# NINETY-NINE MADE $3,000,000 PROFIT

## Names of Members of Syndicate Which Promoted St. Louis, Brownsville and Mexican.

St. Louis, November 20.—The taking of oral testimony in the investigation of the receivership of St. Louis and San Francisco Railroad by the Interstate Commerce Commission closed here to-day with the filing by the St. Louis Union Trust Company of the names of the ninety-nine members of the syndicate that made a profit of $3,000,000 in the promotion of the St. Louis, Brownsville and Mexico Railroad, and its sale to the Frisco.

Among those who invested in the syndicate, according to the list filed to-day, were:

B. F. Yoakum, chairman of the Frisco directorate until receivership, $300,000.

W. K. Bixby, now one of the receivers of the Wabash and a director of the Frisco, $75,000.

James Campbell, former vice-president of the Frisco and president of the North American Company, which filed the receivership suit against the Frisco, $300,000.

Robert S. Brookings, president of the board of trustees of Washington University, $100,000.

St. Louis Union Trust Company, $216,000.

Thomas H. West, head of this company, $75,000 (the Frisco receivers).

F. H. Hamilton, treasurer of the Frisco, $15,000.

S. W. Fordyce, $120,000. (Mr. Fordyce recently was elected a director of the Frisco.)

A. L. Perkins, $5,000. (Mr. Perkins was a member of the stockholders' committee that recently waged a successful fight for proxies, thereby placing the control of the new directorate in the hands of St. Louis men.)

L. F. Parker, former counsel of the Frisco, $7,000.

The total investment in the syndicate was $2,893,209.29. Most of those whose names were given in the list are active in the business life of St. Louis.

### BIG CATTLE SALE AT WINCHESTER.

**Holstein Breeders' Secretary Sells Fine Stock at Cost Prices.**

Winchester, Va., November 20.—C. E. Cougill, secretary of the Frederick County Holstein Breeders' Association, returned this morning from Cleveland, O., with two more carloads of cows, heifers and bulls of that breed, which will be sold to local farmers to-morrow at cost prices. The cows and heifers bring from $60 to $100, and the registered bulls command as much as $150 and up. Since it was organized several months ago the society has sold 162 Holstein cattle in the vicinity of Winchester, and all are giving excellent satisfaction.

### LIVE STOCK ASSOCIATION MEETS.

**Addresses Made by Scientific Men on Cattle Raising.**

West Raleigh, N. C., November 20.—The North Carolina Live Stock Association held its second annual meeting at A. & M. College November 18, 19 and 20. Tuesday was dairy day, and the meeting was opened by an address by Dr. Hill, president of the college, at 10:30 A. M. in the animal husbandry building. The morning was spent in addresses by members of the dairy department of the college, and of the North Carolina Department of Agriculture.

Wednesday was beef cattle day, the session being opened by Prof. H. S. Curtis on the adaptability of the South to cattle raising. Addresses were also made by W. F. Ward, a the United States Department of Agriculture, on feeding beef cattle on pasture, by Dr. D. B. Fraine on post-mortem examinations for tuberculosis lesions, and by C. A. Brown, of Cleveland, on the question of winter feeding of beef cattle.

### VETERANS HOLD REUNION.

**Survivors of Company B Have Meeting in Martinsburg.**

[Special to The Times-Dispatch.]

Winchester, Va., November 20.—A reunion of the survivors of Company B, First Virginia Cavalry, Confederate army, was held to-day at the home of Mrs. George Ropp, in Martinsburg, W. Va.

The main feature of the day was a big dinner, cooked in old-time Virginia style, and consisting of ante-bellum delicacies. Captain John E. Boyd, of Martinsburg, was toastmaster, and a number of informal speeches were made, principally of a reminiscent character.

When the company was mustered in at the outbreak of the Civil War, it had a membership of sixty, and there are now twenty-four known survivors. It is said to be one of the very few companies having that many members living at this time.

### U. S. Circuit Court of Appeals.

The United States Circuit Court of Appeals reconvened yesterday morning at 10 o'clock, with Circuit Judge Knapp (presiding) and Woods and District Judge Rose in attendance.

The court announced and handed down its opinion in the following case:

No. 417—James H. Corbett, appellant, vs. S. P. Baldwin, trustee of M. H. Koehler & Son, bankrupt, appellee. Appeal from District Court at Abingdon. Van Orpington by Judge Rose. Affirmed.

Case argued yesterday: No. 416—Wheeling Terminal Railway Company, plaintiff in error, vs. Thomas T. Russell, defendant in error; in error to District Court at Wheeling, W. Va. Argued by J. B. Somerville, Wheeling, W. Va., for the plaintiff in error, and John A. Howard and John J. O'Brien, Wheeling, W. Va., for the defendant in error, and submitted.

Cases in call to-day: No. 195—The United States of America, plaintiff in error, vs. Atlantic Coast Line Railroad Company, defendant in error, in error to District Court at Columbia, S. C. To be argued by Assistant Attorney General F. Cochran, United States attorney, Washington, D. C., for the plaintiff in error, and George B. Elliott, Wilmington, N. C., and Messrs. Florence, S. C., and B. A. Hagood, Charleston, S. C., for the defendant in error.

