



The Bancroft Library
 University of California, Berkeley

Committees, Clubs and Organizations; 1908 - 1910: San Francisco Relief
 & Red Cross Funds: Accounting: Reports, Figures, Audits (3 of 4)

**BUDGET - DEPARTMENT "A" FINANCE & PUBLICITY, JANUARY
 1908**

<u>ADMINISTRATION & AUDITING</u>				350.00
Lester Herrick & Herrick			350.00	
<u>GENERAL OFFICE</u>				94.50
R. I. Curtis	Steno. & Clerk	\$3.50	94.50	
<u>CASHIER</u>				209.25
L. N. Bryte	Cashier	4.50	121.50	
Kate Conway	Clerk	3.25	87.75	
<u>ACCOUNTING</u>				425.25
L. D. Moore	Ledgers & Camps	4.00	108.00	
H. Brodmann	Vouchers	3.50	94.50	
F. O. Widder	Subscriptions	3.50	94.50	
S. Levy	Stenographer	2.75	74.25	
Contingent			54.00	
<u>STATIONERY</u>				250.00
Supplies, stamps & Telephone			250.00	
<u>CARE OF BUILDING</u>				865.00
M. L. Welch	Superintendent		80.00	
Janitor & Night Watchman			75.00	
Watchman	4 Sundays	2.50	10.00	
Rent, Light, Heat, etc.			700.00	
<u>CONTINGENT</u>				200.00

				\$2,394.00
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	JANUARY	DECEMBER	NOVEMBER
Administration & Auditing	\$350.00	\$350.00	\$350.00
Accounting Department	729.00	754.00	804.00
Stationery	250.00	250.00	250.00
Care of Building	865.00	865.00	865.00
Contingent	200.00	250.00	250.00
	\$2,394.00	\$2,469.00	\$2,519.00

SAN FRANCISCO RELIEF AND RED CROSS FUNDS, A CORPORATION. STATEMENT OF RECEIPTS AND DISBURSEMENTS CLOSE OF BUSINESS - JAN. 8, 1908.

	<u>RECEIPTS</u>		
	TO JAN. 7	TO-DAY	TOTAL
GENERAL SUBSCRIPTIONS	8,331,769.86		8,331,769.86
LOCAL SUBSCRIPTIONS	410,317.84		410,317.84
INTEREST & EXCHANGE	69,256.95		69,256.95
OTHER RECEIPTS	534,886.12	25.36	534,911.48
TOTAL	9,346,230.77	25.36	9,346,256.13
	<u>DISBURSEMENTS</u>		
CREDITORS	8,642,255.97		8,642,255.97
BALANCE	703,974.80	25.36	704,000.16
CASH BALANCE AS ABOVE			704,000.16
1st National Bank, S.F.	184,746.30		
Wells Fargo Nev. Nat'l Bank	20.63		
Bank of California	6,303.09		
Crocker National Bank	18.38		
Canadian Bk. of Commerce	5,718.66		196,807.06
1st Nat'l Bank, Special Acc't	254,701.58		
Mercantile Trust Co. Special Acc't	51,365.39		
Bank of California Special Acc't	50,000.00		
Union Trust Company Special Acc't	50,176.71		

Canadian Bk. of Commerce Special Acc't	50,949.42		
First Federal Trust Co. Special Acc't	50,000.00		507,193.10

SAN FRANCISCO RELIEF AND RED CROSS FUNDS, A CORPORATION. STATEMENT OF RECEIPTS AND DISBURSEMENTS CLOSE OF BUSINESS - JANUARY 10, '08.

	<u>RECEIPTS</u>		
	TO JAN. 9	TO-DAY	TOTAL
GENERAL SUBSCRIPTIONS	8,331,769.86		8,331,769.86
LOCAL SUBSCRIPTIONS	410,317.84		410,317.84
INTEREST & EXCHANGE	69,256.95	140.18	69,397.13
OTHER RECEIPTS	534,911.48	51.75	534,963.23
TOTAL	9,346,256.13	191.93	9,346,448.06
	<u>DISBURSEMENTS</u>		
CREDITORS	8,642,255.97		8,642,255.97
BALANCE	704,000.16	191.93	704,192.09
CASH BALANCE AS ABOVE			704,192.09
1st National Bank, S.F.	184,746.30		
Wells Fargo Nev. Nat'l Bank	20.63		
Bank of California	6,303.09		
Crocker National Bank	18.38		
Canadian Bk. of Commerce	5,770.41		196,858.81
1st Nat'l Bank, Special Acc't	254,701.58		
Mercantile Trust Co. Special Acc't	51,365.39		
Bank of California Special Acc't	50,000.00		
Union Trust Company Special Acc't	50,176.71		
Canadian Bk. of Commerce Special Acc't	50,949.42		
First Federal Trust Co. Special Acc't	50,140.18		507,333.28

SAN FRANCISCO RELIEF & RED CROSS FUNDS, A CORPORATION. DEPARTMENT "E" REPORT OF AUDIT, JANUARY 22, 1908.

LESTER HERRICK AND HERRICK.

CERTIFIED PUBLIC ACCOUNTANTS

Letter February 3, 1908

San Francisco, California

February 3, 1908.

THE EXECUTIVE COMMITTEE

SAN FRANCISCO RELIEF & RED CROSS FUNDS, A CORPORATION

SAN FRANCISCO, CALIFORNIA.

Gentlemen:

We have made an examination of the accounts of the Land & Building Department of your Committee under the direction of Thomas Magee, Esq., following upon our last similar examination to January 10, 1907, to the final close of the Committee's business January 22, 1908.

We have verified the accounting of funds, as to receipts by statement from the corporation, and as to disbursements by vouchers which appear to represent actual and proper payments, and have confirmed the balance on deposit with the Union Trust Company.

We present herewith a statement showing the various appropriations made by the corporation, the amounts received by the department and the amounts expended against each, and it will be noted that there are large over-expenditures upon many. We also present a general statement of receipts and disbursements showing a cash balance of \$10,138.87, which, as the accounting affairs of the department are ended, will be transferred to the general funds of the corporation.

Owing to the absence of Mr. Magee, and upon the instructions of Mr. James D. Phelan, Vouchers #1611 to #1650 inclusive are approved by Mr. William Dodge.

We find a number of bills which are in dispute and which have not been entered. These are as follows:

Meese & Gottfried Company,	\$ 180.40
Jefferson Square Garage	88.35
John H. Spark	1,278.50
John H. Spark	267.00
	\$1,814.25

If it is decided to allow these claims or any part thereof, payment will be made from the general funds.

In connection with the property lease from St. Mary's Hospital, we find that the terms of this lease, which require removal of buildings etc., have been complied with and that the matter is closed.

We find the accounts have been accurately and well maintained and are of the opinion that the accounting has been intently correct.

We beg to remain, Gentlemen

AH-MH

Faithfully yours
 CERTIFIED PUBLIC ACCOUNTANTS.

STATEMENT OF APPROPRIATIONS & DISBURSEMENT THEREOF.

	<u>Apptn.</u>	<u>Bal.Available</u>	<u>Recvd.</u>	<u>Expended</u>	<u>Cash Bal.</u>	<u>Excess Dbmt.</u>
Lumber & Bldg. Material	\$270,000.00	\$	\$ 270,000.00	\$ 147,878.43	\$122,121.57	\$
S.F.& S.H.B.S.	309,000.00	49,000.00	260,000.00	313,740.78		53,740.78
L.Swenson	95,500.00		95,500.00	89,146.37	6,353.63	
C.N.Grant	100,000.00	25,000.00	75,000.00	106,497.41		31,497.41
Bldg.Con.Co.	220,500.00	18,000.00	202,500.00	218,116.64		15,616.64
Bldg.Bonus	490,000.00		490,000.00	423,288.17	66,711.83	
Home for Aged & Infirm	207,800.00	6,420.00	201,380.00	275,738.87		74,358.87
Gas Installation	20,000.00	20,000.00		22,815.32		22,815.32
General	25,000.00	9,000.00	16,000.00	3,114.06	12,885.94	
Total	1,737,800.00	127,420.00	1,610,380.00	1,600,336.05	208,072.97	198,029.02
			1,600,336.05		198,029.02	
Balance			10,043.95		10,043.95	
Interest on Deposits			94.92		94.92	
Total Bal. to be returned to Gen'l Fund			10,138.87		10,138.87	

RECEIPTS & DISBURSEMENTS.

ORGANIZATION TO JANUARY 22, 1908

RECEIPTS			
FROM S.F.R.& R.C.F., A CORPORATION		1,610,380.00	
MISSION PARK COTTAGES		4,217.15	
Sale of Doors & Windows	2,714.05		
Sale of Lumber	1,503.10		
SOUTH PARK APARTMENTS Lumber Sold		697.00	

RECEIPTS			
MISSION PARK MILL Sale		600.00	
HOME FOR AGED & INFIRM Empty Sacks		134.75	
SUNDRIES		10.51	
	Frd.		\$1,616,039.41

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DISBURSEMENTS.

		Br. Frd.	\$1,616,039.41
CONTRACT COTTAGES		727,501.20	
S.F.& S.H.B.Society	313,740.78		
Building Construction Co.	218,116.64		
C. N. Grant	106,497.41		
L. Swenson	89,146.37		
MISSION PARK COTTAGES		78,286.32	
Labor	33,172.51		
Lumber	31,301.80		
Other Material Etc.	13,812.01		
SOUTH PARK APARTMENTS		40,834.95	
Labor	16,583.04		
Lumber	13,258.53		
Other Material Etc.	10,993.38		
INGLESIDE COTTAGES		26,925.65	
Labor	10,037.06		
Lumber	10,014.68		
Other Material Etc.	6,873.91		
14TH AVENUE LEASE		4,185.64	
Lease of Blk.#195 Richmond District	1,600.00		
Labor, Material & Expense	2,455.89		
A. Mackie, Expense	129.75		
GAS INSTALLATION		22,815.32	
Lobos Square	10,641.85		

APRIL 6, 1908.									
Month	App. No.	Amount	Advance	Vouchers Returned and Approved Total	Spl. Relief	Housing	Administration	Balance to Be accounted	Balances or overdraft on Appro'ns.
July	1272	5000 00	5000 00	5328 20	941 20	3000 00	1387 00		328 20
August	1372	7000 00	7000 00	7520 58	1344 18	5000 00	1176 40		520 58
September	1472	13500 00	13456 70	12708 68	1137 84	10403 49	1167 35	748 02	43 30
October	1572	12500 00	12500 00	13704 06	1581 39	10901 88	1220 79		1204 06
November	1672	15000 00	12600 00	2464 80	1154 58	77 56	1232 66	10035 20	2500 00
December	1772	8500 00	8500 00	1907 17	614 42		1292 75	6592 83	
1908									
January	1872	2500 00	2500 00	2009 31	734 20		1275 11	490 69	
February	1972	2900 00	2900 00	210 36	210 36			2689 64	
	1973	5000 00	5000 00					5000 00	
March	2072	3500 00	3495 74					3495 74	4 26
	2073	5000 00	5000 00					5000 00	
		80400 00	77852 44	45853 16	7718 17	29382 93	8752 06	34052 12	2547 56
									2052 84
			97%	58%	17%	64%	19%	44%	494 72
			of amount Appropriated	of amount drawn	of amount expended			of amount drawn	6/10% of amount appropriated

