

To the VIRGINIA NORMAL SCHOOL BOARD.

Gentlemen:-

On January 11th, 1917, the President of the Harrisonburg School sent me a copy of a special report which he has mailed to the members of the Board relative to certain statements concerning his school contained in my November report. I have always sent each school president a copy of the parts of my reports relating to his school so that he might see for himself just what had been said and be in position to correct any errors or make such statement to the Board as seemed desirable; And I have heretofore had occasion to tell the President of the Harrisonburg School that I should welcome an opportunity to correct any statement in my reports which might be inaccurate or might tend to create a wrong impression. As the President of the Harrisonburg School feels that certain of my statements have been misleading, I am glad he has brought the matter up so that there can be no misunderstanding on the part of any member of the Board.

In explanation of my report I respectfully beg leave to submit the following statement as to each of the criticisms contained in the President's special report.

First. In regard to the statement that the school is approximately "two months behind with its current expenses". My report gave the amount of the balances and accounts payable at each school, and showed that all of them except the Harrisonburg School had practically enough cash on hand to take care of the outstanding liabilities. The Harrisonburg president did not have before him the statements touching on the other schools, and so, quite naturally, did not know the relative showings of the different schools. Taking the statement for his school alone, without reference to any other school, it is, of course, not strictly accurate, and did not purport to be, because a number of items usually appearing in a balance sheet have necessarily been ignored. For instance, to make up an accurate statement the school would have to be charged at the first of each month with all prepayments for board, etc., (at times amounting to large sums) and credited by the inventory and uncollected accounts - which would require more book-keeping than the schools do, or, I imagine, would desire. In my reports I have not taken into account the inventories at any of the schools. This clearly would be unfair to the Harrisonburg school if it were the only one that had large stores of supplies on hand, but fortunately, the other schools, too, exercise foresight in buying ahead, and all of them have stocks of groceries, etc. the amounts of which could be shown in the monthly reports of the treasurers if the Board so wishes. In short, the situation is that the other schools have supplies on hand and still meet their obligations promptly, while the Harrisonburg School is unable to do so.

Now, as to the reasons given for the school's being behind:

(1). BOARDING DEPARTMENT. I agree with the President in thinking that this department is now being most efficiently managed, but I cannot think that the high cost of food stuffs is yet - although it will be later on - an important factor in causing the school to run behind, because the expenditures charged to "Table" July 1st - Nov. 30, 1916 (\$4585.47) were \$2707.98 less than they were for the same period in 1915 (\$7293.45). Of course, a large part, I do not know how large, of the unpaid bills is chargeable to Table, and will increase that item, but I should not think the total of cash paid out and unpaid bills would equal the amount expended ~~by~~ for "Table" for the same period last year.

(2) In regard to the change in the fiscal year, I will only remind the Board that the change applied to all of the schools.

(3). Under the old plan these salaries would be reported as "unpaid salaries", leaving a correspondingly larger cash balance, whereas now they appear as "accounts paid" reducing the cash balance, but the financial status would be the same in either case.

(4). The President did call the attention of the Secretary Auditor to numerous repairs from time to time, but these repair items did not amount to as much as the cost of repairs during the same period last year. From July 1st to November 30th, 1915 \$1245.36 was paid out and charged to "Repairs". During the same period in 1916 \$631.51 was paid out and charged to Repairs, but I understand from the President's report that unpaid bills chargeable to repairs must be added, bringing the total up to \$1136.55 or more than 100.00 less than was actually paid out during the same period last year.

(5) The Secretary Auditor was not aware that the insurance charges "must be reckoned as an extraordinary demand" this year until he read the special report, as he rarely sees any bills against the school until they are paid. The Treasurer's reports in my office show that from July 1st to Nov. 30, 1915 \$631.20 was paid and charged to "Insurance" and that for the same period this year \$789.30 was paid and charged to that account.

When I made my report I thought the financial conditions should be brought to the attention of the Board again. Certain unusual expenses will necessarily occur each year, and must be expected and provided for, not as "extraordinary demands", but as ordinary, recurring charges.

SECOND. I fail to see how my reference to the loan for the new dormitory could by any possibility make it appear that the President was in any way "remiss in looking forward to the needs of the school", as I expressly stated: "It was understood by the board that this (borrowing the money) would probably be necessary and the Executive Committee authorized Dr. Burruss to make arrangements, etc." Moreover, as the special report states, the matter had been brought to the attention of the board on several occasions.

THIRD. In regard to the plastering, I hadn't the remotest idea of intimating that the President was not keeping in close touch with the work. My remark was based on what the President told me, and on the occasion of that visit I did not go into the new dormitory. He told me that the workmen had been plastering the day before, and that the building was not heated. He seemed to think there was little risk. I told him that the thermometer had been about 20 degrees above zero in Staunton that morning, and suggested that he keep in mind the rooms which had been plastered the day before so that they could be inspected with especial care later on. It was simply a matter of difference in judgment. I thought, on general principles, in view of the trouble that the plastering had given at Harrisonburg and Radford, that it was unsafe to plaster an unheated building when the temperature at night went as low as 12 or 15 degrees below freezing. From the president's conversation and also from his special report, it seems that he did not consider the risk to be unduly great, and I am glad to say that his judgment is backed by the report of the architect, and that I would have so reported in my next regular report.

FOURTH.

In regard to travelling expenses paid during the month of October, I should certainly have stated "Harrisonburg-nothing" if I had imagined any exception could be taken to my failure to do so, for nothing was paid out during the month of October; but I could not have mentioned the fact that no travelling expenses had been incurred since July 1st, because I did not know such to be the case until I read the special report. I did know, however, that frequently the bills for travelling expenses are not presented promptly and that in the month of September travelling expenses incurred prior to July 1st were paid, amounting to \$83.93.

In conclusion I would say that it is always a most unpleasant duty to make adverse criticisms, and I have often been at a loss to know what features of the work the Board is most interested in having me report. Perhaps I have gone too much on the assumption that the Board is familiar with the innumerable commendable features of each of the schools, not realizing that at times these reports might possibly be construed as "damning with faint praise." But whatever criticisms have been made have been entirely impersonal and only in line with what I conceived to be the duties of the office I hold.

Respectfully submitted.

Albert Robertson

Secretary-Auditor.

Staunton, Va.
Jan. 15, 1917.