

December 27, 1917

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Helene G. Johnson, Clerk,
Wrangell School Board,
Wrangell, Alaska

Dear Madam:

Enclosed herewith you will find a letter addressed to Mr. McCormack, treasurer of your school board, together with his accounts for the first quarter of the current school year, which it has been found necessary to return for the reasons stated in the letter. It is my understanding that Mr. McCormack is absent from Wrangell, and, if this is the case, it will be appreciated if you and the director will endeavor to prepare the accounts along the lines suggested in the letter to Mr. McCormack and forward them to this office. In the event Mr. McCormack has not returned to Wrangell by the time you have the revised accounts ready to forward and is, therefore, unable to sign them, please return with the revised accounts both copies of the Detailed Statement which is attached to the letter to Mr. McCormack.

Respectfully yours,

Secretary to the Governor

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December 27, 1917

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Mr. A. F. McLean, Treasurer,
Haines School District,
Haines, Alaska

Dear Sir:

By direction of the Governor, I return herewith both copies of your Detailed Statement of expenses of maintenance of the Haines school for the period ended November 30, 1917, together with subvouchers Nos. 11 to 19, inclusive. With reference to the subvouchers herewith returned, I beg to call your attention to the following discrepancies therein:

No. 11. This subvoucher purports to cover labor at school house, repairing closets, etc., but contains nothing to show the number of hours or the rate per hour or per day. This detail should be furnished.

No. 12. This subvoucher covers the building of two stoves and apparently supplies of gasoline, coal oil, etc. It, however, contains no detail by which a proper audit can be made. Please furnish the same.

No. 12. This subvoucher covers hardware supplies received by your school board during the month of October, but contains no information whatever as to the character or the quantities of the supplies. Full, detailed information should be shown.

No. 14. This subvoucher covers "Sundries, as per bill rendered," with no detail whatever to indicate the nature of the sundries or the quantities. The subvoucher should be completed.

No. 15. This subvoucher is drawn in your own favor to cover "settlement of Lowman & Hanford bill dated October 31, 1917." There is nothing to show that Lowman & Hanford received payment of their bill, nor is there any detail to indicate what articles were covered by the bill or the individual cost of the same. It will be necessary for you to submit an itemized bill from Lowman & Hanford and to produce their receipt for payment.

No. 16. This subvoucher is also drawn in your favor to cover settlement of Milton Bradley Company's bill of October 18, 1917, and is deficient in detail as to evidence of payment to Milton Bradley Company, the same as subvoucher No. 15. Just mentioned, and should be covered in the same way as indicated with respect to that subvoucher.

No. 17. This subvoucher, in favor of W. G. Hanson, purports to cover payment to Mr. Morris for painting blackbeards. It is not accompanied by a receipt from Mr. Morris, showing actual payment to him by Mr. Hanson, and this receipt must be produced before the subvoucher can be passed.

No. 18. This is another subvoucher drawn to yourself and purports to cover payment made to the superintendent of the Juneau public schools for school books. No information is given as to what books were purchased, the unit costs of the same; nor is any receipt presented to show actual payment to Superintendent Mathews.

No. 19. This is still another voucher drawn to yourself, purporting to cover payment for 10 cords of wood, with no evidence that the man who furnished the wood has actually received payment for same. Such evidence must be presented in the form of a receipt. In this connection, permit me to say that it is exceedingly bad form for a school treasurer to make payments to himself on account of cash advanced to someone else, and it is suggested that in future you arrange your financial business in connection with the Haines school so that subvouchers may be drawn directly to the persons who have money coming from the school district, and not to yourself or some other third party. Permit me to call your attention also to the fact that a subvoucher, when signed by the payee, should, in addition to the payee's signature, have written upon it, immediately preceding the signature, the word "Paid," or the words "Received Payment;" and it will be well also to add the date on which the payment is made.

With reference to the detailed statement on which the subvouchers are listed, you are requested to show separately the subvouchers which you have charged to repairs and which go to make up the sum of \$64.20, which appears upon the Detailed Statement.

Also please advise as to subvoucher No. 1, which did not accompany your accounts and in regard to which you submitted no explanation.

Respectfully yours,

Secretary to the Governor

December 27, 1917

14-3

Mr. P. C. McCormack, Treasurer,
Wrangell School District,
Wrangell, Alaska

My dear Sir:

By direction of the Governor, I am returning herewith your accounts for the first quarter of the school year 1917-18 and beg to call your attention to the fact that these accounts should be made out in the following form:

1. Each subvoucher should be issued to the payee thereof and should contain complete detail, character of service rendered, date or dates when rendered, rate of pay and amount due. It is noted that you submit three subvouchers covering maintenance expenses during the quarter in question and that none of these is signed by any of the persons to whom payments were made, nor do they show definitely the periods covered by the expenditures. When you make up your monthly salary pay roll for the teachers and the janitor, you should fill out a subvoucher form, properly numbered, to cover the salary of each teacher, showing the date on which the salary payment is made, the period covered (as "month of September"), and the amount due. The subvoucher should be receipted by the teacher to show that payment has been received. The same procedure should be followed in paying the janitor's salary each

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month.

With reference to the purchase of supplies, printing, etc., all such purchases should be covered by individual vouchers and issued to the persons from whom the supplies are purchased, and the subvouchers should show the dates of purchase, the particular items purchased, the unit cost of each item and the amount due. Each such subvoucher should be signed by the payee when payment is made. You will, I think, readily appreciate that it is impossible for this office to properly audit accounts which do not contain, for instance, any more detail than is shown on your subvoucher No. 4. We have no way of knowing what printing was obtained, what school supplies were purchased, how many tacks, screw hooks or brooms were obtained. In other words, all subvouchers covering purchases of supplies, coal, etc., for the use of the school should either be accompanied by fully itemized invoices or the subvouchers should themselves contain the necessary detailed information. It is, therefore, requested that you make up new subvouchers to cover the expenditures for the first quarter, in the form here suggested.

2. With reference to the manner of listing your subvouchers on the "Detailed Statement," please note that in addition to the information which you have shown on the statement herewith returned, you should show the names of the persons in whose favor the subvouchers are issued and

should indicate, in a general way, the character of the expenditures, as, for instance, salary, supplies, materials for repairs, etc., as the case may be. It is requested that you make out a new statement, listing the subvouchers as indicated. You are also requested to show separately from the complete list of subvouchers, a list of those which you have charged to "Repairs, Alterations and Other Improvements on Buildings or Other Real Estate" for the quarter in question. In this connection, I note that you have shown subvouchers 4 to 9 (herewith returned) under the head "Expense," on the Detailed Statement, and that the total of these, which is \$503.04, has been entered by you on the Detailed Statement opposite the item covering repairs, alterations and other improvements. Inasmuch as quite a number of the items contained on these particular subvouchers were apparently not used in connection with repairs, alterations or improvements on your school building, I am inclined to think that you must have made a mistake in entering the \$503.04 on the Detailed Statement. The first amount to be entered on the Detailed Statement is the total of all expenditures, whether for salaries, supplies or otherwise, except those items which actually cover material or labor furnished in connection with repairs, alterations or improvements.

Respectfully yours,

Enc.

Secretary to the Governor

Juneau, Dec. 29, 1917. O. B.

14-3

Mrs. K. L. Steberg, School Treasurer,
PETERSBURG.

Please forward first mail itemized statement covering subvouchers one, three, four, six and fifteen showing dates on which labor was performed and number of hours on each date. Also send itemized statement of labor and materials covered by second and third items on subvoucher thirty eight.

STRONG, GOVERNOR.

Secretary to the Governor.

NOTE

Juneau, December 25, 1917

Mr. A. B. Cole,
City Clerk,
City

14-3

My dear Sir:

I enclose your subvoucher No. 93 and have to request that you note thereon the quantities of coal covered by the amounts shown under the several dates in order that the subvoucher may be complete.

I also enclose subvouchers 72, 102, 103, 104, 105 and 107, and beg to ask if these vouchers should not be charged to the account of "Repairs, Alterations and Other Improvements," under chapter 28, Session Laws of 1917. I note that on the detailed statement you have not shown any amount as having been expended for repairs, alterations and other improvements. It seems to me, from the nature of the supplies furnished that these subvouchers are properly chargeable to repairs as distinguished from the strictly maintenance or general running expenses of the school.

With return of the vouchers, will you please advise regarding this?

Faithfully yours,

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Secretary to the Governor

Juneau, Dec. 29, 1917. O. B. RUSH.

14-1

C. L. Magill,
SEWARD.

Replying yours even date Auditor at Washington approved requisition for five thousand six hundred forty seven dollars on September fourteenth and warrant should have been mailed from there to H. G. Singer, Treasurer school district few days later. Also on September first this office sent Singer Territorial warrant for one hundred thirty five dollars account rent Russian school house and about November twentieth sent him similar warrant for two hundred dollars to make up deficit due to error in requisition sent to Washington. Cannot understand why Singer not received these warrants. Has any mail been lost between Seward or other point and Kenai?

STRONG, Governor.

Secretary to Governor.

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December 29, 1917

14-3

Mrs. K. L. Steberg, Treasurer,
Petersburg School District,
Petersburg, Alaska

Dear Madam:

Pending the receipt from you of information telegraphed for this morning in connection with your subvouchers Nos. 1, 3, 4, 6, 15 and 38, I beg to call your attention to the following subvouchers which are also lacking in information in the particulars set forth in connection with each.

Subvoucher No. 14. This subvoucher covers payment to K. L. Steberg, in which is included the item of \$3.63 for freight charges on books. The record of this transaction should be completed by a receipt to Mr. Steberg from the person to whom he paid the \$3.63, and this receipt should be forwarded here for filing with the subvoucher.

Subvoucher No. 17. This subvoucher covers payment to Pansy C. Elsemore of \$5 for postage stamps and telegraph charges. There is nothing in connection with the subvoucher to show why the stamps were purchased by the payee of the subvoucher, nor are there any receipts to show that she actually paid the telegraph tolls amounting to \$3. Inasmuch as the warrant accompanying the subvoucher is signed by

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Fanny C. Elsemre, as President of the Petersburg School Board, it is assumed that the postage stamps were purchased for official use of the board, but the subvoucher should have contained this information upon its face. Please complete the record by furnishing a statement explanatory of the purchase of the postage stamps and by the production of receipts showing payment by Mrs. Elsemre to the telegraph company of tolls included in the subvoucher.

Subvoucher No. 16. This subvoucher purports to cover payment to C. F. Webber & Co., of San Francisco, the sum of \$311.56 on account of books and supplies furnished to the school board. Neither the subvoucher nor the accompanying bill is receipted; the only receipt in connection with the matter being the endorsement on the back of the warrant drawn in settlement of this claim, which endorsement reads, "C. F. Webber & Co.; by Mrs. K. L. Steberg." The warrant bears the endorsement that payment was made by treasurer's check No. 17. The record in this matter should be completed by the furnishing of a receipt from C. F. Webber & Co., or the production of check No. 17, endorsed by the company; and your authority for endorsing the warrant for C. F. Webber & Co., should also be given. If the company has authorized you to endorse its name upon warrants or other documents, a certified copy of such authority should be submitted for filing with the accounts.

Subvoucher No. 19. This subvoucher purports to cover payment to the Milton-Bradley Company, of San Francisco, of \$3. There is no receipt other than an endorsement upon the back of the warrant attached to the subvoucher, which endorsement is as follows: "Milton Bradley Company; by Mrs. K. L. Steberg.". The subvoucher bears the notation that payment was made by treasurer's check No. 19. The record should be completed by furnishing a receipt from the Milton Bradley Company, or check No. 19 endorsed by that company; and your authority for endorsing the warrant for the Milton Bradley Company should be shown in a manner similar to that referred to in connection with subvoucher No. 18.

