

STATE AUDITOR AND INSPECTOR

Reports on Financial Condition of the Mercer County Schools.

COMMENDS BUSINESS METHODS

October 30, 1935.

Honorable James H. Richmond,
Superintendent of Public Instruction,
Frankfort, Kentucky.

Dear Mr. Richmond:

I beg to submit to you herewith the inspection and audit report of the Mercer County Board of Education, and of the records and accounts of W. W. Ensminger, Superintendent of schools, and Lucille Sharp Brown Secretary of said Board, and of Mercer Co. National Bank, Treasurer, for the year July 1, 1934 to June 30, 1935.

Respectfully submitted,

J. C. MILLS,
Auditor and Inspector.

INSPECTION RECORD
Minutes

The proceedings of the Mercer County Board of Education are recorded in the minute book furnished by this Department. The minutes are read, approved and signed by the chairman and secretary. The board orders are in legal form. The minute book contains a list of county board members and subdistrict trustees, the time of the election, qualifications, and tenure of office. Teachers' service record, teachers' certificate record and teachers' salary record are complete. Teachers are paid according to the salary schedule and the monthly reports are of record in the office.

Financial Record

The financial record has been well kept. Receipts from all sources are recorded in the financial record book furnished by this Department, and are distributed under the various captions showing from what sources receipts were derived, and are properly accounted for. Disbursements are properly entered and distributed under the various captions showing for what purposes disbursements were made. Summaries of receipts and summaries of disbursements are complete and extended to the recapitulation, hence monthly balances are ascertained. Treasurer's monthly financial report and secretary's monthly financial report are made regularly. Financial records are reconciled monthly and the account is in balance.

ANNUAL FINANCIAL REPORT
School Year Ending June 30, 1935

Receipts

Revenue Receipts	
From State per capita apportionment	\$ 29,945.00
Other State Aid	1,218.74
Revenue from property tax	33,108.18
Revenue from poll tax	1,371.84
Revenue from tuition	1,659.00
Revenue from interest on deposits	631.19
Revenue from all other sources	15,129.79
Total Revenue Receipts	\$ 83,061.74
Non-Revenue Receipts	
Receipts from all non-revenue sources except temporary loans	13,383.42
Total Non-Revenue Receipts	13,383.42
Grand Total—All Receipts	96,445.16

Disbursements

GENERAL CONTROL:	
Salary of superintendent	900.00
Salary of clerks and stenographers	1,320.00
Office supplies and equipment	117.38
School board per diem and expense	450.00
Operation and maintenance of administrative offices	294.99
Cost of census enumeration	129.40
Other expense of business administration	99.29
Total for General Control	3,341.06

INSTRUCTION:

Salaries of supervisors and principals	
High schools	5,827.50
Salaries of teachers	
Elementary schools—men	5,211.30
Elementary schools—women	34,085.20
High schools—men	5,439.45
High schools—women	1,665.90
Educational supplies	
High schools	11.41
Library and supplementary books	
High schools	228.68
Other expense of instruction	
Elementary schools	33.83
High schools	134.82
Total for Instruction	52,638.09

OPERATION OF SCHOOL PLANT:

Wages of janitors and engineers	\$ 290.00
Janitors' and engineers' supplies	71.15
Fuel	1,520.88
Water, light and power	272.88
Other operation expense	52.40
C. Total for Operation	2,187.39
MAINTENANCE OF SCHOOL PLANT:	
Upkeep of grounds; repairs of buildings, and service systems	632.39
Repair and replacement of furniture and equipment	849.49
D. Total for maintenance	1,481.88

FIXED CHARGES:

Insurance premiums	375.96
Rent	112.50
Contributions and contingencies	198.57
E. Total for Fixed Charges	687.03

AUXILIARY AGENCIES:

Promotion of health	100.00
Cost of school athletics and playgrounds	151.99
Enforced attendance	375.00
Transportation of pupils	5,549.07
Other auxiliary agencies not tuition	600.00
Total for Auxiliary Agencies	6,767.06