No. 196—Atlantic Coast Line Railroad Company, plaintiff in error, vs. The United States of America, defendant in error, in error to District Court at Columbia, S. C. To be argued by B. A. Willcox, Florence, S. C., George B. Elliott, Wilmington, N. C., and B. A. Hagood, Charleston, S. C., for the plaintiff in error, and Ernest F. Cochran, United States attorney, Anderson, S. C., and Philip J. Doherty, special United States attorney, Washington, D. C., for the defendant in error.

Court adjourned until this morning at 10 o'clock.


# OH! YOU HAVE SUCH BEAUTIFUL HAIR!

What a pleasant thing to have said to you. And why shouldn't it be? You who envy others their lovely hair, and are ashamed of the dull, lifeless strings appearance of your own—use Harmony Hair Beautifier and let other envy you.

This delightful liquid seems to polish and brighten the hair giving it that burnished, lustrous look you have so often wished it might have, adding to its softness, making it easier to put up and "stay put"—making it more attractive and beautiful in every way. It overcomes the unpleasant, oily smell of your hair, leaving a dainty, rich rose perfume that will delight you and those around you, at the cost to you—simply sprinkle a little on your hair each time before brushing. Contains no oil; will not change the color of hair nor darken gray hair.

To keep hair and scalp dandruff-free and clean, use Harmony Shampoo. This pure liquid shampoo gives a luxuriant, rich lather, that immediately penetrates to every part of hair and scalp, insuring a quick, thorough cleansing. Washed off just as quickly, the entire operation takes only a few moments. Can't harm the hair, leaves no hardness or stickiness—just a sweet cleanliness.

Both preparations come in odd, shapely, very ornamental bottles, with sprinkler tops. Harmony Hair Beautifier, $1.00. Harmony Shampoo, 50c. Both guaranteed to satisfy you in every way, or your money back. Sold in this community only at our store—The Rexall Store—one of the more than 4,000 leading drug stores of the United States, Canada and Great Britain, which own the big Harmony laboratories in Boston, where the many celebrated Harmony Perfumes and Toilet Preparations are made—Polk Miller Drug Co., 834 East Main Street, Richmond, Va. (Advertisement.)


# Report of the Auditing Committee of the General Assembly to the Governor of Virginia

Richmond, Va., November 15, 1913.

To His Excellency,
WILLIAM HODGES MANN,
Governor of Virginia:

Sir,—As required by the Act approved March 10, 1910, and by Section 68, of the Constitution, we have the honor to present herewith our report of examinations we have caused to be made of the financial affairs of the following Departments and Institutions of the Commonwealth.

We find it impossible to embody in our report all of the statements and statistics furnished us by the Accountant, as the scope of our inquiry embraces all the institutions of the Commonwealth, we have endeavored to give results briefly, and such information as we deemed most desired.

## STATE HOSPITALS.

### Western State Hospital—Staunton, Va.

This State Hospital has the uniform system of bookkeeping. The examination of this hospital covered the period from October 1, 1912, to August 1, 1913. Their trial balance was checked. Their books were correct, and the entries supported by authentic vouchers. The appropriation for the year ending February 28, 1914, was for support $140,000.00, and for a Noisy Building $10,000.00. This has been finished at a cost of $9,570.50. The appropriations are paid in monthly installments. The balance in bank to the credit of the Hospital August 1st was $5,160.72. The value of the plant is set up in the following accounts:

| | | |
|---|---|---|
| Land | $ 37,111.40 | |
| Buildings | 293,483.88 | |
| Furniture and Fixtures | 27,513.71 | |
| Heating Equipment | 22,423.53 | |
| Lighting Equipment | 7,400.00 | |
| Water Equipment | 57,400.00 | |
| Laundry Equipment | 3,100.00 | |
| Tools and Implements | 928.00 | |
| Shops and Machinery | 3,860.00 | |
| Live Stock | 7,148.45 | |
| | | $460,309.37 |

The daily average number of patients was 1,129.

The accounting and bookkeeping of this Hospital is correctly done, and the work is neatly executed.

### Southwestern State Hospital—Marion, Va.

The examination of this Hospital covered the fiscal year to June 1st. The appropriation for support of this Hospital for the year ending February 28, 1914, was $97,500.00, for barn, $2,500.00. The balance in bank to the credit of the Hospital June 1st was $16,202.04.

The book value of the plant is $260,882.22. The Criminal Insane Building cost $22,528.05. The Tubercular Building cost $7,228.97. The number of patients in the Tubercular Building was: Male, 14, female, 32. Number of patients in Criminal Insane Building 32. Number of patients registered at Hospital, 772; number in Hospital, 665; number on parole, 97.

A large per cent of supplies are produced on the farm, such as meats and vegetables, most of the labor being performed by patients. The books were found in balance, and all entries supported by vouchers. The balance in bank June 1st was $16,202.00.