AVAILABLE FUNDS AND ESTIMATED EXPENDITURES AT CLOSE OF BUSINESS, APRIL 11TH, 1908

AVAILABLE FUNDS			
<u>CASH ON HAND</u> - April 11, 1908		518,326.19	
<u>ACCOUNTS RECEIVABLE</u> - City and County of San Francisco, demands filed		10,834.85	
		529,161.04	
Less Approved Bills	10,378.81		
Less Appropriations	404,161.94		
Installment Reserve	11,283.25	425,824.00	
<u>CASH AVAILABLE</u>			103,337.04
<u>CONTINGENT ASSETS</u>			
Subscriptions - American National Red Cross			399,044.23
Other Subscriptions - nil			
Relief Supplies - estimated			3,500.00
Housing Loan Collections - estimated			50,000.00
Appropriation Balances to be returned to General Fund - estimated			150,000.00
<u>NET AMOUNT AVAILABLE - ESTIMATED</u>			\$705,881.27

ESTIMATED EXPENDITURES			
<u>TO JUNE 30, 1908</u>			87,450.00
<u>DEPT. A & B</u>			
Lease Headquarters to July 9, 1908	1,250.00		
Care of Building-2-1/3 months	500.00		
Accounting Department	3,000.00		
General Report-10,000 copies	10,000.00		
		14,750.00	
<u>DEPT. C</u>			
Administration & Camp 9	4,000.00		
Relief Home Maintenance	32,200.00	36,200.00	
<u>DEPT. D</u>			
Hospital Bureau, 2 mos.	15,000.00		
Aiding Refugees - Associated Charities	20,000.00		

ESTIMATED EXPENDITURES			
Operating Expenses - 2 months	1,500.00		
		36,500.00	
<u>RESERVE</u>			150,000.00
American Nat'l Red Cross	50,000.00		
San Francisco, as per	100,000.00	150,000.00	
<u>FORWARD</u>			237,450.00

— [2] —

<u>BROUGHT FORWARD</u>			237,450.00
<u>AFTER JULY 1, 1908</u>			69,400.00
<u>DEPT. A</u>			
Rent of offices, 1 year	1,800.00		
Accounting Dept. - July to close	1,000.00		
	3,000.00		
Final Report	1,000.00		
Housing Loan Collections 1 year	3,600.00		
		10,400.00	
<u>DEPT. C</u>			
Closing Dept. & Camp 9	5,000.00		
Relief Home - Tablet, Dedicatory Exercises, and Incidentals to transfer to city	15,000.00		
		20,000.00	
<u>DEPT. D</u>			
Hospital Bureau, July & August pending other arrangements	15,000.00		
Closing Rehabilitation and distribution N. Y. Chamber of Commerce Fund - 6 months	4,000.00		
Aiding refugees - Associated Charities	20,000.00	39,000.00	
<u>ESTIMATED TOTAL EXPENDITURES</u>			\$ 306,850.00
<u>BALANCE</u>			399,031.27
			\$ 705,881.27

SPECIAL REPORT ON CONDITION OF RELIEF FUNDS

— [1] —

CONDENSED STATEMENT - MAY 29, 1908.

Total Cash on hand in all departments		\$479,431.96	
Estimated total Direct Liabilities		102,642.37	
Estimated Cash Balance Available			\$ 376,789.59
Estimated total Contingent Assets		452,501.18	
Estimated total Contingent Liabilities		219,950.00	
Excess of Contingent Assets over Liabilities			232,551.18
<u>TOTAL CASH AND CONTINGENT ASSETS</u>			\$ 609,340.77
American Nat'l Red Cross, Washington, D.C.	\$399,044.23		
Balance San Francisco	110,296.54		
	\$609,340.77		\$ 609,340.77

No account taken of Reserves \$100,000.00 in San Francisco, in Washington \$50,000.00.

The amount of Cash and Contingent Assets \$609,340.77 is available after having taken into account all direct and contingent liabilities, but includes in the direct assets \$35,381.45 now in hands of Rehabilitation Committee. Per contra \$167,400.00 for Rehabilitation (King's Daughters, etc. - \$50,000.00, Special Rehabilitation - \$100,000.00, Charitable Institutions balance unappropriated \$17,400.00) has been included in the Contingent Liabilities.

The entire amount available for Rehabilitation is	\$609,340.77
Add amounts already appropriated, as noted above	\$167,400.00
<u>TOTAL AVAILABLE</u>	\$776,740.77

— [2] —

STATEMENT OF ASSETS AND LIABILITIES AT CLOSE OF BUSINESS, MAY 29, 1908.

<u>ASSETS</u>				
Cash on hand - May 29, 1908			\$373,956.46	Subject to check of President and Secretary
Add N.Y. Chamber of Commerce Fund checks			70,094.05	Just returned to General Fund.
Add Rehabilitation Funds			35,381.45	Now subject to check of Messrs Dohrmann, Leege, & Cushing.

Balance Housing 12-7-07	\$30,044.24			
Less Net Disbursements	549.00			
Balance May 29, '08	\$29,495.24			
New York Chamber of Commerce	3,069.40			
Special Relief, etc.	2,816.81			
Total Cash on hand in all departments			\$479,431.96	\$479,431.96
<u>LIABILITIES</u>				
Installments on Cottages (gross \$10,635.25) net			4,779.00	
Labor Unpaid (gross \$1,929.00) net			1,332.50	
<u>APPROPRIATIONS</u>				
Current appropriations in liquidation - net			96,530.87	
As per Balance Sheet gross From which may be deducted		\$371,530.87		
Reserve	100,000.00			
Relief & Rehabilitation	100,000.00			
King's Daughters, etc.	50,000.00			
Charitable Institutions	17,600.00			
Other Balances	7,400.00	275,000.00		
Estimated Total Direct Liabilities			\$102,642.37	\$102,642.37
Estimated Balance Cash Available				\$376,789.59

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CONTINGENT ASSETS

American National Red Cross	\$399,044.23	
Other Subscriptions	nil	
Relief Supplies - Stoves & Office Furniture	800.00	
City & County - Care of inmates - good	2,656.95	

Housing Loan Collections (gross \$76,124.53) net	50,000.00	
City & County - Excess over Almshouse Appropriation - \$18,000.00 - collection doubtful		
Estimated total Contingent Assets	452,501.18	\$452,501.18

CONTINGENT LIABILITIES

<u>APPROPRIATIONS</u> which have already been made		167,400.00
King's Daughters, Incurable Children, Adult Blind, etc.	\$50,000.00	
Relief & Rehabilitation special	100,000.00	
Charitable Institutions balance	17,400.00	

ESTIMATED CLOSING EXPENDITURES

Rent of offices - one year	1,200.00		
Accounting Dept. - July To Close	750.00		
	3,000.00	4,950.00	
<u>PUBLISHING FINAL REPORT</u> - 10,000 copies		10,000.00	
<u>COLLECTING HOUSING LOANS</u> - 1 year		3,600.00	
<u>CLOSING CAMP DEPARTMENT</u> - Camp #9		2,000.00	
<u>HOSPITAL BUREAU</u> - July and August pending other arrangements		15,000.00	
<u>REHABILITATION</u> Cases now pending		5,000.00	
Closing 6 months		2,000.00	
<u>AIDING REFUGEES</u> Associated Charities		10,000.00	
Estimated Total Contingent Liabilities		219,950.00	219,950.00
Excess of Contingent Assets over Contingent Liabilities			\$232,551.18

— [1] —

REPORT OF OAKLAND CATHOLIC RELIEF

1908			
<u>Advance</u> , May 1, Appropriation 5			\$25,000.00
<u>Disbursements Reported</u>			
1908			

June 30,	Old People's Shelter - Sisters of Mercy	16000.00	
	Sisters of Presentation	1389.79	
	St. Joseph's Church, Berkeley	250.00	
	Sacred Heart Church, Oakland	250.00	
	St. Columba's Church, Oakland	250.00	
	St. Patrick's Church, Oakland	250.00	
	St. Joseph's Church, Portuguese	250.00	
	St. Elizabeth's Church, German	250.00	
	St. Anthony's Church- (East Oakland refund \$36.)	286.00	
	St. Francis de Sales (Orphans Shelter)	1165.06	
	St. Joseph's Church, Alameda	250.00	
	Providence Hospital	500.00	
	St. Mary's Station	350.00	
	General Administration	3595.35	
	Less refunds	36.20	
		\$25,000.00	\$25,000.00

**FINANCE COMMITTEE OF THE COMMITTEE ON THE
RECONSTRUCTION OF SAN FRANCISCO AUGUST 18, 1908.**

LESTER HERRICK AND HERRICK

CERTIFIED PUBLIC ACCOUNTANTS

334-336 MERCHANTS EXCHANGE, SAN FRANCISCO

— 1 —

**FINANCE COMMITTEE OF THE COMMITTEE ON THE RECONSTRUCTION OF SAN
FRANCISCO REPORT RECEIPTS & DISBURSEMENTS ORGANIZATION TO AUGUST
18, 1908.**

<u>RECEIPTS:</u>			
Subscription		25,000.00	
Interest		204.10	25,204.10
<u>DISBURSEMENTS:</u>			
<u>HARBOR COMMITTEE</u> , Thos. Magee, Chairman		5,000.00	
Appropriation #5			

<u>GRANTS</u>		4,670.25	
Federated Harbor Imp. Assn.	3,000.00		
California Promotion Committee	1,670.25		
<u>WIDENING STREETS COMMITTEE, APP. #3.</u>		1,992.58	
Services & Expenses E.H.Bennett	1,109.30		
Services & Expenses E.H.Denicke	666.00		
Drawing Materials	97.37		
Draughting	80.00		
Stenographer	17.75		
Blue Prints, etc.	16.81		
Printing & Stationery	5.35		
<u>BURNHAM PLANS & GENERAL BEAUTIFICATIONS COMMITTEE, APP. #2.</u>		1,973.94	
Services & Expenses E.H.Denicke	949.30		
Services & Expenses E.H.Bennett	555.50		
Draughting	358.30		
Blue Prints	32.67		
Stationery & Materials	41.00		
D. H. Burnham & Co., Draughting	37.17		
<u>COMMITTEE ON WIDENING STREETS & BURNHAM PLANS JOINTLY, APP. #6.</u>		2,015.00	
Block Books & Maps	1,765.00		
Services E.H.Denicke	250.00		
<u>STATISTICS COMMITTEE</u>		1,305.91	
Services, assistants & expenses of M. Manson	1,058.16		
Appropriation #4	150.00		
Services J.E.Purdy 126.25			
Services N.J.Manson 23.75			
Appropriation #7	97.75		
Expenses M. Manson 91.50			
Services N.J.Manson 6.25			
<u>COMMITTEE ON SPECIAL SESSION OF THE LEGISLATURE</u>		962.13	
Reporting	563.88		
Salary of Secretary	150.00		