Total for current expenses

(A, B, C, D, E, F)	67,102.51
Transfer of tuition to other districts	
High school tuition	8,260.00
Elementary tuition	1,741.00
Total transfer of tuition to other districts	10,001.00

CAPITAL OUTLAY:

New furniture and new equipment	1,397.69
Total for Capital Outlay	1,397.69

DEBT SERVICE:

Sinking fund purposes	
Transfers to school sinking fund	16,000.00
Total Debt Service	16,000.00
Grand Total Disbursements	94,501.20

Recapitulation

Balance on hand at beginning of year	3,032.05
Total received during the year	96,445.16
Total of balance and receipts	99,477.21
Total disbursed during the year	94,501.20
A. Balance on hand at close of year	4,976.01
B. Balance in bank at close of year	4,987.86
C. Outstanding checks or unpaid drafts close of year	11.35
Actual Bank Balance (B, minus C.)	4,976.01

LIONS ENJOY A NOVEL SESSION

Ladies Night Program at Hotel Harrodsburg Brings Variety of Merriment in Unusual Manner.

Dr. C. E. Allen, of the faculty of Centre College, was the after dinner speaker at the ladies night meeting of the Harrodsburg Lions club at Hotel Harrodsburg Thursday evening. Changing economic conditions in the world was the theme of his interesting talk. Group songs and clever stunts brought lighter entertainment.

Mrs. Donald Edwards, chairman of the community Christmas for children of families on relief, thanked the club members for their generosity in the cause, and stated that a homeless man with two small ragged children had called at her home just before she started to the dinner, asking for aid for the little ones. She suggested that the Lions provide money for the shelter and care of the children at the hospital. A motion was made that the Lions provide for the children and elicit a discussion followed with strong opposition from the faction which thought the club could not afford it. Mrs. Edwards said she would send for the children as they might influence the vote in their favor, and two ragged dolls were introduced to the crowd amid much laughter at the "sell."

Another stunt involved a club Christmas gift to its musician, Miss Edna Ison. As President Douglas Curry started around the table to present her with a package, he pretended to stumble, and dropped the box, and, picking it up, said he hoped no damage had been done. When Miss Ison opened the package she found a broken vase. Investigating further she discovered \$20 in the top of the box, her real gift from the Lions. The club voted favorably on the motion to impose a stiff fine on one member, Rev. Clarence Meyers, of the Catholic church, for wearing his (clerical) collar "in reverse."

Hotel Harrodsburg served a delightful three-course dinner which added to the success of evening. About forty were present.

Letter writing will not be a bore to you if you take advantage of this special offer of RYTEX RIO Stationery at \$1.00 a box for 50 sheets and 50 envelopes printed with your Name and Address. This stationery comes in two attractive patterns—with a waving Palm Tree in pastel shades or an Aztec border design on the sheets. See samples at The Herald.

Balance Sheet as of June 30, 1935.	
School Building & Grounds	\$171,659.00
School Furniture & Equipment	26,302.69
Office Equipment	717.38
Securities	16,593.60
Cash in Current Fund	4,976.01
Total Assets	\$220,248.68
Liabilities	None

Comment

The Mercer County Board of Education and Supt. W. W. Ensminger and Sec. Lucille Sharp Brown are to be highly commended for the splendid business-like manner in which they have conducted the educational affairs of Mercer County.

MERCER COUNTY HIGH SCHOOLS

Show Remarkable Growth and Meet Accrediting Requirements. State Department of Education Approves The Reorganization of Schools.

The Annual High School Reports were recently filed with the State Department of Education, as required by the regulations governing accredited high schools. They show an increased enrollment of 191 elementary pupils and 75 high school pupils in the five county high schools, insure their accredited standing and indicate rapid growth in the future.

