " "		16 38
" Conwell "		1 57
" Walker "		1 25
919 Bacchus, 1902		3 18
Total		$54 67

*Above Court and Magistrates Certificates had not been presented in list to the County Commissioners.

ADDITIONAL ALMSHOUSE WARRANTS NOT PROVIDED FOR.

Dec. 1, 1903 Jas. Brice.....	$ 76 68
Jan. 13, 1904 M. A. Toulson, prest..	200 00
May 4. J. S. Bradley	441 04
M. A. Toulson, Drugs.....	120 99
Chas. S. Smith.....	67 39
Thos. S. Bordley	173 97
W. L. Fowler.....	10 19
McIntyre & Hodgkins.....	62 20
Thos. W. Eliason.....	13 48
Geo. D. Lofland.....	90 80
Total	$1256 71

CLAIMS THAT SHOULD HAVE BEEN PROVIDED FOR IN PRIOR YEAR'S LEVY.

Ahern & Tonkin	35 48

RECAPITULATION.

Old Board.....	$ 821 92
Present Board.....	54 46
Alms House.....	1256 71
Prior year	35 48
Total	$2,168 57

—C—

EXHIBIT SHOWING TOTAL EXPENDITURES OF KENT COUNTY FOR YEAR FROM MAY 26, 1903, TO JUNE 7, 1904.

CIRCUIT COURT:		
To Expenditures as per Levy, 1904		$9,715 87
To Orders on Cash Levy, 1903.....		1,254 00
To Check on Bank		7 92
		$10,977 79
ORPHANS' COURT:		
To Expenditures as per Levy, 1904		1,478 24
COMMISSIONERS OF KENT COUNTY:		
To Expenditures as per Levy, 1904	$5,707 95	
To Expenditures as Orders on Cash Levy, 1903.....	700 00	
To Expenditures as General Bridge Keepers Fund, 1903.....	150 00	
To Expenditures as per Check on Bank.....	65 89	
		6,623 84
COURT HOUSE AND JAIL:		
To Expenditures as per Levy, 1904.....	$1,775 71	
To Expenditures as Orders on Cash Levy.....	138 80	
" " " " 1903.....	80 00	
To Expenditures as Check on Bank	25 20	
		2,025 71
Amount carried forward.....		$21,105 58

Amount brought forward.....		$21,105 58
MAGISTRATES AND CONSTABLES:		
To Expenditures as per Levy, 1904.....		2,412 47
ALMSHOUSE:		
To Expenditures as per Levy, 1904.....	$1,540 44	
To Expenditures as per Warrants issued for payment of bills, but not provided for	1,256 71	
To Balance Farm account, net.....	524 31	
		3,321 46
PENSIONS:		
To Expenditures as per Levy, 1904		1,571 93
HOSPITALS:		
To Expenditures as per Levy, 1904...	$1,299 62	
To Expenditures as per Check on Bank.....	187 50	
		1 487 12
INQUISITIONS:		
To Expenditures as per Levy, 1904.....		162 38
CHARITIES—MISCELLANEOUS:		
To Expenditures as per Levy, 1904		470 18
HEALTH OFFICER AND JAIL PHYSICIAN:		
To Expenditures as per Levy, 1904	$ 318 58	
To Expenditures as per Orders on Cash Levy, 1903.....	84 95	
		403 53
REGISTRATION AND ELECTIONS:		
To Expenditures as per Levy, 1904	$2,130 00	
To Expenditures as per Orders on Cash Levy, 1903.....	4,423 01	
		6.553 01
SCHOOLS:		
To Expenses as per Levy, 1904.....	$7,912 50	
To Expenses as per Order on Cash Levy, 1903.....	10,000 00	
		17,912 50
PRINTING:		
To Expenses as per Levy, 1904....		2,015 96
TAXES PAID IN ERROR:		
To Expenses as per Levy, 1904	241 17	
To Expenses as per Check on Bank.....	6 32	
		247 49
KENT AND QUEEN ANNE'S COUNTY:		
To Expenses as per Levy, 1904.		217 48
INTEREST ON BONDS:		
To Expenses as per Levy, 1904.....	$ 764 00	
To Expenses as per Order, 1903	1,400 00	
To Expenses as per Check on Bank.....	189 00	
		2,344 00
MISCELLANEOUS:		
To Expenses as per Levy, 1904.....		355 11
ROADS AND BRIDGES:		
To Expenses as per Levy, 1904.....	$24,570 06	
To Expenses as per Orders on Cash Levy for Chestertown, 1903.....	2,000 00	
To Expenses as per Orders on Cash Levy for Millington, 1903.....	200 00	
To Expenses as per Orders on Cash Levy for Chester River Bridge, 1903.	116 98	
		26,887 04
SURPLUS FUND:		
To expenses as per Order on Cash Levy, 1903.		81 42
Treasurer's Salary.....		1,800 00
BOND FUND:		
Bridge Bond, Check on Bank		1,910 00
County Commissioners, Check for Stamps.....		5 00
Certificates issued, but not provided for. See Exhibit.		876 38
CHARITIES:		
Check for Drugs for small-pox cases.....		16 90
		$92,156 94
Amount Certificates	$64.659 65	
" paid by orders issued	6.635 16	
" paid without orders.....	15,800 00	
" paid by Cash.....	2,404 73	
" Farm account, net.....	524 31	
" Warrants issued but not provided for	1.256 71	
" Certificates issued but not provided for	876 38	
	$92,156 94	