Stenographers	118.50		
Publications	100.00		
Sundry	29.75		
<u>REPORT ON COST OF IMPROVEMENTS IN WIDENING STREETS</u>		851.89	
Services & Expenses of M. Manson			
Fred.		18,771.70	

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<u>COMMITTEE ON BUILDING LAWS</u>		760.10	
Reporting	480.10		
Publications	280.00		
<u>SPECIAL COMMITTEE TO WASHINGTON</u>		693.50	
Traveling Expenses			
<u>PRESS COMMITTEE</u>		646.18	
Photographs	269.50		
Articles for Eastern Press and Magazines	225.00		
Printing Circulars	140.00		
Postage	11.68		
<u>JUDICIARY COMMITTEE</u>		563.88	
Reporting			
<u>COMMITTEE ON MUNICIPAL DEPARTMENTS</u>		563.87	
Reporting			
<u>COMMITTEE ON CHARTER AMENDMENTS</u>		563.87	
Reporting			
<u>SPECIAL MAP WORK FOR COMMITTEE ON WIDENING STREETS & BURNHAM PLANS</u>		545.00	
<u>SECRETARY'S OFFICE</u>		562.21	
Salaries	294.00		
Accounting Services	100.00		
Stationery & Printing	61.75		
Supplies	31.25		
Rotary Neostyle	30.00		

Postage	26.96		
Telephone	16.80		
Sundry	1.45		
<u>WATER COMMITTEE, APP. #1.</u>		255.32	
Typewriter	90.00		
Stenographers	89.67		
Livery	38.00		
Printing Report	30.00		
Stationery	7.65		
<u>COMMITTEE ON PUBLIC BUILDINGS, MUNICIPAL</u>		76.96	
Mimeographing Report	69.40		
Postage	7.56		
<u>SUNDRY EXPENSES</u>		25.51	
Western Union Tel. & Tel. Co., Telegrams	15.51		
Norman D. Evelyn, Postage	10.00		
<u>SPECIAL LOSS</u>		1,176.00	
Deposit California Safe Deposit & Trust Company. Interest in this deposit transferred to California Promotion Committee.			\$25,204.10

Certified Correct.

SAN FRANCISCO, CAL.

AUGUST 31, 1908.

CERTIFIED PUBLIC ACCOUNTANTS.

**SAN FRANCISCO RELIEF & RED CROSS FUNDS, A CORPORATION,
CONDENSED REPORT OF RECEIPTS & DISBURSEMENTS APRIL
23, 1906, TO NOVEMBER 30, 1908.**

LESTER HERRICK AND HERRICK

CERTIFIED PUBLIC ACCOUNTANTS

334-338 MERCHANTS EXCHANGE SAN FRANCISCO.

CABLE ADDRESS Lestrick

Letter December 10, 1908

San Francisco, California

December 10, 1908.

HONORABLE JAMES D. PHELAN
 PRESIDENT SAN FRANCISCO RELIEF & RED CROSS FUNDS, A CORPORATION
 SAN FRANCISCO, CALIFORNIA.

Dear Sir:

We beg to hand you herewith a condensed report of the Receipts and Disbursements of the Finance Committee of the Relief & Red Cross Funds, and the San Francisco Relief & Red Cross Funds, A Corporation, covering the period from organization on April 23, 1906, to the close of business on November 30, 1908, together with our Certificate of Audit.

With reference to the previous reports which have been issued, particularly those dated November 17, 1906, and March 16, 1907, it will be noted that the classification of the Receipts and Disbursements in this report vary somewhat from the classifications in the prior reports. This variation is caused by the fact that directly after the catastrophe the entire functions and future operations of the then Finance Committee were indefinite, and it has been advisable at this time to reclassify the segregated accounts of the Disbursements which it was at all times necessary to maintain so that this report would be uniform in all respects.

The statements in analysis of the various items included in this report are now practically complete and will be ready for presentation to you in the near future. These statements exhibit the composition of the various Receipts and Disbursements in the greatest detail and have as their object the elimination of any possible question as to the disposition of the Funds.

We beg to remain, Dear Sir

Faithfully yours
CERTIFIED PUBLIC ACCOUNTANTS.

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SAN FRANCISCO RELIEF & RED CROSS FUNDS, A CORPORATION CASH RECEIPTS & DISBURSEMENTS

From the organization of the Finance Committee of the Relief & Red Cross Funds on April 23, 1906, to the close of business of the succeeding Corporation on November 30, 1908.

	<u>RECEIPTS</u>		
<u>GENERAL SUBSCRIPTIONS</u>	Schedule #1 Fol. 3-4	\$8,407,873.34	
<u>SAN FRANCISCO SUBSCRIPTIONS</u>	Schedule 2 Fol. 4-7	413,090.83	
<u>SALE OF SURPLUS SUPPLIES & OTHER RECEIPTS</u>	Schedule 3 Fol. 7	323,473.87	
<u>INSTALMENTS UPON THE SALE OF REFUGEE COTTAGES</u>	Schedule 4 Fol. 8	117,521.50	
<u>CARE OF INMATES OF THE CITY & COUNTY ALMSHOUSE</u>	Schedule 5 Fol. 8	51,684.30	
<u>INTEREST & EXCHANGE</u>	Schedule 6 Fol. 8	91,078.01	
<u>LOANS REPAID</u>	Schedule 7 Fol. 9	76,024.90	

<u>RENTALS OF ADMINISTRATION BUILDING</u>		8,000.10	
<u>SALE OF GAS TO CAMP TENANTS</u>	Schedule 9 Fol. 9	7,320.75	
<u>DEPOSITS BY APPLICANTS FOR THE PARTIAL DEFRAYMENT OF THE COST OF PERMANENT HOMES</u>		57,073.16	9,553,140.76
	<u>DISBURSEMENTS</u>		
<u>PERIOD OF PRELIMINARY ORGANIZATION</u> April 23, 1906, to July 31, 1906,	Schedule 11 Fol. 9-10	\$2,172,642.98	
<u>PERIOD OF PERMANENT ORGANIZATION</u> August 1, 1906, to November 30, 1908,	Schedule 12 Fol. 10	6,144,117.01	
<u>DONATIONS FOR THE RELIEF AND REHABILITATION OF HOSPITALS & CHARITABLE INSTITUTIONS</u>	Schedule 13 Fol. 10-12	576,418.43	
<u>DONATIONS FOR RELIEF THROUGH THE ASSOCIATED CHARITIES OF SAN FRANCISCO</u>		122,241.84	
<u>REFUNDS OF INSTALMENTS ON COTTAGES</u>	Schedule 4 Fol. 8	109,373.00	
<u>COST OF GAS SOLD TO CAMP TENANTS</u>	Schedule 9 Fol. 9	8,030.25	
<u>SPECIAL SECURED LOANS</u>	Schedule 15 Fol. 12	23,050.00	9,155,873.51
<u>BALANCE OF FUNDS ON HAND</u>	Schedule 16 Fol. 12-13		397,267.25

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ANALYSIS OF CASH RECEIPTS & DISBURSEMENTS

GENERAL SUBSCRIPTIONS Schedule #1 \$8,407,873.34

	<u>Direct</u>	<u>Through Am. Nat.Red Cross</u>	<u>Total</u>
TOTALS	\$5,587,868.34	\$2,820,005.00	\$8,407,873.34
Alabama	21,706.53	559.91	22,266.44
Alaska	19,937.56		19,937.56
Arizona	29,644.91		29,644.91
Arkansas	5,500.47	155.00	5,655.47
California (except San Francisco)	265,041.91		265,041.91
Colorado	18,469.89		18,469.89

	Direct	Through Am. Nat.Red Cross	Total
Connecticut	45,221.33	125,212.30	170,433.63
Delaware	5,271.50	19,510.10	24,781.60
District of Columbia	15,580.64	76,862.47	92,443.11
Florida	20,515.38	8,811.57	29,326.95
Georgia	38,132.08	3,879.87	42,011.95
Hawaii	27,049.46		27,049.46
Idaho	16,753.92		16,753.92
Illinois	489,165.86	162,490.79	651,656.65
Indiana	85,080.08	44,944.34	130,024.42
Indian Territory	770.18	114.91	885.09
Iowa	81,107.98	13,546.41	94,654.39
Kansas	8,521.20	533.74	9,054.94
Kentucky	5,062.39	20,633.50	25,695.89
Louisiana	12,191.64	13,143.00	25,334.64
Maine	31,440.83	6,271.46	37,712.29
Maryland	660.62	130,412.44	131,073.06
Massachusetts	608,468.89 ¹	86,785.41	695,254.30
Michigan	106,063.90	72,977.69	179,041.59
Minnesota	76,445.46	3,562.95	80,008.41
Mississippi	6,350.19	139.00	6,489.19
Missouri	35,159.14	264,487.72	299,646.86
Montana	21,198.61	1.50	21,200.11
Nebraska	16,454.94	744.90	17,199.84
Nevada	17,109.60		17,109.60
New Hampshire	16,462.57	15,022.46	31,485.03
New Jersey	152,740.11	57,335.68	210,075.79
New Mexico	6,898.20	419.00	7,317.20
New York	1,573,385.63	1,266,851.82	2,840,237.45
North Carolina	10,575.92	1,817.89	12,393.81
North Dakota	4,872.91	1,819.68	6,692.59

1. * This does not include \$100,000.00 remitted to F. W. Dohrmann for transfer to the University of California Hospital to provide free beds for refugees and indigents.

	<u>Direct</u>	<u>Through Am. Nat.Red Cross</u>	<u>Total</u>
Ohio	113,951.51	167,889.06	281,840.57
Oklahoma	1,830.02	5.00	1,835.02
Oregon	74,221.29		74,221.29
Pennsylvania	745,764.26	222,723.29	968,487.55
Rhode Island	14,633.08	89,414.81	104,047.89
South Carolina	16,713.99	2,125.13	18,839.12
South Dakota	7,803.05	694.50	8,497.55
Tennessee	38,876.82	165.23	39,042.05
Texas	42,925.09	32,324.69	75,249.78
Utah	47,989.12		47,989.12
Vermont	2,801.60	8,731.62	11,533.22
Virginia	45,305.65	2,618.12	47,923.77
Washington	132,443.92	420.50	132,864.42
West Virginia	9,948.72	7,654.18	17,602.90
Wisconsin	64,926.74	21,133.16	86,059.90
Wyoming	2,867.74	3,227.35	6,095.09
Chain	218.01		218.01
Unknown & Unlocated	397.70	211.25	608.95
U. S. Navy	2,778.92	90.00	2,868.92
Philippine Islands		8,597.50	8,597.50
<u>TOTAL OF THE UNITED STATES - EXCEPT SAN FRANCISCO, Frd.</u>	\$5,261,409.66	2,967,072.90	8,228,482.56

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		<u>Direct</u>	<u>Through Am. Nat.Red Cross</u>	<u>Total</u>
	Brт.Frd.	\$5,261,409.66	2,967,072.90	8,228,482.56
Austria			50.00	50.00
Australia		385.96		385.96
Belgium		50.00		50.00
Canada		145,097.15	305.50	145,402.65
Cape Colony			464.00	464.00

		Direct	Through Am. Nat.Red Cross	Total
Ceylon			32.33	32.33
Cuba		5.00	729.30	734.30
China		40,000.00		40,000.00
England		6,522.58	48.30	6,570.88
France		20,850.00	385.08	21,235.08
Germany		50.00		50.00
Japan		98,960.10	146,000.00	244,960.10
Mexico		14,286.44	193.87	14,480.31
Prince Edward Isle			10.00	10.00
Russia		51.45	147.57	199.02
Scotland			50.40	50.40
United States of Colombia		200.00		200.00
		\$5,587,868.34	3,115,489.25	8,703,357.59
Amount retained at Washington by the Am. Nat'l Red Cross	255,747.32			
Reported Expenditure by Am. Nat'l Red Cross for relief of San Francisco	39,736.93		295,484.25	295,484.25
Amounts received at San Francisco,		\$5,587,868.34	2,820,005.00	8,407,873.34

This does not include \$100,000.00 remitted to F. W. Dohrmann for transfer to the University of California Hospital to provide free beds for refugees and indigents.