The following official communication from the State School Supervisor will be of interest to the public as it indicates clearly the net results of the new school program for the first year:

Commonwealth of Kentucky,
Department of Education, Frankfort.

December 30, 1935.

Supt. W. W. Ensminger,
Harrodsburg, Kentucky.

Dear Superintendent:

We have received your high school reports during the holidays and have taken a great deal of interest in checking them. You and your board certainly are to be commended for the wonderful showing made in your high schools.

The reorganization of the schools of your county has put each of your schools on the basis whereby it can be accredited. We were convinced a year ago that the proposed organization would have its effect, as it has had a similar effect wherever consolidation and transportation has been tried.

I note that you have a total increase in enrollment in high schools this year of 75, and a total increase in enrollment in the elementary schools of 191. This increase in enrollment is a large high school within itself.

The increase over last year in the consolidated schools amounts to 43%, and your eighth grade classes are running much larger than they did last year. (This is also true of your ninth grade, where the principle increase in enrollment in your high school is found.)

With the large 7th and 8th grade classes that you have this year, you will of course expect another large increase in the 9th grade next year. I am glad that each of your schools has met the requirements for accrediting, and am recommending to the State College Association that the schools be accredited this year. I feel certain that with the increased facilities at the consolidated schools, such as buildings, laboratory and library equipment, etc., that many more children will be attracted to high schools and held there. In a few years, I predict that the upper grades in your high schools will experience a decided increase in enrollment.

YOUR BOARD CHOSE THE ONLY COURSE LEFT OPEN TO IT, EXCEPT DISCONTINUING ITS HIGH SCHOOLS, AND THE RESULTS CERTAINLY JUSTIFY THE ACTION TAKEN. The program which you are now maintaining is making school service available to almost three hundred more children than your last year's program served, and at the same time is maintaining each of the high school centers that had been established in your county.

The present law requires your board of education to offer high school opportunities to every boy and girl in the county, and the regulations governing the accrediting of high schools made it absolutely necessary for you to either get more children into your high schools or discontinue them. Your board wisely determined to offer the high school service, and the results certainly justified the efforts put forth by the board.

Very truly,

O. J. JONES,
Public School Supervisor.

STONE SETTER ARRESTED, IS GIVEN STONE TO 'SET' ON

A man who gave his name as John Young and who said that he had no home but "hung around" Somerset a great deal was arrested here last week by Deputy Sheriff Robert Cull on a drunkenness charge.

Brought before County Judge Charles T. Corn the man said that his occupation was that of a "stone setter." Upon learning that the man could not pay a fine, Judge Corn sent him to jail with the information that there were other "stone setters" in the jail and that there were plenty of stones for him to "set" on during his stay.

Six Men Spend Their Christmas In Jail

It wasn't so bad, being in jail on Christmas Day. At least that seemed to be the popular opinion of the six prisoners who were obliged to spend their Christmas "vacation" in that place of confinement this year, for they were served a Christmas dinner that would please any king. Included in this Christmas day feast which the six prisoners devoured with unfaltering appetites were old ham, cranberries, fruit salad, mashed potatoes, peas, baked apples, a thirty-pound black cake, and all other trimmings that go with a Christmas dinner.

Then after the dinner was over Goebl Dean, the jailer charged with watching over this group of vacationers, presented each man with a sack which contained candy, nuts, fruit, etc., and the well-filled prisoners munched these choice morsels for the rest of the day.

This year's prisoners were more fortunate than last year's, Jailer Dean said, because there were 23 to be fed last year and the jail budget just wouldn't stand a big dinner for that many.

P.T.A. PLAY IS CANCELLED

"The First Commandment," a Biblical play sponsored by the Parent Teachers Association and scheduled to be presented here at the Opera House the night of January 7, has been cancelled due to the inability of the backers to organize the complete cast.

Fifty-five persons from Harrodsburg were to have been in the play but, due to the busy season and several cases of illness, the entire number could not be obtained in time to work up the play for proper presentation to the public.