J. F. M. WOODALL,
WILBUR ELIASON,
THOMAS W. SKIRVEN,
Auditors.

—D—

BOND STATEMENT, SHOWING ALL BONDS OUTSTANDING.

20 5 per cent. School Bonds, at $1,000.....		$20,000 00
10 4 per cent. Refunding Bonds, at $1,000		10,000 00
BRIDGE BONDS—4 6 per cent. Bonds at $100	$ 400 00	
3 6 per cent. Bonds at $500.....	1,500 00	1,900 00
		$31,900 00
These seven Bridge Bonds are not due, but the proceeds from sale of Refunding Bonds were deposited in bank and the balance applicable to payment of these bonds was held in saving account, and amounted to		1,591 52

J. F. M. WOODALL,
WILBUR ELIASON,
THOMAS W. SKIRVEN,
Auditors.

—E—

STATEMENT OF FUNDS IN BANK FOR YEAR ENDING JUNE 7, 1904.

Amount on hand May 27, 1903	$4,157 75	Amount of checks paid during the year ending June 7, 1904	$2 404 73
		To this we add check received in exchange for a certificate, the certificate being accounted for in the item of certificates.....	161 50
		Balance.....	1,591 52
	4,157 75		$4,157 75
Balance.....	$1,591 52		

J. F. M. WOODALL,
WILBUR ELIASON,
THOMAS W. SKIRVEN,
Auditors.

—F—

EXHIBIT OF ALMSHOUSE ACCOUNT, ENDING MAY, 1904.

Balance Farm account,.....	$ 524 31	Expenditures for Almshouse, per report	$3,356 49
Amount certific'e 1090 less disc't $81.75	1 008 25	Balance to be accounted for.....	117 05
Warrant	$200 00		
Less discount	11.50	188 50	
Cash in Bank.....		98 48	
Sundry Receipts, per report		127 81	
Warrants issued for paym't of bills ..		1,526 19	
		$3,473 54	$3,473 54
Balance.....		117 05	

J. F. M. WOODALL,
WILBUR ELIASON,
THOMAS W. SKIRVEN,
Auditors.

—G—

EXHIBIT OF ACCOUNTS OF BOARD OF COUNTY SCHOOL COMMISSIONERS FOR THE YEAR ENDING AUGUST 1, 1904.

