REPORT
—OF—
The Auditing Committee
—FOR—
Kent County.

To The Honorable Board of County Commissioners for Kent County, Md.:

GENTLEMEN: In compliance with an Act of the General Assemby 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 the Almshouse and find

The County Commissioners closed the year, June 5th, levying		$91,915 15
To provide for Certificates	$50,103 83	
Cash Levy	45,511 00	
Cash Surplus	300 32	
		$91,915 15

And accounted for bank balance of $1944.32 as per Exhibit A.

In Exhibit B we show the account of Treasurer, charging him with		$108,682 07
Crediting with	$105,548 64	
Balance	3,133 43	
		$108,682 07

There is chargeable to this balance of levies not paid $193.31, leaving an available balance of $2,940.12.

Exhibit C shows Bonds outstanding, not due, $29,000.00.

Exhibit D shows Bank Funds, with balance on hand of $1,944 32.

Exhibit E shows Almshouse account and shows an excess of expenditures over receipts of $141.81.

Exhibit F shows account of Board of School Commissioners.

Exhibit G shows actual expenses of County for year ending July 1, 1905.

We respectfully suggest the advisibility of bonding the Clerk to your Board, and ask the Trustees of the Almshouse to keep accurate minutes and books, and pay no bills not authorized by action of board recorded in minutes.

All the aforegoing we respectfully submit this 22nd of Nov., 1905.

WILBUR ELIASON,
JAMES S. HARRIS,
H. C. WILLIS, } Auditing Committee.

EXHIBIT A.

SHOWING FINANCIAL CONDITION OF KENT COUNTY FOR YEAR ENDING JUNE 7, 1905.

To Assets, Real and Personal	$88,430 80	By Certificates provided for	$50,103 83
To Special Tax	105 00	By Total Cash Levies	41,511 00
To Banks and Corporations	2,973 79	By Surplus	300 32
To P. W. & B. R. R. Rolling Stock	405 56	Balances	1,944 32
Total Cash in Bank	1,944 32		
Total	$93,859 47	Total	$93,859 47
Balance	1,944 32		

WILBUR ELIASON,
JAMES S. HARRIS,
H. C. WILLIS, } Auditing Committee.

EXHIBIT B.

EXHIBIT OF TREASURER'S OFFICE FOR YEAR ENDING AUGUST 1, 1905.

To Balance from J. R. Copper	$904 37	By Cash Disbursed	$104,295 49
To Amt from Real and Personal	99,727 49	By Insolvences Allowed	1,253 15
To Amt from Corporations	4,091 85	By cash on hand	$13 00
To Amt from Special	105 00	Bal. due from Sheriff	41 61
To Check, James T. Dixon	25 08	Unaccounted for	4 86
To Check for Reg. and Elec. Fund	1,891 00		
To Cert. No. 1805 for Hospital Fund	1,462 34	Total	$59 47
To Amt. Int. as per Report	318 84	Bank Balance	$3,073 96
To Amt. Collected, not assessed	16 64		$3,133 43
To Amt. Int. on Sheriff's Collection	68 60		$108,682 07
To Taxes in Excess	100 86		
		Levy not paid	$193 31
		Supervisors and Attorney not paid	450 00 $643 31
		Balance	2,490 12
	3,133 43		$3,133 43
Balance	$2,490 12		

WILBUR ELIASON,
JAMES S. HARRIS,
H. C. WILLIS, } Auditing Committee.

EXHIBIT C.

BOND STATEMENT SHOWING ALL BONDS OUTSTANDING JULY 1, 1905.

To Nineteen 5 per cent. School Bonds	$19,000 00
To Ten 4 per cent. Refunding Bonds	10,000 00

WILBUR ELIASON,
JAMES S. HARRIS,
H. C. WILLIS, } Auditing Committee.

EXHIBIT D.

STATEMENT OF FUNDS IN BANK FOR THE YEAR ENDING JUNE 7, 1905.

To Balance on hand	$1,591 52	By Amount Checks paid	$2,224 54
To Deposits	2,577 34	Balance on hand	1,944 32
	$4,168 86		$4,168 86
Balance	$1,944 32		

WILBUR ELIASON,
JAMES S. HARRIS,
H. C. WILLIS, } Auditing Committee.

EXHIBIT E.

EXHIBIT OF ALMSHOUSE ACCOUNT FOR THE YEAR ENDING MAY 1, 1905.