We were always taught that it costs nothing to say please, but try and say it for nothing when you are sending a telegram.

CAR, BUS COLLIDE
NO ONE INJURED

Vehicles Are Damaged in Collision On Louisville Pike Sunday Night; No One Hurt.

Total damages estimated at between \$75 and \$100 were the toll of a collision Sunday morning between a coupe driven by William McGinnis, Mercer county, and a passenger bus driven by J. S. Smith, of Danville, when the two vehicles sideswiped on the snow-covered road about three miles from Harrodsburg on the Louisville pike.

The bus had left Harrodsburg for Louisville at approximately 7:40 Sunday morning and was carrying 3 passengers, one bound for Louisville and two for Indianapolis. None of the passengers was hurt, but Smith complained of a few minor body bruises Monday morning.

McGinnis, a tenant on the farm of Ike Gathier, was driving Mr. Gathier's car at the time of the accident. The car and bus struck their left front wheels and fenders together, causing considerable damage to those parts and to the front axles. The left rear fender of the bus was also battered when the car sideswiped it.

One of the bus passengers returned to Harrodsburg with a passing motorist and was given a ticket to Louisville via Lexington. The other passengers stayed with the bus until it was brought into Harrodsburg by a wrecker, and then took the same route north.

Damage to the bus was estimated at \$50 while the coupe's repair bill was estimated at \$35 or \$40.

Georgia's first public health law, passed in 1792, appropriated thirteen guineas for the relief of impoverished women about to become mothers.

Commissioner's Sale

MERCER CIRCUIT COURT

Charles Smith vs. Lucy Merriman & etc. Def't.

Pursuant to the judgment rendered herein at the October Term, 1935, I will sell at Public Auction, before the Court House door in Harrodsburg, Kentucky at 2 o'clock p. m. or thereabout, on

Saturday, December 28, 1935, it being the first day of Court Term, the property mentioned in the pleadings of said cause, being:

The property to be sold is described as follows:

Lots Nos. 36, 37 and 38, in what is known as Tabler-Highland Addition to the City of Harrodsburg, said lots being on Gathier avenue and cornering on Cogar ave., each lot being 52 feet front by 120 feet deep; Lot No. 40 of said Tabler Addition to the City of Harrodsburg, Ky., as shown by said plat, recorded in D. B. 57, page 166, and located at the south east intersection of Depot and Gathier Avenue, fronting on said Gathier Avenue 52 feet and running back 120 feet to a twelve-foot alley. Lot No. 39 as shown on plat of Tabler Addition to the City of Harrodsburg, beginning at a point S. edge of Gathier avenue where said lot intersects with the property of Mr. Davis, formerly Wilson; thence at right angles with said street in a southerly direction 120 feet, more or less to a twelve-foot alley; thence with said alley westerly 52 feet east of Depot street; thence in a northerly direction 120 feet more or less to a point on Gathier avenue, 52 feet more or less to the beginning, being the same property conveyed to Lucy Merriman by Walter Merriman by deed dated June 17, 1929, recorded D. B. 105, page 42, and being the same property conveyed to Walter Merriman by Robert Russell and wife, see D. B. 102, page 238. All records of the Mercer County Clerk's office.

Second Tract: A certain house and lot in Harrodsburg, Ky., on the west side of Chiles street, beginning at a point at the N. E. Corner of Glave Goddard lot, formerly Sizer lot, and thence west with the said Goddard's line fence a distance of 140 feet more or less to corner to Goddard and VanArsdall; thence with a plank fence, in a northerly direction a distance of 15 feet, thence running west to corner to Irvin and

VanArsdall, a distance of 7 feet more or less, thence in a northerly direction with line fence of Irvin and VanArsdall, a distance of 52 feet more or less to corner to Stephenson property line fence corner to Irvin, thence a straight line with plank fence and Stephenson property line fence east 144 feet more or less to a point at edge of pavement on said Chiles street; thence with edge of said pavement south a distance of 67 feet to the point of beginning, being the same property conveyed to Lucy Merriman by Walter Merriman by deed dated June 17, 1929, recorded in D. B. 105, page 42, records in the office of the Clerk of the Mercer County Court.