RECEIPTS:		EXPENDITURES:	
Balance on hand July 1, 1903.....	$4,154 45	Rent.....	$125 00
Free Book Fund.....	2,565 23	Fuel	2,111 87
Manual Training Department.....	1,500 00	Repairs	1,035 70
State School Tax.....	11,143 80	Incidental Expense.....	612 24
County School Tax.....	20,000 80	Furniture, Blackboards, Stoves...	214 91
Books sold	41 16	Teachers Salaries.....	24,660 47
Coal sold	56 08	Books and Stationery.....	2,813 24
Tongers Licenses	1,253 99	Salary, Examiner	1,200 00
Interest Account.....	7 08	Per Diem, Commissioners.....	311 00
Check lost in mail	1 00	Office Expenses	103 05
Free School Fund...	1,516 58	Printing.....	166 32
		Building School Houses.....	1,275 03
Total.....	$42,240 17	Balance in bank.....	2,611 34
Balance	3,611 34	Total.....	$42,240 1

—H—

EXHIBIT OF TREASURER'S OFFICE FOR THE YEAR ENDING JULY 1, 1904.

To balance on hand.....	$354 15	Cash Payments of Certificates....	$ 88,882 78
To assessment of real estate after corrections of errors.....	102,887 72	Cash Payment on Levy.....	22,435 16
Special Rate.....	108 00	Insolvencies Allowed	2.064 78
Corporation Stock	4,969 90	Amount in Sheriff's Hands...	216 66
Mortgage	1,507 56	Cash in Bank	634 40
Franchise Tax.....	390 03	Certificates paid Not Levied	24 70
Accounts Due.....	844 38	Balance	170 44
Certificates	3,000 00	Total	$114,478 87
Fines	9 50		
Interest	332 48		
Additional Corporation Assessm't,	74 65		
Total	$114,478 87		
Balance	$170 44		

KENNEDYVILLE W. C. T. U.

An exceptionally interesting meeting of the Kennedyville W. C. T. U. was held on October 15th, in the M. P. Church. With Miss Nellie Barwick at the organ, the meeting opened with singing "Blest be the Tie that Binds," followed with prayer by Mrs. Jewell and scripture reading by Mr. Jas. Weer, 1 Cor., 13. Singing, "Work for the Night is Coming." The president, Mrs. Shafer, referred to the State Convention held last week in Centreville, and as two of the delegates formerly elected found they could not attend Mrs. Ida Scotten and Mrs. Emma Strong were elected, and both left Tuesday morning for Centreville. The White Ribbon Herald was presented by Mrs. Shafer and Mrs. Jarrell, Supts. It was decided that the Union present each new member with one year's subscription free, and six additional copies were taken for free distribution. Mr. Fred. Numbers and son, from Millington, favored the audience with very fine instrumental music, with cornet accompaniment by Mr. Albert Willis. Recitation by Miss Bessie Webb, "Good Night, Papa"; solo by Miss Flora Johnson, accompanied by Miss May Hurlock; recitation by Miss Pauline Copper; recitation by Miss Ada Hurlock, "Convict Joe"; solo by Mrs. Calder, "My Mother's Prayer," accompanied by Miss Pauline Copper; reading by Mr. Wm. T. Hague, "Leaveless."

It being the 17th anniversary of the Mnion, Mrs. Shafer requested the secretary to read the first list of members, and referred touchingly to the associations of the past and stated that eight of the number had passed to the beyond. One new member was secured and the meeting closed with music by Mr. Numbers and son.

E. JARRELL, Sec'y.

CECILTON ITEMS.

Chestnutting is quite a popular fad.

Dr. E. N. Crawford spent two days of last week in Elkton.

Miss Rena Price was the guest of Mrs. Harry Jones, of Earlville, last week.

Mrs. Harry Black visited relatives in Philadelphia three days of last week.

Rev. Wm. T. Dawson has returned from a trip to the St. Louis Exposition.

Mr. James T. Colvin, of Philadelphia, spent Sunday with relatives in town.

Mr. and Mrs. Morford Lake, of Chesapeake City, spent Sunday with her parents, Mr. and Mrs. John W. Taylor.