### Central State Hospital—Petersburg, Va.

The examination of this Hospital covered two periods, one to July 1, 1913, and a later one, to the close of the fiscal year, October 1st. The appropriations for the year ending February 28, 1914, were as follows:

| | | |
|---|---|---|
| For Support | $160,000.00 | |
| For Additional Accommodations | 10,000.00 | |
| For Heating and Power Plant | 6,000.00 | |
| For Sewer System | 7,116.00 | |
| | | $183,116.00 |

The receipts for the year ending September 30, 1913, were as follows:

| | | |
|---|---|---|
| Received of Auditor of Public Accounts | $155,000.00 | |
| Received from Rent of State Property | 421.01 | |
| Received from Interest on Deposits | 219.10 | |
| Received from Patients | 32.12 | |
| | | $155,672.23 |
| Disbursements | | 155,525.75 |
| Balance | | $ 146.48 |

The average number of patients for the year, 1,563.

The following statement shows the disposition of the special appropriations for the same period:

| | | |
|---|---|---|
| Received from Auditor for Barns | $ 2,000.00 | |
| Received from Auditor for Heating System | 12,000.00 | |
| Received from Auditor for Sewerage System | 7,116.00 | |
| Received from Auditor Add. Accommodations | 9,884.00 | |
| Received from Sale of Old Boilers | 150.00 | |
| Received from Interest on Deposits | 61.23 | |
| | | $31,211.23 |
| Disbursed | | 29,903.40 |
| Balance of This Fund | | $ 1,307.83 |

All expenditures are classified into the different costs of maintenance, and the books correctly kept.

### Eastern State Hospital—Williamsburg, Va.

Examined the books of this institution from October 1, 1912, to August 1, 1913, checking receipts and disbursements through original entry to ledger, found them correct and vouchers filed to support entries. The appropriations for the year ending February 28, 1913, were $114,600.00, this including sundry special appropriations for other purposes than for support. The appropriation for the year ending February 28, 1914, was $114,000.00.

The average number of patients for the 10 months, from October 1st to August 1st was 749. The per capita cost for the same period was $116.30. The per capita cost of maintenance at this Hospital has been reduced. The balance on hand August 1, 1913, was $6,130.61.

The following statement shows the condition of the special appropriation account to August 1, 1913:

| | | |
|---|---|---|
| October 1, 1912. | | |
| Balance on Hand | $ 4,530.18 | |
| Received from Auditor | 11,000.00 | |
| | | $15,530.18 |
| Paid on Improvements | | 13,875.53 |
| Balance on Hand | | $ 1,654.95 |

These institutions are located in different parts of the State, remote from each other, and are therefore subject to different markets for supplies that are largely regulated by transportation charges, and the articles locally produced. This accounts doubtless to a large extent for the varying per capita cost of maintenance. Below will be found a table showing the relative cost of maintenance of each of the State Hospitals:

| | Central. | Southwestern. | Western. | Eastern. |
|---|---|---|---|---|
| Attendants and Nurses | $ 13.19 | $ 22.60 | $ 21.66 | $ 16.31 |
| Bedding | 2.45 | 2.72 | | 2.00 |
| Clothing | 2.20 | 3.76 | 2.77 | 5.88 |
| Board of Directors | .06 | .49 | .39 | .02 |
| Employes' Wages | 4.05 | 6.14 | 6.07 | 11.06 |
| Farm and Garden | 2.60 | 11.60 | 5.71 | 8.74 |
| Freight | .18 | .02 | .02 | 1.12 |
| Fuel | 6.58 | 7.83 | 9.64 | 10.79 |
| Groceries | 23.32 | 21.65 | 22.68 | 27.04 |
| Heating and Light | 3.10 | 4.02 | 4.12 | 5.77 |
| Household Supplies | 2.34 | 1.96 | .79 | 3.05 |
| Ice | .43 | .07 | .04 | .35 |
| Insurance | 1.07 | 1.17 | .21 | .85 |
| Laundry | 1.29 | 3.03 | 2.84 | 2.48 |
| Meats, Fresh | 12.23 | 17.43 | 16.60 | 11.91 |
| Meats, Salt | 2.86 | 1.90 | 1.53 | 3.21 |
| Medical Supplies | 1.36 | 3.58 | 1.40 | 1.72 |
| Officers' Salaries | 1.36 | 14.14 | 8.80 | 10.38 |
| Office Expenses | .30 | .63 | .28 | .53 |
| Postage, Tel., etc. | .33 | .46 | .60 | .56 |
| Repairs | 4.54 | 3.11 | 5.09 | 6.52 |
| Tobacco | .03 | .06 | .05 | .53 |
| Transportation | 2.34 | 2.82 | .70 | .53 |
| Water | 1.57 | .11 | | .42 |
| Whiskey | .07 | .15 | .23 | 1.11 |
| Totals | $101.00 | $129.56 | $111.72 | $139.24 |

