

REPORT OF A STUART ROBERTSON, SECRETARY-AUDITOR FOR THE NORMAL SCHOOL BOARD FOR THE MONTH OF NOVEMBER, 1916 - OCTOBER ACCOUNTS.

The following is a condensed statement of the Treasurers' reports for the month of October, 1916, after several minor corrections have been made in the Fredericksburg and Radford statements.

	Farmville.	Harrisonburg.	Fredericksburg	Radford.
Bal. Oct. 1	\$4,256.26	\$11,858.56	\$16,582.80	\$4,387.66
Receipts	13,947.20	5,902.76	7,233.88	9,722.96
Total	\$18,203.46	\$17,761.34	\$23,816.68	\$14,110.62

EXPENDITURES.
SCHOOL DEPARTMENT.

Faculty	\$5,775.09	2,783.08	2,133.52	2,041.65
Employees	410.10	431.05	524.50	348.59
Trustees	34.76	26.86	26.87	52.91
School Supplies	93.84	204.11	311.18	212.13
Heat, Light & Water		63.00	80.21	27.56
Printing & Adv.	41.50	203.25	112.00	127.40
Office Expense	75.33	33.60	68.74	178.21
Traveling "	23.70		49.90	56.00
Library	20.53	77.80	135.19	119.90
Students Loan Fund		186.00		77.85
Buildings	538.06	4,357.28	2.70	3,757.33
Repairs	1,024.02	213.87	168.29	28.23
Equipment	218.47	38.92	243.47	87.43
Insurance	49.08	789.30		
Int. & Refunds	10.00			
Miscellaneous	73.16	226.44	209.53	18.36

HOME DEPARTMENT.

Salaries	753.31	181.00	280.99	536.17
Wages	564.10	248.20	225.82	409.40
Laundry	430.96	265.08	264.50	143.25
Equipment & Supplies	909.51	14.27	241.03	53.55
Table	5,003.39	449.04	2,069.61	2,000.51
Heat, Light & W	668.79	136.39	160.38	153.08
Infirmary	95.95		28.41	28.15
Supply Room	308.33	371.10	463.47	
Refunds		70.80	2.00	1.00
Sundries	29.16			4.00
Bal on hand	1,002.32	6,387.40	15,964.97	3,647.76
Total	\$18,203.46	17,761.34	23,816.68	14,110.62

HARRISONBURG.

I checked over the October accounts at Harrisonburg on Dec. 19th and found the Treasurer's statement to agree with the books of the school and all payments supported by vouchers in proper form and amount with the exception of four checks which were not in and two invoices of the Thomas Heating & Plumbing Co. which had been temporarily withdrawn, and will be examined on my next trip.

The Treasurer's statement shows a balance on hand November 1st amounting to \$6387.40. Of this balance \$4510.12 was to the credit of the building fund -\$62.50 to the credit of the Students Loan Fund and \$1814.78 to the credit of the General Maintenance Fund of the school.

Outstanding bills as of Nov. 1st were reported as follows:

Due Bucher & Son	\$5450.00
Faculty, earned but not due	626.66
Employees " " " "	10.00
Wages paid Nov. 1	120.00
Bills " " " "	2151.67
Other unpaid bills, approximately	3708.67
Total	12067.00

From this it appears that on November 1st there was a balance in the general fund of the school amounting to \$1814.78 which was applicable to bills on that date, amounting to \$6617.00, leaving apparent shortage on November 1st of \$4802.27. There are a number of items in the unpaid bills which may be charged hereafter to the special appropriation for equipment, but the above statement gives a fairly accurate showing of the extent to which the school is getting behind in the payment of current bills. On October 1st there was a balance in the general funds of \$2759.83. Unpaid bills in the main chargeable to this balance amounted to \$3523.44, leaving at that time the apparent shortage of \$763.61. On December 1st the balance to the credit of the general fund was \$3.39, and the bills payable \$5602.17. From this showing it is reasonably certain that by the 1st of January the school will be two months behind with its current expenses.

In the latter part of November Dr. Burruss reported to the Executive Committee that it would be necessary for him to borrow \$16,000 or \$18,000 to meet the payments to become due the contractor for work on the new dormitory prior to March 1st, 1917 when the appropriation for that building will be available. It was understood by the Board that this would probably be necessary, and the Executive Committee authorized Dr. Burruss to make arrangements similar to the plan adopted at Radford by which he could have the bank advance this money until the special appropriation comes in. In accordance with this authority from the committee, Dr. Burruss borrowed \$8,000.00 on December 5th, and will borrow from three to four thousand dollars more on Jan. 5th, and the same amount on February 5th, all to mature March 5th when the appropriation will be in hand. It is expected that the new building will be completed by the 1st of March. I am afraid a part of the plastering is being put on when the weather is too cold, and have taken this matter up with the architect.

The Summer School accounts are not yet ready for audit, but will be completed during the Christmas vacation, and I will check them up early in January.

The housekeeping department moved into the new dining room and kitchen the 1st of November. Miss Corbett, the new housekeeper is very much pleased with the arrangement of the new building. The dining room and pantry present an unusually attractive appearance.

The boilers which were purchased from Miller & Rhoads, have been put in place, but owing to an unavoidable delay in securing the auxiliary stack they are not yet in commission. The stack is now on the way, and Mr. Burruss hopes to have the boilers ready for use after the Christmas holiday. In the meantime, the old boilers have proved adequate for the time being, due largely to the repairs that were made in the underground pipe lines during the summer.

The following is a statement of the traveling expenses for the month:

RAFORD - DR. MCCONNELL.

Oct. 2.	Meals on trip to Taxewell to deliver address ..	\$1.40
" 13	Mileage	20.00
" 16	Wytheville	4.60
" "	Norfolk	10.00
" 26	Mileage	20.00
		<u>\$56.00</u>

FARMVILLE - DR. JARMAN.

Oct. 10	Trip to Radford to attend Board meeting and other business	13.70
Nov. 1	S.P. Duke, trip to inspect Normal schools of Indiana & Illinois	10.00
		<u>\$23.70</u>

FREDERICKSBURG DR. Russell.

Oct. 11	Auto trip-Mr. Russell etc.....	6.75
" 12	Trips to Richmond, Sep. 9th, 15th, 16th & 26th	14.75
" 17	Miss Atkinson Richmond Oct. 9th & 10th.....	5.60
" "	Miss Hinman, Oct. 9th & 10th	4.70
" "	Mr. Russell, Richmond Oct. 5th, 6th, 9th, 10th & 11th	18.10
		<u>\$49.90</u>

The profits shown from the operation of the several Normal schools are the amounts appearing on the books, but these figures do not accurately reflect the actual profits, in every instance. In the first place, as I have endeavored to point out, equipment of a permanent nature was purchased with summer school revenue during the summer, and is now a part of the general equipment of the school. In the second place, there is a lack of uniformity in the items of expense which are charged against the summer school revenue. For example, I found that at Fredericksburg the Summer School used coal from the bins which had been purchased with regular school funds, and for which the Summer School was not charged. For these reasons the amounts of money turned into the treasuries of the several schools as summer school profit do not give an entirely fair idea of the actual relative profits.

Respectfully submitted.