

Report of Secretary-Auditor of the Virginia Normal School Board,
February 1st, 1915.

To the Executive Committee:-

I made my visit to the Farmville School on January 6th and 7th; to the Radford School on January 8, to the Harrisonburg School on January 9th, and to the Fredericksburg School on January 18th. On January 12th I went to Richmond to confer with the State Accountant, Mr. W. F. Smyth, in regard to the books and accounts which are kept by the Treasurer of the several schools. It will be recalled that a resolution of the Board was adopted, authorizing and directing the State Accountant and the Secretary-Auditor to make up a uniform system of Books for the four schools.

My last report recommended that the fiscal year at each of the schools should be made to commence on July 1st. I find that Mr. Smyth heartily concurs in that recommendation. At present the fiscal years end as follows: at Farmville, April 30th; at Fredericksburg June 30th, at Harrisonburg February 28th, and at Radford February 28th. I would now recommend that the books now in use be carried until July 1st, and at that time that a new fiscal year be opened at each school with a uniform set of books. Mr. Smyth agrees with me as to the advisability of doing this. He and I are working independently of each other on a new system, and hope to have another conference in the near future at which time we can definitely decide on the books to be adopted. The necessity for a uniform system is clearly demonstrated in the table hereto attached as a part of this report, showing the accounts carried at the several schools.

The petty cash accounts at all of the schools, with the exception of that at Radford, where every cent is paid by check, are entirely too large. I would recommend that a rule be adopted requiring every payment of one dollar or more to be made by check. In my opinion, the objection that this will require more labor and

book-keeping is not well taken. The business managers at Farmville and Fredericksburg have clerks who should be able to attend to the book-keeping without difficulty. At Harrisonburg, if the work should prove too heavy for the Treasurer, arrangements should be made to relieve her of the duty of managing the supply room.

The tables hereto attached show the differences between the fees charged at the different schools. The registration fee at Farmville is \$10.00, at Fredericksburg \$3.00, at Harrisonburg \$6.00 and at Radford nothing. I do not know that these fees should be made absolutely uniform, but the difference between them should certainly be lessened. The tuition fee for non-residents and for Virginia girls who do not obligate themselves to teach is \$30.00 a session at Farmville, Fredericksburg and Radford, and only \$6.00 a year at Harrisonburg. There is no valid reason for this difference, and in my opinion the tuition fees are not high enough. The State appropriation per capita for the girls attending the various schools is: at Farmville, \$109.45- at Fredericksburg \$162.79 at Harrisonburg \$140.00, and at Radford \$138.55. This represents the amount of the appropriation for each girl at each of the schools, and a girl who is unwilling to obligate herself to teach for one year after leaving the school should certainly be willing to pay a tuition fee of at least \$50.00.

I find that at each school a very considerable sum is spent annually for traveling expenses for officers and teachers. At Harrisonburg an account is carried in which these items are entered, and the total for the year is shown in the annual statement, but in the other schools they are charged to the "contingent or sundry" account. The budget at Harrisonburg includes an item of \$300.00 for traveling expenses. At Fredericksburg there is no particular amount set aside for traveling expenses, but this item, the President tells me, is kept well within \$500.00. At Farmville the traveling expenses from June 1st to December 1st amounted to \$240.00. I have not secured a statement of traveling.

expenses from the Radford School. I do not mean to question or criticize the wisdom of sending the President and teachers out to deliver public addresses to the High Schools, but at the same time I think that the Board should know about what this kind of service is costing, and that it should consider how much of the school's money is to be used for this purpose during the coming year. ✓

The annexed tables show that at the four schools there are 1233 students. Of this number, 657, or 53.3% are doing professional work, and the other students, numbering 576 or 46.7% of the total are engaged in High School and special work. There are 408 girls in the 3rd and 4th year High school work, 115 in the 1st and 2nd year High School work, and 52 doing special work. It would seem from this statement that too much of the money and energy of the Normal Schools is being devoted to work that should be done in the public high schools of the State. At Harrisonburg the 1st and 2nd year High School work has been eliminated, and steps should be taken to do the same thing at the other schools, and to discourage the attendance of all pupils as far as possible, who have not completed the regular four year High School course. To meet the objection that girls from some of the poorer sections of the state, can not get a High School education unless the High School course is offered at the Normals, I would suggest that the Board consider the advisability of having a High School course at one, or possibly two of the Normal schools. and eliminate this work from the other schools. As matters now stand, each one of the schools is crowded by students who are engaged in courses of study which ought properly to be completed in the public High Schools in the State. In this connection, it might be well to consider the advisability of adopting a rule which would prevent a girl enrolling in the High School course at any of the schools provided there is a good High School in the neighborhood from which she comes.