Or as much thereof as may be necessary to pay debt, interest and cost in said judgment, \$1058.50, with 6 per cent interest payable annually from Nov. 30th, 1931, and the further sum of \$8.17 with interest at the rate of 6 per cent from Nov. 30th, 1931 and \$275.00 with 6 per cent interest payable annually from Feb. 7th, 1933; \$31.09 with 6 per cent interest and \$55.09 amount of taxes, including penalty and interest and the further sum of \$51.00 due to James Gilbert Black, Exor. of R. L. Black with interest from the day of 1933.

Said property will be sold on a credit of 6 and 12 months; the purchaser will be required to give bond with approved security for the price, having the force and effect of a replevin bond payable to Ruth M. Strader, bearing six per cent interest from date, and reserving a lien upon the property until the purchase money is all paid.

RUTH M. STRADER,
Master Commissioner.

Dec. 11, 1935.
N. B. The purchaser will be required to execute bond forthwith, upon which execution may be issued if not paid at maturity.

Commissioner's Sale

MERCER CIRCUIT COURT

Lura B. Sallee & Others. Pl'ff. vs. J. B. Isham & Others. Def't.

Pursuant to the judgment rendered herein at the October Term, 1935, I will sell at Public Auction, before the Court House door in Harrodsburg, Kentucky at 2 o'clock p. m. or thereabout, on

Monday, January 6, 1936, it being the first day of Mercer Court Term, the property mentioned in the pleadings of said cause, being:

1st Tract—A certain tract of land lying and being on the waters of Chaplin river, in Mercer county, Ky., and bounded on the North by the lands of J. E. Sims, formerly Lewis, East by the lands of Robert Dean, formerly Deshaizer, on the West by Robert Dean, and South by the lands of Thomas Watts, formerly Carter, and containing 40 acres more or less, being the same property conveyed by Louis Deshaizer to Louis Carter, October 30th, 1906, see D. B. 75, P. 576.

2nd Tract—A one-half undivided interest in and to a tract of land in Mercer County, Ky., bounded and described thus: Beginning in the center of Glen's Lick Creek, corner to Robert Dean, and thence up the same N 81 E 4 chains to the mouth of a drain corner to Sarah Deshaizer; thence up the drain as it meanders 10 chains to a stone corner to James Deshaizer; thence S 70 W 10.37 chains to a stone in a branch corner to same; thence down the branch as it meanders 13.95 chains to the beginning and containing 5 acres more or less, there is also included in this conveyance the life estate of W. B. Carter and the one-fourth undivided interest of Almida Watts and being the same property conveyed to Louis Carter on October 28th, 1909 see D. B. 80 P. 472, all records Clerk's Office Mercer County, Ky.

Said property will be sold on a credit of 6 and 12 months; the purchaser will be required to give bond with approved security for the price, having the force and effect of a replevin bond payable to Ruth M. Strader bearing six per cent interest from date, and reserving a lien upon the property until the purchase money is all paid.

RUTH M. STRADER,
Master Commissioner.

December 17, 1935.
N. B. The purchaser will be required to execute bond forthwith, upon which execution may be issued if not paid at maturity.

PUBLIC SALE!

As agent of the heirs of the late Emily Jones, I will sell to the highest bidder on the premises

Tuesday, January 14th, 1936

10 O'clock

A small farm of about 20 acres on the Central turnpike near Mayo.

This farm has three-room house and small barn. Will be sold in two tracts; one on each side of Central turnpike, and then as a whole—will be sold which ever way it brings the most money.

An excellent opportunity for any one wanting a small place.

TERMS of sale—Cash—

Will also sell about 10 barrels of corn.

I. C. JAMES

Agent for heirs of Emily Jones