To Balance from Farm	$590 82	By Expenditures	$3,141 81
Cash Receipts	74 53		
Amt. from Commissioners	2,334 98		
Balance	141 48		
	$3,141 81		$3,141 81
		Amt. paid in excess of receipts	141 81

WILBUR ELIASON,
JAMES S. HARRIS,
H. C. WILLIS, } Auditing Committee.

EXHIBIT F.

EXHIBIT OF ACCOUNTS OF BOARD OF COUNTY SCHOOL COMMISSIONERS FOR THE YEAR ENDING AUGUST 1st, 1905.

RECEIPTS:		DISBURSEMENTS:	
Balance on hand July 31st, 1905	$3,611.34	Teachers Salaries	$30,652.45
County School Tax	2,200.00	Rent of School Houses	131.25
Interest on Deposits	1.19	Fuel	2,287.28
Free Book Fund	2,565.23	Repairs	972 65
Manual Training Department	1,500 00	Incidental Expenses	1,189.10
Sale of School House at Golts	15.00	Furniture	229.74
State School Tax	18,993.26	Books	3,091.46
Tongers Licenses	928.14	Salary of Sec.,Treas. and Examiner	1,200.00
Check Jas. T. Dixon, Clerk	33.24	Per Diem of School Commissioners.	300.00
Sale of Books, etc	10.59	Office Expenses	107.69
		Manual Training Department	389.89
		Printing and Advertising	197.35
		Freight and Hauling	24.17
		Building School Houses	2,189 00
		Cash in Banks	$6,653.21
		Cash on Hand	.75 6,653.96
	$49,657.99	Total	$49,657 99

WILBUR ELIASON,
JAMES S. HARRIS,
H. C. WILLIS. } Auditing Committee.

EXHIBIT G.

EXHIBIT SHOWING TOTAL EXPENDITURES OF KENT COUNTY, FOR YEAR ENDING JUNE 7th, 1905.

CIRCUIT COURT:		
By Certificates	$3,305.60	
By Orders	1,730.50	
		$5,036.10
ORPHANS' COURT:		
By Certificate	$ 703.95	
By Check	105.60	
		$809.55
MAGISTRATES AND CONSTABLES:		
By Certificate		$1,459.96
COMMISSIONERS OF KENT COUNTY:		
By Certificate	$3,023.03	
By Orders	900.00	
By Checks	7.25	
		$3,930.28
PENSIONS:		
By Certificate		$1,242.00
TREASURER'S OFFICE:		
By Certificate	$ 345.51	
By Orders	1,500.00	
		$1,845.51
INQUISITIONS:		
By Certificate		$139 00
HOSPITALS:		
By Certificate		$1,793.69
ALMSHOUSE:		
By Certificate	$ 1,869.89	
By Orders	573.48	
		$2,443.37
MISCELLANEOUS:		
By Certificate		$546.32
CHARITIES:		
By Certificate	$ 193 67	
By Check	6 00	
		$199.67
HEALTH OFFICER AND JAIL PHYSICIAN:		
By Certificate	$133 04	
By Orders	323 25	
		$456.29
COURT HOUSE AND JAIL:		
By Certificate	$4,353 08	
By Checks	143.76	
		$4,496.84
REGISTRATION AND ELECTIONS:		
By Certificate	$2,000.00	
By Orders	1,708 25	
		$3,708 25
PRINTING:		
By Certificate		$1,782.24
TAXES IN ERROR:		
By Certificate		$173.30
INTEREST ON BONDS:		
By Certificate	$163.55	
By Orders	1,495.00	
		$1,598.55
KENT AND QUEEN ANNE'S COUNTIES:		
Ay Certificate	$446.20	
By Orders	248.49	
		$694.69
INSOLV. FUND, (By error of Old Board.)		
By Certificate		$1,090.00
SCHOOLS:		
By Certificate	$4,894.34	
By Orders	20,000.00	
		$24,894.34
ROADS AND BRIDGES:		
By Certificates	$20,505 46	
By Checks	70.93	
		$20,576.39
JANITOR OF COURT HOUSE:		
By Orders		$136.67
GEN. BRIDGEKEEPERS:		
By Orders		$250 00
CHESTER RIVER BRIDGEKEEPER:		
By Orders		$125.00
CHESTERTOWN PROPORTION:		
By Orders		$2,000 00
MILLINGTON PROPORTION:		
By Orders		$200.00
GALENA PROPORTION:		
By Orders		$200.00
WATER RENTS:		
By Orders	$86.00	
By Check	.50	
		$86 50
CONTINGENT FUND:		
By Orders		$1,913.69
BONDS:		
By Orders		$2,900.00
BALANCES:		
By Order		$256.38
DISCOUNTS:		
		$168.66
REGISTRATION AND ELECTION:		
By Orders	$150.00	
*Supervisors	300.00	$450.00
		$87,603.24
LEVIES:		
From Levy	$50,103.83	
Cash Levy	39,055 49	
Checks	334.04	
Cash Balance in Treasurer's Hands		$2,490.12
	$90,093.36	$90,093.36

