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### Annual Financial Report, 1917-1918

State University of Montana (Missoula, Mont.)

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# The University of Montana Bulletin

GENERAL SERIES

NUMBER 8

## ANNUAL FINANCIAL REPORT

FOR FISCAL YEAR

MARCH 1, 1917 TO FEBRUARY 28, 1918

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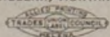
STATE UNIVERSITY  
STATE COLLEGE OF AGRICULTURE AND  
MECHANIC ARTS  
STATE SCHOOL OF MINES  
STATE NORMAL COLLEGE

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OFFICE OF THE CHANCELLOR  
HELENA

NOVEMBER 1918

INDEPENDENT PUBLISHING CO.  
HELENA, MONTANA





## TABLE OF CONTENTS

Section	Page
Letter of Transmittal .....	4
A General Explanations and Comments.....	5- 18
B General Recapitulations .....	19- 26
C State University .....	27- 42
D State College of Agriculture and Mechanic Arts.....	43- 58
E Agricultural Experiment Station .....	59- 72
F Grain Laboratory .....	73- 78
G Agricultural Sub-Stations .....	79- 84
Horticultural Sub-Station	
Huntley Sub-Station	
Judith Basin (Fergus County) Sub-Station	
Northern Montana Sub-Station	
H Agricultural Extension Service .....	85- 94
J State School of Mines .....	95-108
K State Normal College .....	109-124
L Chancellor's Office .....	125-128

## LETTER OF TRANSMITTAL

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The University of Montana  
Office of the Chancellor  
Helena

November 1st, 1918.

Governor S. V. Stewart,  
President State Board of Education,  
State Capitol,  
Helena, Montana.

Dear Sir:

The accompanying report, for the fiscal year beginning March 1st, 1917, and ending February 28th, 1918, of the financial operations of the several institutions and activities of the University of Montana, as constituted under the provisions of Chapter 92 of the Laws of the Thirteenth Legislative Assembly (1913), is presented in pursuance of the action of the State Board of Education (University Act No. 604, June 20th, 1918), approving my recommendation that such report be prepared and printed.

The delay in the completion and presentation of the report has been due to the frequent changes and shortages in the clerical forces of the several institutions brought about by war conditions. For this same reason, and also because of the heavy demands upon the administrative and teaching staffs by war activities it has not been possible to include in the report many of the explanatory details and tables originally planned.

Nevertheless, this is, as far as can be ascertained, the first time that a financial report of the University institutions has been published. Even with its recognized incompleteness it is hoped that the report will make available for the people of the state serviceable information relative to the University.

Respectfully,

EDWARD C. ELLIOTT,  
Chancellor of the University.



## SECTION A

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General Explanations and Comments



# ANNUAL FINANCIAL REPORT OF THE University of Montana for

The Fiscal Year, March 1, 1917, to February 28, 1918

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## I. PRELIMINARY COMMENTS

1. **The Organization of the University.** By the provisions of Chapter 92 of the Laws of the Thirteenth Legislative Assembly (approved March 14, 1913, and effective July 1, 1913), the several higher educational institutions of the State—the State University at Missoula, the State College of Agriculture and Mechanic Arts at Bozeman, the State Normal College at Dillon, and the State School of Mines at Butte, were constituted The University of Montana. This law also empowered the State Board of Education to appoint a Chancellor of the University who, under the general control of the State Board of Education, was to be the Chief Executive officer for the new organization. The first Chancellor was appointed and assumed his duties on February 1st, 1916.

2. **The Major Problems of University Reorganization.** Excepting the duty imposed upon the State Board of Education to take such steps and to prescribe such rules as might be required to prevent unnecessary duplication of courses of instruction in the component institutions, the law creating the greater University of Montana indicated only in very general terms either the immediate or the final ends to be attained through its operation. The powers and duties of the Chancellor were to be such as the State Board of Education might prescribe. However, a variety of evidences, from the recent history of the higher educational institutions of Montana, made clear that the first efforts must be directed toward bringing the separated and competing parts of the new organization into such harmonious relations as to cause each institution to be conducted with the maximum effectiveness for education, consistent with the most economical use of available funds.

3. **The State and the Support of the University.** The outstanding and constant problem of state higher educational institutions, especially in a new and developing state like Montana, is to secure adequate funds with which to carry out successfully the work committed to them. The final test of the confidence in these institutions on the part of the



## **FINANCIAL REPORT**

people of the state is represented not only by their readiness to provide supporting funds in an amount justly proportional to the resources of the state, but also by their expectation to receive at regular intervals a reasonable accounting from the institutions. Education to the educator is largely and properly a matter of ideals. Education to the citizens must, in addition, necessarily be a matter of practical ability on the part of the government to meet the cost of realizing these ideals.

Because of the natural tendency on the part of those inspired by the ideals and opportunities of education to disregard the equally natural tendency of the everyday world to let well enough alone, or to resist the obligations imposed by the necessary development of governmental responsibilities, it becomes the prime task of those charged with the duty of University administration to aim to establish a proper balance between what the state ought to have by way of higher education, and what the people and the property of the state are able to provide without undue burden. The first steps for the successful performance of this task involve the effective regulation, the accurate recording and the regular reporting of the financial operations of the institutions concerned. Any administrative plan which tends to conceal the cost of any public undertaking inevitably places a premium upon misinformation.

4. **The Financial System of the University.** The preliminary examination of the internal affairs of the several institutions, which was made during the early months of 1916, brought to light practices and methods scarcely consistent with sound business administration. Each institution had developed its own individual methods of financial accounting. Such financial reports as were submitted to the State Board of Education, the State Board of Examiners or the State Accountant, were principally debit and credit records. These reports in so far as they were required were chiefly employed as a means of enabling the state officials to restrict expenditures by institutional authorities to the limits of available appropriations made to the institution. They were not in that form which permitted their use either as measures of institutional economy or as evidences of institutional needs. Moreover, at no point did the procedure followed provide for adequate publicity of financial conditions.

The prevailing competition between the institutions brought about an unavoidable (and in the opinion of a great majority of those who earnestly desired the rebuilding of the higher educational institutions of the state, for the benefit of the entire state, a destructive) contest for state appropriations during each legislative session. In spite of the conflicting pressures from the organized lobbying by the institutions, the legislative appropriations were generally made on a fairly liberal scale; a scale which, however, was usually greatly reduced by

the authority of the State Board of Examiners. Under the circumstances the amount of the support of the institutions was always uncertain, and the development of the institutions according to any definite plan was difficult, if not impossible. It was widely recognized that the welfare of the institutions demanded better business administration as a first condition for permanently effective growth.