Messrs. Friel and Clifford Hoover have returned to their homes, after playing ball with the Rising Sun team the past season.

Mrs. Walter Dickerson and daughter, Myrtle, of St. George's, spent Saturday with her parents, Mr. and Mrs. John W. Taylor.

Mr. and Mrs. James T. Watts spent Sunday with Mr. and Mrs. J. Polk Steele, of Chesapeake City.

Mrs. Mary Dushane, of Blacks, visited Mr. and Mrs. Robert Ferguson last week.

Miss Mary Deputy has been the guest of Mrs. M. E. Clayton, near town.

Mr. N. P. Ferguson spent Saturday in Smyrna, Del.

Mrs. Christine Winsor and son, David, of Philadelphia, have been visiting Mr. James Smith.

Miss Lydia Short, of Baltimore, has been the guest of her uncle, Dr. E. N. Crawford.

Mrs. James Lusby has been visiting relatives in Wilmington.

Mrs. Starr and daughter, Alice, of Baltimore, have returned from a visit to Mrs. R. M. Black.

Mrs. VanDyke has returned to her home in Wilmington, after visiting her sister, Mrs. M. J. Vandegrift.

Mrs. Laura V. Reed is visiting Mr. and Mrs. Frank Bennett.

Mr. G. G. Morgan and Miss Nellie Lusby spent Sunday with relatives in Chesapeake City.

Miss Florence Egee, of Chesapeake City, is visiting Mrs. M. E. Clayton.

Mr. Alfred Canan is having his residence improved by a fresh coat of paint. Mr. Harry Hamilton, of Georgetown, is doing the work.

Experience With Cement Floor.

Five years ago, when I built over an old barn, I put in cement floors throughout the whole barn, but at the same time put on the stable floor one-inch pine boarding. Three years ago I built another barn, and in that I put in the cement floor, because it was suggested to me that plank was not quite as sanitary. Having a quantity of planing mill shavings at my disposal, I thought I could overcome the trouble, so I put them with some straw on the cement floor. My cows go out for some time in the middle of the day, but most of the time stay in the stable. I have noticed that they will occasionally wet the shavings out from under them and get the udders down onto the cement floor. I put the boards on the top of the cement, and I like it better. Put them on in sections, so they are easily taken up, and the place cleaned out.—W. L. Carlyle, in the American Cultivator.

Many Mothers of a Like Opinion.

Mrs. Pilmer, of Cordova, Iowa, says: "One of my children was subject to croup of a severe type, and the giving of Chamberlain's Cough Remedy promptly, always brought relief. Many mothers in this neighborhood think the same as I do about this remedy and want no other kind for their children." For sale by M. A. Toulson, druggist, Chestertown, Md.

BALTIMORE'S BEST STORE

Hochschild, Kohn & Co.

Howard and Lexington Streets

We Prepay Freight Charges to all Points Within 125 Miles of Baltimore on All Purchases Amounting to $5.00 or More.

THE NEWEST FALL AND WINTER HATS
VERY PRETTY ONES AT $5.00

In the same large measure that this Millinery Store excels all others, our present showing purpasses the best of our past displays, not only in the number of styles, but in their originality and splendid beauty.

The success of this Trimmed Hat business has been phenomenal. Since the store started it has been growing, becoming more famous day by day, year by year.

No one has ever been disappointed in a hat from here. There is no end to our willingness—yes, anxiousness—to make everything satisfactory to you.

H. K. & Co. Trimmed Hats at $5.00 are quite equal to the $10.00 and $12.00 Trimmed Hats of average stores—you can easily prove it.

WOMEN'S SILK WAIST'S, $5.00

A broad collection of Taffeta Silk Waists, in the new shades of onion brown, navy blue, reseda, red, pink, light blue, white and black. Made with stitched box-pleats front and back; new box pleated sleeves, with fancy piped cuffs, the cuffs, as well as the stock, being trimmed with tiny gilt buttons. $5.00. Wonderful value at the price.