Subvoucher No. 20. This subvoucher covers payment to the Lowman & Hanford Company on account of supplies and is accompanied by a receipted bill. In this connection, however, it is noted that the warrant issued to the Lowman & Hanford Co. to cover this subvoucher was endorsed by you for the Lowman & Hanford Company. Your authority for making such endorsement in a manner similar to that mentioned in connection with subvouchers 18 and 19, should be shown.

It is noted that warrants were issued by the president and secretary of your school board covering all subvouchers submitted with the accounts for the period in question, and it appears that copies of the warrants are required to endorse them when payment is made. The endorsement in such a case,

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therefore, constitutes a receipt for the payment. This being the case, the method of handling subvoucher No. 20 seems a little peculiar. In the first place, it appears that you endorsed the warrant for the Lewman & Hanford Company, thereby acknowledging payment of the account. Thereafter it appears that you drew treasurer's check No. 18 in favor of the Lewman & Hanford Company and that the company itself receipted for the payment on the face of the bill which accompanies the subvoucher. Technically, the record shows two receipts for the same thing.

I wired you this morning, requesting itemized statements showing dates and number of hours' labor performed on each date, covering subvouchers Nos. 1, 3, 4, 6 and 15, and itemized statement of labor and materials covering the second and third items on subvoucher No. 38. The five subvouchers covering labor furnished by Courtney & Bahringer simply contain lump sum items, and it is impossible for this office to make a proper check of them in their present form. The same is true with respect to the second and third items of subvoucher. For this reason the telegram in question was sent you.

As soon as the itemized statements asked for have been received, the auditing of the accounts will be completed and you will be advised of the disposition of the case by this office.

Respectfully yours,

Governor

December 29, 1917

14-3

Mr. W. G. Strong, Treasurer,
Ketchikan School District,
Ketchikan, Alaska

Dear Sir:

I have today approved your accounts for the period ended November 30, 1917, for a refund of \$4694.74 from the Territorial appropriation for the support of schools in incorporated towns, etc., and have transmitted the accounts to the Secretary of the Territory for issuance of the warrant to cover the refund.

I note that in addition to a Detailed Statement, on which you have listed the several vouchers showing date of voucher, name of payee, character of expense, number of voucher and amount, you have also made out a separate statement on which you have entered the subvouchers in full detail. Permit me to say that this additional statement in full detail is entirely unnecessary, as the statement containing the vouchers listed in the skeltonized form, when accompanied by a complete set of the subvouchers, will afford sufficient information for a proper audit of the accounts in this office. The subvouchers should, of course, contain fully itemized details, or, in the case of purchases of supplies, etc., be accompanied by itemized bills or

invoices.

I note, in connection with the payment of teachers' salaries and the salary of the janitor, that you have issued one voucher in each case to cover the total amount paid on account of salary during the period covered by the accounts. There is no particular objection to this form of subvoucher, but the subvoucher should be a little more complete in detail---that is to say, they should show the actual date of payment and the amount covered by the payment should be definitely indicated in the body of the subvoucher.

Subvoucher No. 13. This subvoucher purports to cover payment to W. A. Knox, in reimbursement of expenditures made by him to Wells-Fargo Express Company for a Singer sewing machine, shipped c. o. d., together with express charges thereon, amounting in all to \$64.20. There is no evidence, however, showing that the express company received payment from Mr. Knox, and you are requested to furnish a receipt from the express company to Mr. Knox, so that the record of this transaction may be complete.

Subvoucher No. 16. This subvoucher covers purchase of one typewriter from E. S. Hewitt & Co., of Junco, but there is no receipt from Hewitt & Co., showing payment of the claim. The subvoucher bears an endorsement showing payment by check No. 220 and is signed by the Miners' & Merchants Bank of Ketchikan, per A. R. Larsen, cashier. This endorsement on

the subvoucher can hardly be considered as a receipt for the payment, and it is requested that the check referred to be forwarded or that a receipt be obtained from Hewitt & Co., covering this transaction.

Subvoucher No. 18. This subvoucher covers purchase of a set of books from the Park Publishing Company of Seattle, and the only evidence of payment is an endorsement on the face of the subvoucher similar to that just referred to in connection with subvoucher No. 16, showing payment by check No. 219. The check mentioned or a receipt from the Park Publishing Company should be furnished for filing with the subvoucher so that the record may be complete.

Subvoucher No. 19. This subvoucher covers payment to Walter Gray of drayage and freight charges. It is assumed that the drayage charges were due to Mr. Gray for his own services in the matter. A receipt, however, should be furnished for filing with the subvoucher, showing payment of the freight charges (2.20) by Mr. Gray, so that the record may be complete.

Subvoucher No. 22. This subvoucher covers payment to Carl Colton of drayage and freight charges, and should be completed in the same manner indicated with respect to subvoucher No. 19.

Subvoucher No. 25 : This subvoucher covers numerous bills of the Louman & Hanford Co., of Seattle, and is not receipted. The only evidence of payment is an endorsement by the Miners'

a Merchants Bank of Ketchikan, per its cashier, to the effect that the account was "Paid by our Seattle draft #36,002--- 12/6/17." The record of this transaction should be completed by the forwarding of a receipt from the Lewman & Hanford Co. or the production of the draft mentioned on the face of the voucher.

Subvoucher No. 26. This subvoucher covers payment to W. H. Bergstresser for a history, postage and stationery and paid telegram. There is nothing to indicate why payment was made to Mr. Bergstresser for postage and stationery, nor is there any evidence that the amount of \$4.40 was paid out by him on behalf of the Ketchikan school board for telegrams. From the letter-head of your school board, I note that Mr. Bergstresser is clerk of the board. If the postage and stationery in question were obtained for official purposes, the subvoucher should show that fact, and the items making up the charge of \$2.25 should be furnished. A receipt should also be furnished, showing payment by Mr. Bergstresser of telegraph tolls aggregating \$4.40.

Subvoucher No. 28. This subvoucher covers, among other items, a charge of \$4.75 for freight and wharfage paid on books. The record should be completed by furnishing a receipt showing payment of the freight and wharfage by the Ketchikan Draying Company to the steamship company.

In conclusion, permit me to say that the auditing of the accounts of school treasurers and the payment of refunds from the Territorial appropriation will be materially facilitated if treasurers will be extremely careful to see that complete detail is furnished in connection with all payments made by them, whether for salaries, purchases of supplies, or otherwise.

Respectfully yours,

Governor

December 29, 1917

14-3

Honorable Charles E. Davidson,
Secretary of Alaska,
Juneau, Alaska

My dear Sir:

I enclose herewith original Detailed Statement, with accompanying subvouchers as listed therein, covering disbursements of the Ketchikan school district for the period ended November 30, 1917.

I have approved the accounts for a refund from the Territory of the sum of \$4694.74, being 75 per cent of the total expenditures shown by the statement.

Certain of the subvouchers are deficient in minor details, and I am writing Treasurer Strong, requesting him to furnish the additional information. This will be sent you for filing with the accounts as soon as received from Mr. Strong.

Faithfully yours,

Governor

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December 31, 1917

14-1

Mr. C. L. Magill,

Kenai, Alaska

My dear Mr. Magill :

On the 29th we received your telegram, stating in substance that no funds had yet been received for the maintenance of the Kenai schools during the current year. A reply was immediately sent to you at Seward, a confirmation copy of which is enclosed herewith.

On August 29 this office made a requisition upon the Treasurer of the United States which was intended to cover the full amount of the estimates of the Kenai school board as approved by this office, with the exception of the \$135 for rent of the old Russian school building, which was taken care of from Territorial funds. In preparing the requisition, however, an error was made in listing the items making up the total whereby the sum of \$300 for school supplies and annual training supplies was omitted. The requisition, therefore, instead of being for the net sum of \$5847.58, was in fact for the net sum of \$5647.58. As stated in the telegram, this requisition was approved by the Auditor at Washington on September 14, and, in the usual course of Treasury Department

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business, the warrant should have been mailed to Mr. Singer, the treasurer of the Kenai school district, within a few days thereafter.

On August 29 a requisition was made upon the Territorial school funds for \$135 to cover rent of the Russian school house, and a warrant for this amount was issued in favor of the Governor, as President of the Territorial Board of Education, who endorsed it to the order of treasurer Singer, and it was mailed on September 1. He was requested to acknowledge receipt of the warrant, but to date we have not had his acknowledgment of it. On November 19, our attention having been called to the error in the requisition of August 29, another requisition was made upon the Territorial school appropriation for the sum of \$200, covering \$165 for school supplies and \$35 for manual training supplies, this representing the \$200 which was inadvertently omitted from the requisition upon the Treasury Department. The warrant covering this Territorial requisition was issued to the Governor, as President of the Territorial Board of Education and by him endorsed to the order of treasurer Singer, and it was mailed to Mr. Singer about November 20.

The total amount allowed to the Kenai school district for the current school year is \$5902.58, which is represented by the three requisitions above mentioned and the sum of \$48.82,

unexpended balance from the previous year.

We are at a loss to understand why the warrants covering the several requisitions above mentioned had not reached Mr. Singer before the date of your telegram. However, the President of the First National Bank of Juneau was in the office two or three weeks ago and advised that he had received a letter from one of the teachers of the Kenai school, stating that there had been some trouble about one shipment of mail to Kenai, and it may be that the warrants were in that mail. I trust the treasurer will soon receive the warrants and thus be able to relieve what must be a trying situation for all concerned.

Faithfully yours,

Secretary to the Governor

January 2, 1917

14-1

Mr. J. C. Sparling, Clerk,
Charcoal Point School District,
Ketchikan, Alaska

Dear Sir:

I am directed by the Governor to acknowledge receipt of your telegram of the 31st ultimo, which was replied to this morning.

The somewhat peremptory tone of your telegram is scarcely warranted by the facts. On August 25 last the treasurer of your district was advised that this office had passed upon the estimates of your school board for the school year 1917-18 and that the same had been allowed in full. He was also advised that a requisition would be made at once. However, when we were about to make the requisition, we discovered that the election returns from your district for the current school year were incomplete and that the treasurer had not filed his bond. Investigation showed that your board evidently labored under the misapprehension that the school elections in the district were to be conducted in the same manner as are those in the incorporated towns. On November 3 director Heath was advised by telegraph and by letter from this office that your board should immediately give notice of an election and elect all three officers for the school year. The elec-

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tion, it appears, was held on the 13th of November. On the 6th of December this office received from the clerk of the district court at Juneau, certified copies of the election papers and the treasurer's bond. In the meantime it developed that the annual report of the treasurer of your district for the school year 1916-17 had not reached this office, and on November 23 a telegram was sent to Mr. Heath, urging that the report be forwarded at an early date. On December 5 we received the annual report of the school board, together with a pencil memorandum which purported to be the annual report of the treasurer, but which was not accompanied by the necessary subvouchers or receipts. On December 6 the matter was taken up with Treasurer Moore and he was requested to submit his annual report in proper form, together with subvouchers and receipts. The report in the form requested reached this office on December 19. Up to that date your board was primarily responsible for all of the delay in the matter of furnishing funds for your district. Since that date, this office has been responsible for the delay which has been due to the press of other matters, including a vast amount of work in connection with the military draft.

A voucher has today been made upon the Territorial school fund for funds for the support of your district for the ensuing year and the warrant goes to Mr. Moore in the same mail with this letter.

In this connection, I beg to call your attention to the fact that the files of this office do not contain the report of your board showing the name of the teacher employed for the current year. A blank for this report is herewith enclosed and you are requested to fill the same and forward it at your earliest convenience.

Respectfully yours,

Secretary to the Governor

Juneau, Jan. 2, 1918 O. B.

14-1

J. C. Sparling, Clerk,
Charcoal Point School District
Ketchikan

Warrant covering funds your district goes first mail to treasurer
Moore.

STRONG, Governor

Secretary

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January 2, 1918

14-1

Mr. Alfred Moore, Treasurer,
Charcoal Point School District,
Ketchikan, Alaska

Dear Sir:

Enclosed herewith you will find formal notice of approval of your accounts for the school year 1916-17.