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## II. UNIFORM FINANCIAL ACCOUNTING

1. **The Tanner Report.**....On the basis of his preliminary survey of the financial practices and problems of the several University institutions, the Chancellor of the University recommended to the State Board of Education that an expert accountant, experienced with the fiscal methods of educational institutions, be employed for the purpose of preparing a uniform system of financial accounting throughout the University organization. This recommendation was approved by the State Board of Education at its meeting in June, 1916. With the assent of the State Board of Examiners the services of Mr. John B. Tanner of Chicago were secured for this undertaking.

During July and August of 1916 Mr. Tanner, after a thorough, first-hand examination of the organization and the existing financial procedure of the institutions composing the University, submitted a comprehensive report to the State Board of Examiners. This report contained in great detail a plan for the uniform classification of accounts, the requisite accounting forms and full explanations of accounting procedure. The general plans devised by Mr. Tanner were approved by the State Board of Examiners to become effective in each of the institutions beginning with the fiscal year March 1st, 1917. The financial statements herewith presented have been prepared from the records of the institutions kept in accordance with the uniform plan.

2. **Basic Importance of Uniform Accounting.** In the absence of any systematic and uniform scheme of classifying and recording expenditures, it had not been possible in the past for the state, through the legislature, the State Board of Education or the State Board of Examiners, to exercise that variety and degree of control over the University institutions requisite for economy and confidence. Such control could not be exercised without the essential evidence in the case. Not a small part of this evidence must always consist of facts of the money cost of departments and activities, year by year and one with another. These underlying facts of cost make it possible to interpret the facts of educational performance and educational needs.

A basis for the sound administrative handling of at least a portion of always difficult financial issue has, it is hoped, been found in the system of uniform accounting now being followed.



## FINANCIAL REPORT

### III. THE BUDGET

1. **Purpose.** Records of expenditures, however accurate and completely classified, are historic. They are mainly concerned with the past. Responsible public administration must ever look to the future. Hence the paramount importance of the budget. This may be described as a detailed tabulation of the expected income, against which are balanced the projected expenditures. Without the preparation of itemized estimates covering a definite period of the future, adequate and intelligent regulation of expenditures is impossible. Uniform accounting and the budget are essential and companion parts of an effective financial machinery.

2. **Budget: Forms and Procedure.** A tentative budget plan was prepared by the Chancellor of the University during the spring of 1916, and approved by the State Board of Education and the State Board of Examiners, as a basis for regulating the expenditures of the several institutions for that current fiscal year. This budget plan, with modifications proposed by Mr. Tanner so as to bring its classification into harmony with the classification of the University accounting system, may now be considered as a part of our permanent financial policy and practice.

In brief, the plan in operation may be described as follows:

For expenditure purposes each of the University institutions is considered to be organized into four main divisions:

1. **General Administration**, i. e., general overhead costs;
2. **Educational or Experimental System**, i. e., costs chargeable to the separate instructional or experimental (as in the case of the Agricultural Experiment Stations) departments;
3. **Physical Plant**, i. e., costs chargeable for buildings and grounds;
4. **Residence Halls**, i. e., costs of maintaining student dormitories and dining rooms.

The expenditures within each of the above divisions, separated by offices, departments or services, are classified into:

1. **Operating Expenses**, i. e., those incurred in carrying on the regular and recurring activities.
2. **Capital Expenses**, i. e., those incurred for acquisition of property or equipment of a permanent nature.
3. **Repairs and Replacements**, i. e., those involved in repairing and replacing fixed assets or capital property and equipment.

Prior to the close of each fiscal year the responsible head of each office, department, or activity, prepares on the forms shown on pages 13-17 detailed estimates of expenditures for the next succeeding year. In legislative years these estimates are prepared for the two succeeding years.

## UNIVERSITY OF MONTANA

Budget Forms for Operating Expenses—Forms A, G, and K.

Budget Forms for Capital Expenses—Forms C and K.

Budget Forms for Repairs and Replacement Expenses—Forms E and K.

The estimates for each institution are assembled and studied in detail by the Chancellor with the administrative officers of the institution and the heads of the several offices, departments or services. With such revisions as may be agreed upon or necessary the estimates for the entire institution are summarized and presented to the State Board of Education. After consideration, revision and approval by this Board, they are submitted to the State Board of Examiners; and when approved by this Board become the controlling factor for all expenditures during the period covered.

No important change may be made in the budget without the sanction of the Chancellor who reports to the State Board of Education and to the State Board of Examiners any necessary modifications and transfers. All expenditures involving a single outlay of more than \$250.00 must be submitted to the State Board of Examiners for prior approval.

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### IV. FISCAL YEARS

It is pertinent to call attention in this place to the more or less difficult problem of adjusting the financial operation of the University institutions to the different administrative years. At the present time there are no less than five of such years beginning and ending at different times.

- (a) The State fiscal year begins on March 1st and ends on February 28th;
- (b) The Federal fiscal year begins on July 1st and ends on June 30th;
- (c) The State Auditor's fiscal year ends November 30th (also the period for calculating the income from land endowments).
- (d) The salaries of the members of the educational and scientific staffs are based upon a year beginning September 1st;
- (e) The State Board of Education year runs from the first Monday in June, or from the first Monday in December, the statutory days for the semi-annual meetings.



## FINANCIAL REPORT

### V. FIRST RESULTS

During the legislative session of 1917 the general plan of the centralized administration of the University was brought to its first test. Without entering into any discursive presentation of the advantages or the disadvantages of this centralized plan, it is timely to indicate several distinct results affecting the finances of the institution.

1. For the first time in the history of the institutions there was no lobbying for appropriations by the institutions or the communities in which they are located.

2. For the first time in the history of the institutions the appropriation of funds by the legislature was made in accordance with the budget estimates adopted and recommended by the State Board of Education.

3. For the first time in many years the institutions were authorized by the State Board of Examiners to expend all of the funds appropriated by the Legislature.

4. For the first time in a decade the appropriations for buildings became available; and this during the stress of war.

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### VI. FINANCIAL PROBLEMS

At the proper time and in the proper place it will be necessary within the immediate future for the State of Montana to give careful attention to the following financial problems which are determining influences in the future of the University institutions.

1. The need of a well defined State policy which will guarantee sufficient funds to meet the financial increasing needs especially for building construction at the several institutions.