## SCHOOLS AND COLLEGES.

### State Normal and Industrial School for Women—Fredericksburg, Va.

The total appropriations to this school for all purposes, beginning March 1, 1909, to March 1, 1913, amount to $224,500.00

Donated by the City of Fredericksburg 20,000.00

| | | |
|---|---|---|
| Total Expended | | $244,500.00 |
| Cost of Dormitory Building | $86,458.67 | |
| Cost of Administration Building | 72,028.98 | |

The appropriation for the year ending February 28, 1914, was for the following amounts:

| | | |
|---|---|---|
| For Support | $35,000.00 | |
| For Debt | 20,000.00 | |
| | | $64,000.00 |

The receipts for operating expenses from March 1, 1912, to March 1, 1913, were as follows:

| | | |
|---|---|---|
| Received from Auditor of Public Accounts | $35,000.00 | |
| Received from Board of Pupils | 19,146.56 | |
| Received from Sale of Supplies | 1,543.15 | |
| Received from Medical Fees | 486.00 | |
| Received from Sundry House Expenses | 188.12 | |
| Received Tuition non Resident Pupils | 400.00 | |
| Received Entrance Fees, Laundry, etc. | 1,452.89 | |
| Total | $58,508.70 | |
| Disbursements for same period | | |
| School Department | $32,181.94 | |
| House Department | 26,505.51 | |
| | | $58,687.45 |
| Balance | | $ 4,821.25 |
| Permanent Improvements During Year, Including Cost of House for Superintendent | $32,132.67 | |
| Bills payable | | |
| Note Due in Bank | $19,000.00 | |
| Due on Improvements | 5,200.00 | |
| | | $24,200.00 |
| Amount of real estate owned, 60 acres. | | |
| Per capita cost to State. | | |
| Per cent on $181,959.28 Cost of Plant | $10,917.55 | |
| Amount of Appropriation for Support | 35,000.00 | |
| | | $45,917.55 |

Number of pupils enrolled, 192.
Per capita cost, $221.00.

The books kept by the Secretary of the School correctly accounted for all funds passing into the hands of the Superintendent. The books of the Treasurer were not seen as they had been misplaced, but the balance passing into his hands was correctly accounted for, the bank's statement agreeing with the balance shown by the books at the school.

### State Normal and Industrial School—Radford, Va.

This school was in course of construction at the date of examination, June 1st. Books were prepared by the State Accountant for this school and are now in use by the Secretary and Treasurer, and contain accounts governing the financial conduct of the school, and were found correct. The expenditures to date were principally cost of construction, and were as follows:

| | | |
|---|---|---|
| Buildings | $54,276.85 | |
| Office Expenses | 144.42 | |
| Board of Directors' Expense | 1,166.84 | |
| Equipment | 115.37 | |
| Printing | 38.55 | |
| Telephone Account | 59.57 | |
| Insurance | 599.25 | |
| Expenses on Support Fund | 181.34 | |
| | | $56,582.39 |
| Receipts: | | |
| Received from Auditor of Public Accounts | $52,750.00 | |
| Interest on Deposit | 873.67 | |
| Rent of Grounds | 170.23 | |
| Funny Receipts, Other Sources | 661.19 | |
| | | $54,455.09 |
| Balance | | $28,111.59 |
| The above balance deposited as follows: | | |
| Farmers and Merchants Bank, Radford | $14,123.79 | |
| First National Bank, Radford | 13,987.80 | |
| | | $28,111.59 |

The above bank balances disclose the fact that this institution has been drawing money from the Treasury before the necessity for its use arose. This custom frequently disturbes the State reserve and prevents the State receiving interest on unemployed money.

### Virginia Normal and Industrial School for Women—Harrisonburg, Va.

The examination of the books of this school was made from March 1, 1912, to July 1, 1912. The appropriation for support for the year ending February 28, 1914 was $35,000.00. The period of this examination includes funds appropriated in part for two years, on March 1, 1912. The first payments were to clear a deficit of $8,601.95. On July 1, 1912 a further deficit of $1,370.85 had been created.

| | | |
|---|---|---|
| Amount Received from Auditor for Support | $16,666.64 | |
| Amount Received from Auditor for Buildings | 10,000.00 | |
| | | $26,666.64 |
| Amount Disbursed | | 28,037.49 |
| July 1, 1913, Deficit | | $ 1,370.85 |

The system of accounts is sufficient for the present requirements and correctly accounts for all appropriations made to the School.