In this connection, I beg to call your attention to the fact that the total expenditures for lights, as shown by your report, were \$21.80, but upon checking the report against the subvouchers, it has been found that the total should be \$21.85, and the report has accordingly been corrected to that amount. I beg to advise also that your total of expenditures for the year was shown as \$2488.45, whereas the correct total is \$2488.59, which leaves an unexpended balance of \$99.91, instead of \$99.96, as shown by your report. Please correct your records to show total expenditure of \$21.85 for lights and a grand total of all expenditures of \$2488.59, with an unexpended balance of \$99.91. Your accounts for the school year 1917-18 should also be corrected to show the correct amount brought forward as unexpended funds from the previous year.

Respectfully yours,

Secretary to the Governor

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January 1, 1918

14-1

Mr. Alfred Moore, Treasurer,
Charcoal Point School District,
Etchikan, Alaska

Dear Sir:

Enclosed herewith find copy of a requisition of this date upon the Territorial school fund for the net sum of \$1310.09, together with a warrant, endorsed to your order, in the same amount. Please acknowledge receipt.

We are wiring you today, advising the issuance of the voucher and mailing of the warrant. The delay in this matter has been due, in the first place, to the fact that your board was late in holding its election, ^{to} the delay in receiving your annual report in proper form and finally to the press of other business in this office.

Respectfully yours,

Secretary to the Governor

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January 3, 1917

14-3

Honorable Charles E. Davidson,
Secretary of Alaska,
Juneau

My dear Sir:

Herewith I am transmitting Detailed Statement of expenditures submitted by the Douglas school board, covering the period ended November 23, 1917, together with the subvouchers which are listed therein.

I have excluded certain items from the 75% refund, as explained in a letter to the treasurer of the Douglas school district, a copy of which is attached hereto for filing with the accounts.

The amount of the refund authorized is \$3420.15, warrant for which should be mailed to Mrs. Mary A. Walker, treasurer, Douglas, Alaska.

Faithfully yours,

Governor

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17°

January 3, 1918

14-3

Mrs. Mary A. Walker, Treasurer,
Douglas School District,
Douglas, Alaska

Dear Madam:

In further reference to your accounts for the period ended November 23, 1917, submitted for audit by this office and refund under chapter 28, Session Laws of Alaska, 1917, I beg to advise that I have today approved the accounts in the sum of \$4560.21, upon which a 75% refund has been authorized, amounting to \$3420.15. Warrant for this amount will be issued by the Secretary of Alaska. I enclose herewith a sheet showing the disposition of the accounts in this office.

In explanation of the action taken in excluding from the 75% refund certain subvouchers in whole or in part, I beg to advise as follows:

Subvoucher No. 138: The entire amount of this subvoucher (\$43) has been excluded from the 75% refund for the reason that it appears from the subvoucher itself that the expenditure was made prior to the date on which chapter 28, Session Laws of Alaska, 1917, became effective. The act in question was approved May 2, 1917, and became effective 90 days after that date, or August 1.

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Subvoucher 145. The amount of the first six receipts attached to this subvoucher, which cover tolls paid in the month of July, 1917, has been excluded from the 75% refund for the reason that the expenditures were made prior to the date on which chapter 28 became effective. The amount excluded is \$9.27.

Subvoucher No. 146. The amount of this subvoucher (\$12) has been excluded from the 75% refund for the reason given in letter of the 13th ultimo, to you, namely, that the United States Supreme Court has held that all public officials and quasi-public officials must, at their own expense, qualify themselves for the positions to which they are elected or otherwise chosen; and the treasurer of an incorporated town school, being an elected officer, evidently comes within the purview of this decision and, therefore the expense of the treasurer's bond is not properly a charge against Territorial funds.

Subvoucher No. 219. The entire amount of this subvoucher (\$10.70) has been excluded from the 75% refund, for the reason that it appears from the bill which accompanies the subvoucher that the expense was incurred on or about May 9, 1917, and prior to the date on which chapter 28 became effective.

Subvoucher No. 133. The entire amount of this subvoucher (\$24) has been excluded from the 75% refund, for the reason that it appears from the subvoucher itself that the expense was in-

curred prior to the date on which chapter 28 became effective.

Subvoucher No. 139. The entire amount of this subvoucher (\$53.90) has been excluded from the 75% refund for the reason that it appears from the subvoucher itself that the indebtedness was incurred prior to the date on which chapter 28 became effective.

Subvoucher No. 147. This subvoucher covers labor in connection with repairs on the school building at Douglas and includes dates from June 27 to September 2. The labor performed prior to August 1, 1917, totals 145 hours. The rate per hour charged, as shown by the bill, was 50 cents. The sum of \$72.50 has, therefore, been excluded from the 75% refund, for the reason that the labor between June 27 and July 27 was performed prior to the date on which chapter 28 became effective.

Subvoucher No. 168. The sum of \$85.20 has been excluded from the 75% refund in connection with this subvoucher, for the reason that the bill which accompanies the subvoucher shows that the items aggregating that amount were obtained prior to August 1, 1917, the date on which chapter 28 became effective.

The total of all expenditures as shown by the Detailed Statement submitted by you, is \$4870.78. From this has been deducted the sum of \$310.57 (the aggregate amount of the items excluded from the 75% refund), leaving the sum of \$4560.21 upon which the 75% refund has been authorized. The amount of the refund is \$3420.15.

Respectfully yours,

Governor

January 3, 1918

14-3

Mrs. Mary A. Walker, Treasurer,
Douglas School District,
Douglas, Alaska

Dear Madam:

In connection with your accounts for the period ended
November 23, 1917, I am returning herewith two receipts
covering telegraph tolls, which were submitted with subvoucher
No. 145, but which do not appear to be included in the amount
making up that voucher. I think it will be proper for you
to cover these by a subvoucher and include them in your
next quarter's accounts.

Respectfully yours,

Governor

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January 4, 1918

15-1

Mr. T. W. Traner,
University of Nevada,
Reno, Nevada

Dear Sir:

The receipt is acknowledged of your letter of December 3, in which you state that Miss Josephine Martin has asked you to write this office in connection with her application for a teaching position in Alaska.

In reply I have to advise you that her application should be addressed to the school board of the district in which she desires to secure a position. For her information, I am enclosing herewith a copy of a circular containing the names of the various school districts in this Territory.

Yours very truly,

Governor

January 4, 1919

14-1

Mrs. P. C. Wranstedt, Clerk,
Tofty School Board,
Tofty, Alaska

Dear Madam:

I have for acknowledgment the letter of your school board of November 21, with reference to school conditions in your district. It is noted that you have not the requisite number of children entitling you to a school, as provided by Territorial law. The clerk of the court at Fairbanks was advised that, inasmuch as this was the case, it was deemed not expedient to establish a school at Tofty until such time as you have the number of children required by law, which does not, as stated, appear to be the case.

The Federal law called for 20 white children of school age before a district could be organized, but after much effort I succeeded in cutting this number to ten; and this being the case, it would seem to be advisable not to establish schools with less than the latter number of children. It is to be hoped, therefore, that this year the number of children will be increased so as to entitle you to a school. I recognize fully that the children of Alaska are entitled to the benefits of education, and am willing at all times to do

everything within my power to provide such educational facilities, but the law cannot be ignored too openly, and, inasmuch as you have stated that there is not the necessary number of children, the present action has been deemed advisable.

Yours very truly,

Governor

January 5, 1918

14-3

Mrs. K. L. Steberg, Treasurer,
Petersburg School District,
Petersburg, Alaska

Dear Madam:

In further reference to the accounts of your school district, as submitted in the Detailed Statement, for the period ended November 24, 1917, you are advised that on yesterday, I approved the accounts for the period in question for a refund from the Territorial treasury of the sum of \$1624.88. A warrant for this amount will be mailed you in due course by the Secretary of the Territory.

I enclose herewith a memo showing the disposition of the accounts upon audit by this office. You will note that certain items, aggregating \$273.10, have been excluded from the 75% refund, and that the sum of \$1031.33, on account of repairs, has been deferred, subject to future claim for refund, on the condition that the entire amount of the refund made during the school year, on account of repairs, shall not exceed 10% of the total approved expenditures for the year, this being in accordance with the provisions of chapter 28, Session Laws of Alaska, 1917.

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The exclusion of certain items from the 75% refund is explained as follows:

Subvoucher No. 2. This subvoucher covers the sum of \$1.50 paid for the publication of a financial report of receipts and disbursements for the school year 1916-17. Manifestly, any expense incurred in connection with the school year 1916-17 cannot properly be regarded as chargeable to the maintenance of the school during the school year 1917-18. The amount of this subvoucher has, therefore, been excluded from the refund.

Subvoucher No. 1. This subvoucher covers payment of \$130 on account of labor in connection with repairs to the school building, and the warrant and bill attached to the subvoucher show that the expense was incurred and paid for prior to the date on which chapter 28, Session Laws of Alaska, 1917, became effective. This office holds that no expenditures made prior to August 1, the date on which the chapter in question became a law, can properly be included in amounts upon which a refund is to be made under the provisions of that chapter. I have, therefore, been obliged to exclude the entire amount of this subvoucher from the refund.

Subvoucher No. 3. This subvoucher also covers labor in connection with repairs to the school building. For the reason given in connection with subvoucher No. 1, I have excluded from the

refund the sum of \$23.40 in connection with this subvoucher, the same covering labor performed prior to August 1, 1917.

Subvoucher No. 22. This subvoucher covers materials purchased for use in connection with repairs to the school building. Since it appears that the items aggregating \$57.35 were purchased prior to August 1, 1917, that amount has been excluded from the refund for the reasons given above.

Subvoucher No. 24. This subvoucher covers materials purchased for use in connection with repairs to the school building. It appears from the bill attached to the subvoucher that supplies to the value of \$29.70 were purchased prior to August 1, and that amount has, therefore, been excluded from the refund for the reasons stated above.

Subvoucher No. 25. This subvoucher also covers supplies purchased for use in connection with repairs. It appears from the bill attached to the subvoucher that certain of these items were purchased during the month of July, and these items, aggregating \$31.15, have, therefore, been excluded from the refund for the same reason as given above. In arriving at a basis for refunds to school districts, this office has taken the view that the total expenditures for all purposes, except repairs, and the total expenditures for repairs are to be added together, and that from this total is to be deducted such amount or amounts as may be excluded from the 75% refund. The net balance remaining serves as a basis for the refund in each case.

With reference to the refund on account of repairs expenditures, the law provides that such refund shall not be in excess of the 10% of the total expenditures of the district. Where the expenditures for repairs actually exceed 10% of the total expenditures during a given period, therefore, this office will make refund, on account of repairs, in an amount not exceeding 10% of the total expenditures for the period in question, deferring the refund upon the remainder of the expenditures for that period for consideration in connection with subsequent accounts.

From the telegram and letter heretofore sent you in connection with your accounts, I think you will understand the importance of exercising care in connection with the making out of subvouchers, the procuring of proper receipts and the full itemisation of subvouchers, bills, receipts, etc. Much delay in the approval of accounts will be avoided if treasurers are careful to submit them in full detail.

Respectfully yours,

Governor

January 5, 1918

14-3

Hon. Charles E. Davidson,
Secretary of Alaska,
Juneau, Alaska

My dear Sir:

Herewith I beg to transmit approved accounts of the treasurer of the Petersburg school district for the period ended November 24, 1917, with subvouchers as listed therein.

I have approved these accounts for a refund in the sum of \$1624.88. The warrant should be mailed to Mrs. K. L. Steberg, treasurer.

A copy of my letter of this date to Mrs. Steberg, with reference to these accounts, is attached to the statement for filing therewith.

Faithfully yours,

Governor

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Department of Public Instruction

ALASKA TEACHER'S PERMIT

THIS PERMIT has been awarded by the Territorial Department of Public Instruction to MARY EUNICE DRESSER, of Juneau, who having presented a diploma of Whitman College, Walla Walla, Washington, and satisfactory evidence of good moral character and successful experience in teaching, as required by law, is hereby authorized to teach in the white schools of Alaska for the school year 1917-18, unless this permit be revoked for cause.