2. The adoption of a definite salary schedule for members of the educational and scientific staffs.

3. The centralized and economical organization of all of the accounting offices now being maintained at the different institutions.

4. The establishment of a central purchasing department for the whole University organization.

Special reports are in preparation upon each of the above problems. Their solution is vital for the attainment of those high standards of business administration which the citizenship of the State should demand, and for the financial security of the University institutions during the years of the immediate future.



# UNIVERSITY OF MONTANA

Budget Form A

Date .....

UNIVERSITY OF MONTANA

**BUDGET**

Prepared by .....

INSTITUTION	DIVISION	DEPARTMENT	CLASSIFICATION	PAGE
State School of Mines	Educational System	Chemistry	Operating Expenses	

Account No.	NAME OF DEPARTMENT	FOR DETAIL SEE PAGE	EXPENDED	BUDGET	ESTIMATES	
			1915-1916	1916-1917	1917-1918	1918-1919
	Salaries and Wages (Individuals—Name and Rank)					
	<b>Total Salaries and Wages</b>					
	Postage Stationery Record Books and Blanks Sundry Office Supplies & Expenses Telephone and Telegraph Freight, Express and Drayage Traveling Expenses Publications Educational Supplies and Expenses					
	<b>Total Supplies and Expenses</b>					
	<b>Totals (to page )</b>					

For explanatory detail use form "K"

# FINANCIAL REPORT

Budget Form G

Date .....

UNIVERSITY OF MONTANA

BUDGET

Prepared by .....

INSTITUTION	DIVISION	DEPARTMENT	CLASSIFICATION	PAGE
State School of Mines	Educational System	Chemistry	Operating Expenses Detail of (Supplies & Expenses)	

Account No.	NAME OF ACCOUNT	FOR DETAIL SEE PAGE	EXPENDED	BUDGET	ESTIMATES	
			1915-1916	1916-1917	1917-1918	1918-1919
	Chemicals and Other Lab. Supplies					
	Seeds, Plants and Sundry Supplies					
	Feeding Stuffs					
	Fertilizers (Inc. Irrigation Water)					
	Photo Supplies, Charts & Diagrams					
	Hardware and Sundry Supplies					
	Foods and Groceries					
	Heat, Light, Power and Water					
	Heat (Electric and Fuel)					
	Light and Power					
	Water					
	Freight, Express and Drayage					
	Other Supplies and Expenses					
	Totals Transferred to Supplies and Expenses on Preceding Page					

For Explanatory Detail Use Form "K"

Form G

# UNIVERSITY OF MONTANA

Budget Form K

UNIVERSITY OF MONTANA

**BUDGET**

Date .....

Prepared by .....

EXPLANATORY DETAIL: Department of .....

NOTE—Whenever the estimates involve increases or modifications of the amounts contained in the budget for the preceding year proper explanations should be entered upon this sheet. In order that all of the estimates may be readily understood it is suggested that wherever the regular departmental allowance for particular accounts involves any considerable sum a brief explanation should be made in each case regarding the service or activity. These explanatory details should be presented in paragraphs with headings corresponding to the particular account name employed in the classification. A duplicate of the explanations should be retained in the departmental office for future reference.

EXPLANATIONS	APPROVED BY		DISAPPROVED BY

Form K

# FINANCIAL REPORT

Budget Form C

Date .....

UNIVERSITY OF MONTANA

BUDGET

Prepared by .....

INSTITUTION	DIVISION	DEPARTMENT	CLASSIFICATION	PAGE
State School of Mines	Educational System	Chemistry	Capital	

Account No.	NAME OF ACCOUNT	FOR DETAIL SEE PAGE	EXPENDED	BUDGET	ESTIMATES	
			1915-1916	1916-1917	1917-1918	1918-1919
	Land and Land Improvements					
	Buildings and Attached Fixtures					
	Machinery and Appliances					
	Hand Tools and Petty Equipment					
	Furniture and Fixtures					
	Library and Reference Books					
	Scientific Apparatus					
	Museum and Collections					
	Live Stock and Poultry					
	Totals (to Page )					

For Explanatory Detail Use Form "K"

Form C



# UNIVERSITY OF MONTANA

Budget Form E

Date .....

UNIVERSITY OF MONTANA

## BUDGET

Prepared by .....

INSTITUTION	DIVISION	DEPARTMENT	CLASSIFICATION	PAGE
State School of Mines	Educational System	Chemistry	Repairs and Replacements	

Account No.	NAME OF ACCOUNT	FOR DETAIL SEE PAGE	EXPENDED	BUDGET	ESTIMATES	
			1915-1916	1916-1917	1917-1918	1918-1919
	Land and Land Improvements					
	Buildings and Attached Fixtures					
	Machinery and Appliances					
	Hand Tools and Petty Equipment					
	Furniture and Fixtures					
	Library and Reference Books					
	Scientific Apparatus					
	Museum and Collections					
	Live Stock and Poultry					
	Totals (to Page )					

For explanatory Detail Use Form "K"

Form E





## SECTION B

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GENERAL RECAPITULATIONS OF  
Income and Expenditures  
The University of Montana  
All Institutions and Activities  
Fiscal Year, March 1, 1917--Feb. 28, 1918



# UNIVERSITY OF MONTANA

## THE UNIVERSITY OF MONTANA GENERAL RECAPITULATION INCOME AND EXPENDITURES ALL INSTITUTIONS AND ACTIVITIES Fiscal Year, March 1, 1917 to February 28, 1918

Schedule B-1

Institution	Total Income					
	Balances	Legislative Appropriations	Other Sources	Total	Total Expenditures (including Buildings and Land)	Net Balances March 1, 1918
*State University .....	\$ 4,203.55	\$ *290,000.00	\$ 15,206.23	\$ 309,409.78	\$ 293,165.20	\$ 16,244.58
*State College of Agriculture and Mechanic Arts .....	11,507.42	*157,000.00	77,470.30	245,977.72	238,981.58	6,996.14
Agricultural Experiment Station, Bozeman (Including Fort Ellis Farm) .....	11,669.89	68,000.00	42,961.63	122,701.92	106,495.40	16,206.52
Grain Laboratory .....		8,750.00		8,750.00	8,572.35	177.65
Agricultural Sub-Stations:						
Horticultural Sub-Station .....		3,000.00	389.95	3,389.95	2,948.48	441.47
Huntley Sub-Station .....		2,000.00	4,183.14	6,183.14	5,177.59	1,005.55
Judith Basin (Fergus County) Sub-Station .....		6,000.00	1,189.69	7,189.69	6,505.43	684.26
Northern Montana Sub-Station....	1,000.00	10,000.00	550.66	11,550.66	11,894.45	**343.79
Agricultural Extension Service....	6,695.95	69,271.00	33,636.53	109,603.48	103,610.55	5,992.93
*State School of Mines.....	2,592.52	*38,500.00	2,218.38	43,310.90	36,159.27	7,151.63
*State Normal College.....	12,271.08	*101,250.00	4,388.53	117,909.61	97,098.95	20,810.66

\*Appropriations include interest and income from the United States land grants.