### State Female Normal School—Farmville, Va.

The books of this School were examined from May 1, 1912, to May 1, 1913. The appropriations for the year ending February 28, 1914, were as follows:

| | | |
|---|---|---|
| For Support | $60,000.00 | |
| For Training School and Equipment | 35,000.00 | |
| | | $95,000.00 |

The transactions of the School may be briefly summarized in the following statement:

| | | |
|---|---|---|
| May 1, 1912: | | |
| Balance on Hand | $ 450.71 | |
| Bank Discount | 11,000.00 | |
| Received from Auditor | 95,000.00 | |
| Received Board and Washing | 57,123.00 | |
| Received Registration | 2,850.00 | |
| Received Tuition | 1,080.00 | |
| Received Medical Fees | 2,585.00 | |
| Received Library Sale Books | 4,120.57 | |
| Received Training School | 369.50 | |
| Received Sundries | 295.00 | |
| | | $175,453.78 |
| Disbursements: | | |
| Salaries | $ 43,614.03 | |
| Janitors and Firemen | 1,337.93 | |
| Trustees | 395.60 | |
| School Supplies | 1,494.55 | |
| Printing and Stationery | 1,279.96 | |
| Fuel | 1,894.73 | |
| Contingent Expenses | 1,455.59 | |
| Furniture | 3,285.51 | |
| Library | 4,065.56 | |
| Advertising | 356.90 | |
| Express and Freight | 748.52 | |
| Insurance | 746.12 | |
| Improvements and Repairs | 3,915.55 | |
| Real Estate | 4,591.00 | |
| New Building | 35,645.51 | |
| Repaid Loan | 11,000.00 | |
| Boarding Department | 54,877.37 | |
| | | $170,604.14 |
| Balance, May 1, 1913 | | $ 4,849.65 |

### Virginia Normal and Industrial Institute (Colored)—Petersburg, Va.

The examination of the accounts of this School covered their scholastic term ending June 1, 1913. The books contained a few clerical errors. These were corrected and the balance corresponding with the bank balance was brought forward. The balance consisted of a debit balance representing an over draft, which was permitted, anticipating draft on the Auditor for amount due the school. The financial transactions of the School may be briefly stated as follows:

| | | |
|---|---|---|
| Balance on Hand, June 1st, 1912 | $ 2,551.97 | |
| Received from State | 23,750.00 | |
| Received from Pupils | 32,009.05 | |
| | | $58,711.02 |
| Disbursements | | 59,856.94 |
| Over Draft at Bank | | $ 1,145.92 |
| Cost of Pupils per capita to State | $ 41.34 | |
| Cost Per Capita to Students | 55.15 | |

Average number of students, 623.

### Virginia Agricultural and Mechanical College and Polytechnic Institute.

The books of this institution were examined to June 1, 1913, and found to agree with the balance to the credit of the Treasurer at the Bank of Christiansburg. The system of accounting has been described in former reports. It is approved for the completeness of its detail and neatness of execution. It is suggested that all material and supplies for this School be purchased for the departments through a purchasing agent, thereby avoiding duplicating orders for material already in the hands of other departments.

The outstanding loans from the students' loan fund amounted to $2,593.15 on July 1st. The school has the following holdings in its sinking fund:

| | | |
|---|---|---|
| Mortgage of Pilegar and Shelton | $ 3,000.00 | |
| Mortgage of C. E. Webb | 2,500.00 | |
| Mortgage of Radford Roller Mills | 2,575.00 | |
| Mortgage of Radford Roller Mills | 815.00 | |
| Cash in Bank, 3 per cent | 7,742.48 | |
| | | $16,632.48 |

The total receipts, including appropriations:

| | | |
|---|---|---|
| From July 1, 1912, to June 1, 1913, were | $241,356.13 | |
| Disbursements | 221,912.17 | |
| Balance on hand June 1 | $ 19,443.96 | |

The entire sinking fund of this school should be made to bear 6 per cent interest.

### Virginia School for Deaf and Blind—Staunton, Va.

The bookkeeping at this school has greatly improved. Books and forms prepared by this office are now in use at the school. An examination of the work shows they are correctly kept, the book balance agreeing with the bank balance. All payments are made by check, and these are supported by vouchers. No office cash fund is kept.

The expenses of the school from October 1, 1912, to August 1, 1913, were $39,201.32. The balance on hand, $3,429.53.

| | | |
|---|---|---|
| Deposited as follows: | | |
| Planters Bank at Staunton | $1,929.53 | |
| Farmers and Merchants at Staunton | 1,500.00 | |
| | | $3,429.53 |

### William and Mary College—Williamsburg, Va.

The examination of the books at this college was made from June 1, 1912, to June 1, 1913. The work was found to be correct. The system of accounting is correct and the work well done. The enrollment for the year was 228. The cost to a State student is as follows:

| | |
|---|---|
| Board, per month | $13.00 |
| Contingent fee | 5.00 |
| Library fee | 3.00 |

The last two items cover this expense for a session. The boarding is let to contract, subject to these charges, the college supplementing the board of State students from appropriations $2 per month. The college has an endowment fund of $128,127.50, invested as follows:

| | | |
|---|---|---|
| Virginia State bonds | $35,600.00 | |
| Deed trust Seaboard Bank, Norfolk | 70,000.00 | |
| Bond Second Presbyterian Church | 1,000.00 | |
| Deed trust, Edward Camp | 1,500.00 | |
| Deed trust, Armistead Borland | 2,827.50 | |
| Bond Fuerstein Ice Co. | 16,000.00 | |
| Bond city of Williamsburg | 800.00 | |
| | | $128,127.50 |

In addition to this fund, the college has a library endowment of $23,200. The total receipts, including appropriations for the year, were $67,037.09. The expenses amounted to $65,176.54. Balance on hand, $1,860.55.