GIVEN at Juneau, Alaska, this fourth day of January, 1917.

Governor, ex officio President
Territorial Board of Education

Granted upon:

Diploma of Graduation
of Whitman College,
Walla, Wash, dated
June 20, 1913.

January 7, 1918

14-1

Mr. C. L. Magill, Teacher,

Kenai, Alaska

Dear Sir:

I am directed by the Governor to acknowledge receipt of your letter of the fifth of November last, with respect to the proposed construction of a new school building, and enclosing a sketch plan of the same. The Governor directs me to say that it is impossible to make any arrangements for the construction of such a building as the Kenai school board has in mind, since there is no law which authorizes the expenditure of any such amount as you estimate would be required to complete the building. The matter will have to be deferred until a law has been passed, authorizing the construction of school buildings costing more than \$1800, which is the maximum now allowed under the law to unincorporated school districts.

Respectfully yours,

Secretary to the Governor

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Juneau, Jan. 7, 1918. O. B.

14-3

Clyde A. Thompson, School Treasurer,

EAGLE.

Please
AT

forward early mail itemized bills covering subvouchers three and five
which accompanied your accounts for period ended November twenty third.

STRONG, Governor.

Wm. H. ...
Secretary to Governor.

January 7, 1918

14-3

Mr. Thomas S. Scott, Treasurer,
Cordova School District,
Cordova, Alaska

Dear Sir:

I enclose herewith confirmation copy of telegram sent you this date by the Governor, asking for itemized bills covering certain of the subvouchers submitted with your accounts for the quarter ended November 30, 1917. The subvouchers in question are lacking in sufficient detail to enable this office to make a proper audit of the same; hence the request for itemized bills.

Some of the other subvouchers submitted with your accounts are also lacking in detail, but they will be passed in their present form, as the amounts are, in most cases, comparatively small. Two or three of the subvouchers cover telegraph tolls on messages pertaining to the employment of teachers. Payments appear to have been made to yourself or to Mr. Green. In future subvouchers covering telegraph tolls should be signed by the officer in charge of the cable station at Cordova, with proper reference to the telegram by date, the person to whom sent, name of person sending, number of words and rate. Certain

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other subvouchers cover freight charges on school furniture, school supplies, etc., payments having been made to the Alaska Transfer Company. These subvouchers should have been accompanied by freight receipts, showing that the transfer company had actually paid to the steamship company the freight charges. In future, please see that this is done. The same remarks will apply to subvouchers covering express charges paid by the Alaska Transfer Company on school books, as represented by subvoucher No. 8. In future, such subvouchers should be accompanied by receipts showing actual payment to the express company.

Each of the subvouchers (with one exception), issued to the teachers and janitor for salaries, cover the months of September, October and November; the exception being that of the subvoucher issued to Miss Joslin, which covers the months of October and November only. These subvouchers are not dated to show when payment was actually made. Their form would indicate that payment of salary for the period stated in each voucher was made in a lump sum, as shown in the subvoucher. This may have been the case, but we assumed that salary payments are made monthly and, if so, monthly receipts should be taken and attached to the subvouchers at the end of the fiscal period or a subvoucher should be issued for each month's salary and properly dated and signed..

Subvoucher No. 28 covers payment of \$2.15 to Olive Audett for postage stamps and a cash book. Presumably this payment was made to reimburse Miss Audett for expenditures made on behalf of the school board from her personal funds, but the subvoucher does not show this fact, and, inasmuch as postage stamps are usually purchased from the post office and not from an individual, the subvoucher should have contained more definite information.

I return herewith triplicate copy of the Detailed Statement, which should have been retained by you for your records.

In this connection, permit me to call your attention to the fact that the official titles of Mr. Green and Mr. Mosser should have been shown under their respective signatures immediately preceding your oath as treasurer. In future please see that this is done.

Respectfully yours,

Secretary to the Governor

Juneau, Jan. 7, 1918 O. B.

14-3

Thomas S. Scott,
School treasurer,
Cordova

Your accounts for period ended November thirty just received from Ter-
ritorial treasurer. Please forward first mail itemized bills covering
subvouchers five, seven, ten, eleven, thirteen, fourteen, twenty-two and last
item on subvoucher number sixteen.

STRONG, Governor

Secretary

January 8, 1918

14-1

Mr. John Underwood, Treasurer,
McCarthy School District,
McCarthy, Alaska

Dear Sir:

Please advise this office, at the earliest possible date, the exact amount of funds received by you from your predecessor, Mr. H. V. Lattin.

This information is necessary in order that we may close the accounts for the school year 1916-17.

Respectfully yours,

Secretary to the Governor

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January 8, 1918

14-1

Mr. J. L. Cavanaugh, Treasurer,
Latouche School District,
Latouche, Alaska

Dear Sir:

Please advise this office, at the earliest possible date,
the exact amount of unexpended funds received by you from your
predecessor, Mr. F. C. French.

This information is necessary in order that we may close
the accounts for the school year 1916-17.

Respectfully yours,

Secretary to the Governor

January 8, 1918

15-2

Mr. C. L. Magill,

Kenai, Alaska

Dear Sir:

Attached is a teacher's permit which has just been issued to Mr. W. N. Steele, in accordance with your letter of the second instant.

In view of the proposed adoption by the Territorial Board of Education of a system of examination and certification of teachers similar to those of the States, permits are issued for this school year only.

Yours very truly,

Governor, ex officio President
Territorial Board of Education

Enc.

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Department of Public Instruction

ALASKA TEACHER'S PERMIT

THIS PERMIT has been awarded by the Territorial Department of Public Instruction to E. N. Steele, of Kenai, Alaska, who having presented a Second Grade Teacher's Certificate of the State of West Virginia, and satisfactory evidence of good moral character and successful experience in teaching, as required by law, is hereby authorized to teach in the white schools of Alaska for the school year 1917-18, unless this permit be revoked for cause.

GIVEN at Juneau, Alaska, this ninth day of January,

1918.

Governor, ex officio President
Territorial Board of Education

Granted upon:

West Virginia Second
Grade Certificate,
dated Sept. 29, 1904.

January 8, 1918

14-1

Mr. C. L. Magill,
Kenai, Alaska

Dear Sir:

I have your letter of January 1, with reference to the resignation of Miss Hollister and Mrs. Knowles, two of your teachers. I believe I have not heard directly or indirectly from these teachers, and, of course, know nothing of the reasons for their resigning. I regret that they felt compelled to take this action and that scandal, no doubt without foundation, finds vent in too many communities in Alaska. In this Kenai is not alone by any means. There is too much irresponsible talk on the part of too many people, and when it finds its way into the schools of Alaska, it is a matter to be deprecated in the strongest manner. I trust, however, that this unpleasantness will soon be dissipated and that your school may be enabled to do good work for the community.

I do not assume that any investigation will be necessary, but, if so, it will be made, and it will be as thorough as possible.

Yours very truly,

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Governor

January 9, 1918.

14-1

Mr. H. A. Pinger,
Treasurer Treadwell School District,
Treadwell, Alaska.

Dear Sir:

Enclosed find voucher in your favor for \$85 to cover an additional allowance to your school district for manual training purposes. Kindly sign the voucher and return it to this office.

The Governor directs me to say that this \$85 is furnished to your district with the understanding that the sum of \$85, now in the treasury of the Treadwell Parent-Teachers' Association, will be turned over to the school district to be used with the \$85 as a fund for manual training work during the current year. You should take the \$85 into your accounts as funds received, and account for it, with the \$85, in the expenditures made for manual training supplies, etc.

Respectfully yours,

Secretary to the Governor.

Encl.

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Department of Public Instruction

ALASKA TEACHER'S PERMIT

THIS PERMIT has been awarded by the Territorial Department of Public Instruction to W. N. Steele, of Kenai, Alaska, who having presented a Second Grade Teacher's Certificate of the State of West Virginia, and satisfactory evidence of good moral character and successful experience in teaching, as required by law, is hereby authorized to teach in the white schools of Alaska for the school year 1917-18, unless this permit be revoked for cause.

GIVEN at Juneau, Alaska, this ninth day of January,

1918.

Governor, ex officio President
Territorial Board of Education

Granted upon:

West Virginia Second
Grade Certificate,
dated Sept. 29, 1904.

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January 10, 1918

14-1

Mr. Martin Leckwold, Treasurer,
Finger Lake School District,
Matanuska, Alaska

Dear Sir:

Enclosed herewith find copy of a requisition of the 9th instant, for the additional sum of \$113.06, for the use of your school district, in connection with the purchase of supplies and freight on same, together with Territorial warrant No. 3808, endorsed to your order, to cover the requisition.

Please acknowledge receipt.

Respectfully yours,

Secretary to the Governor

Enc.

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January 10, 1918

14-1

Mr. O. G. Herning, Treasurer,
Wasilla School District,
Wasilla, Alaska

Dear Sir:

Enclosed herewith you will find a memorandum copy of requisition of the ninth instant, made by this office upon the Territorial school fund for the sum of \$300, for use in the construction of an additional school building so as to provide quarters for the teacher. This has been furnished in accordance with a recent request of your board.

Territorial warrant No. 3807, endorsed to your order and covering the requisition, is also enclosed.

Please acknowledge receipt.

Respectfully yours,

Secretary to the Governor

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January 14, 1918

14-1

Mr. Herbert Lee, Clerk,
Tenakee School District,
Tenakee, Alaska

Dear Sir:

Referring to your letter of the tenth instant, addressed to the Governor, in which you ask if you are authorized to pay your teacher and janitor for the days embraced in the Christmas holidays, on which days school is not in session, you are advised that the regulations of this office provide that a nine-months' school term shall include 180 school days---that is, a school shall actually be in session 180 days. Allowing for Saturdays, Sundays, the legal holidays and the Christmas and Eastern vacation periods which occur between September 1 and June 1, which period embraces the usual school term of nine months, it will be noted that the school month and the calendar month are practically the same. Under this arrangement, teachers are paid by the calendar month, rather than by what is sometimes termed the "school month," and they are, therefore, paid for all holidays and vacation periods, but, as above stated, they are required to teach 180 days during the term of nine months, or an average of 20 days a month during any term less than nine months.

Respectfully yours,

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Secretary to the Governor

January 16, 1918.

14-3

Honorable Charles E. Davidson,
Secretary of Alaska,
Juneau, Alaska.

My dear Sir:

By direction of the Governor I transmit herewith original Detailed Statement of Expenses of the Haines School District for the period ended November 30, 1917, which have been approved by the Governor for a refund from the Territorial appropriation of the sum of \$634.34.

The subvouchers submitted with the Statement accompany it to you for filing.

Faithfully yours,

Secretary to the Governor.

Encl.

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January 16, 1918

14-3

Honorable Charles E. Davidson,
Secretary of the Territory,
Juneau

My dear Sir:

By direction of the Governor, I am transmitting herewith original Detailed Statement of expenditures of the Tanana school district for the period ended November 2, 1917, approved by the Governor this date, for a refund of the sum of \$586.69.

The subvoucher listed in the statement are also enclosed for filing therewith.

Faithfully yours,

Secretary to the Governor

Enc.

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January 16, 1918

14-3

Mr. Aubrey Pinkiert, Treasurer,
Tanana School District,
Tanana, Alaska

Dear Sir:

This is to advise you that I have this day approved your accounts for the period ended November 2, 1917, for a refund from the Territorial appropriation of the sum of \$586.69, being 75% of \$782.25, which latter amount represents the grand total of expenditures which have been passed for refund. I enclose herewith a memorandum showing the disposition of the accounts upon audit by this office. You will note that our redistribution of expenditures shows the total of expenditures, exclusive of repairs, as \$906.75; and total of expenditures for repairs as \$65.22, as against \$884.75 and \$87.22 shown by you in your Detailed Statement. This office considers all the items on subvouchers Nos. 1 and 2 as properly chargeable to repairs, also all items except the last on subvoucher No. 3 and the first and last items on subvoucher No. 5.