See Schedule B-11 for detail and amounts.

\*\*Temporary overdraft, covered by sales income.

# FINANCIAL REPORT

## THE UNIVERSITY OF MONTANA LAND ENDOWMENT FUNDS, NOVEMBER 30, 1918 GENERAL SUMMARY

SCHEDULE B 10

Institution	Total Grant Acres	Land Sold Acres	FUNDS		
			Invested in Bonds	Deferred Payments	Cash on Hand State Treasurer
State University .....	46,560.00	30,667.99	\$ 378,248.00	\$161,467.19	\$ 5,325.62
State College of Agriculture and Mechanic Arts .....	140,000.00	41,542.79	463,651.67	204,985.83	9,344.85
State School of Mines .....	100,000.00	46,157.49	398,831.67	262,361.26	6,153.57
State Normal College .....	100,000.00	33,085.17	423,625.00	119,599.04	4,728.44
<b>Totals</b> .....	<b>386,560.00</b>	<b>151,453.44</b>	<b>\$1,664,356.34</b>	<b>\$748,413.32</b>	<b>\$ 25,552.48</b>

658,637.50  
601,192.93



# UNIVERSITY OF MONTANA

## THE UNIVERSITY OF MONTANA LAND ENDOWMENT FUNDS RECEIPTS—INCOME FUND

SCHEDULE B 11

Fiscal Year Ending November 30th		State University	State College of Agriculture and Mechanic Arts	State School of Mines	State Normal College
1916	Leases	\$ 1,817.95	\$ 7,081.50	\$ 5,463.95	\$ 5,820.85
	Interest on Deferred Payments	8,664.01	7,580.50	10,321.32	5,049.02
	Interest on Investments	13,589.74	16,814.00	15,833.83	18,609.10
	Total.....	\$ 24,071.70	\$ 31,476.00	\$ 31,619.10	\$ 29,478.97
1917	Leases	\$ 1,643.10	\$ 8,645.45	\$ 5,579.60	\$ 7,605.70
	Interest on Deferred Payments	10,026.65	7,914.91	9,832.92	5,551.16
	Interest on Investments	16,636.21	17,098.65	16,654.47	20,121.05
	Total.....	\$ 28,305.96	\$ 33,659.01	\$ 32,066.99	\$ 33,277.91
1918	Leases	\$ 1,376.40	\$ 6,924.71	\$ 3,635.30	\$ 4,814.85
	Interest on Deferred Payments	6,654.78	7,375.14	10,067.98	5,666.90
	Interest on Investments	17,045.19	18,464.95	20,018.50	20,995.09
	Total.....	\$ 25,076.37	\$ 32,764.80	\$ 33,721.78	\$ 31,476.84
1919 (Estimated)	Leases	\$ 1,375.00	\$ 6,615.00	\$ 3,200.00	\$ 3,900.00
	Interest on Deferred Payments	8,073.36	10,249.29	13,118.06	5,979.95
	Interest on Investments	18,150.00	18,500.00	21,750.00	21,800.00
	Total.....	\$ 27,598.36	\$ 35,364.29	\$ 38,068.06	\$ 31,679.95

## RECEIPTS—PERMANENT FUNDS

SCHEDULE B 12

Fiscal Year Ending November 30th		State University	State College of Agriculture and Mechanic Arts	State School of Mines	State Normal College
1916	.....	\$ 22,139.36	\$ 37,321.61	\$ 28,875.88	\$ 14,518.41
1917	.....	30,381.68	21,875.40	23,749.53	8,199.87
1918	.....	22,211.35	28,599.33	35,146.76	21,019.13

# FINANCIAL REPORT

## THE UNIVERSITY OF MONTANA REPORT OF TRUST FUNDS, JULY 1, 1916 TO JUNE 30, 1918

SCHEDULE B 20

Name of Fund	Established	Amount	Investments	Transactions, 1916-1918			
				Interest Received	Payments or Loans Made	Loans Repaid	Loans Outstanding
GENERAL							
Montana Bankers' Association Student Loan Fund.....	1916	\$4 025.00		\$ 13.57	\$1,615.00	\$565	\$1,050
STATE UNIVERSITY							
Philo S. Bennett Prize.....	1909	400.00	Masonic Tem. Bonds	54.00	42.00		
Bonner Scholarship .....	1906	6,000.00	Bonds	600.00	570.00		
A. Duniway Honor Scholarship Book Fund.....	1911	415.00	Masonic Tem. Bonds	60.00	30.55		
Anne Lewis Joyce Memorial.....	1906	200.00	Masonic Tem. Bonds	30.00	24.00		
1904 Class Prize Fund.....	1904	400.00	Spokane Imp. Bonds	12.00	24.00		
STATE NORMAL COLLEGE							
Shakespeare Club Loan Fund.....	1915	560.25		45.46	780.00	690	90
Alumni Loan Fund.....	1916	215.63		7.95	240.00	135	105
S. P. Wells Loan Fund.....	1915	200.00		38.20	485.00	350	135

## UNIVERSITY OF MONTANA

### GENERAL UNIVERSITY TRUST FUNDS.

**Montana Bankers' Association Student Loan Fund**—for loaning to students, chiefly of the upper classes of the institutions of the University of Montana, to enable them to complete a college course without interruption. Administered by the Chancellor in co-operation with faculty committees in the several institutions.

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### STATE UNIVERSITY TRUST FUNDS.

**Philo S. Bennett Prize**—assigned to the State University through Hon. Wm. J. Bryan, for the best essay by a student on some topic pertaining to good government.

**Bonner Scholarship**—established by Mrs. E. L. Bonner, awarded for three years, on basis of scholarship and financial needs, to student of State University.

**C. A. Duniway Honor Scholarship Book Fund**—established by former President Duniway for the purchase of standard books to be awarded annually to students most distinguished for scholarship in the State University.