SAN FRANCISCO SUBSCRIPTIONS Schedule #2 \$413,090.83

American Hawaiian Steamship Co.		10,000.00
American Steel & Wire Co.		8,000.00
Arnstein, Simon & Co.		250.00
Balfour, Guthrie & Co.		5,000.00
Barbat, Dr. J. H.		6.75
Bartlett, Edgar H.		50.00
Bartnett, W. J.		1,000.00
Beaver, Fred H.		500.00
Blanding, Gordon		10,000.00
Bourn, H. B.		2,000.00

Brandenstein, M. J. & Co.		1,000.00
Breeden, H. C.		500.00
Brown, J. Dalzell		1,000.00
Canadian Bank of Commerce	25,000.00	
Less Expenditure reported	2,500.00	22,500.00
Carolan, Frank J.		5,000.00
Castle Bros.		500.00
Condon, Miss L. H.		80.00
Continental Building & Loan Association		500.00
Cooper, Hon. J. A.		500.00
	Frd.	68,386.75

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	Brт.Frd. \$68,386.75
Countryman, R. H.	500.00
Cowell Lime & Cement Co.	5,000.00
De Bell, H. H.	26.00
de Young, M. H.	1,000.00
Dingee, William J.	5,000.00
Drum, Frank G.	1,000.00
Fay, Philip J.	20.00
Ferris, John W.	500.00
Firebaugh, Joseph	5.00
Fitzgerald, M.	5.75
Flood, Jas. L.	5,000.00
Folger, J. A. & Co.	5,000.00
Gage, Mills & Co.	100.00
Gopcevic, Milos	500.00
Gopcevic, Peter	500.00
Grace, W. R. & Co.	1,000.00
Griswold, E. & Co.	10.00
Gunst, M. A.	1,000.00
Haldan, E. B.	500.00

Hall, J. F.	10.00
Harvey, J. Downey	2,000.00
Healey, Benjamin	100.00
Hellman, J. W.	5,000.00
Herman, M. H.	10.00
Herrin, William F.	2,500.00
Hester, B. A.	15.00
Heynemann, H.	250.00
Home Telephone Co.	75,000.00
Hopkins, Timothy	500.00
Heyman, Joseph	1,000.00
Heyman, Morris	1,000.00
Jennings, Thomas	100.00
Kohl, C. Frederick	5,000.00
Kohl, Mrs. Sarah	5,000.00
Koshland, S. & Co.	500.00
Law, Herbert E.	1,000.00
Levison, J. B.	100.00
Lloyd, John	5.00
Long, Lieut. E. C.	5.00
Mack, Adolph	250.00
Magee, Thomas & Sons	2,000.00
Maguire, James G.	100.00
Martin, Mrs. Eleanor	5,000.00
Metropolis Trust & Savings Bank	1,000.00
Metson, W. H.	500.00
Meyer, Wilson & Co.	1,000.00
McCrum, Mrs. Helen	10,000.00
McCutchen, E. J.	250.00
McEnerney, Garret W.	1,000.00
McManigal, R. N.	10.00
Miller & Lux, Inc.	10,000.00
Mitsui & Co.	500.00

Mission Dolores Church	8.70
Moore, Charles C.	100.00
Moulton, Irving F.,	1,000.00
Mund, Leo	10.00
Murphy, D.	10.00
Newhall, H. M. & Co.	1,000.00
Newman, Rita (Chain Letter)	50.00
Ogidissen, Capt. D. L.	25.00
Oxnard, Robert	1,000.00
	Frd. \$228,962.20

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	Brt. Frd. \$228,962.20	
Pacific Hardware & Steel Co.		5,000.00
Pacific Portland Cement Company		7,500.00
Pacific States Telephone & Telegraph Co.	10,000.00	
Less charge for telephone service	1,999.45	8,000.55
Peabody, Henry W. & Co.		500.00
Peyton, W. C.		500.00
Phelan, James D.		10,000.00
Phil O'Mera Skating Club		700.00
Pippy, Col. Geo. H.		500.00
Pond, E. B.		500.00
Porter, W. S.		1,000.00
Ramsdell, H. V.		200.00
Rollins, E. H. & Sons		2,500.00
Rossi, P. C.		42.00
Ruef, A.		1,000.00
Schlessinger, Chas.		500.00
Schmitt, J. L.		500.00
Scotch Thistle Club		2,500.00
Selfridge, Rear Admiral T. O.		100.00
Shainwald, Buckbee & Co.		1,000.00

Sherwood & Sherwood		250.00
Sloss, Mrs. Louis		2,000.00
Sloss, Louis & Company		5,000.00
Smith, Gen'l James F.		500.00
Southern Pacific Employees		6,857.23
Speck & Co.		1,000.00
Spreckels, Claus		25,000.00
Speckels, Rudolph		10,000.00
Stockton Milling Co.		500.00
Sundberg, Madam		1.00
Sussman, Wormser & Co.		500.00
Sutro & Co.		1,000.00
Tacoma Mill Co.		2,500.00
Teschenacher, H. E.		500.00
Tevis, H. L.		10,000.00
Toyo Kisen Kaisha		500.00
United Railroads of San Francisco	82,994.88	
Less expenditure reported	14,000.00	68,994.88
Wheeler, Chas. S.		1,000.00
Wholesale Liquor Merchants, as follows:		2,000.00
Ahrens, Pein & Bullwinkel		
Campe, H. Co.		
Cartan, McCarthy & Co.		
Chevalier, F. & Co.		
Clark Bros. & Co.		
Coming & Co.		
Craig, C. W. & Co.		
Fleishmann & Co.		
Herrscher, Samuels & Co.		
Hey, Grauerholz & Co.		
Hilbert Mercantile Co.		
Hildebrandt, Posner & Co.		
Hotaling, A. P. & Co.		

Illinois-Pacific Glass Co.		
Italian-Swiss Colony		
Jesse Moore Hunt Co.		
Johnson Locke Mercantile Co.		
Jones Mundy Co.		
Laventhal Bros.		
Livingston & Co.		
Lyons & Raas Co.		
	Frd. \$409,607.86	

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	Brт.Frd. \$409,607.86		
Martin, E. & Co.			
Meinicke, Chas. & Co.			
Naber, Alfs & Brune			
The Rosenthal Co.			
Roth & Co.			
Sroufe Co., John			
Shea, Bocqueraz & Co.			
Sherwood & Sherwood			
Siebe Bros. & Plagemann			
Simon, Levy & Co.			
Taussig & Co.			
Tillman & Bendel			
Williams, Dimond & Co.		500.00	
Yawman & Erbe Manufacturing Co.		500.00	
Yokohama Specie Bank		500.00	
San Francisco Chronicle collections through the California Branch of the American Nat'l Red Cross		1,000.00	
Conscience Fund		50.00	
A Friend, through Bissinger & Co.		21.50	
Five Unknown Subscribers		13.50	

Passengers and Crews of Trans-Pacific Steamships:			
Doric		118.07	
Hong Kong Maru		125.00	
Korea		110.80	
Siberia		360.70	
U. S. A. L. Sheridan		183.40	
TOTAL		413,090.83	
<u>SALE OF SURPLUS SUPPLIES & OTHER RECEIPTS</u> Schedule #3			<u>323,473.87</u>
Flour		216,717.15	
Food Stuffs		41,498.07	
Tents		14,826.55	
Cottages		9,559.00	
Building Material		6,280.71	
Automobiles		6,135.63	
Gas Stoves		5,211.75	
City & County of San Francisco		7,975.33	
For Repairs to Building No. 3 and No. 4 at Relief Home	3,993.02		
For Construction of Stable at Relief Home	3,982.31		
Patent Toilets		2,792.00	
Relief Home Receipts		2,782.96	
Meal Tickets sold to workmen and others at Ingleside Model Camp		2,562.92	
Tobacco		1,779.65	
Plumbing Material		1,643.75	
Typewriters		596.50	
Houses		555.00	
Transport Cots		418.29	
Powder and Dynamite sold to Whitelaw Wrecking Co.		300.00	
Ingleside Model Camp - Miscellaneous		255.20	
Office Furniture & Supplies		206.00	
Sundries		1,377.41	
TOTAL		323,473.87	

INSTALMENTS UPON THE SALE OF REFUGEE COTTAGES Schedule #4 \$117,521.50

REFUNDS OF INSTALMENTS ON COTTAGES Schedule 4 \$109,373.00

<u>Cottages Occupied</u>		<u>Maximum Population</u>	<u>Instalments</u>	<u>Refunds</u>	<u>Balance (Reserved)</u>
TOTALS 5610 & 656 Apartments		17467	\$117,521.50	\$109,373.00	\$8,148.50
1632 Richmond	Camp #25	4130	38,138.50	36,904.50	1,234.00
1478 Lobos Square	Camp 9	4933	24,597.00	22,191.50	2,405.50
645 Columbia Square	Camp 24	1500	11,414.00	10,108.00	1,306.00
304 Franklin Square	Camp 13	1087	10,353.00	9,583.50	769.50
509 Mission Park	Camp 29	1609	9,160.50	8,542.50	618.00
216 Hamilton Square	Camp 20	689	7,446.00	6,908.25	537.75
158 Jefferson Square	Camp 16	680	6,776.50	6,571.00	205.50
188 Pennsylvania Ave.	Camp 10	690	4,024.50	3,698.75	325.75
143 Precita Park	Camp 23	520	2,911.50	2,745.00	166.50
187 Washington Square	Camp 21	593	1,324.50	1,177.50	147.00
150 Portsmouth Square	Camp 30	388	922.00	887.00	35.00
(656) South Park Apartments	Camp 29	648	453.50	55.50	398.00
TOTALS		17467	117,521.50	109,373.00	8,148.50
<u>NOTE:</u> The Maximum population is based upon the number tenants reported to the Camp Commanders and it is probable that the actual population often exceeded the reports.					

