

(e) To make any and all contracts, rental agreements, rules and regulations which it may deem necessary or desirable to carry out the powers conferred upon it by this Article.

(f) To sell and ship outside of Kent County any containers or packages of alcoholic beverages kept for sale in the dispensaries, provided that such shipment is not prohibited by law applicable in the place where the shipment is consigned.

(g) To fix the hours for opening and closing said dispensaries or branch dispensaries and in every manner to regulate the operation and maintenance of such dispensaries by passing such rules and regulations, not inconsistent with the laws of the State, as it deems necessary and proper.

(4) The Liquor Control Board shall keep accurate records of all purchases of alcoholic beverages, which records shall be open to inspection by the State Comptroller or any of his deputies during all regular business hours.

The books and records of the Liquor Control Board shall be submitted to the Kent County Auditing Committee authorized by law in the same manner and at the same time that the books and records of other county offices are submitted for audit; and the result of this audit shall also be published in the same manner and at the same time as the results of the audits of the several other offices of Kent County are published.

(5) All net profits arising from the operation of said dispensaries and branch dispensaries, as aforesaid, shall be first applied toward payment of any and all sums, advanced to or borrowed by the Liquor Control Board. After such sums have been paid, the said Liquor Control Board shall be authorized to create and maintain a reserve fund not to exceed Twenty Thousand (\$20,000.00) Dollars including the total inventory of stock and supplies on hand, to provide adequate working capital and to meet any losses that may be sustained by said Board in the operations of such dispensaries. Sixty-six and two-thirds (66  $\frac{2}{3}$ %) per cent of all net profits in excess of the above shall belong to and be paid over to the County Commissioners of Kent County on or before December 31 of each and every year, the remaining thirty-three and one-third (33  $\frac{1}{3}$ %) per cent of all net profits shall on or before December 31 of each and every year, be paid to the governing body of each of the several incorporated towns of Kent County in which dispensaries are located, pro rata, in the proportion that the profits derived from the sale of alcoholic beverages in said incorporated towns bears to the total amount to be paid over to said incorporated towns.