

September 30, 1899, aggregate \$1,085,636.49. During the same period there was paid to the several counties and Baltimore city the sum of \$735,680.42, leaving a balance on hand October 1, 1900, for future distribution, of \$349,956.07.

In making the apportionments of this tax it has been the custom to distribute only \$105,000 to white schools for each of the first three quarters—namely, October 1, January 1, and March 15, (the apportionment to the colored schools being a fixed sum and therefore equal,) leaving the remainder of such tax to be distributed June 15. Since the assessment of 1896 this revenue has shown a very decided increase, consequently the distribution in June always exceeded very largely the other distributions. Section 104 of Article 77 of the Code of Public General Laws directs the Comptroller “to equalize, as far as may be possible, the sums to be apportioned so as to apportion and distribute the same amount, so far as may be practicable on each of said days.” Therefore, by virtue of such authority and the increase of receipts, and deeming it to the best interest of the schools in the State, I have determined to make more equitable such distributions; hence on October 1, 1900, distributed an additional sum of \$25,000.

FREE SCHOOL BOOKS.

The condition of this account is clearly set forth in statement “M;” the receipts being \$134,530.97 while the disbursements are shown to be \$150,065.87. As will be shown in the summary of this statement, this account still shows a deficit.

STATE TOBACCO INSPECTIONS.

The operations of the State Tobacco Warehouses are fully set forth in table No. 7. The gross receipts during the year were \$65,024.84, disbursements during same period \$56,467.28, leaving as net earnings the sum of \$8,557.56.

MISCELLANEOUS.

A careful examination of the remaining statements and tables, showing receipts into the Treasury from various