CARE OF INMATES OF THE CITY & COUNTY ALMSHOUSE Schedule #5 \$51,684.30

	<u>Avg. Number Per Day</u>	<u>Avg. Colltn. Per Day</u>	<u>Amount</u>
TOTAL	543.73	.312	51,684.30
September 1907	19.4	.50	291.00
October 1907	26.9	.484	404.40
November 1907	150.5	.332	1,503.70
December 1907	733.0	.424	9,689.30
January 1908	720.2	.428	9,559.50
February 1908	707.6	.45	9,234.45
March 1908	687.4	.45	9,589.50
April 1908	701.7	.45	9,473.40
May 1st to May 6th	718.2	.45	1,939.05
May 7th to May 31st	734.2		
June	782.0		
TOTAL	543.73	.312	51,684.30

INTEREST & EXCHANGE Schedule #6 \$91,078.01

<u>INTEREST ON BANK BALANCES</u>		84,226.22
San Francisco Banks	52,434.36	
New York & Chicago Banks	31,719.86	
<u>INTEREST ON LOANS</u>		5,731.14
Housing Loans	5,508.89	
Other Loans	222.25	
<u>EXCHANGE</u>		1,120.65
TOTAL		91,078.01

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LOANS REPAYED Schedule #7 \$76,024.90

Housing Loans		52,224.55
Sundry		750.35
The disbursements of the above Loans are included in Personal Relief & Rehabilitation on Schedule #12, and the Loans still outstanding are not treated as Assets as their collectability is more or less in doubt.		
Special Secured Loans		23,050.00

Hahnemann Hospital	20,000.00	
Society of California Pioneers	3,050.00	
See Schedule #15.		
TOTAL		76,024.90

SALE OF GAS TO CAMP TENANTS Schedule #9 \$7,320.75

COST OF GAS SOLD TO CAMP TENANTS Schedule 9 \$8,030.25

	<u>Avg. Colltn. Per 1000 C.F.</u>	<u>Sales</u>	<u>Cubic Feet Consumed</u>	<u>Cost Per 1000 C.F.</u>	<u>Cost</u>	<u>Loss</u>
TOTAL	.447	7,320.75	15,159,700	.530	8,030.25	709.50
South Park, Camp #28	.566	5,284.50	9,336,400	.609	5,683.50	399.00
Franklin Sq. Camp 13	.295	1,041.65	3,529,600	.607	2,143.35	1,101.70
Portsmouth Sq. Camp 30	.409	730.90	1,786,500	.591	1,056.60	325.70
Columbia Sq. Camp 24	.519	263.70	507,200	.629	318.95	55.25
	.447	\$7,320.75	15,159,700	.607	\$9,202.40	\$1,881.65
Less Rebates					1,172.15	1,172.15
					\$8,030.25	\$709.50

PERIOD OF PRELIMINARY ORGANIZATION Schedule #11 \$2,172,642.98

April 23, 1906, to July 31, 1906.

	Total	Amounts Disbursed in settlement for materials, supplies, etc. confiscated or employed prior to the perfection of the Preliminary Organization	Amounts Disbursed for expenditure regularly authorized after the perfection of the Preliminary Organization.
TOTALS	\$2,172,642.98	1,434,250.61	738,392.37
Relief of Hungry	1,197,872.91	886,842.79	311,030.12
Housing the Homeless	187,056.56	159,622.96	27,433.60
Sanitation	155,473.60	90,525.36	64,948.24

Emergency Relief by Committee of Fifty	154,285.10	148,442.80	5,842.30
Relief of Contiguous Cities	139,404.51	1,404.51	138,000.00
Frd.	1,834,092.68	1,286,838.42	547,254.26

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Brt. Frd.	\$1,834,092.68	1,286,838.42	547,254.26
Care of Sick & Injured	107,196.43	72,430.16	34,766.27
Clothing & Bedding	66,429.13	47,818.80	18,610.33
Construction & Operation of Relief Sections	63,189.50	2,648.50	60,541.00
General Administration	46,572.77	6,202.60	40,370.17
American National Red Cross	21,634.52	1,912.20	19,722.32
Rehabilitation	16,739.72	2,158.43	14,581.29
Assistance of Municipal Departments	12,271.36	12,177.50	93.86
Assistance of Charitable Institutions	1,756.05	1,752.80	3.25
Miscellaneous	2,760.82	311.20	2,449.62
	2,172,642.98	1,434,250.61	738,392.37

PERIOD OF PERMANENT ORGANIZATION Schedule #12 \$6,144,117.01

August 1, 1906, to November 30, 1908.

Personal Rehabilitation and Relief	2,680,513.63
Assistance in the Construction of Permanent Homes	999,984.50
Construction of Refugee Camps	883,308.81
Operation and Maintenance of Refugee Camps	453,000.04
Construction of Ingleside Model Camp for Aged and Infirm	36,230.59
Opt'n and Maintenance of Ingleside Model Camp for Aged and Infirm	173,571.76
Construction and Equipment of Relief Home for Aged and Infirm	374,567.89
Operation and Maintenance of Relief Home for Aged and Infirm	73,131.34
Food and Clothing Warehouses	69,928.86
Industrial Bureau	37,895.70

Care of Patients in Hospitals	233,098.62
History Commission	3,864.00
General Administration	125,021.27
TOTAL	6,144,117.01

DONATIONS FOR THE RELIEF AND REHABILITATION OF HOSPITALS AND CHARITABLE INSTITUTIONS Schedule #13 \$576,418.43

Associated Charities	25,000.00
Boys and Girls Aid Society	5,000.00
British Benevolent Society	4,000.00
Buford Free Kindergarten	750.00
Business Women's Lunch Club	500.00
California Girls' Training Home	6,000.00
California Society for Prevention of Cruelty to Children	7,050.00
California Women's Hospital	8,000.00
Catholic Ladies Aid Society	6,000.00
Children's Agency (Associated Charities)	5,000.00
Children's Hospital	22,500.00
Church Home for Boys	3,500.00
Columbia Park Boys' Club	5,000.00
Doctors Daughters	6,000.00
Emanuel Kindergarten	1,000.00
Emanuel Sisterhood	5,000.00
Florence Crittenden Home	5,000.00
Fourth Congregational Church Settlement	3,000.00
Francesca Relief Society	5,000.00
French Ladies Benevolent Society	4,000.00
German General Benevolent Society	10,000.00
German Hospital	10,000.00
German Ladies General Benevolent Society	4,000.00
Girls Club	5,000.00
Golden Gate Kindergarten Association	5,000.00
Frd.	\$161,300.00

	Brт.Frd. \$161,300.00
Good Samaritan Nursery	6,500.00
Hahnemann Hospital	10,000.00
Hebrew Board of Relief	20,000.00
Hebrew Home for Disabled	3,000.00
Helpers of the Holy Souls	5,000.00
Home for Aged Colored People	1,500.00
Hospital Aid Association	33,000.00
Infant Shelter	3,500.00
Italian Relief Committee	4,000.00
Japanese Home for Women and Children	2,200.00
Juvenile Court and Detention Home	2,500.00
Kaufmann Rescue Home for Girls	2,000.00
King's Daughters Home	4,000.00
Ladies of Charity of St. Patrick's Church	5,000.00
Lane Hospital	1,500.00
Little Sisters of the Poor	17,000.00
Maria Kip Orphanage	3,692.70
McKinley Orphanage	2,000.00
Mispah Charity Club	600.00
Mount Zion Hospital	10,000.00
Nurses Settlement	6,000.00
Occidental Kindergarten Association	1,000.00
Oriental Home for Chinese Children	2,200.00
People's Place	6,000.00
Pioneer Kindergarten Association	3,000.00
Pixley Memorial Kindergarten	250.00
Potrero Free Kindergarten	150.00
Probation Committee of the City and County of S. F.	6,000.00
Reading Room & Library for the Blind	1,100.00
Rescue Home for Chinese Children	3,000.00
Sacred Heart Church	1,500.00

Salesian Fathers Settlement	3,000.00
Salvation Army	5,000.00
S. F. Foundling Asylum	5,000.00
S. F. Fruit & Flower Mission	6,000.00
S. F. Girls Union	5,000.00
S. F. Lying-in Hospital	6,000.00
S. F. Maternity Hospital	2,500.00
S. F. Nat'l Training School & Deaconess Home	1,500.00
S. F. Polyclinic	12,800.00
S. F. Port Society	1,500.00
S. F. Nursery for Homeless Children	10,000.00
S. F. Seamen's Institute	2,500.00
Sisters of the Holy Family	22,500.00
Sisters of the Presentation Convent	2,500.00
Sisters of the St. Saviour (Bishop F.W.Nichols)	2,500.00
Society for Christian Work	6,000.00
South Park Settlement	7,000.00
Spanish Ladies Aid Society	2,000.00
Swiss Relief Society	2,000.00
St. Catherine's Home	5,000.00
St. Ignatius Training School	5,000.00
St. Joseph's Hospital	11,000.00
St. Luke's Hospital	22,905.35
St. Mary's Hospital	10,000.00
St. Vincent De Paul Society	20,000.00
Tehama St. Nurses Settlement	1,500.00
Telegraph Hill Neighborhood Association	5,000.00
University of California Hospital	10,000.00
	Frd. 524,198.05

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	Brт.Frd. \$524,198.05
Volunteers of America	2,000.00

Woman's Exchange	5,000.00
Young Men's Christian Association	10,000.00
Young Women's Christian Association	7,000.00
Youth's Directory	22,000.00
Whosoever Will Mission	1,000.00
Armitage Orphanage	5,000.00
Father Caraher's Kindergarten	220.38
TOTAL	576,418.43

SPECIAL SECURED LOANS Schedule #15 \$23,050.00

Hahnemann Hospital	20,000.00
Secured by Promissory Note of the Hahnemann Medical College of the Pacific, dated June 27, 1906, due one year after date and bearing interest at 7% per annum. The Note was authorized by the Board of Trustees of the Hahnemann Medical College of the Pacific at meeting held on June 22, 1906, and was personally endorsed by the following:	
W. W. Van Arsdale	
Dr. James W. Ward	
Edgar R. Bryant	
William S. Jordan	
E. R. Lilienthal	
The funds were employed by the Hospital to assist in the repairs of the building.	
The Society of California Pioneers	3,050.00
Secured by memorandum of receipt and promise to pay, dated May 1, 1906, due June 1, 1906, and signed by W. W. Hobart, President, J. I. Spear, Secretary, and H. L. Byrne, Chairman of Finance Committee. The Loan was repaid May 31, 1906, and bore no interest. The Loan was granted to enable the Society to assist its members pending the opening of the banks.	
TOTAL	23,050.00

BALANCE OF FUNDS ON HAND Schedule #16 \$397,267.25

DISTRIBUTION AS TO FUNDS	
<u>NEW YORK CHAMBER OF COMMERCE FUND</u>	52,662.95
Balance of Subscription, the employment of which is restricted to the rehabilitation of business, Professional men and mechanics.	
<u>REHABILITATION APPROPRIATION</u>	113,025.19

DISTRIBUTION AS TO FUNDS	
Funds specifically appropriated for the further rehabilitation of refugees.	
	Frd. 165,688.14

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	Brt.Frd. \$165,688.14
<u>CONTINGENT APPROPRIATION</u>	99,376.60
Balance of amount specifically appropriated for the payment of contingent claims arising through judgments against the Corporation for disputed accounts and for other contingent expenses.	
<u>CAMP TENANTS</u>	8,148.50
Amount reserved for the full repayment of Instalments upon the sale of Refugee Cottages. See Schedule #4.	
<u>NOT SPECIFICALLY APPROPRIATED</u>	124,054.01
TOTAL	397,267.25