### Virginia Military Institute—Lexington, Va.

Heretofore the system of accounts at this institution embraced three sets of double entry books, representing the quartermaster's department, military store and treasurers office. The entire system has been abolished, and a new and satisfactory method of bookkeeping has been introduced, by which the work of all departments are functioned into the books kept in the treasurer's office. The financial condition of the school is briefly stated below:

| | | |
|---|---|---|
| Amount on hand June 1, 1912 | $ 55,736.24 | |
| Received from State | 132,157.07 | |
| Received from interest | 47,500.00 | |
| Received from donations | 2,919.10 | |
| Received from all other sources | 9,853.00 | |
| | 2,556.53 | |
| Total expenses for scholastic year | | $248,322.24 |
| | | 195,255.59 |
| Balance on hand June 1, 1913 | | $ 53,076.65 |

The value of the plant is $600,288.10, including an endowment fund of $21,100 invested in Virginia school and college bonds.

### University of Virginia—Charlottesville, Va.

An examination made of the books kept by the bursar of the university for the scholastic year ending June 30 shows an excess of current assets over current liabilities of $18,904.78. The interests controlled by the university are large, and nowhere is correct accounting more essential. The system of accounts covering the detail of all transactions fully safeguards the interests represented.

| | |
|---|---|
| The endowment funds aggregate | $2,061,727.92 |
| The value of educational plant | 1,715,771.56 |

Statements in detail will be found in the office of the State Accountant.

### State Board of Education.

The public schools of the State are supported by an apportionment from the annual revenues of the Commonwealth, made by the Auditor of Public Accounts, and from the accumulations of the Literary Fund in the office of the Second Auditor. The last apportionment made by the Auditor was $1,239,483.54. This amount was remitted to the several counties and cities, as apportioned by the Superintendent of Public Instruction. The accumulation of the Literary Fund in the office of the Second Auditor amounted to $849,429.98. Below will be found a statement of the fund:

| | | |
|---|---|---|
| June 30, 1912— | | |
| Balance on hand | $ 86,837.91 | |
| Amount received from Auditor | 325,028.62 | |
| Agricultural high schools, from Auditor | 32,000.00 | |
| United Agricultural Boards, from Auditor | 5,000.00 | |
| Rural graded schools | 75,000.00 | |
| Laurel School | 1,000.00 | |
| Bon Air School | 600.00 | |
| Negro Reform School | 600.00 | |
| Normal Training School | 15,000.00 | |
| Boys' corn and girls' garden clubs | 7,771.38 | |
| Fines from Auditor | 124,726.59 | |
| From district school bonds | 75,709.64 | |
| Interest on same | 29,710.02 | |
| Interest on deposits with Treasurer | 2,977.98 | |
| Interest on State bonds | 52,884.80 | |
| Interest on Lawrenceville bonds | 660.00 | |
| Interest on New London Academy certificate | 300.00 | |
| High school appropriation | 100,000.00 | |
| Balance from summer school | 1.00 | |
| Insurance on school building | 273.20 | |
| From sale of waste land | 96.75 | |
| The disbursements amounted to | | $936,267.89 |
| Leaving a balance to credit of Literary Fund with Second Auditor June 30 | | $ 38,636.21 |

The books of the Board of Education, checked with the books of the Second Auditor's office, the amounts do not agree, for the reason that some of their warrants on the Second Auditor had not been presented when the Auditor's books were closed.

### Department of Agriculture.

The examination of the books of this department was made from January 1, 1912, to January 1, 1913. The books were found to be correct, and the transactions were found to be supported by vouchers. The business of the department may be briefly stated for this period as follows:

| | | |
|---|---|---|
| Balance on hand January 1, 1912 | $ 6,668.23 | |
| Received from sale of tags | 55,816.21 | |
| Received from fertilizer brand tax | 9,370.00 | |
| Received from lime tax | 740.00 | |
| Received from analysis of dairy food | 1,556.50 | |
| Received from miscellaneous dairy food | 2,806.76 | |
| | | $77,557.70 |
| Withdrawn by drafts on Auditor | | 76,828.42 |
| Balance on hand | | $ 729.28 |

A further examination of the books was made from January 1, 1913, to March 1. The business for this period is stated below:

| | | |
|---|---|---|
| Balances on hand January 1 | $ 729.28 | |
| Amount deposited in bank | 1,276.25 | |
| Sale of tags deposited with Auditor | 25,170.00 | |
| | | $27,175.53 |
| Withdrawn by draft on Auditor | $ 9,694.73 | |
| Balance with Auditor | 9,950.63 | |
| Balance with bank | 7,530.17 | |
| | | $27,175.53 |

The daily collections are deposited in bank to the credit of the Commissioner of Agriculture, and as they accumulate are drawn out and deposited with the Auditor for credit of the department.