You will note that the expenditures covered by subvouchers 1, 2 and 3 have been excluded from the refund. These subvouchers show that the expenditures were made during the month of June, 1917. Chapter 28, Session Laws of Alaska, 1917, under

authority of which refunds are being made to incorporated school districts, did not become effective until August 1. This office takes the view that no refund can be allowed upon any expenditure made prior to the date on which the law became effective. In accordance with this view, we have excluded from refunds made to other districts all items of expenditure made prior to August 1, 1917, the same as has been done in the case of your district. The subvouchers submitted by you are, most of them, in a very satisfactory form. However, I might say that subvoucher No. 2 should have contained information as to the number of days' labor performed and material, if any, furnished in connection with the laying of the sidewalk and repairing of the approach and the old walk. Likewise the first and third items on subvoucher No. 5 should have been explained by showing the amount of labor and the rate per hour required in connection with the work. Subvoucher No. 9, covering school supplies from Lowman & Hanford, should have been accompanied by itemized bill and a receipt showing actual payment to Lowman & Hanford.

I would also suggest that the subvouchers show the actual date of payment of the same by endorsing date of payment thereon following the words "Received payment."

The original Detailed Statement approved by me is being transmitted to the Secretary of the Territory, together with the subvouchers listed therein, and he will mail to you the warrant issued for the amount of the refund.

Respectfully yours,

Governor

January 15, 1918

14-3

Mr. A. F. McLean, Treasurer,
Haines School District,
Haines, Alaska

Dear Sir:

I have today approved your accounts for the period ended November 30, 1917, for a refund from the Territorial appropriation of the sum of \$634.34, being 75% of the total expenditures, \$845.79.

Your Detailed Statement showed a distribution of the expenditures as follows:

Expenditures exclusive of repairs, etc.....	\$781.59
Expenditures for repairs, etc.....	<u>64.20</u>
Total expenditures.....	845.79

Upon examination of your accounts and subvouchers, the distribution of expenditures has been changed as follows:

Expenditures exclusive of repairs.....	\$830.29
Expenditures for repairs.....	<u>15.50</u>
Total of all expenditures.....	845.79

It is noted that your subvouchers Nos. 8 to 19, inc., are dated December 1, 1917 and so listed in the Detailed Statement, although the statement is submitted for the period ended November 30, 1917. In future the Detailed Statements submitted should cover only those expenditures which have actually been made and for which receipts in proper form have been obtained during the period covered by the statements.

In future also you will please list under the heading of "Repairs, Alterations and Other Improvements," those subvouchers which cover expenditures for repairs, alterations or improvements. Subvouchers covering all other expenditures should be listed under the general heading of maintenance.

Referring to subvoucher No. 17, issued to N. G. Hanson, to cover payment made to William Morris, it appears from the order given by the clerk of the school district to Morris, which order was drawn upon you, that this order was cashed by N. G. Hanson, who then presented it for payment. Permit me to say that it is not good business practice to permit orders drawn by the clerk of a school board upon the treasurer to be used as negotiable instruments. There would seem to be no occasion for handling the orders in this way, since the holder of an order may readily present it to the treasurer of the school district and receive payment directly from him. With reference to the orders issued by the clerk for the payment of amounts due, these orders should, in every case, contain not only the name of the treasurer, but the title, so as to show that the transaction is entirely official and not personal.

In future this office will expect your accounts to be submitted in manner and form as indicated in office letter of December 27 last to you and as further outlined herein. Fully

itemized bills covering purchases of supplies, etc., should accompany all subvouchers issued in connection with such purchases. Careful attention to these matters will avoid delay in the approval of future accounts.

Respectfully yours,

Governor

January 16, 1918

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Prof. L. D. Henderson,
Commissioner of Education,
Juneau, Alaska

My dear Sir:

Enclosed herewith is a copy of our printed circular, containing information relative to the white schools of the Territory. This circular was printed a couple of years ago and is, of course, considerably out of date at this time. I would suggest that you prepare a new circular, embodying such information contained in the present one as may still be pertinent and adding such further information as you deem necessary. When you have the typewritten copy completed, will you please submit it to this office for any suggestions which the Governor may have to offer, and the question of payment for the printing of the circular will be disposed of.

Faithfully yours,

Secretary to the Governor

Enc.

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January 17, 1918

14-1

Mr. O. O. Krogh, Clerk,
Finger Lake School District,
Natanucka, Alaska

Dear Sir:

I have your letter of January 2, in which you state that two more school houses are needed in your district, and you ask if it is possible for you to get appropriations for them; you also state that families with children are moving in all the time and that you must provide schools for them; also that, if you could have an appropriation of \$1500 at once, you could rent a room and start one school at once.

In reply I have to advise you that only one school can be maintained in any one school district, the law providing for no more than one such school, and, as you know, the maximum amount that may be appropriated for the construction and equipment of a school building is \$1800.

Without fully understanding the situation in your school district, may I ask if all the available room in the present school building is utilized; or, would it be possible for you to make room for the increased number of children pending arrangements to meet the situation as you present it?

You are referred to the school law for further information and you will find, on inspection thereof, that the powers of this office, with respect to the maintenance of schools, are

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strictly limited. I therefore, cannot at this time favor
an appropriation of the amount that you ask, especially in
view of the fact that it is now midwinter. I would be pleased,
however, if you would furnish me such additional information
as you may have with respect to your school necessities.

Yours very truly,

Governor

January 19, 1918

14-3

Mrs. Helens G. Johnson, Clerk,
Wrangell School Board,
Wrangell, Alaska

Dear Madam:

The receipt is acknowledged of your letter of the 18th instant, with reference to the accounts of your school district for the first quarter of the current school year, which we found it necessary to return to the treasurer of the school district on December 27 last.

In making up these accounts in accordance with letter of December 27 to Mr. McCormack, it will be satisfactory if the subvouchers covering salaries of teachers include the three months for which payment was made to the teacher. In future, however, if it will be more convenient, the treasurer may take a receipt from each teacher and from the janitor for the month's salary and, at the end of the three-months' period, may submit a subvoucher covering the salaries paid during the period covered by the accounts and attach thereto the receipts taken for the monthly payments. Inasmuch as the teachers and the janitor are paid monthly, this office takes the view that monthly receipts should be taken from them. These receipts, however, as above stated, need not be on the subvoucher form.

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With reference to the matter of the purchase of coal, it appears from your letter that the amount taken up in the accounts which were returned to Mr. McCormack did not include the entire amount paid for coal during the period covered by the Detailed Statement. The statement should have included the full amount of all expenditures made during the period covered by it, and I would suggest that in making up the new statement, you include the full amount of the coal bill, provided, of course, the coal was actually delivered during the period in question. I gather, however, from your letter that only 9 tons of coal were delivered up to November 30. If this be true, it would seem that the accounts should only cover the cost of the coal actually received by the district. In any event, however, the subvouchers covering the purchase of coal must be accompanied by a receipted bill.

I note your explanation as to payment of salary to the teachers for the quarter month. The question as to how and when the teachers are to be paid is one which the school board must determine and the accounts which are submitted for refund should include only such payments as have actually been made during the period covered by them. If there are outstanding bills for the period which have not been paid, or if the teachers have not been paid for the full period covered by the accounts, the unpaid bills and teachers salaries will, of course, have to be taken up in later accounts. It is not

absolutely necessary that every outstanding bill shall have been paid at the time the accounts are made up, nor is it necessary that a part-month payment shall be made to the teachers in order to cover the full period included in the accounts which are submitted for refund. Of course, the final accounts submitted for the school year will have to include all of the expenditures which have not previously been covered.

Respectfully yours,

Secretary to the Governor

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January 17, 1918

14-1

Mr. C. L. Magill,
Kenai, Alaska

Dear Sir:

I have your letter, together with sketches, with respect to the proposed school building which you state is necessary for your district. It is noted that the construction of a building such as you have indicated would entail a total expenditure of some \$15,000. If you will carefully read chapter 22, Session Laws of Alaska, 1917, you will find that it provides that not less than \$300 nor more than \$1800, in proportion to the number of pupils in the district, may be allotted for the construction and equipment of a school building.

When you discussed the matter of additional school accommodations for Kenai, you will recall that I told you that special legislation would be needed, and I can only repeat that statement. I would, therefore, suggest that, prior to the meeting of the Territorial legislature in March, 1919, the people of your district should take the necessary steps to have a bill introduced in the legislature, making a special appropriation to meet your needs with respect to educational facilities. You will readily understand that I am unable to take any other action now.

Yours very truly,

Governor

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January 21, 1918.

14-3

Honorable Charles E. Davidson,
Secretary of Alaska,
Juneau, Alaska.

My dear Sir:

By direction of the Governor I transmit herewith the accounts of the Valdez School District for the period ended November 16, 1917, together with the subvouchers submitted therewith.

The accounts have been duly audited, and the Governor has this day approved them for a refund of the sum of \$2,194.95 from the Territorial school appropriation applicable thereto.

Faithfully yours,

Secretary to the Governor.

Encls.

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200

Juneau, January 21, 1918. O. B.

14-3

A. R. Heilig, Clerk School Board,

Fairbanks.

Reference your accounts for period ended December tenth subvoucher number eight contains item of six cases paper napkins and subvoucher number ten covers one box talc powder weight ~~one~~ hundred pounds. Request advise as to whether these subvouchers give proper description of items.

STRONG, Governor.

Secretary to Governor.

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January 21, 1918

14-1

Mr. R. E. Krautter, Clerk,
Talkeetna School District,
Talkeetna, Alaska

Dear Sir:

The receipt is acknowledged of your letter of the second instant, addressed to this office, enclosing summary of work done in your school during the month of November, a copy of the minutes of a meeting held by your school board on December 3, and a statement of expenditures for the month of November, with receipts attached thereto.

I am returning herewith the statement of expenditures, together with the subvouchers, and beg to call your attention to the fact that under the provisions of chapter 28, Session Laws of 1917, the accounts of incorporated school districts are to be submitted to cover periods of approximately three months each and in the manner and form outlined in the act referred to, a copy of which is also enclosed for convenient reference.

The Treasurer of the Territory, some time ago, had prepared a supply of forms for the use of incorporated school districts in submitting their accounts for a refund under the provisions of chapter 28 of the 1917 Session Laws.

Herewith also you will find a supply of a detailed statement form and a supply of subvoucher blanks which have been obtained from the Territorial Treasurer's office. The subvoucher blanks may be used by your board when it is convenient to do so in making payments of teacher's salary and other items of expense, but it is not obligatory that the blanks be used for all purposes. For instance, in purchasing supplies, etc., it may be more convenient to obtain the usual itemized bills. These, when properly receipted to show payment, may be used as subvouchers. In case they are so used, they should, of course, be given their proper subvoucher number. The form of order and receipt which your board has prepared is very good and will, no doubt, answer for most purposes. However, in the case of the purchase of supplies or the furnishing of labor, material, etc., where detailed itemization is called for, the order will hardly serve the purpose, since it does not afford room for the itemizing of bills, etc. In such cases, you can either use the subvoucher form furnished by the Territorial Treasurer or secure the ordinary itemized and receipted bills.

In this connection, I wish to call your attention to the fact that several of your orders do not contain sufficient information. For instance, order dated November 10, for the payment of \$2.70, telephone charges, does not show that the charges cover messages sent in connection with the business

of the school district; nor does it show by whom or to whom the messages were sent.

It is noted that the orders drawn by you as secretary (clerk) of the school board upon the treasurer, are, in each case, countersigned by the treasurer, and that none of them shows that the president of the school board approved the payments. It is suggested that a better method to follow would be to have the orders signed by you as secretary or clerk for the board and countersigned by the President of the board. Payment of the order by the treasurer would then complete the affirmative action of the board upon the accounts.