DISTRIBUTION AS TO DEPOSITARIES				
<u>Name of Bank</u>	<u>Interest Rate</u>	<u>Balances Certified by Banks</u>	<u>Outstanding Checks</u>	<u>Account Balances</u>
First National Bank	3%	163,231.80	\$	\$163,231.80
First National Bank, Exec.Com.Acct.	3%	111,277.89	319.45	110,958.44
First National Bank, Rehabilitation Com. Acct.	2%	22,168.15	1,851.00	20,317.15
First National Bank	2%	54.45	54.45	
Bank of California	3%	52,335.85		52,335.85
Bank of California	2%	2,811.67	65.90	2,745.77
First Federal Trust Company	3%	51,503.26		51,503.26
Central Trust Company, Rehabilitation Com. Acct.	2%	3,718.90	1,150.00	2,568.90
Central Trust Company	2%	2,241.96	731.15	1,510.81
Union Trust Company	3%	15,513.59	15,000.00	513.59
Canadian Bank of Commerce	2%	75.17	74.81	.36
Wells Fargo Nevada National Bank		73.65	73.65	
Anglo-Californian Bank Ltd.		32.05	32.05	
Mercantile Trust Company of San Francisco		1.92	1.92	

DISTRIBUTION AS TO DEPOSITARIES				
<u>Name of Bank</u>	<u>Interest Rate</u>	<u>Balances Certified by Banks</u>	<u>Outstanding Checks</u>	<u>Account Balances</u>
Total Cash Balance		425,040.31	19,354.38	405,685.93
Less Current Liabilities				8,418.68
Items treated as disbursements which had not been physically paid on November 30, 1908.				
<u>BALANCE</u>				\$397,267.25

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CERTIFICATE OF AUDIT

We have audited the accounts of the Finance Committee of the Relief & Red Cross Funds and of its successor, the San Francisco Relief & Red Cross Funds, A Corporation, from the beginning of business on April 23, 1906, to the close thereof on November 30, 1908. We have verified from the basis of numbered receipts, issued to all subscribers, that all funds received have been properly brought into account and find additionally that, so far as we have received information, all moneys claimed to have been remitted have been received. We find that all disbursements have been made under the authority of either the Finance Committee or the Board of Directors and that they are fully supported by proper vouchers on file in office. We have separately audited the accounts of Departments "D" and "E", which were separately maintained, and find them to be in order, and further that they have now been correctly brought into the general accounts. We have verified that all funds called for by the accounts at November 30, 1908, are properly in the possession of the Corporation by certificates from the depositories. We have satisfied ourselves of the accuracy and integrity of the accounts in all respects and certify that the accompanying Statement of Receipts and Disbursements has been properly prepared therefrom.

CERTIFIED PUBLIC ACCOUNTANTS.

San Francisco, California
December 10, 1908.

— 1 —

Letter November 16, 1908

Nov. 16, 1908.
WM. F. HERRIN, ESQ.
I. W. HELLMAN, JR. ESQ.
JAMES D. PHELAN, ESQ.
SAN FRANCISCO, CAL.
Gentlemen:

By reason of your concern with the affairs of the Finance Committee of the Committee on the Reconstruction of San Francisco, we take this liberty of submitting to you a reference to a certain matter to which we would be pleased to have your consideration.

Since the organization of this Committee, soon after April 18, 1906, we were directed to conduct the accounting of the business. We have performed this service up to the time of the final closing as of date August

18, 1908. We have carefully maintained the books of account, prepared all vouchers, and, at various times, have prepared and submitted in all ten completely scheduled reports of the operations. As to each of these reports we have prepared a large number of copies, as requested, for distribution. Although the extent of the Fund was but \$25,000.00 the expenditures have been of extremely detailed extent as evidenced by the books and the reports. There was also a large amount of correspondence on our part properly in the connection as evidenced by our files.

On December 31, 1906, we rendered an account for our services up to that date as shown upon its face, in amount \$100.00, for

— 2 —

which payment was duly received. On August 5, 1908, we rendered our account to Mr. Rufus P. Jennings, as Secretary, in the sum of \$25.00, for our services during the eighteen months, or from January 1, 1907 to June 30, 1908. On September 2, 1908, we rendered an account similarly, in the sum of \$10.00, covering our services in the final closing of the accounts and the preparation of the final statement dated August 31, 1908, of which nine copies were rendered on September 2, 1908.

At the time of winding up the affairs, we were instructed to prepare a payment to the California Promotion Committee of \$1,670.25, being the balance of cash then on hand, and at the same time the interest of the Committee in a deposit of \$1,176.00 in the California Safe Deposit & Trust Co., was assigned to the California Promotion Committee.

We have made several requests of Mr. Jennings for the payment of our account of \$35.00, above referred to, and payment has been refused. After several written requests for the payment, which were not acknowledged, we formally notified Mr. Jennings on the 10th inst., that unless the account was settled on or before the 15th inst., we should refer the matter to our attorneys for collection. On November 11th 1908, Mr. Jennings telephoned to us that the Committee had no money and that the bill, accordingly, could not be paid.

Our total charge of \$135.00 for our services during the entire period is true, fair and properly moderate. We consider that the action of Mr. Jennings in refusing to make this payment on the grounds that the funds have been entirely expended is extremely unjust

— 3 —

to us and it is this alleged injustice that causes us to maintain our position much more than the mere amount of \$35.00 involved. Our account of \$25.00 had been rendered to Mr. Jennings prior to the date of the order to transfer the balance of the funds to the California Promotion Committee. As accountants it was our duty to prepare the payment as directed and we did not consider that the fact of such transfer of money would be subsequently used as a reason for evading the payment of any proper indebtedness. We felt entitled to presume that the California Promotion Committee benefitting by the large grant would pay out of its receipt any proper indebtedness remaining against it.

We have taken this opportunity to advise you of the record in this matter and in explanation of the action which we may be obliged to take against Mr. Jennings and trust that we have established sufficient grounds to justify the resentment which we feel.

LH-LF

Faithfully yours

Letter November 20, 1908

Nov. 20, 1908

JAMES D. PHELAN, ESQ.

MUTUAL SAVINGS BANK BUILDING, CITY.

Dear Sir:

We beg to acknowledge receipt of your valued favor of the 17th inst., and also the letter of Mr. Rufus P. Jennings to you of the 18th inst., which you have referred to us with the direction that we see Mr. Jennings.

We have read this letter of Mr. Jennings with much surprise, and find that the statements therein are substantially different from the understandings had by us from our telephone conversations with him, and we are prepared to entirely confirm the accuracy of the record of the matter as defined in our letter of the 16th inst.

We trust you are assured that if Mr. Jennings were really called upon to pay this account "out of his own pocket," the request for such payment would never have been made by us.

We cover copy of our letter to Mr. Jennings today.

We feel much appreciation for your kind attention to this matter.

ENC.1.

LH-LF

Faithfully yours

Letter November 20, 1908

Nov. 20, 1908.

RUFUS P. JENNINGS, ESQ.

SECRETARY FINANCE COMMITTEE OF THE COMMITTEE ON THE RECONSTRUCTION OF SAN FRANCISCO

AND ALSO CALIFORNIA PROMOTION COMMITTEE

UNION SQUARE, CITY.

Dear Sir:

Referring to the balance of our account, in amount \$35.00, we trust that we may be favored by your check in settlement thereof.

Thanking you in anticipation

LH-LF

Faithfully yours

Letter November 23, 1908

Nov. 23, 1908.

JAMES D. PHELAN, ESQ.

MUTUAL SAVINGS BANK BUILDING

SAN FRANCISCO, CAL.

Dear Sir:

I have for acknowledgment your favor of the 23rd inst., referring to Mr. Wm. A. Doyle. I should be very pleased to meet Mr. Doyle and assure you that I will do whatever I can for him.

AH-LF

Faithfully yours

Letter November 24, 1908

Nov. 24, 1908.

JAMES D. PHELAN, ESQ.

SAN FRANCISCO, CAL.

Dear Sir:

In the matter of your reference of Mr. Wm. A. Doyle to us I have the pleasure to advise a meeting with Mr. Doyle yesterday and after proper consideration with him formed the opinion that he would be able to successfully fill a position which had just become open in the office of the Ocean Shore Railway Company. I took the matter up with their secretary and as a result Mr. Doyle has obtained the position and is now at work.

LH-LF

Faithfully yours

San Francisco Relief & Red Cross Funds, A Corporation. Cash Receipts & Disbursements, December 1, 1909

— [1] —

Letter January 6, 1910

Jan. 6, 1910.

JAMES D. PHELAN, ESQ.

SAN FRANCISCO, CAL.

Dear Sir:

We beg to hand you herewith two usual statements, one relating to the collection and cancellation of Housing Loans and the other of the Receipts and Disbursements, both as to the month of December 1909.

ENC. 2.

LH-LF

Faithfully yours

— [2] —

SAN FRANCISCO RELIEF & RED CROSS FUNDS, A CORPORATION

Statement of Cash Receipts & Disbursements November 30, 1909, to December 31, 1909, Cash Balances on hand and appropriations thereof.		
<u>BALANCE NOVEMBER 30, 1909:</u>		\$280,253.92
Funds on Hand	\$288,672.60	
Reserved for Checks charged but not issued	8,418.68	
<u>RECEIPTS:</u>		1,561.06
Interest on Bank Deposits	580.06	

Statement of Cash Receipts & Disbursements November 30, 1909, to December 31, 1909, Cash Balances on hand and appropriations thereof.		
Housing Loan Repayments	896.15	
Housing Loan Interest	84.85	
		281,814.98
<u>DISBURSEMENTS:</u>		2,464.55
Golden Gate Kindergarten Assn.	2,000.00	
Gray & Cooper - Legal Services	310.05	
Thos. J. Walsh	154.50	
<u>BALANCE DECEMBER 31, 1909:</u>		279,350.43
First National Bank - Special	217,537.13	
First National Bank - Executive Committee	12,106.58	
First Federal Trust Co. C. D.	53,052.58	
Bank of California	4,076.59	
Central Trust Co. of California	996.23	
	\$287,769.11	
Reserved for Checks charged but not issued	8,418.68	279,350.43
<u>APPROPRIATION OF BALANCE:</u>		
Board of Trustees	\$169,046.96	
General Reserve	79,161.97	
Charitable Institutions	23,000.00	
Camp Tenants Reserve	8,141.50	\$279,350.43
<u>NOTE:</u> Interest on Cert. of Dep. \$53,052.58 at 3% from November 28, 1909, not included.		

Certified as Correct:

CERTIFIED PUBLIC ACCOUNTANTS.

— [3] —

SAN FRANCISCO RELIEF & RED CROSS FUNDS, A CORPORATION STATEMENT OF HOUSING LOAN COLLECTIONS

DECEMBER 1, 1909, TO DECEMBER 31, 1909.

<u>BALANCE OF LOANS OUTSTANDING AT DECEMBER 1, 1909.</u>		\$37,960.93
Collections	\$896.15	
Cancellations	456.00	1,352.15

		\$36,608.78
Made through Central Trust Co.	36,265.28	
Sundry	343.50	

Certified Correct:

SAN FRANCISCO, CALIFORNIA
 JANUARY 5, 1910.
CERTIFIED PUBLIC ACCOUNTANTS.