Waists of High Lustre Mohair, in navy blue and black.; front of side pleats; tucked back; full sleeves, with tucks to elbow; fancy stock collar. $2.00.

WOMEN'S NEW GLOVES.

Very nice looking—and by long odds the best to be had at the price—are the women's White Walking Gloves, with prix seams and imperial backs; one clasp. $1.00

Women's Black Kid Gloves, with Foster hooks; Paris point and embroidered backs. $1.00 and $1.50.

H. K. & Co. Kid Gloves for Women—best to be had at $1.00; with two clasps and Parish point stitching. Black, white and all colars. Guaranteed.

Women's Pique Kid Gloves, with one large pearl clasp. White with black stitching, and black with white stitching. About the handsomest gloves of the season. $1.50.

Women's Cashmere, Taffeta and Suede-finish Glove. 25c to $1.00.

BEAUTIFUL FURS.

Furs of great beauty and undoubted excellence. Models of fashionable fur elegance. It will be a fur-loving winter.

No announcement we make is of greater importance, to the general public than another. We are telling you, in this little space, of furs that aggregate many thousands of dollars, while we give as much or more room to other lines of goods the total value of which is much less.

It might seem as though we were treating Furs unjustly—but no; people who are interested in furs will come and see, while they decide before leaving home about the other things.

87½c BLACK ENGLISH MOHAIR SICILIAN, 59c

Black Mohair Sicilian from England—the quality is superior; the fabric is lustrous and weighty.

87½c grade at 59c a yard. Because of the limited quantity we can allow only one dress pattern to a buyer.

Our Mail Order Department is equipped to give prompt and accurate service.

The McCall Bazar of Fashions mailed free every month on request. Samples of Silks, Dress Goods, Wash Fabrics and so on will be cheerfully sent if you will write for them.

Hochschild, Kohn & Co.

Howard and Lexington Streets, BALTIMORE.

PENNSYLVANIA DESK AND FURNITURE CO.,,
505 to 508,
Pennsylvania Building, 15th and Chestnut Streets, Philadelphia.

H. W. RICKEY, late of Chestertown, Md.
P. F. HUTCHINGS, formerly Mgr. for the Wm. H. Hoskins Co.

Complete Office Outfitters.

We beg to call the attention of all readers of this paper to our Philadelphia store located in a suite of fine offices in one of the largest office buildings in Philadelphia, where we carry an extensive line of Roll Top, Flat Top and Book-keepers' Desks, Chairs, Tables, Letter Presses, Press Stands and Typewriter Cabinets. In addition to this, we are in a position to supply any article of Household Furniture at the very lowest prices, having access to the warerooms of all factories in Philadelphia.

Note Carefully the Following List.

Roll Top Desks from	$13.50 to $225.00
Flat Top " "	15.00 to 115.00
Oak Revolving Chairs from.....	5.00 to 25.00
Oak Bentwood Chairs from.....	1.65 to 2.85
Letter Presses from.....	4.00 to 32.00
Letter Press Stands from..... ..	4.25 to 14.50

CATALOGS MAILED UPON APPLICATION.

DR CHARLES RICHARD TWILLEY
GRADUATE OF THE BALTIMORE COLLEGE OF DENTAL SURGERY

Having enlarged and otherwise added to the conveniences of my office on Main street, I am prepared to perform operations in advance Dentistry in the most approved style.

EXTRACTING TEETH WITHOUT PAIN.

Office 115 Main street. With Dr. J. T. Twilley.

DR C. P. GILPIN, DENTIST.
CHESTERTOWN, MD.
HIGH STREET, OPPOSITE THE OLD STAND.

OFFICE HOURS:—8.30 to 12 A. M.; 1 to 4 P. M.

Teeth extracted by local anesthetics and comparatively without pain.

Having enlarged my office and added many new conveniences, I am able to offer my patients much greater comfort while under treatment than in the past. nov. 29-tf.

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