

HARRISONBURG.

On July 31st. I examined the accounts of the Treasurer of the Harrisonburg School to the end of the fiscal year, June 30th, 1915 and find the Treasurer's statement for the months of May and June to agree with the books of the school, and the expenditures supported by proper vouchers with the exception of seven payments, aggregating \$73.16. The checks by which these were paid had not been cashed, but will be examined on my next visit.

I went over the individual students ledger very carefully and found that on the 1st of July there were uncollected accounts for the session amounting to \$194.50. Of this amount \$89.50 is represented by a note endorsed by two members of the faculty, and the Treasurer hopes to be able to collect the entire amount due. She has been diligent in collecting the accounts due the school by the students, as is evidenced by the small amount now due and unsecured. I was unable to check the amount due from the students against the amount reported by the Treasurer as collected from students because the Summer School accounts in the Home Department are mingled with those of the regular session. In order to divide the accounts now it would be necessary to go over all of the stubs in the receipt books and list them separately.

The Summer school accounts for board, laundry, etc. should be kept separate from the accounts for the regular session, and I find that this has been done at the other schools.

In going over the June vouchers I find that a great many of the checks were given for bills which were made in March and April, and some of them for bills as far back as February. These bills were allowed to remain unpaid because the school did not have the money to pay them when they were due. There is no book kept at the school showing what accounts are due, and I could not tell from the books, therefore, how many bills the school owed as of the 1st of July, but I am satisfied that the amount due for milk, butter, meat, etc. must have been considerable. I have requested the Treasurer to open accounts with the merchants with whom the school deals regularly, so that I will be able to see just what the standing of the school is in this particular..