

HARRISONBURG.

ON OCTOBER 29th I was at Harrisonburg and completed my examination of the August vouchers, and went over all the vouchers for September.

The following is a summary of the Treasurer's statement for September:

Receipts.

Balance on hand August 31st.	\$3261.71
Regular appropriation	3333.33
Registration fees	621.00
Tuition fees	165.00
Music fees	121.50
Other fees	270.00
Summer quarter	359.10
Board	5017.00
Supply room	795.00
Sundries	8.95
Total	<u>\$13952.59</u>

Expenditures.

School Department	\$7881.52	
Home "	1864.63	
Balance Sept.30th	<u>4206.44</u>	<u>\$13952.59</u>

I found all expenditures supported by proper vouchers with the exception of five August vouchers which were not in, the Treasurer having failed to have the bank balanced and the vouchers returned for the past two months. I will examine these on my next visit. Her failure was due to the fact that there were only a few checks drawn on this bank, and that she had been checking on other banks.

In view of what has been said in a former report about expenditures for equipment out of the special appropriations made for that purpose, I was interested in seeing some of the vouchers which went for that purpose at the Harrisonburg School. I found that on August 10th, Vouchers Nos. 254 and 255 for \$1902.25 were spent for "Library Equipment".

On August 12th, Voucher 265 to Furr Bros. for \$435.07 was for a switch board, ten wall phones, nine desk phones and three pay stations. Voucher 322 to Furr Bros, for \$200.00 was for part payment for wiring phones and bells. The phones were charged to "Equipment", and wiring the phones, amounting to \$250.00, was charged to "Repairs." The total cost of the telephone outfit appears to have been ^{695.07} \$785.07. The young lady who has charge of the supply room acts as "Central", and must have assistance when she is off duty. Her salary is \$40.00 a month. I feel that I should call attention to the money that has been spent for this phone system, as I can hardly think that the Board would have authorized the expenditure in advance unless stronger arguments in its favor had been presented than have occurred to me. Dr. Burruss was on his vacation when I was in Harrisonburg, and I did not have an opportunity to discuss this and other matters with him.

The furniture in the President's office and in the faculty room is very handsome, and I would suggest that the presidents of the schools be requested hereafter to present to the Board an itemized statement of new equipment that they need with an estimate of the cost of each article before they enter into any contract for the purchase of the equipment.

In a former report I referred to the cost of the grounds at Harrisonburg. I find that in August the grounds cost \$269.25, and in September \$236.00, these items being charged to "Repairs." The amount paid out on grounds does not include the salary of Mr. P.S. Roller, Supt. of Grounds & Buildings, who receives a salary of \$65.00 a month.

The enrollment is about the same as it was at this time last year. There are 248 students, and 141 of them have accommodations in the school dormitories, the others boarding in town.

Respectfully submitted,

Nov. 1st, 1915.