*The claims of Supervisors are outstanding, the amount being in dispute.

WILBUR ELIASON,
JAMES S. HARRIS,
H. C. WILLIS. } Auditing Committee.

BETTERTON BRIEFS.

This community was greatly shocked by a sad accident on Saturday the victim being Mr. Wm. A. Crew. Mr. Crew with a party of friends had been ducking, and while returning home, his gun exploded, the load passing through Mr. Crew's foot. When they reached Betterton doctors J. Horton Kelley and L. P. Atwell were summoned, and advised that the injured man be removed to a hospital. He was at once taken to Havre de Grace where a special train was chartered and was hurried to Baltimore. At this writing Mr. Crew has been operated on and is getting along nicely

We are glad to state that Mrs. Robert Moore, who has been quite sick is able to be about again.

Mr. and Mrs. Emerson and daughter, Gertrude, spent Thanksgiving Day with relatives in Earleville, Cecil county.

Mrs. Fenimore, of Beverly, New Jersey, is the guest of her aunt, Mrs. John Henry Crew.

Miss Jessie Fowler, of Chestertown, is visiting Miss Georgia Smith.

Miss Rena Moore has returned from a pleasant trip to Baltimore.

Messrs. William Wheeler and Little ton Crew met with a narrow escape on Saturday night. They were returning from Havre de Grace in a gasoline auuch, the tank which holds the gasoline commenced to leak, they not knowing of the leaking struck a match to as certain the cause of the boat going so slowly, the match falling in the boat ignited the gasoline setting the boat on fire. With presence of mind and nerve unequalled the young men sunk the boat, which smothered the fire and then pumped the water out of the launch, having to row the remainder of the way to Betterton.

Mr. Thomas Silcox has accepted a position in Philadelphia.

Among those who spent Thanksgiving Day in Baltimore were Mrs. W. H. Crew, Mr. and Mrs. Chas. Brice, Misses Lolla Crew and Bessie Leigh, Capt. Harvey Brice and Mr. Bayard Crew.

Misses Mamie and Ann Crudden, of Philadelphia, are the guests of their aunt, Mrs. Crudden.

Hog-killing seems to be the leading occupation of the day.

Whoopinng-cough, which for some weeks passed has proved to be an epidemic in Betterton, has abated somewhat, yet a great many children are still kept from school.

The Humorist.

Mr. Stubb—Confound it, I haven't time to move that chair, so you can hunt for your hairpins!

Mrs. Stubb—And you are the same Henry who promised to move Heaven and earth for me before we were married.—Chicago News.

Citiman—I see you've got an automobile. I thought you swore you'd never buy one?

Sububs—I know I did at one time, but our new cook insisted that we must get one because her church is so far away from our house.—Philadelphia Press.

The Doctor—Yes, that's the sort of man Bejings is. The neighbors say he cheats the gas company by tapping a pipe in his basement, and he lies about the ages of his children to keep from having to send them to school.

The Professor—Then he sins against both light and knowledge.—Chicago Tribune.

"What made Jones give up his diplomatic career?"

"An unfortunate physical ailment. He was attacked with looseness of the jaw, and couldn't stop talking at a time when he should have kept his mouth shut."—Detroit Free Press.

Singer Controls Wheeler & Wilson.

Our readers have already learned, through daily papers that the Wheeler & Wilson business has passed into Singer control, in the marketing of machines. Of the nature of the transaction we have no authorative report, except as appears in the company's advertisement.

The Singer Company has assumed the direction of the Wheeler & Wilson offioes and is inaugurating the changes that are to establish harmony in place of competition between the selling forces of the two machines.

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