### Commissioner of Labor and Industrial Statistics.

The books of this office were examined for the appropriation year ending March 1, 1913. The appropriation for this year was $7,600.00

The total disbursements for the year amounted to 7,599.55

| | | |
|---|---|---|
| Unexpended balance | | $ .45 |
| The expenses were carried in the following accounts: | | |
| Salary of clerk | $1,245.68 | |
| Salary of stenographer | 492.05 | |
| Salaries of inspectors | 2,237.09 | |
| Expenses of inspectors | 1,993.27 | |
| Stationery | 16.20 | |
| Printing | 621.21 | |
| Postage | 536.16 | |
| Express | 3.32 | |
| Telephones | 103.60 | |
| Telegraph | 1.60 | |
| Incidentals | 89.66 | |
| Steel case for records | 136.00 | |
| Extra help | 123.00 | |
| | | 7,599.55 |

The work was done with care and accuracy.

### State Board of Health.

The examination of the books of the Commissioner of Health covered the appropriation for the year ending February 28, 1913.

| | | |
|---|---|---|
| The amount of appropriation for this period was | | $35,000.00 |
| Amount of fees collected and deposited with Auditor for credit of departuent | | 2,061.86 |
| Total fund | | $37,061.86 |
| The disbursements amounted to | | 36,962.36 |
| Balance | | $ 99.50 |

The books were correct, and supported by vouchers, with a few exceptions where they were not complete, but explanations were filed in those instances with each voucher. Heretofore it was the custom of the commissioner to send his order on the Auditor to parties for the amounts due, instead of procuring the Auditor's warrant. This custom occasioned each month a list of outstanding orders that was not satisfactory, and caused an unadjusted variance in balances between the two officers which is now being corrected by the accountant. Hereafter the book balances of the two offices will agree.

### Superintendent of Public Printing.

The books of this office were found correct and in proper condition. The examination included the year ending March 1, 1913. The cost of public printing for the year ending February 28, 1912, was $48,731.33. Of this amount $5,825.86 was work done for departments and paid for out of appropriations made for them. The above cost of printing was incurred on the following accounts:

| | | | |
|---|---|---|---|
| Auditor of Public Accounts | $ 8,538.06 | | |
| Annual reports | 11,758.96 | | |
| Attorney-General | 210.43 | | |
| Corporation Commission | 6,286.47 | | |
| Bank Examiner | 741.56 | | |
| Commissioner of Fisheries | 289.37 | | |
| General Assembly | 3,167.27 | | |
| House of Delegates | 5,031.75 | | |
| Register of Land Office | 71.31 | | |
| Secretary of Commonwealth | 1,112.27 | | |
| Second Auditor | 153.59 | | |
| Senate | 4,615.79 | | |
| Superintendent of Printing | 318.38 | | |
| Treasurer of Virginia | 345.59 | | |
| | | $42,905.47 | |
| Printing done for departments | | 5,825.86 | |
| | | | $48,731.33 |

The cost of printing for the year ending March 1, 1913, was:

| | | |
|---|---|---|
| Paid on appropriation | $35,502.79 | |
| Paid for departments | 13,913.63 | |
| | | $49,416.42 |

The cost of printing and binding in some of these departments is excessive. Much that is being compiled in reports is unnecessary, and more authority of supervision should be given to control such expenditures.

### State Board of Pharmacy.

The Board of Pharmacy keeps satisfactory accounts. The appropriation to defray the expenses of the board to March 1, 1914, was $6,000. This amount covers the entire expense of the board. All moneys received by the board on account of fees and dues are required to be deposited with the Auditor to the credit of the Commonwealth's general fund. The total expenses of the Board of Pharmacy for the year ending February 28, 1913, were $5,466.14, leaving an unexpended balance of the appropriation of $533.86. The amount of their receipts deposited with the Auditor for the same period was $2,369.79.

### Virginia State Library.

An examination of the books of the State Librarian was made to March 1, 1913. Their accounts are kept in books prepared in this office, and the work is being correctly done. The direct appropriation for the support of the library to March 1, 1913, was as follows:

| | | |
|---|---|---|
| Salary of librarian | $2,500.00 | |
| Salary of assistant librarian | 1,600.00 | |
| Salary of reference librarian | 1,200.00 | |
| Salary of stenographer | 750.00 | |
| Salary of cataloguer | 900.00 | |
| Salary of janitor and doorkeeper | 840.00 | |
| Salary of assistant janitor | 600.00 | |
| Book stacks | 1,500.00 | |
| Traveling libraries | 7,000.00 | |
| | | $16,890.00 |

Receipts from other sources were as follows:

| | | |
|---|---|---|
| From sale of State publications | $6,650.60 | |
| From interest on bonds held by board | 3.00 | |
| Fines for books held | 135.50 | |
| From fees for copy of records | 648.20 | |
| From lost books | 19.40 | |
| From freight on books returned | 7.55 | |
| | | $7,455.05 |
| Total available revenue | | $24,345.05 |
| The disbursements amounted to | | 23,630.11 |
| Balance | | $ 714.94 |