**Anne Lewis Joyce Memorial**—established by M. M. Joyce, awarded annually for the best essay, thesis, or poem by an undergraduate of the State University.

**1904 Class Prize**—established by the Class of 1904, to be awarded annually for particular excellence in the various departments of the State University.

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### STATE NORMAL COLLEGE TRUST FUNDS.

**Shakespeare Club Loan Fund**—established by the Shakespeare Club of Dillon to aid seniors to complete a course at the State Normal College. Administered by the Treasurer of the Normal College.

**Alumni Loan Fund**—established by the Alumni Association of the State Normal College to assist seniors in the State Normal College to complete a course. Administered by the Treasurer of the Normal College.

**S. P. Wells Loan Fund**—established by Samuel Pitts Wells, to aid juniors or seniors to complete a course in the State Normal College. Administered by the Treasurer of the Normal College.



# FINANCIAL REPORT

## THE UNIVERSITY OF MONTANA REFUND OF RAILROAD FARE

(Chapter 123, Laws—Fifteenth Legislative Assembly, 1917)

For Period—March 1, 1917 to January 1, 1919

SCHEDULE B 30

	Number of Students Receiving Refunds	Refunds
State University .....	135	\$ 1,921.95
State College of Agriculture and Mechanic Arts.....	149	2,185.70
State School of Mines.....		
State Normal College.....	209	2,517.34
Totals .....	493	\$ 6,624.99
Appropriation .....		\$ 10,000.00
Balance, January 1, 1919.....		\$ 3,375.01

## SECTION C

---

State University  
Missoula





# UNIVERSITY OF MONTANA

## STATE UNIVERSITY

### MISSOULA

#### EXHIBIT I

#### ORGANIZATION—INSTRUCTION—STAFF

The organization of the State University includes the College of Arts and Sciences and the professional Schools of Forestry, Journalism, Law, Music and Pharmacy. A special course (Premedical) two years in length, is maintained for students preparing to enter medical colleges. Beginning with the summer of 1918, University instruction continued throughout the entire year (forty-eight weeks). The work of the summer quarter is designed particularly to meet the needs of the teachers of the State. The University Biological Station on Flathead Lake, at Yellow Bay, is open during the summer for scientific instruction and research. Certain departments of the institution afford facilities for post-graduate study. In addition to the instruction of students in Missoula, the State University, through its Public Service Division, affords educational opportunities to the people of the whole State through lectures and correspondence courses.

During the year 1917-1918, the regular teaching staff of the State University consisted of twenty-eight professors, eighteen assistant professors, fourteen instructors, four lecturers and thirty-two student assistants.

#### EXHIBIT II STUDENT ENROLLMENT

STATE UNIVERSITY	1916-1917			1917-1918		
	Men	Women	Total	Men	Women	Total
College of Arts and Sciences.....	171	255	426	151	276	427
School of Law .....	59	3	62	26	6	32
School of Pharmacy.....	20	3	23	11	9	20
School of Forestry.....	44		44	37		37
School of Journalism.....	23	11	34	10	29	39
School of Music.....	8	38	46	3	46	49
Totals .....	325	310	635	238	366	604
Short Forestry .....	31		31	10		10
Special Class in Physical Education.....		18	18			
Pharmacy War Specials .....				6		6
Correspondence Study .....	47	22	69	9	30	39
Extension Courses .....	1	52	53	3	74	77
Summer Session .....	89	244	333	53	226	279
Totals .....	493	646	1,139	319	696	1,015
Counted Twice .....	32	46	78	15	59	74
Grand Total .....	461	600	1,061	304	637	941

# FINANCIAL REPORT

## STATE UNIVERSITY GENERAL SUMMARY OF FINANCIAL OPERATIONS Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE C.

	For Detail See Schedule		Amount
INCOME FROM ALL SOURCES..... (See note below)	C 10		\$309,409.78*
EXPENDITURES FOR ALL PURPOSES..... (See note below)	C 100		218,165.20
Balance, March 1, 1918.....			\$ 91,244.58
ACCRUED LIABILITIES:			
Natural Science Building.....		\$50,000.00	
Land Purchase .....		25,000.00	
			75,000.00
Net balance, March 1, 1918.....			\$16,244.58

\*This amount includes the interest and income from the United States land grants for the State University amounting to approximately \$26,419.94.

NOTE: The amounts here recorded do not include the income and expenditures of Craig Hall (women's dormitory), which is self-sustaining and is operated entirely by funds derived from student payments for board and room. See Schedule C-401 for summary and detail of financial operations of Craig Hall.

## STATE UNIVERSITY INCOME Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE C-10.

Source	Amount
STATE APPROPRIATION (House Bill No. 450, Fifteenth Legislative Assembly, p. 513).....	\$290,000.00*
STUDENT RECEIPTS:	
Registration Fees—Regular .....	4,292.00
Registration Fees—Special—Penalty .....	144.00
Course Fees and Deposits .....	1,580.17
Music Fees .....	3,815.95
Summer Session .....	2,978.60
Law School Tuition .....	610.00
Correspondence Study .....	1,423.00
Biological Station .....	265.00
Miscellaneous .....	97.51
BALANCES: March 1, 1917	
Special Fund, State Treasurer .....	572.53
Special Fund, Treasurer, Local Executive Board .....	3 455.77
Fees, Department of English .....	65.33
Fees, Department of Home Economics .....	109.92
Total .....	\$309,409.78

\*This amount includes the interest and income from the United States land grants amounting to \$26,419.94.