Letter January 17, 1910

Jan. 17, 1910.
 JAMES D. PHELAN, ESQ.
 SAN FRANCISCO, CAL.
 Dear Sir:

We acknowledge your favor of the 12th inst., and are now engaged in the preparation of the accounts which you desire and will have the pleasure of submitting them to you within a very few days.

Responsive to your second inquiry as to the funds in the custody of the American National Red Cross, we have no positive information. We presented a statement in this respect, which you will recollect is contained in our General Final Report, and the amounts stated therein tentatively were arrived at by us from the statement appearing in the Bulletin of the American National Red Cross of Dec. 1908, with a deduction of the subsequent remittances to San Francisco.

We are also taking up with Mr. Walsh the matter of the payment to the Business Women's Lunch Club of the sum of \$500.00 to which you make reference.

LH-LF

Faithfully yours

Letter January 18, 1910

Jan. 18, 1910.
 JAMES D. PHELAN, ESQ.
 SAN FRANCISCO, CAL.
 Dear Sir:

In connection with the matter of the payment to Mrs. Newman, we have to advise that Mr. Walsh has informed us that this payment was made through the Rehabilitation Committee. The vouchers of the Rehabilitation Committee were never in our possession and we are uncertain as to whether any complete index of payments made was maintained. We have referred Mr. Walsh to the Disbursement Registers of the Rehabilitation Committee, which are in the possession of the Board of Trustees, and by an examination of these he may be able to obtain the information you desire.

AH-LF

Faithfully yours

San Francisco Relief & Red Cross Funds, A Corporation. Cash Receipts & Disbursements, December 31, 1909

Letter January 19, 1910

Jan. 19, 1910.

JAMES D. PHELAN, ESQ.

SAN FRANCISCO, CALIFORNIA.

Dear Sir:

We beg to hand you herewith statement showing the Cash Receipts and Disbursements of the San Francisco Relief and Red Cross Funds, A Corporation, for the year 1909.

ENC.1.

LH-LF

Faithfully yours

— 1 —

SAN FRANCISCO RELIEF & RED CROSS FUNDS, A CORPORATION CASH RECEIPTS & DISBURSEMENTS JANUARY 1, 1909, TO DECEMBER 31, 1909

Statement of Cash Balances December 31, 1909, and Appropriations thereof.			
<u>BALANCE JANUARY 1, 1909:</u>			\$386,594.08
Cash Deposit in Banks	\$394,962.76		
Cash Revolving Fund	50.00	\$395,012.76	
Reserved for Charged and Unissued Cks.		8,418.68	
<u>RECEIPTS - Year 1909:</u>			134,995.18
American National Red Cross		100,000.00	
Interest on Bank Deposits		11,279.50	
Housing Loan Repayments		19,120.55	
Housing Loan Interest		1,562.72	
Associated Charities Refund		2,008.92	
General Subscriptions		488.69	
Relief Supply Sales		225.60	
Cancelation of Outstanding Checks		289.20	
Exchange		20.00	
			521,589.26
<u>DISBURSEMENTS - Year 1909:</u>			242,238.83
<u>Board of Trustees</u>		95,000.00	

Statement of Cash Balances December 31, 1909, and Appropriations thereof.			
<u>Charitable Institutions</u>		77,000.00	
Roman Catholic	25,000.00		
Jewish	25,000.00		
German	25,000.00		
Golden Gate Kindergarten	2,000.00		
<u>Hospitals</u>		50,000.00	
St. Lukes	25,000.00		
Childrens	25,000.00		
<u>Associated Charities</u>		10,740.57	
<u>General Closing Expense</u>		4,135.16	
Gray & Cooper - Legal Services	1,062.25		
Lester Herrick & Herrick, Accountants	800.00		
Office Salaries	1,452.60		
Rent Butler Building	420.00		
Miscellaneous Expense	276.46		
Young & Denicke - Legal Services	27.25		
Transcribing	96.60		
<u>Housing Loan Collection Expense</u>		3,149.10	
Thos. J. Walsh - Salary	1,800.00		
O. A. Bernard - Salary	750.00		
Central Trust Company - Rent	505.00		
Miscellaneous Expense	94.10		
<u>Sundries</u>		2,214.00	
McArthur Suit Settlement	1,250.00		
Confiscation Claim	200.00		
Rehabilitation Committee	460.00		
Rehabilitation Salaries	245.00		
R. H. Morrow Claim	55.00		
Camp Tenants Reserve	4.00		
BALANCE DECEMBER 31, 1909: Frd.			279,350.43

<u>BALANCE DECEMBER 31, 1909: Brt.Frd.</u>		\$279,350.43
First National Bank - Special	217,537.13	
First National Bank - Executive Committee	12,106.58	
First Federal Trust Co. C. D.	53,052.58	
Bank of California	4,076.59	
Central Trust Co. of California	996.23	
	287,769.11	
Reserved for Charged and Unissued Checks	8,418.68	279,350.43
<u>APPROPRIATION OF BALANCE:</u>		
Board of Trustees	169,046.96	
General Reserve	79,161.97	
Charitable Institutions	23,000.00	
Camp Tenants Reserve	8,141.50	279,350.43
<u>NOTE:</u> Interest on Cert. of Dep. \$53,052.58 at 3% from November 28, 1909, not included.		

Certified as Correct:

SAN FRANCISCO, CALIFORNIA
 JANUARY 20, 1910.
CERTIFIED PUBLIC ACCOUNTANTS.

San Francisco Relief & Red Cross Funds, A Corporation. Cash Receipts & Disbursements, January 31, 1910

— [1] —

Letter February 17, 1910

Feb. 17, 1910.
 JAMES D. PHELAN, ESQ.
 SAN FRANCISCO, CAL.
 Dear Sir:

We beg to hand you herewith statement showing the Cash Receipts & Disbursements of the San Francisco Relief & Red Cross Funds, a Corporation, for the month of January 1910.

ENC.1.

LH-LF

Faithfully yours

— [2] —

**SAN FRANCISCO RELIEF & RED CROSS FUNDS, A CORPORATION CASH
RECEIPTS & DISBURSEMENTS DECEMBER 31, 1909, TO JANUARY 31, 1910.**

Cash Balances on hand and Appropriations thereof.		
<u>BALANCE DECEMBER 31, 1909:</u>		\$279,350.43
Funds on Hand	\$287,769.11	
Reserved for charged and unissued checks	8,418.68	
<u>RECEIPTS:</u>		1,448.91
Interest on Bank Deposits	598.97	
Housing Loan Repayments	766.85	
Housing Loan Interest	83.09	
		280,799.34
<u>DISBURSEMENTS:</u>		360.00
Pernau Publishing Co.	207.40	
Thos. J. Walsh	152.60	
<u>BALANCE JANUARY 31, 1910:</u>		280,439.34
First National Bank - Special	218,091.27	
First National Bank - Executive Com.	12,137.40	
First Federal Trust Co. C. D.	53,052.58	
Bank of California	4,087.13	
Central Trust Co. of California	1,489.64	
	288,858.02	
Reserved for charged and unissued checks	8,418.68	\$280,439.34
<u>APPROPRIATION OF BALANCE:</u>		
<u>BOARD OF TRUSTEES</u>	\$170,135.87	
<u>GENERAL RESERVE</u>	79,161.97	
<u>CHARITABLE INSTITUTIONS</u>	23,000.00	
<u>CAMP TENANTS RESERVE</u>	8,141.50	\$280,439.34
<u>NOTE:</u> Interest on Cert. of Dep., \$53,052.58 at 3% from November 28, 1909, not included.		

Certified as Correct:

SAN FRANCISCO, CALIFORNIA
FEBRUARY 17, 1910.

CERTIFIED PUBLIC ACCOUNTANTS.

Letter March 7, 1910

Copy for Mr. Phelan

March 7, 1910.

Dear Mr. Dohrmann:

D-M1

Mr. Phelan, President of the San Francisco Relief Corporation, called at this office on the 3rd instant on route to New York and left with us the auditors' financial report bringing the affairs of the San Francisco Relief and Red Cross Funds, a Corporation, down to the date of May 29, 1909, which, I observe the auditors state, was the date when all relief work in San Francisco had ceased.

Mr. Phelan also left with us a draft copy, unsigned, of what he stated was offered as a final report of the relief corporation.

During his call there was conversation between Mr. Phelan, Miss Boardman and the undersigned, with the general understanding that the Red Cross should arrange, if practicable, to have the report printed by authority of Congress.

After Mr. Phelan's departure and a further examination of the report it was noticed that certain statements and figures were given that could not be accepted by the Red Cross as accurate

— 2 —

without modification or explanation. The objectionable features of the report, to which allusion has been made, can be removed without difficulty with the concurrence of the authors of the report.

An attempt was made to again get into communication with Mr. Phelan, but that proved to be impossible. I therefore write you as Chairman of the Board of Trustees charged with the final liquidation of affairs of San Francisco Relief.

The Papers Mr. Phelan left with us consist of the following:

1. A draft copy of a report marked on the first page "California Disaster, 1906. Report of the Relief and Red Cross Funds, a Corporation." This document consists, besides a "Foreword", of 42 type-written foolscap pages.
2. A bibliography prepared by the San Francisco Public Library, consisting of 13 type-written foolscap pages.
3. The printed report of the Massachusetts Association for the Relief of California.
4. A letter, dated February 15, 1907, to the Military Secretary of the War Department, by George L. Anderson, Lieutenant Colonel, Inspector General, this relating to an audit of the accounts of the relief corporation.
5. A letter to Mr. Phelan by William Dolge, under date of February 15, 1910, by which the writer transmits the text to accompany the financial report, and this, as I understand, consists of the papers above adverted to.
6. A bound volume consisting of 145 folio pages of type-written matter entitled "San Francisco Relief and Red Cross Funds, a Corporation, including Finance Committee of the Committee of Fifty and Finance Committee of the Relief and Red Cross Funds. Statement of the Accounts and Certificate of Audit, April 23, 1906, to May 29, 1909. Lester, Herrick & Herrick, Certified Public Accountants."

— 3 —

Mr. Phelan stated that a copy of all these papers remained in the archives of the corporation in San Francisco and that an additional copy had been left with the affairs of San Francisco.

The last paragraph on page 11 and the first two paragraphs on page 12 of the draft we think should be omitted. Also a change in form of the statement at the top of page 4 of the auditors' report should be made so as to show total receipts by the Red Cross for San Francisco relief in a sum \$7.00 greater than that given by the auditors, thus making the "Total Outside Subscriptions" \$8,703,853.28. Of course this will involve a corresponding entry on page 5 showing "unknown and Unlocated Receipts" \$218.25 instead of \$211.25. In place of line 4 of Schedule 1, page 4, the following should appear, viz:

Accounted for by American National		\$195,491.25
As follows:		
Disbursements reported on account of San Francisco relief	\$47,073.35	
Transferred to General Emergency Fund (Res.Ex.Com.Jan 1,1909)	50,000.00	97,073.35
Balance		\$ 98,417.90
Of which there is set aside as a special reserve (Res.Ex.Com.Oct.31,1907)		50,000.00
Leaving a net balance of		\$ 48,417.90

We ask your attentive consideration of the paragraphs above cited, which are quoted in full below, from pages 11 and 12 of draft report.