When you are preparing your accounts at the end of the three-months' period, you should see that all your subvouchers are properly numbered and that they contain complete information or are accompanied by statements giving the necessary information; and they should then be listed upon the Detailed Statement in the numerical order of the subvouchers. When listing the subvouchers, it is not necessary to enter upon the Detailed Statement the items contained upon the subvouchers themselves. The Detailed Statement is intended to serve simply as a list of the subvouchers, showing in each case the date of the subvoucher, the name of the payee, a general description of the character of the expense (as, for instance, school books and stationery), the number of the subvoucher

and the amount. It is suggested that subvouchers covering repairs, alterations or improvements to a school building be listed separately from the other subvouchers, since they are subject to special provisions of chapter 28 of the 1917 Session Laws.

The Detailed Statement should be made out in triplicate and properly signed and certified as called for by the blanks thereon. The original and duplicate copies should be forwarded to this office, with the subvouchers listed, and the triplicate copy should be retained with the files of the school district for future reference.

It is noted that certain of the expenditures made during the month of November cover material and labor used in repairing the school building, which is rented from Peter Richen. You are advised that since the school building is rented and no title thereto is vested in the school district, it is not proper for the school district to expend monies for repairs to the building. All repairs should be made by the owner of the building. In the case of your district, this will probably call for an increased payment of rent in order to make it worth while for the owner of the building to rent it for school purposes and keep it in proper repair. Your board should adjust the November expenditures for repairs with the owner of the building by having him refund to the district the amounts which the district paid to T. M. Nagley and to G. A. Berg on account

of materials and labor furnished in connection with the repairs.

Respectfully yours,

Secretary to the Governor

Juneau, Jan. 21, 1918

O. B.

14-3

Mr. T. S. Scott,
School Treasurer,
Cordeva

Please advise date on which contract for heating plant for
school building was entered into and date on which contract
with Bartley Howard for repairs to school building was made.

STRONG, Governor

Secretary

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January 21, 1918

14-3

Mrs. Wm. H. Kramer, Treasurer,
Valdez School District,
Valdez, Alaska

Dear Madam:

I am directed by the Governor to advise you that he has this day approved your accounts for the period ended November 15, for a refund of \$2194.95 from the Territorial appropriation. The accounts, as returned by you, have been found in proper form and the corrected total of expenditures, as shown on the Detailed Statement, checks with the figures previously arrived at by this office.

Permit me to call your attention to the fact that in future it will be unnecessary to enter upon the Detailed Statement the items contained in the various subvouchers. The subvouchers themselves should contain full itemization and complete detail. In listing the subvouchers on the Detailed Statement, however, it is only necessary to give the dates of the subvouchers and to describe them in a general way under the heading of "Name and Character of Expenditures," and to enter the subvouchernumbers and amounts in the columns provided therefor. This will save you considerable work and will also minimize the work of this office in auditing the accounts.

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For the convenience of this office in passing upon the accounts, it is suggested that the subvouchers covering all items of expenditure, except those for "Repairs, Alterations and Improvements," be first listed in the numerical order of the subvouchers on the Detailed Statement, and that the subvouchers covering "Repairs, Alterations and Improvements" be then listed in their numerical order. This will show at once the items which the school board has regarded as properly chargeable to "Repairs, Alterations and Improvements" as distinguished from the other expenditures. In listing the subvouchers, the name of the payee should be entered in each case, with a brief explanation as to the nature of the expense, as, for instance, "Nov. 30, Smith, stationery, etc., subvoucher No. 1, \$2.50."

Respectfully yours,

Secretary to the Governor

January 24, 1918

14-1

Mr. B. A. Barnett, President,
Haines School Board,
Haines, Alaska

Dear Sir:

On the occasion of the recent visit of the Territorial Commissioner of Education to your town, he investigated quite thoroughly the conditions obtaining in the Chilkat Valley school district, which adjoins the town of Haines. The Commissioner has submitted a report on the matter to this office from which it appears that practically all of the children residing, or claiming residence within the boundaries of the Chilkat Valley school district are now attending the Haines public school, and that there is no apparent necessity for the establishment of a school in that district at this time. The Commissioner, therefore, recommends that steps be taken to vacate the district.

Before taking any action with regard to the revocation of the order establishing the Chilkat Valley school district, I deem it best to take up with the Haines school board the matter of allowing the children residing, or claiming residence, within the Chilkat Valley school district, to attend the Haines public school, if they desire to do so. It is understood that your board is making no charge for tuition for these children

from the Chilkat Valley district who are at present attending the Haines public school; and, in view of the fact that the Territory is now refunding to your district 75% of its expenditures, it seems to me that under the present conditions, it is not asking too much to request that your board will agree to permit the attendance on the public schools of Haines of children residing within the territory now included in the Chilkat Valley school district, until such time as conditions may warrant a separate school for the children residing outside of Haines.

An early reply hereto will be appreciated

Respectfully yours,

Governor

January 24, 1918

14-1

Mr. Joseph A. Smith, Director,
Mr. E. A. Adams, Treasurer,
Mr. Steve Ragan, Clerk,
Chilkat Valley School District,
Haines, Alaska

Dear Sir:

The Territorial Commissioner of Education has submitted to this office, in writing, his report of conditions in the Chilkat Valley school district as he found them upon the occasion of his recent visit to Haines. In substance the Commissioner states that no definite arrangements have as yet been made for the construction of a school building, but that it is planned to erect one on a site one and one-quarter miles from the town of Haines; that there are at present three children of school age residing within a reasonable distance of the site of the proposed school building, not including the children who reside at Fort Seward and in the Territory immediately adjacent to the town of Haines and who are at present attending the Haines school. The Commissioner has also explained verbally and at greater length the situation as he found it on the occasion of the visit above referred to. The Commissioner of Education gives it as his opinion that there is at this time no apparent necessity for the further existence of the Chilkat Valley school district and recommends that steps be taken to revoke the order establishing the district.

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You are hereby notified to take no further steps looking to the construction of a school building or the maintenance of a school in the Chilkat Valley school district until further advised by this office, and the treasurer of the school district is notified that no expenditures should be made from the funds under his control pending the decision of this office as to the proper course to be pursued with respect to the revocation of the order establishing the school district.

It is understood that practically all of the children claiming residence in the Chilkat Valley school district are now attending the public school in the town of Haines without any expense for tuition, and it is believed that arrangements can be made with the school board to continue this arrangement indefinitely. The matter is being taken up with the Haines school board.

Respectfully yours,

Governor

Unesa, Jan. 25, 1918

O. B.

14-3

Heilig, School Clerk,

Fairbanks

School accounts approved this date for refund of four thousand seven hundred five dollars thirty-one cents. Explanatory letter to treasurer.

STRONG, Governor

Secretary

January 25, 1918

14-3

Mr. G. E. Beraud, Treasurer,
Fairbanks School District,
Fairbanks, Alaska

Dear Sir:

This is to advise you that I have this day approved the accounts of your school district for the period ended December 10, 1917, for a refund of \$4705.31 from the Territorial appropriation. The enclosed memorandum shows the action of this office upon the accounts in question.

Chapter 28, Session Laws of Alaska, 1917, which authorized the refund to an incorporated school district of 75% of its expenditures during a school year, was approved on May 2, 1917 and became effective August 1, 1917. This office holds that no expenditures incurred prior to August 1 can properly be made the subject of a refund from the Territorial appropriation, under chapter 28. Accordingly, the amount of your subvouchers 1, 2, 3 and 4 has been excluded from the refund, leaving the net sum of \$6273.75 as a basis for the refund. We have included the amount of subvoucher No. 9 under the head of "Repairs," together with subvoucher No. 21, although the information contained on subvoucher No. 9 is rather meager and the explanation of the same on the Detailed Statement fails to throw any light upon the exact character of the work.

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From the information at hand, however, it seems that subvoucher No. 9 should be charged to repairs rather than to the general maintenance expense.

In response to the request from Mr. A. R. Heilig, Clerk of your Board, we are wiring him today, advising him of the amount of the refund authorized in connection with the above-mentioned accounts. Warrant for the amount of the refund will be mailed to you by the Secretary of the Territory.

Respectfully yours,

Governor

January 25, 1918

14-3

Honorable Charles E. Davidson,
Secretary of Alaska,
Juneau, Alaska

My dear Sir:

I am transmitting herewith the accounts of the Fairbanks school district for the period ended December 10, 1917, which have been audited in this office. I have approved the accounts for a refund of the sum of \$4705.31 from the Territorial appropriation. Warrant for this amount should be mailed to Mr. G. E. Beraud, treasurer, Fairbanks, Alaska.

Faithfully yours,

Governor

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January 25, 1918

14-1

Mr. H. A. Pinger, Treasurer,
Treadwell School District,
Treadwell, Alaska

Dear Sir:

I am informed that Mrs. Daniels, who held the position of clerk of the Treadwell school district, left the Territory some time ago and that the position has been vacant since that time.

You are instructed that, under the law, notice of special election should be posted and the position of clerk should be filled by the election of a successor to Mrs. Daniels.

Kindly give this matter prompt attention.

I am requesting the clerk of the court at Juneau to send you the necessary forms for use in connection with this special election.

Respectfully yours,

Governor

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January 25, 1918

14-1

Mr. J. W. Bell,
Clerk of the District Court,
Juneau, Alaska

Dear Sir:

I have instructed the treasurer of the Treadwell school district to arrange for the holding of a special election to fill the vacancy in the office of clerk of the board, the former clerk having removed from the Territory some time ago. Will you please forward to Mr. H. A. Pinger, treasurer of the Treadwell school district, the necessary blanks for use in connection with this special election?

Respectfully yours,

Governor

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January 25, 1916

14-3

Professor L. D. Henderson,
Commissioner of Education,
Juneau, Alaska

My dear Sir:

I am directed by the Governor to acknowledge receipt of your letter of the 24th instant, with respect to the Chilkat Valley school district.

In furtherance of the suggestion made by you that the order establishing the district be revoked, the Governor has written to the members of the school board, advising them that no further action should be taken looking to the construction of a school building or the maintenance of school and has also addressed a letter to the president of the Haines school district with respect to the attendance upon the public school of Haines of children residing within the boundaries of the Chilkat school district.

You will be further advised with regard to the progress of this matter.

Faithfully yours,

Secretary to the Governor

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January 28, 1918

14-1

Mr. C. H. Whitelaw,
Vice President and Treasurer,
Northwestern Fisheries Co.,
1910-17 L. C. Smith Bldg.,
Seattle, Wash.

Dear Sir:

The receipt is acknowledged of your letter of the 18th instant, addressed to the Governor, with respect to the matter of transportation of building materials to be used in the construction of a new school building in the Kenai school district, which matter was taken up with you by Mr. Magill, teacher of the Kenai school, in August last.

It is noted that, owing to the increased demands upon your boats in connection with the business of your company, you do not anticipate any spare cargo space for shipments to the Cook Inlet country.

The situation which has developed will work no hardship on the Kenai school district, since it has been found that their plans for a new building are so extensive as to preclude carrying them out until some provision has been made for a larger allowance of funds than the school law authorizes at this time. The district will, therefore, have to get along

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with its present equipment at least until the next session of
the Alaska legislature.

Thanking you for your interest in the matter. I am,

Respectfully yours,

Secretary to the Governor

Copy to
C. L. Magill,
Kenai, Alaska

Department of Public Instruction

ALASKA TEACHER'S PERMIT

THIS PERMIT has been awarded by the Territorial Department of Public Instruction to EDITH LINDLEY WELCH, of Matanuska, Alaska, who having presented a University of Washington Life Diploma, and satisfactory evidence of good moral character and successful experience in teaching, as required by law, is hereby authorized to teach in the white schools of Alaska for the school year 1917-18, unless this permit be revoked for cause.

GIVEN at Juneau, Alaska, this thirtieth day of January, 1918.