# UNIVERSITY OF MONTANA

## STATE UNIVERSITY GENERAL SUMMARY OF EXPENDITURES Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE C-100

	For Detail See Schedule	Total	CLASSIFICATION		
			Operation	Capital	Repairs and Replace- ments
Administration .....	C 101	\$22,089.40	\$21,455.87	\$570.78	\$62.75
Educational System .....	C 201	156,444.95	147,569.01	8,219.32	656.62
Physical Plant .....	C 301	39,630.85	26,225.60	8,478.12	4,927.13
Totals .....		\$218,165.20	\$195,250.48	\$17,268.22	\$5,646.50

## STATE UNIVERSITY SUMMARY OF EXPENDITURES FOR ADMINISTRATION Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE C 101

Office Department Purpose	For Detail See Schedule	Total	CLASSIFICATION		
			Operation	Capital	Repairs and Replace- ments
Chancellor's Office .....	C 102	\$6,000.00	\$6,000.00		
Local Executive Board .....					
President's Office .....	C 102	4,138.83	4,020.53	\$105.55*	\$12.75*
Business Office .....		3,387.46	3,300.63	36.83*	50.00*
Registrar's Office .....	C 102	3,303.58	2,962.93	340.65*	
Dean of Men .....					
Dean of Women .....	C 102	1,834.95	1,747.20	87.75*	
Lectures, Concerts and Conven- tions .....	C 102	934.29	934.29		
General Advertising and Publicity	C 102	2,163.99	2,163.99		
Committees:					
Admission and Registration .....	C 102	40.85	40.85		
Schedule .....	C 102	4.00	4.00		
Scholarship .....	C 102	130.20	130.20		
Special .....	C 102	3.40	3.40		
War Emergency .....	C 102	147.85	147.85		
Totals .....		\$22,089.40	\$21,455.87	\$570.78	\$62.75

\*Furniture and Fixtures.



# FINANCIAL REPORT

## STATE UNIVERSITY DETAIL OF EXPENDITURES FOR OPERATION ADMINISTRATION

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE C 102

Office Department Purpose	Total	ACCOUNT								
		Salaries and Wages	Postage	Stationery	Sundry Office	Telephone and Telegraph	Freight, Express and Drayage	Traveling Expenses	Publica- tions	General Supplies and Expenses
Chancellor's Office .....	\$6,000.00	\$6,000.00	.....	.....	.....	.....	.....	.....	.....	.....
Local Executive Board .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
President's Office .....	4,020.53	3,111.15	\$100.80	\$87.50	\$105.20	\$266.89	\$9.21	\$310.60	.....	\$29.18
Business Office .....	3,300.63	2,440.36	142.47	369.77	86.95	53.47	9.33	119.12	.....	79.16
Registrar's Office .....	2,962.93	1,389.15	135.11	532.26	28.09	50.47	1.40	.....	\$792.70	33.75
Dean of Men .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dean of Women .....	1,747.20	1,471.58	13.25	21.00	9.00	25.00	.....	185.74	.....	21.63
Lectures, Concerts and Con- ventions .....	934.29	415.00	11.65	17.10	.....	6.93	.....	.....	.....	483.61
General Advertising and Pub- licity .....	2,163.99	582.05	42.76	2.47	11.69	.....	2.20	.....	777.03	745.79
Committees:	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Admission and Registra- tion .....	40.85	40.85	.....	.....	.....	.....	.....	.....	.....	.....
Schedule .....	4.00	3.00	.....	.....	.....	.....	.....	.....	.....	.....
Scholarship .....	130.20	130.20	.....	.....	.....	.....	.....	.....	.....	.....
Special .....	3.40	3.40	.....	.....	.....	.....	.....	.....	.....	.....
War Emergency .....	147.85	40.30	11.50	.....	1.25	1.30	.....	15.35	.....	78.15
Totals .....	\$21,455.87	\$15,627.04	\$457.54	\$1,030.10	\$242.18	\$404.06	\$22.14	\$630.81	\$1,569.73	\$1,472.27



# UNIVERSITY OF MONTANA

## STATE UNIVERSITY SUMMARY OF EXPENDITURES FOR EDUCATIONAL SYSTEM

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE C 201

Office Department Purpose	Total	CLASSIFICATION		
		Operation	Capital	Repairs and Replacements
College of Arts and Sciences:				
Administration .....	\$5,674.67	\$5,356.88	\$268.54	\$49.25
Biology .....	1,252.14	1,161.72	82.17	8.25
Biological Station .....	4,908.50	4,584.85	313.56	10.09
Botany .....	4,276.51	4,016.72	209.79	50.00
Business Administration .....				
Chemistry .....	10,156.82	9,840.40	316.42	
Economics .....	5,501.56	5,177.38	320.26	3.92
Education .....	3,850.40	3,699.02	142.13	9.25
English .....	10,961.50	10,640.30	314.05	7.15
Fine Arts .....	1,714.29	1,675.21	39.08	
Geology .....	3,697.92	3,473.90	224.02	
History and Political Science .....	4,025.61	3,733.53	262.08	30.00
Home Economics .....	4,298.66	4,018.39	235.27	45.00
Latin and Greek .....	2,803.90	2,763.17	40.73	
Mathematics .....	6,626.36	6,393.93	229.43	3.00
Modern Languages .....	6,909.46	6,658.26	251.20	
Physics .....	2,688.87	2,277.15	311.76	99.96
Psychology .....	2,568.26	2,366.69	187.07	14.50
Public Speaking .....	681.83	614.56	67.27	
Professional Schools:				
Forestry .....	11,098.50	10,427.40	571.84	99.26
Journalism .....	5,403.51	5,265.57	87.94	50.00
Law .....	13,132.32	12,453.73	667.59	11.00
Music .....	9,692.59	9,397.58	295.01	
Pharmacy .....	4,434.95	4,217.77	215.19	1.99
Unattached Departments:				
Physical Education .....	5,234.05	5,135.25	79.80	19.00
Extension and Correspondence .....	2,734.74	2,414.35	275.39	45.00
Library .....	7,190.99	5,040.24	2,050.75	100.00
Sundry Educational Activities:				
Debate League .....	105.40	105.40		
Bureau of Recommendations .....	432.15	402.15	30.00	
Interscholastic Meet .....	283.23	283.23		
Summer Session .....	13,261.83	13,130.85	130.98	
High School Visitation .....	843.43	843.43		
Totals .....	\$156,444.95	\$147,569.01	\$8,219.32	\$656.62

# FINANCIAL REPORT

## STATE UNIVERSITY DETAIL OF EXPENDITURES FOR OPERATION EDUCATIONAL SYSTEM Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE C 202