"Although the American National Red Cross did eventually remit all but about \$200,000.00 to San Francisco of the moneys donated for the relief of San Francisco, the question of retention of these funds was more or less at issue from the beginning. Thus it came about that at the time of the severe earthquake in Sicily in December 1908 the American National Red Cross diverted \$50,000.00 of the

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San Francisco fund to Italy, just as similarly the City of Los Angeles had diverted \$10,000.00 of the San Francisco funds for the relief of the sufferers of the Valparaiso earthquake of 1907.

"This diversion by the American National Red Cross was due to the misapprehension that the relief work in San Francisco was completely at an end, although such was not the fact.

"There is at this time in the possession of the American National Red Cross a balance which it is believed will shortly be remitted to the relief corporation for distribution among the hospitals and charitable institutions which will, thus rehabilitated, carry on the work of relief."

Respecting the "Amount retained by the American National Red Cross at Washington", stated as \$195,484.25, I note on page 6, Auditors' Statement, a further reference to this, i.e., to disbursements by the Red Cross and to interest on bank deposits, etc. As respects this matter of interest on balances, The Executive Committee has regarded this income as available for general purposes and has so applied all interest on bank balances. (See Sec.33 of the By-laws of the Red Cross).

Respecting the \$50,000.00 which was used for Italian earthquake relief it is expedient that attention be invited to former correspondence, in substance to the effect that the Central

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Committee considered all relief work in San Francisco ended before January 1, 1909, leaving a surplus over and above the needs of a final liquidation of accounts; that \$50,000 was transferred on our books from the said

surplus to the General Emergency Fund, where it was available for other objects of special relief. Hence it is that the amount stated as having been transferred on January 1st is considered by the Central Committee as permanently withdrawn from the San Francisco Fund, and so too are the amounts expended by the national organization for account of San Francisco relief.

Aside from disbursements from our "Special Reserve" of \$50,000.00, which may be necessary to settle audited claims, the Central Committee of the Red Cross considers relief work in San Francisco at an end, the purposes of the donors who entrusted their contributions to the Red Cross having been accomplished.

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The following is a statement of our account of the San Francisco Relief Fund:

Total receipts (contributions)		\$3,115,496.25
Disbursements by the American National Red Cross on account of San Francisco relief:		
<u>1906</u>		
Purchase of supplies shipped to San Francisco	\$35,669.24	
Transportation of refugees and special agents	1,000.00	
Remitted to Relief Corporation	678,230.00	
<u>1907</u>		
Transportation of refugee	295.00	
Remitted to Relief Corporation	1,941,940.00	
Set aside for administration expenses incurred on account of San Francisco Relief (1/5 of 1% of gross receipts- Central Committee Dec.3, 1907)	6,324.68	
<u>1908</u>		
Remitted to Relief Corporation	199,835.00	
Set aside for administration expenses incurred on account of San Francisco Relief (1-1/2% of remaining balance- Executive Committee Dec.21, 1908)	3,784.43	
Transferred to General Emergency Fund	50,000.00	
<u>1909</u>		
Remitted to Relief Corporation	100,000.00	\$3,017,078.35
Balance		\$98,417.90
Of this balance, in pursuance of a resolution of the Executive Committee October 31, 1907, there was set aside as a "Reserve Fund" from which to pay 1/3 of the amount of audited claims against the Relief Corporation or the Red Cross, the sum of		50,000.00
Leaving a balance of		\$48,417.90

What I suggest be inserted in the Auditors' Report has no effect otherwise upon their statement. The long and short of the situation seems to be that you have erroneously all along counted on the receipt and your disbursement of the whole amount of the Red Cross subscriptions. This was entirely impracticable, for we spent some thirty-seven thousand dollars of the relief fund in the purchase of supplies and cost of transportation before any sum whatever in cash was remitted to San Francisco. So too we found it necessary to use about ten thousand dollars in paying the part of the general expense of administration that pertained to the San Francisco Fund. The circumstances attending the using of \$50,000.00 of what we considered a surplus of that fund you already know. All these facts are known to your committee and it does not seem to me that there is justification for a statement that a balance in Washington, stated to amount to about \$200,000.00, "will shortly be remitted to the Relief Corporation."

From the contributions of the public for San Francisco relief the Red Cross has supplied to the Relief Corporation in cash \$2,920,005.00, has expended on account of relief \$47,075.35, and has set aside \$50,000.00 of the same funds for use in settling justified claims, making a total of \$3,017,078.35, to relieve the suffering caused by the earthquake and fire that occurred nearly four years ago.

It appears from page 87 of the Auditors' Report that on May 29th of last year the sum of \$284,962.78 remained in the treasury of the Relief Corporation available for general relief and payment of contingent claims, a sum which the Red Cross stands ready to increase to the extent of \$50,000.00 in payment of its share of the same class of claims, but it is not considered that the upbuilding and expansion of municipal and charitable institutions that have been fully relieved and rehabilitated to the extent of their losses by the fire and earthquake is in any sense a work of relief. If, when all justified demands for relief upon funds in our custody contributed for this purpose are met and a surplus remains, it will be transferred to the General Emergency Fund and used in the relief of suffering elsewhere.

Yours very truly
Chairman, Central Committee.

Letter June 20, 1910

San Francisco, California

June 20, 1910.

F. W. DOHRMANN, ESQ.

ACTING PRESIDENT SAN FRANCISCO RELIEF & RED CROSS FUNDS, A CORPORATION.

SAN FRANCISCO, CALIFORNIA.

Dear Sir:

We have for acknowledgment your favor of the 6th inst. bearing upon the subject of the final printing of our report upon the accounts of your Corporation. We understand the situation to simply be that Washington has informed us since the completion of our report of August 16, 1909, of an additional receipt of \$7.00, and also a complete statement of the disposition of the total contributions received by them. In order to adjust our report of August 16, 1909, so as to properly show the information as now received, we present the following statements.

The following statement should be substituted for the similar statement showing as Schedule #1, on page 4:

<u>GENERAL SUBSCRIPTIONS</u>	Schedule #1			\$8,508,362.03
Remitted direct to San Francisco (As below)			5,588,357.03	
Remitted to American National Red Cross (As below)			3,115,496.25	
			8,703,853.28	
Less amount accounted for American Nat'l Red Cross			195,491.25	
Reported Collections		3,115,496.25		
Remitted to San Francisco		2,920,005.00		
Balance,		195,491.25		
Accounted for as follows:				
Supplies purchased and shipped to San Francisco	35,669.24			
Transportation of refugees and special agents	1,295.00			
Administration Expenses	10,109.11			
Transferred to General Emergency Fund	50,000.00	97,073.35		
Balance,		98,417.90		
Reserve set aside to pay 1/3 of audited claims	50,000.00			
Net Balance	48,417.90	98,417.90		

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In order to correct the Analysis Statement by reason of the change already shown here, the following changes in the figures upon pages #4 and #5 should be made in the places which are at once apparent:

Page #4:

Change \$3,115,489.25 to \$3,115,496.25

Change 8,703,846.28 to 8,703,853.28

Page #5:

Change 211.25 to 218.25 "Unknown & Unlocated

Change 608.95 to 615.95 "Unknown & Unlocated

Change 2,967,072.90 to 2,967,079.90

Change 8,228,971.25 to 8,228,978.25

Change 3,115,489.25 to 3,115,496.25

Change 8,703,846.28 to 8,703,853.28

We are, Dear Sir

Faithfully yours
CERTIFIED PUBLIC ACCOUNTANTS.

Letter July 6, 1910

July 6, 1910.

F. W. DOHRMANN, ESQ.
SAN FRANCISCO, CALIFORNIA.

Dear Sir:

In accordance with your recent instructions, we beg to hand you herewith three copies of pages relative to our report of May 30, 1909, carrying all the changes as per our recent correspondence, and which pages are to be substituted for those in the original report of like page number.

LH-EMH

Faithfully yours

— [1] —

BOARD OF TRUSTEES OF RELIEF AND RED CROSS FUNDS HOUSING LOAN COLLECTIONS

STATEMENT FOR THE MONTH ENDING SEPTEMBER 30, 1910

Total Housing Loans made		\$115,658.33
Total Collections on Principal to Sept. 30/10	\$80,415.41	
Total Cancellations (Made Grants) to Sept. 30	11,390.56	91,805.97
Balance uncollected September 30, 1910		\$ 23,852.36

COLLECTIONS ETC. BY MONTHS					
	<u>Collected</u>			<u>Uncollected</u>	
	Total	Interest	Principal	Cancelled	at end of mo.
Previous	70555.04	6462.24	64092.80		
June 09	2465.82	130.82	2335.00		
July	1803.20	199.15	1604.05		
August	1760.65	145.55	1615.10		41756.73
Sept.	1484.80	94.25	1390.55	299.75	40066.43
Oct.	896.25	63.05	833.20	537.00	38696.23
Nov.	798.85	73.55	725.30		37970.93

COLLECTIONS ETC. BY MONTHS					
	Collected				Uncollected
	Total	Interest	Principal	Cancelled	at end of mo.
December	981.10	84.85	896.25	449.00	36625.68
Jan. 1910	849.89	83.04	766.85	695.26	35163.57
Feb.	798.86	78.55	720.31	34.75	34408.51
March	1060.10	87.00	973.10	499.30	32936.11
April	644.95	75.80	569.15	785.10	31581.86
May	1100.45	102.15	998.30	1161.75	29421.81
June	783.65	55.95	727.70	356.00	28338.11
July	989.60	82.60	907.00	927.50	26503.61
August	491.15	48.60	442.55	485.50	25575.56
Sept.	856.25	38.05	818.20	905.00	23852.36
TOTAL	88320.61	7905.20	80415.41	11390.56	

LOANS COMPROMISED OR ASSIGNED, HOUSES SOLD, ETC. IN SEPT. 1910				
Name	Amount of Loan	Total Rec'd on Principal	Amount Lost	Amount previously paid
Kohlsdorfer, Bernard	260.00	220.00	40.00	120.00
Breslin, James	257.00	100.00	157.00	nothing
Douglass, George	495.00	120.00	375.00	20.00
Cohen, Isaac L.	334.00	190.00	144.00	90.00
Washington, Benj.	334.00	145.00	189.00	45.00
	1680.00	775.00	905.00	275.00
Regular collections on Principal for September			\$318.20	
Collections by compromise, assignment, etc.			500.00	
	Total		818.20	

Letter December 21, 1910

Dec. 21, 1910.

JAMES D. PHELAN, ESQ.

SAN FRANCISCO, CAL.

Dear Sir:

We beg to return to you herewith letter to your good self from Major-Gen. George W. Davis relative to the examination of the accounts of the Relief Corporation by Mr. Kent.

Mr. Kent is now engaged in this matter and we trust you will be assured that we shall be pleased to extend to him every facility and courtesy.

LH-LF

ENC.1.

Faithfully yours