### Department of Insurance.

The funds to defray the expenses of this department are provided from the assessment of insurance companies not to exceed one-tenth of 1 per cent of their gross premiums. This fund is collected by the Auditor and placed to the credit of the commissioner. The department's fiscal year runs from May 1, and this examination was made to May 1, 1913.

| | | |
|---|---|---|
| May 1, 1912. | | |
| Balance with Auditor | $ 5,766.59 | |
| Received from fire certificates | 180.00 | |
| Received from life certificates | 205.00 | |
| Received from fraternal certificates | 1,440.00 | |
| Received from registration | 15,095.00 | |
| Received from assessments | 10,185.73 | |
| Received from miscellaneous | 220.00 | |
| | | $33,392.12 |
| Disbursements— | | |
| Salaries | $15,445.35 | |
| Detective agencies | 5,848.65 | |
| Printing and stationery | 2,086.77 | |
| Postage, telegraph and express | 901.85 | |
| Traveling expenses | 256.95 | |
| Fire reports | 2,452.00 | |
| Furniture and fixtures | 78.20 | |
| Extra clerical help | 23.00 | |
| Incidental expenses | 198.02 | |
| Legal expenses | 392.40 | |
| | | $27,653.74 |
| Balance with Auditor | | 5,738.38 |

In addition to the receipts above set up, the department received the following fees not dedicated to their use, but are deposited with the Auditor to the credit of the Commonwealth's fund:

| | | |
|---|---|---|
| Tax on seals | $ 11.00 | |
| Record fees | 5.50 | |
| Process fees | 141.50 | |
| | | $157.50 |

The books of the Commissioner of Insurance are correctly and neatly kept.

### State Highway Commission.

The appropriation to State roads for the year ending March 1, 1913, was $150,000, and the same amount for the year ending March 1, 1914. This report considers the first appropriation. The road fund for the year ending March 1, 1913, was as follows:

| | | |
|---|---|---|
| March 1, 1912. | | |
| Balance | $ 7,803.30 | |
| Amount of appropriation | 150,000.00 | |
| Amount of automobile tax | 81,245.17 | |
| | | $239,048.47 |
| Less amount set aside for expense | | 23,124.52 |
| Net road fund | | $215,923.95 |

The amount paid the several counties that had qualified under the law to receive State aid was $57,784.16.

The expense fund for the State Highway Commissioner for the year was as follows:

| | | |
|---|---|---|
| March 1, 1912. | | |
| Balance with Auditor | $ 505.00 | |
| Amount set aside from auto tax | 3,177.19 | |
| Appropriation for salaries and expense | 19,800.00 | |
| Traveling expenses refunded | 15.58 | |
| Amount set aside from road fund | 18,000.00 | |
| Refunded by engineers | 439.00 | |
| Traveling expenses refunded | 93.11 | |
| Received from auto tax | 5,124.52 | |
| Amount disbursed | | $46,845.39 |
| | | 44,003.57 |
| Balance of expense fund with Auditor | | $ 2,841.82 |

The distribution of the road fund under the requirements of the law regulating the same makes intricate accounting. The fund is first apportioned to all the counties; the fund is only available to those counties which have qualified under the law. The undrawn funds afterward become the subject of another distribution. The work is, however, correctly done.

### Secretary of the Commonwealth.

The books of the Secretary of the Commonwealth show that during the year ending March 1, 1913, he received $91,309.41 on the following accounts:

| | | |
|---|---|---|
| From notaries public | $ 4,960.00 | |
| Recording charters | 4,606.74 | |
| Certified copies charters | 1,930.75 | |
| Commissioners of deeds | 14.00 | |
| Rendition warrants | 160.00 | |
| Certificates under seal | 223.50 | |
| Trade mark registered | 120.00 | |
| Proprietary container | 36.50 | |
| Sale of State publications | 6,742.22 | |
| Automobile registration | 61,626.70 | |
| Automobile dealers | 6,330.00 | |
| Automobile chauffeurs | 2,430.00 | |
| Motorcycles | 1,758.50 | |
| Overpayments | 43.00 | |
| Williams's Index | 7.50 | |
| | | $91,309.41 |
| Disbursements— | | |
| Paid Auditor sales of publications | $ 5,619.31 | |
| Paid Auditor fees collected | 12,353.21 | |
| Paid Auditor auto license | 69,426.22 | |
| Commissions to secretary | 674.67 | |
| Drayage and express | 153.16 | |
| Paper and twine | 95.50 | |
| Sundry expenses | 200.00 | |
| Postage auto license | 737.00 | |
| Plates and badges | 1,980.33 | |
| Express on same | 21.65 | |
| Overpayments refunded | 48.00 | |
| | | $91,309.41 |

The secretary has an expense fund appropriated by the General Assembly of $1,000 to meet the general and contingent expense of his office. In view of the fact that the Auditor of Public Accounts is made by law the fi