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	41,511 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	$184,295 49
To Amt from Real and Personal	99,727 49	By Insolvences Allowed	1 253 15
To Amt from Corporations	4,061 85	By cash on hand	$13 00
To Amt from Special	105 00	By Cash 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	Total	$59 47
To Cert. No. 1805 for Hospital Fund	1,482 34	Bank Balance	$3,073 96 $3,133 43
To Amt. Int. as per Report	318 84		$108,682 07
To Amt. Collected, not assessed	16 64	Levy not paid	$193 31
To Amt. Int. on Sheriff's Collection	68 60	Supervisors and Attorney not paid	450 00 $643 31
To Taxes in Excess	100 86	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 Ninteen 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 8	By Expenditures	$3,141 81
Cash Receipts	74 52		
Amt. from Commissioners	2,634 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	1,180.10
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	167.69
	$49,657.99	Manual Training Department	289.89
		Printing and Advertising	197.35
		Freight and Hauling	24.17
		Building School Houses	2,180 00
		Cash in Banks $6,677.21	
		Cash on Hand 75	6.653.96
		Total	$49,657 9

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		$1,459.66
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:	$103.55	
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	$86,106.85	
Cash Levy	39,655.49	
Cash Balance in Treasurer's Hands	384.04	$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.

MEN OF MUSCLE.

Monarchs Who Performed Some Wonderful Feats of Strength.

Augustus the Strong of Saxony in his playful moods would seize a couple of courtiers, one in each hand, and hold them out at arm's length. He would twist stout iron bars around their necks for collars and straighten horseshoes with a wrench of his muscular fingers, while on one occasion, when the horse of one of his attendants refused to budge, he put his herculean shoulders under it and walked away with horse and rider together.

George Castriot, prince of Albania, wielded such a powerful sword that he could sever a bull's head at a single stroke, while once, for a wager, he walked off with ten of his courtiers standing on a platform. Charlemagne, who was reputed to be the strongest man of his time, was able to snap the strongest horseshoe between the fingers of one hand, and Don Sebastian merely by the pressure of his knees could make his charger groan with pain.

Peter the Great of Russia so developed and hardened his naturally strong muscles by years of work as a blacksmith and a carpenter that he became the strongest man in his dominions. He had but one formidable rival in a country blacksmith, whose boast it was that he was the only man in Russia who could lift an anvil from the ground.

When this boast came to the ears of Peter he set out incognito with a single companion and challenged the blacksmith to a trial of strength. Without a word the latter seized his ponderous anvil with both hands and, straining his mighty muscles almost to bursting point, raised it a foot from the ground. When Peter's turn came he, too, raised the anvil higher and higher until, to his rival's consternation, he placed it on his shoulder and walked out of the smithy with it. So startled was the blacksmith by this exhibition of strength that he rushed away to summon the villagers to "come and see the evil one, who had run away with his anvil."

Peter had a worthy successor in Alexander III., father of the present czar, whose phenomenal strength earned for him the title of the "Russian Samson." Amazing stories are told of Alexander's muscular powers—how he could burst open the stoutest barred doors by a push of his great shoulders, crumple up coins in his hand as if they were leather instead of tough metal, snap iron bars across his knees, tear a whole pack of cards in two and with a few movements of his powerful hands convert a pewter tankard into a bouquet holder.

Nor must we forget that amazonian queen of Poland, Cymburga, who used to crack nuts with her fingers, and when she was training her fruit trees would hammer the nails into the wall with her clinched fist.

The Meanest Man.

A well to do Chicago real estate owner went into a hardware store in that city and asked the proprietor for a pound of nails. The small package was made up and the price, a nickel, handed to the merchant, when the customer asked if the purchase could be sent to his house, which was in a distant part of the city. The merchant assented and, calling an errand boy, handed him the parcel, with the nickel he had just received for it, and said:

"Here, Johnny; take the car and take this parcel out to Mr. Blank's house."

"What!" said the customer. "Are you going to give the boy the nickel to take the parcel out?"

"Why, certainly," said the merchant. "I wouldn't think of asking him to walk so far."

"Well," said the meanest man in Chicago, "if you would just as soon give me the 5 cents I will take it out myself!"—Minneapolis Journal.

Chemists' Odd Jobs.

"Mankind is suspicious," said a chemist of the board of health. "Only last week a wealthy clergyman sent me a piece of pie for analysis. He suspected that his daughter, a beautiful and good girl, wanted to put him out of the way. The pie contained, of course, none but the usual ingredients.

"Some people send me pickles, sauces, plackings—profitable and widely advertised compositions that they want to learn how to duplicate and vend themselves.

"There isn't a well known patent medicine that hasn't been submitted to me for analysis twenty or thirty times."—New York Press.

Ready For the Cholera.

Some years ago there was an outbreak of cholera in France, and instructions were forwarded to the mayor of a certain village to take all necessary precautions, as the epidemic was rapidly spreading. At first the worthy magistrate did not know what to do. After awhile, however, he reported that he was ready to receive the dread visitor. Upon inquiry being made it was discovered that by his orders a sufficient number of graves had been dug in the local cemetery to bury the entire parish if required.

Followed Orders.

"Confound it!" exclaimed Jackson. "What a stupid fellow that jeweler is!"

"How so?" inquired his friend.

"Why, I told him the other day that I wanted engraved on the engagement ring the letter 'From A. to Z.'—'From Arthur to Zenobia,' you know—and the idiot went and put in the whole alphabet!"

Sure to Fetch Him.

Husband—I have a horror of being buried alive, Jane! Wife—Don't worry. Before you've been dead an hour I'll buy a $40 hat, and if you are alive you'll kick.—Judge.

It is a pity that opportunity does so much traveling incog.—Puck.

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Promotes Digestion, Cheerfulness and Rest. Contains neither Opium, Morphine nor Mineral. NOT NARCOTIC.
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BOOTS AND SHOES in a very large variety. Good Boots at $1.50. Good Heavy Men's Shoes 98c. Good Ladies' Shoes 89c. Children's Shoes 25c. up.
CORN BASKETS.
Harness from $5.00 up. Collars, Bridles, Whips, Blankets, etc., as cheap as the cheapest.
The "Telephone" Fruit Jar, the best and easiest handled, $1.00 dozen.
FLOUR by the barrel at lowest prices, delivered free.
A call is solicited and we will convince you that we will save you money by dealing with us.
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