Office Department Purpose	Total	ACCOUNT								
		Salaries and Wages	Postage	Stationery	Sundry Office	Telephone and Telegraph	Freight, Express and Drayage	Traveling Expenses	Publica- tions	Educational Supplies and Expenses
College of Arts and Sciences:										
Administration .....										
Biology .....	\$5,356.88	\$4,786.02	\$16.00	\$21.90	\$7.35	\$5.53		\$15.00		\$505.08
Biological Station .....	1,161.72	690.00	24.17	.75			8.31	47.40		391.09
Botany .....	4,584.85	4,227.30	10.10	13.35	9.50	3.60	1.59		\$25.50	293.91
Business Administration .....	4,016.72	3,949.96	4.05	17.75	7.45					37.51
Chemistry .....	9,840.40	7,910.87	5.00	19.25	23.45	25.50				1,856.33
Economics .....	5,177.38	5,148.59	4.00	20.80	1.55					2.44
Education .....	3,699.02	3,583.24	5.00	7.20	2.20	.80		93.50		7.08
English .....	10,640.30	10,498.74	8.00	36.00	4.25	12.21		27.60		53.50
Fine Arts .....	1,675.21	1,521.33	8.40	2.05	.25		7.68			135.50
Geology .....	3,473.90	3,306.32	5.00	24.25	7.85	20.00	2.29			108.19
History and Political Science .....	3,733.53	3,693.33	7.00	8.70	5.70	3.10		11.95		3.75
Home Economics .....	4,018.39	3,560.75	6.16	28.85	12.10	16.75				393.78
Latin and Greek .....	2,763.17	2,749.92								13.25
Mathematics .....	6,393.93	6,374.88	1.00		.75					17.30
Modern Languages .....	6,658.26	6,632.41	11.36	11.05	1.70					1.74
Physics .....	2,277.15	2,159.92	4.50	4.00	5.85					102.88
Psychology .....	2,366.69	2,298.33	5.00	8.05	10.15					45.16
Public Speaking .....	614.56	602.27	2.10	1.15	2.45					6.59
Professional Schools:										
Forestry .....	10,427.40	10,004.93	46.55	39.10	36.30	60.01	3.09	42.31	81.81	113.30
Journalism .....	5,265.57	4,904.19	5.00	7.40		52.00		158.39		138.59
Law .....	12,453.73	12,403.72	8.75	14.45	.70	19.00				7.11
Music .....	9,397.58	9,028.35	5.00	9.15		20.00				335.08
Pharmacy .....	4,217.77	3,732.27	8.00	2.00	8.50	18.75	2.36	103.70		342.19
Unattached Departments:										
Physical Education .....	5,135.25	4,661.29	12.00	44.85	8.55	61.92		21.30		325.34
Extension and Correspondence .....	2,414.35	1,172.38	14.50	29.00		41.80		1,101.81	8.50	46.36
Library .....	5,040.24	4,647.98	50.00	179.60	25.38	29.85	31.56		15.00	60.87
Sundry Educational Activities:										
Debate League .....	105.40	17.95	3.75	8.70					75.00	
Bureau of Recommendations .....	402.15	287.54	55.00	39.45	5.55	7.97				6.64
Interscholastic Meet .....	283.23	4.00	9.70		1.50	12.25		10.80		244.98
Summer Session .....	13,130.85	11,483.10	61.75	12.95	4.60	29.45	30.76	45.35	388.35	1,074.54
High School Visitation .....	843.43							842.93		.50
Totals .....	\$147,569.01	\$136,041.88	\$406.84	\$611.75	\$193.63	\$440.49	\$87.64	\$2,522.04	\$594.16	\$6,670.58

# FINANCIAL REPORT

## STATE UNIVERSITY DETAIL OF EXPENDITURES FOR CAPITAL EDUCATIONAL SYSTEM

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE C-203

Office Department Purpose	Total	ACCOUNT								
		Land and Improve- ments	Buildings and Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Reference Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
College of Arts and Sciences:										
Administration .....										
Biology .....	\$268.54						\$268.54			
Biological Station .....	82.17					\$31.55	5.62	\$45.00		
Botany .....	313.56						130.61	182.95		
Business Administration .....	209.79					33.50	176.29			
Chemistry .....	316.42						179.64	136.78		
Economics .....	320.26						320.26			
Education .....	142.13						142.13			
English .....	314.05					47.75	266.30			
Fine Arts .....	39.08						18.75	20.33		
Geology .....	224.02					50.96	91.51	81.55		
History and Political Science .....	262.08					15.50	246.58			
Home Economics .....	235.27					33.80	62.89	138.58		
Latin and Greek .....	40.73						40.73			
Mathematics .....	229.43					30.00	199.43			
Modern Languages .....	251.20						251.20			
Physics .....	311.76						149.89	161.87		
Psychology .....	187.07				\$3.90	10.17	117.69	55.31		
Public Speaking .....	67.27					25.00	42.27			
Professional Schools:										
Forestry .....	571.84				18.11	58.35	100.50	394.88		
Journalism .....	87.94					57.50	30.44			
Law .....	667.59						667.59			
Music .....	295.01					53.30	141.71	100.00		
Pharmacy .....	215.19				\$8.00		88.98	118.21		
Unattached Departments:										
Physical Education .....	79.80					26.00	21.00	32.80		
Athletics .....										
Museum .....										
Extension and Correspondence .....	275.39					175.00		100.39		
Library .....	2,050.75					160.75	1,890.00			
Sundry Educational Activities:										
Debate League .....										
Bureau of Recommendations .....	30.00					30.00				
Interscholastic Meet .....										
Summer Session .....	130.98						130.98			
High School Visitation .....										
Totals .....	\$8,219.32				\$30.01	\$839.13	\$5,781.53	\$1,568.65		



# UNIVERSITY OF MONTANA

## STATE UNIVERSITY DETAIL OF EXPENDITURES FOR REPAIRS AND REPLACEMENTS EDUCATIONAL SYSTEM

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE C 204

Office Department Purpose	Total	ACCOUNT								
		Land and Improve- ments	Buildings and Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Reference Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
College of Arts and Sciences:										
Administration .....										
Biology .....	\$49.25							\$49.25		
Biological Station .....	8.25							8.25		
Botany .....	10.09			\$10.09						
Business Administration .....	50.00			50.00						
Chemistry .....										
Economics .....	3.92						\$3.92			
Education .....	9.25						9.25			
English .....	7.15						7.15			
Fine Arts .....										
Geology .....										
History and Political Science .....	30.00						30.00			
Home Economics .....	45.00					\$45.00				
Latin and Greek .....										
Mathematics .....	3.00					3.00				
Modern Languages .....										
Physics .....	99.96							99.96		
Psychology .....	14.50				\$2.71			11.79		
Public Speaking .....										
Professional Schools:										
Forestry .....	99.26			55.97		8.20		35.09		
Journalism .....	50.00			50.00						
Law .....	11.00					7.50	3.50			
Music .....										
Pharmacy .....	1.99					1.99				
Unattached Departments:										
Physical Education .....	19.00							19.00		
Athletics .....										
Museum .....										
Extension and Correspondence .....	45.00			45.00						
Library .....	100.00						100.00			
Sundry Educational Activities:										
Debate League .....										
Bureau of Recommendations .....										
Interscholastic Meet .....										
Summer Session .....										
High School Visitation .....										
Totals .....	\$656.62			\$211.06	\$2.71	\$65.69	\$153.82	\$223.34		