Governor, ex officio President
Territorial Board of Education

Granted upon:

Life Diploma of
University of
Washington, Seattle,
dated June 16, 1915

January 30, 1918

15-2

Miss Edith Lindley Welch, Teacher,
Finger Lake School District,
Matanuska, Alaska

Dear Madam:

The receipt is acknowledged of your letter of the 11th instant, addressed to the Governor, in which you advised that your credentials were being forwarded from Ketchikan, Washington, by registered mail. The credentials arrived today and the Governor has issued a permit to you for the school year 1917-18, which is herewith enclosed.

In accordance with your request, the credentials received today will be placed in our office safe and held until the opening of navigation next spring, when they will be forwarded to you at Matanuska or otherwise disposed of, as you may direct.

Permits to teach are being issued for the school year 1917-18 only, as it is expected that before the beginning of the 1918-19 school year the Territorial Board of Education will have arranged for the examination and certification of teachers along lines similar to those followed in the States.

Respectfully yours,

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Secretary to the Governor

Juneau, Jan. 31, 1918 O. B.

14-1

McGann, Clerk of Court,
Nome

Replying your telegram thirtieth, suggest that you consult former clerk Adams relative general duties clerks in connection school matters under Nelson school law and chapter twenty-two, which amends Nelson law in certain particulars. Uniform practice has been for clerks of court to provide all school districts with election blanks, treasurer's bond forms, etc., both under Nelson law which became effective January 29 twenty-even, nineteen five, and under chapter twenty-two, Session Laws of nineteen seventeen. Believe this practice proper under both laws and that it should be continued. Special care should be exercised in examination of petitions for establishment of new districts to see that proper showing is made and that boundaries proposed districts are accurately described.

STRONG, Governor

Secretary

January 31, 1918

14-1

Mr. Thomas McGann, Clerk,
United States District Court,
Nome, Alaska

Dear Sir:

Enclosed herewith you will find confirmation copy of a telegram sent you today in response to yours of the 30th instant, relative to the duties of clerks of courts in school election matters under chapter 22, Session Laws of Alaska, 1917.

It is impossible, in a telegram, to go into detail as to the duties of clerks in connection with school matters and for this reason it has been suggested that you confer with former clerk Adams, who is, I believe, quite familiar with the subject. As suggested in the telegram, it is important that clerks of the court scrutinize carefully petitions presented to them for the establishment of school districts under the provisions of chapter 22, Session Laws of Alaska, 1917, which act amends, in certain particulars, the act of January 27, 1905, commonly known as the "Nelson school law." It is particularly important that the clerks satisfy themselves that petitions presented show the exact state of facts with respect to the number of " * * * white children between the ages of 6 and 20 years."

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resident within the boundaries of a proposed school district. The original act required that there be 20 such children resident within the boundaries of the proposed school district. It will be noted that the act of January 27, 1905 (Nelson school act), provides that children of mixed blood, leading a civilized life, may attend the schools established under the act, and this provision is not changed by chapter 22 of the 1917 Session Laws. Both acts, however, in referring to the number of children necessary to the establishment of a school district, specify "white children" only; and this office holds that while children of mixed blood may attend a school established under the provisions of the Nelson law or under the provisions of chapter 22, once the district has been duly established, these children of mixed blood cannot be included with the "white children" in making up the number of "white children," which must be shown as resident within the boundaries of the proposed district in order to secure the establishment of the same. In other words, for the purposes of the establishment of a school district, the petition must affirmatively show, and the clerk of the court should be satisfied of the fact, that there are actually resident within the district, not less than ten white children---that is, children whose fathers and mothers are white. Otherwise, a district cannot properly be established

As mentioned in the telegram to you, it has been the uniform practice, since the act of January 27, 1905 became effective, for the clerks of district courts throughout the Territory to furnish to petitioners praying for the establishment of school district and to school boards in the districts established, the necessary oaths of office, certificates of election, treasurers' bond forms, etc., for use in connection with the first and succeeding annual elections. This practice has been continued under chapter 22 of the 1917 Session Laws in each of the divisions of the Territory, and it would appear that this procedure is entirely proper under the law. The clerks are required to pass upon petitions presented for the establishment of districts and to issue the necessary instructions in connection with elections and election returns must be sent to them for filing and for the making of certified copies to be sent to this office, and the bonds of the treasurers must be approved by the clerks of the courts. This mode of procedure very naturally suggests that blanks required to be used in connection with school elections should be furnished by the clerks of the courts in order that they may be in form satisfactory to the clerks.

Respectfully yours,

Governor

224

February 1, 1918.

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Prof. L. D. Henderson,
Commissioner of Education,
Juneau, Alaska.

My dear Sir:

Referring to your office expense voucher for the month of January, you are advised that the three items covering subscriptions to publications and aggregating \$6.50, have been suspended for the reason that no subvouchers, or receipts, were presented to cover same. They may be taken up in a later voucher, when the receipts are available.

In this connection it is suggested that the various items of expense on your vouchers be listed in date order, and that the number of the subvoucher covering each item be entered on the voucher immediately following the item. The subvouchers, or receipts, should be numbered in consecutive order, beginning with number one each month. The numbers should be placed in the upper right-hand corner of the subvouchers.

Enclosed find copy of Treasury Department circular letter of October 22, 1917, relative to the tax imposed by the Act of October 3, 1917, upon passenger and freight transportation, and the method of certifying official transportation for exemption from the tax levied by that act. A supply of Form 731 -- "Exemption Certificate" -- for use when purchasing tickets, is also enclosed for your use.

We have no forms for certifying freight shipments, but have written for them, and when received will send some of them to you. In the meantime if you have occasion to need such a form this office can provide one which will answer the purpose.

Faithfully yours,

Secretary to the Governor.

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February 1, 1918

14-1

Mr. Ben Kraft,

Kodiak, Alaska

Dear Sir:

The receipt is acknowledged of your letter of the 10th ultimo, addressed to the Governor, in respect to your annual report as treasurer of the Kodiak school district for the school year 1916-17. You state that you have not received word of the approval of your accounts and that you have been awaiting orders from this office before transferring to your successor the unexpended balance remaining in your hands at the close of the last school year. Your accounts were duly received and have been found to be in satisfactory form. The approval of the accounts, however, has been deferred, pending advice from your successor of the receipt by him of the unexpended funds remaining in your hands at the close of the 1916-17 school year. These funds should be at once transferred to Mr. Anderson, who should receipt to you for the same and he should then advise this office that the transfer has been made, immediately upon receipt of which advice, your accounts will be formally approved and notice to that effect will be sent you.

Respectfully yours,

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Secretary to the Governor

February 2, 1918

14-3

Mr. Ira F. Wood, Treasurer,
Iditarod School District,
Iditarod, Alaska

Dear Sir:

Your Detailed Statement of expenditures of the Iditarod school district for the period ending November 30, 1917, with subvouchers listed therein, reached this office on yesterday, and was examined and approved the same day. The original statement and subvouchers go to the Secretary of the Territory this morning for the issuance of a warrant to cover the refund of \$599.85 from the Territorial school appropriation. The warrant will be mailed to you by the Secretary of the Territory.

The subvouchers, as submitted with your Detailed Statement, are, in general, in very satisfactory form. I can only add the suggestion that where supplies are purchased, the bills covering the same should be fully itemized to show quantities, unit prices and totals. If the bills are made out on subvouchers, the detailed information should be shown in the same way. It is well also to have the date of payment noted on each subvoucher, in addition to the signature of the payee.

Respectfully yours,

Governor

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February 2, 1918

14-3

Honorable Charles E. Davidson,
Secretary of Alaska,
Juneau, Alaska

My dear Sir:

I transmit herewith original Detailed Statement of expenditures of the Iditarod school district, for the period ended November 30, 1917, with subvouchers listed therein.

I have approved the accounts of the Iditarod school district as submitted, and have authorized a refund to the district of the sum of \$599.85, being 75% of the total expenditures as reported.

Faithfully yours,

Governor

Enc.

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Juneau, February 4, 1918. O. B.

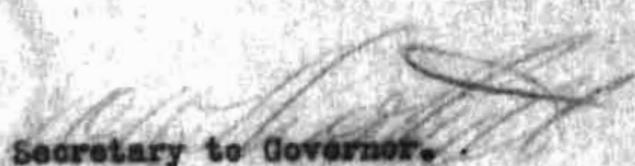
14-3

Nathaniel Green, President School Board,

CORDOVA.

On January twenty first wired treasurer Scott asking for information as to dates on which contracts for heating plant and for repairs to school building were entered into with firm of Smith and McConaghy and with Howard. Have had no reply as yet. Can you give information desired, if so please wire official answer.

STRONG, Governor.


Secretary to Governor.

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February 4, 1918

14-3

Honorable Charles E. Davidson,
Secretary of Alaska,
Juneau, Alaska

My dear Sir:

Enclosed herewith you will find the accounts of the
Wrangell school district for the period ended December 1,
1917, which I have approved for a refund of \$1508.08 from
the Territorial appropriation.

Faithfully yours,

Governor

Enc.

February 4, 1918

14-3

Mr. P. G. McCernack, Treasurer,
Wrangell School District,
Wrangell, Alaska

My dear Sir:

I have today approved your accounts for the period ended December 1, 1917, in the full amount submitted, and have authorized a refund from the Territorial appropriation of the sum of \$1508.08, warrant for which will be mailed you by the Secretary of the Territory.

In connection with the accounts, I beg to suggest that all receipts or subvouchers should show the actual date of payment in connection with the receipt endorsements of the payees. If you desire to issue one subvoucher to cover the salary of each teacher for the three-months-period, covered by the accounts submitted to this office, you may do so, but in such case you should each month take a receipt from the teacher or from each teacher, covering the payment of her salary for that month. These receipts may then be attached to the subvouchers. I note that in connection with the payment of salary to teachers during the period covered by the accounts above mentioned, you

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made a payment on November 30 to each teacher to cover the salaries for the "balance of November. Inasmuch as the subvouchers show payment to each teacher for the "school month ending November 23," the part payment on November 30 was hardly in order. This should have been allowed to run until the end of the December school month, when the payment for the full month's salary should have been made. In the future, please do this. The making of two payments on one month's salary will compel this office to do an unnecessary amount of work in connection with the auditing of the accounts, and it was evidently not the intention of the law that salary payments should be split into two or more payments in connection with the submission of accounts for a refund from the Territory.

It is noted that you pay your janitor \$40 per month, and that he was so paid for the months of September, October and November. I note also that a payment of \$5.75 was made (subvoucher No. 12) for scrubbing and cleaning the school house during this same period. It seems to me that the work paid for on subvoucher No. 02 was properly a part of the janitor's duties. If his duties are limited, please advise just what they are so that this office may be in a position to intelligently audit future accounts.

The subvouchers covering payments to your four teachers do not show that the payments were made to them as teachers. This should appear on vouchers in future.

Subvoucher No. 6 covers payment of \$16 to the principal of your school for supplies ordered by her for the high school. This, it seems to me, is a somewhat irregular method of handling school accounts. Payments should have been made direct to the firm furnishing the books and supplies, or, if that was impracticable, the subvoucher should have been accompanied by receipted bills or some evidence showing that payment had actually been made by Miss Carhart for the books and supplies.

Referring to the letter from Mrs. Johnson, clerk of your board, which accompanied the above accounts, I note that the amount included in these accounts, covering repairs expenditures, represents less than one half of the amount actually expended for that purpose. The remaining items of expenditure for repairs may be submitted in your next accounts, even though the same exceed the total of 10% of all expenditures shown in those accounts. Not more than 10% of the total can be refunded when the accounts are approved, but any excess will be held in abeyance, pending submission of your final accounts and adjustment of the repairs refund to conform to the provisions of the law.

Faithfully yours,

Secretary to the Governor

Juneau, February 6, 1918. O. B.

14-3

Thompson, School Treasurer.

EAGLE.

Reference telegram January seventh for itemized bills covering subvouchers three and five the information furnished with your letter January tenth not satisfactory. Must have fully itemized bill showing cost of each item on bill of Lowman and Hanford, with date of payment of same, and for subvoucher three must have complete detail as to materials furnished and number of hours of labor performed and unit cost of materials and rate of pay for labor, with dates and so forth to cover repairs to roof and erection of flag pole aggregating one hundred forty seven dollars.

STRONG, Governor.

Secretary to the Governor.

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February 6, 1918

14-3

Honorable Charles E. Davidson,
Secretary of Alaska,
Juneau, Alaska

My dear Sir:

Herewith I transmit informal Detailed Statement of expenses of the Nenana school district for the period ended November 30, 1917, together with the subvouchers listed therein.

The accounts have been passed for the full amount shown in the statement, and I have approved the same for a refund of \$715.76 from the Territorial appropriation, under authority of chapter 28, Session Laws of 1917, the Nenana district being an incorporated school district outside of incorporated towns.

While the accounts are not made up on the form furnished from the Territorial Treasurer's office, they are otherwise satisfactory, and, inasmuch as the Nenana school board had not been furnished with blanks from the Treasurer's office at the time the accounts were made up, I have deemed it best to pass them in their present form and this is satisfactory to the Treasurer, whose attention has been called to the matter.

The warrant for the refund should be mailed to George W. Pennington, Treasurer of the Nenana school district, Alaska.

Faithfully yours,

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Governor

February 7, 1918

14-3

Mr. George W. Pennington, Treasurer
Nenana School District,
Nenana, Alaska

Dear Sir:

On the 2d instant this office received your statement of expenditures for the period ended November 30, 1917, together with the subvouchers listed therein. Upon examination by this office, the accounts have been found satisfactory in form and correct in amount, and they have been approved for a refund of \$715.16 from the Territorial appropriation. Warrant for this amount will be mailed to you by the Secretary of the Territory.

You will receive from the Territorial Treasurer a supply of subvoucher forms and detailed statement forms.

It is not obligatory that you use the subvoucher forms, but you may do so, if you wish. However, the form of subvoucher which you sent in with your accounts for the period ended November 30 is most excellent, and, so far as this office is concerned, it will be entirely satisfactory if you continue to use your own form of subvoucher. I may say that it is one of the most businesslike forms of subvoucher used by any of the school districts. The Detailed Statement blank, however, you will please use in future in making up your ac-

for forwarding to this office. Complete itemized detail should appear on the subvouchers and it is then only necessary to list the subvouchers on the Detailed Statement, showing the date of each subvoucher, the name of its payee, the character of the expense, in a general way, the number of the subvoucher and the amount. Entries should be made on the Detailed Statement form in the number order of the subvouchers. It is suggested also that the subvouchers covering all items of expenditure other than those for "Repairs, Alterations and Improvements," be first listed and totaled on the Detailed Statement, and that the subvouchers covering "Repairs, Alterations and Improvements," be then listed in their order and totaled.

Vouchers covering payments of telegraph tolls should be signed by the Signal Corps officer at Nenana, or should be accompanied by his receipt. I call attention to this matter in connection with your voucher No. 11, which contains two items of telegraph tolls, aggregating \$3.05, but is unaccompanied by any receipt showing actual payment of the same to the Signal Corps officer. It is noted that on voucher 21, issued to you for one American flag, the O. K. of the chairman of your board is missing. It is assumed, however, that this was simply an oversight.

I thank you for the picture of your school building, which is a very neat looking structure and certainly a credit

to the Nenana school district.

Respectfully yours,

Secretary to the Governor

February 11, 1918.

14-3

Mr. Nathaniel Green,
President Cordova School Board,
Cordova, Alaska.

Dear Sir:

I have today approved your accounts for the period ended November 30, 1917, for a refund from the Territorial appropriation of the sum of \$2603.14, warrant for which will be mailed to the Treasurer of your school district, Mr. Thos. S. Scott, by the Secretary of the Territory.

The enclosed sheet contains a memo of the action of this office upon the accounts, and will, I believe, make the matter clear to the members of your Board.

This office, in passing upon the accounts of the various school districts in incorporated towns, as also those of incorporated school districts outside of such towns, has followed the rule that expenditures made prior to August 1, 1917, cannot be allowed in arriving at a basis for refund; this for the reason that the law (Chapter 28, 1917 S. L.) did not become effective until August 1, 1917, and, obviously, no expenditure made before that date can be considered as within the benefits of the act. It appears from the statement of account of Smith & McCaughey that the sum of \$500 on account of the heating plant installed in your school building, was paid on July 7th, and this amount has, therefore, been excluded in arriving at the basis for the refund to your district. Disposition of the allowed expenditures for repairs, not covered in the present refund, will be considered by this office in connection with the future accounts of your district, so that eventually

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(Mr. Nathaniel Green, President Cordova School Board, 2.)

your district will receive the full amount to which it is entitled as refund on account of repairs, for the school year 1917-18.

I am wiring you today advising the action taken on your accounts, as above outlined.

Respectfully yours,

Governor.

Encl.

February 11, 1918.

14-3

Hon. Charles E. Davidson,
Secretary of Alaska,
Juneau, Alaska.

My dear Sir:

Herewith I hand you the accounts of the Cordova school district
for the period ended November 30, 1917, with the subvouchers listed therein.

I have approved the accounts for a refund of the sum of \$2,603.14
from the Territorial appropriation.

Faithfully yours,

Governor.

Encls.

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Juneau, Feb. 11, 1918. O. B.

Green, Pres. School Board.,

14-3

CORDOVA.

Accounts approved today for refund of two thousand six hundred three dollars
fourteen cents. Warrant to your treasurer first mail.

STRONG, Governor.

Secretary to the Governor.

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February 11, 1918.

14-3a

Mr. T. P. Weatherell, Treasurer,
Talkeetna School District,
Talkeetna, Alaska.

Dear Sir:

Returning herewith the accounts of your district for the month of December, amounting to \$131.95, you are referred to previous office letter returning your November accounts, and advised that the December accounts should be made up in manner and form similar to the November accounts as outlined in letter returning those accounts. I also wish to point out the following matters in connection with the December accounts:

1. Only one of the orders drawn upon you as treasurer is dated, and only one of the receipts is dated. All orders and receipts should be dated.

2. Amounts of orders and receipts should be shown in figures as well as in words in each case.

3. Payment to Ferguson, \$7.50, for repairs to school building, should be adjusted by refund to the school treasury. The building being rented, the district should make no disbursements on account of repairs thereto. The owner should pay all such items, and should keep the building in proper condition at his own expense.

4. Payment to C. A. Anderson, \$1.15, for stove pipe and door lock. If the owner of building furnished the stove or stoves used to heat it for school purposes, then the cost of the stove pipe should have been borne by him; if, however, the district owns the stove or stoves, then the expenditure is a proper one for the district. The expense of the door lock should be borne by the owner, and he should adjust the matter by refund to the district; as should also be done with the cost of the stove pipe if the owner provides the stove or stoves. If the district is to pay the cost of the stove pipe, then the order covering the item should show the quantity of pipe as well as the cost.

5. Order for salary of teacher does not show what month it covers, although the receipt does. Both should show full detail.

6. Order to H. W. Nagley, 70 cents, for stove pipe, does not show the quantity of pipe. This is also subject to the same objection as the payment to C. A. Anderson (No. 4 above) if stove or stoves furnished by owner of building.

7. Order to Nagley, \$12.60, covering bill of December 5. First 3

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(Mr. T. P. Weatherall, Treasurer, Talkootna School District, p. 2)

items on bill would seem to cover "repairs" to school building, and if so, should have been taken care of by the owner of the building, the same as other similar items heretofore mentioned. Refund to the school treasury should be made by Mr. Nagley of any sum which covers anything used on the building itself, for reasons stated.

B. Order of January 1, 1918, to Richey, \$10, covers rent of building, but does not show for what month payment was made. This should be shown both on the order and the receipt.

In every instance orders on you for payment of money should either contain fully itemized detail, or be accompanied by bills or other documents which do contain such detail. In no other way can this office make an intelligent audit of the accounts, for we have to depend entirely upon the information which is shown.

As previously instructed, your accounts should be sent in to cover periods of three months, and upon the regulation "Detailed Statement" form furnished from the Territorial Treasurer's office. The Treasurer sent you a supply of this form some time ago, which will probably have reached you before this letter arrives.

Each order on you should be given a "subvoucher" number, which should appear on the subvoucher and on the detailed statement, for purposes of easy reference and identification. Your form of Order and Receipt may be used in lieu of the subvoucher form furnished by the Territorial Treasurer, if you prefer to use it. The only condition we make is that whichever form is used shall contain or be accompanied by full detailed information covering the expenditure.

Respectfully yours,

Governor.

Encls.

February 13, 1918.

14-1

Miss Ella W. Peckham,
5202 Holly Street,
Seattle, Wash.

Dear Madam:

The receipt is acknowledged of your letter of the 31st ultimo, addressed to the Commissioner of Education, with enclosures.

With reference to your service as teacher of the Ellamar school in the school year 1905-6, I regret to say that the records of this office fail to disclose any information as to the name of the teacher for that year. We find that the early records of this office are very meager, not only in school matters, but in many others. In this case, however, we may be able to secure some information from the records at Ellamar, and with this in view a letter has been addressed to the present Treasurer of the district, asking him to search his records and, if necessary, the records of the clerk of the district, for record of your services. It is hoped that this will enable us to give you the desired certificate. You will be advised as soon as we hear from Ellamar.

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Respectfully yours,

Secretary to the Governor.

February 13, 1918.

14-1

Mr. Martin B. Andersen,
Treasurer, Ellamar School District,
Ellamar, Alaska.

Dear Sir:

This office is in receipt of a letter from Miss Ella M. Peckham, of Seattle, who states that during the school year 1905-6 she taught in the Ellamar school. Miss Peckham wishes a letter from this office certifying to her services as such teacher, but we are unable to find any record thereof in this office. We find that the school records for the earlier years are very meager, and in most cases contain only the treasurers' bonds and election papers. It is quite possible that the records of your office or that of the clerk of your board contain some information showing that Miss Peckham served as teacher during the period mentioned, that is, the school year 1905-1906, and it is requested that you cause an examination to be made with a view to ascertaining what, if anything, is shown with respect to Miss Peckham's services as teacher. Possibly there may be some receipts for salary, or check stubs, or entries in the books of the treasurer for that year; or it may be that the clerk's books may contain reference to the teacher's name. From a letter written by this office to the Treasury Department, submitting requisition for funds for

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(Mr. Martin B. Anderson, p. 2.)

your district it appears that a nine months' term was had in the year 1905-6, so that the only additional information needed is something to show that Miss Peckham was the teacher.

Respectfully yours,

Secretary to the Governor.

Encl. - Franked envelope
for reply.

February 13, 1918.

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TO WHOM IT MAY CONCERN:

The bearer of this letter is Mr. Lester D. Henderson, Commissioner of Education for the Territory of Alaska. Mr. Henderson is making a trip to the States to attend an educational meeting at Atlantic City, and I bespeak for him the kind consideration of all those who may meet him. Mr. Henderson is an able educator, and is thoroughly familiar with educational matters in Alaska.

Governor of Alaska.

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Juneau, Feb. 16, 1918. O. B.

14-1

Richard Stack, Treasurer Loring School,

LORING, via Ketchikan.

Reference your letter thirteenth advise what if any additional funds will be needed to continue school two months. Can then advise whether continuance granted or not.

STRONG, Governor.


Secretary to Governor.

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Juneau, February 21, 1918. O. M.

14-1

Fortuna Ledge School Board,

Marshall, Alaska.

Reference your telegram seventeenth to Commissioner Henderson and reply of his secretary and to telegram of twentieth from teacher to Henderson you are advised that it is entirely within jurisdiction of school board to fix number of hours school shall be in session each day which however should not exceed six. It is custom of many of schools in Territory to dismiss lower grades after five hours but matter is entirely in control of board and decision of majority of members thereof must control. Consider controversy ever meridian unworthy of serious consideration. Best interests of school should have first consideration and petty differences should be forgotten.

STRONG, Governor.

Secretary to the Governor.

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