# FINANCIAL REPORT

## STATE UNIVERSITY SUMMARY OF EXPENDITURES PHYSICAL PLANT

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE C 301

Office Department Purpose	Total	CLASSIFICATION		
		Operation	Capital	Repairs and Replacements
Administration .....	\$4,577.11	\$4,577.11		
Athletic Bleachers .....	591.29		\$591.29	
Buildings Undistributed .....	3,370.46	2,070.41	857.48	\$442.57
Campus .....	2,597.27	2,196.12	401.15	
Craig House .....	1,107.72	925.32		182.40
Forestry Building .....	2,948.13	830.13	2,112.00	6.00
Gymnasium .....	4,730.68	2,374.91	513.95	1,841.82
Heating Plant .....	599.41	193.08	17.10	389.23
Journalism Building .....	390.48	290.00	60.48	40.00
Library Building .....	3,567.20	3,112.50	165.15	289.55
Music Building .....	238.03	220.03		18.00
Science Hall .....	5,355.27	4,343.16	418.28	593.83
University Hall .....	6,767.39	5,092.83	550.83	1,123.73
New Construction (Natural Science Building) .....	2,790.41		2,790.41	
Totals .....	\$39,630.85	\$26,225.60	\$8,478.12	\$4,927.13



# UNIVERSITY OF MONTANA

## STATE UNIVERSITY DETAIL OF EXPENDITURES FOR OPERATION PHYSICAL PLANT

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE C 302

Office Department Purpose	Total	ACCOUNT								
		Salaries and Wages	Postage	Stationery	Sundry Office Expenses	Telephone and Telegraph	Freight, Express and Drayage	Traveling Expenses	Publica- tions	General Supplies and Expenses
Administration .....	\$4,577.11	\$4,463.90	\$4.00	\$3.80	\$13.15	\$12.00		\$8.75		\$71.51
Athletic Bleachers .....										
Buildings Undistributed .....	2,070.41	1,274.30								796.11
Campus .....	2,196.12	771.65								1,424.47
Craig House .....	925.32	157.50								767.82
Forestry Building .....	830.13	201.50								
Gymnasium .....	2,374.91	392.65								628.63
Heating Plant .....	193.08	3.00								1,982.26
Journalism Building .....	290.00	130.00								190.08
Library Building .....	3,112.50	601.30								160.00
Music Building .....	220.03	143.05								2,511.20
Science Hall .....	4,343.16	1,255.00								76.93
University Hall .....	5,092.83	691.75								3,088.16
New Construction: (Natural Science Building).....										4,401.08
Totals .....	\$26,225.60	\$10,085.60	\$4.00	\$3.80	\$13.15	\$12.00		\$8.75		\$16,093.30

# UNIVERSITY OF MONTANA

## STATE UNIVERSITY DETAIL OF EXPENDITURES FOR CAPITAL PHYSICAL PLANT

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE C 303

Office Department Purpose	Total	ACCOUNT								
		Land and Improve- ments	Buildings and Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Reference Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
Administration .....										
Athletic Bleachers .....	\$591.29		\$591.29							
Buildings Undistributed .....	857.48		22.67			\$320.35		\$514.46		
Campus .....	401.15	401.15								
Craig House .....										
Forestry Building .....	2,112.00		2,112.00							
Gymnasium .....	513.95		146.05			367.90				
Heating Plant .....	17.10		17.10							
Journalism Building .....	60.48		60.48							
Library Building .....	165.15		165.15							
Music Building .....										
Science Hall .....	418.28		321.91	\$96.37						
University Hall .....	550.83		416.73			134.10				
New Construction: (Natural Science Building) ..	2,790.41		2,790.41							
Totals .....	\$8,478.12	\$401.15	\$6,643.79	\$96.37		\$822.35		\$514.46		

# FINANCIAL REPORT

## STATE UNIVERSITY DETAIL OF EXPENDITURES FOR REPAIRS AND REPLACEMENTS PHYSICAL PLANT

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE C 304

Office Department Purpose	Total	ACCOUNT								
		Land and Improve- ments	Buildings and Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Reference Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
Administration .....										
Athletic Bleachers .....										
Buildings Undistributed .....	\$346.57		\$346.57							
Campus .....	96.00	\$96.00								
Craig House .....	182.40		182.40							
Forestry Building .....	6.00		6.00							
Gymnasium .....	1,841.82		1,841.82							
Heating Plant .....	389.23			\$389.23						
Journalism Building .....	40.00					\$40.00				
Library Building .....	289.55		289.55							
Music Building .....	18.00		18.00							
Science Hall .....	593.83		593.83							
University Hall .....	1,123.73		1,123.73							
New Construction: (Natural Science Building) .....										
Totals .....	\$4,927.13	\$96.00	\$4,401.90	\$389.23		\$40.00				

# UNIVERSITY OF MONTANA

## STATE UNIVERSITY SUMMARY OF INCOME AND EXPENDITURES CRAIG HALL (WOMEN'S DORMITORY) Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE C-401.

### INCOME:

Balances, March 1, 1917:	
Dormitory Reserve Fund .....	\$ 1,401.67
Dormitory Revolving Fund .....	2,502.45
Income, March 1, 1917-1918.....	32,799.39
Total .....	\$36,703.51

### EXPENDITURES:

Operation .....	\$31,582.44	
Capital .....	1,788.76	
Repairs and Replacements .....	795.30	
Refunds .....	358.19	
Total .....		\$34,524.69
BALANCE, March 1, 1918 .....		\$ 2,178.82



# FINANCIAL REPORT

## STATE UNIVERSITY

Final Trial Balance, February 28, 1918

SCHEDULE C-500.

Account	ASSETS		
Fixed:			
14—Inventory, General Administration.....	\$ 2,339.03		
24—Inventory, Educational System.....	150,060.50		
34—Inventory, Physical Plant .....	321,168.33		
44—Inventory, Dormitory .....	9,948.94		
		\$483,516.80	
Current:			
611—Special Fund, Local .....	161.56		
611A—Special Fund, State Treasurer .....	6,647.33		
612—Dormitory Revolving Fund .....	4,590.93		
614—Domestic Science Revolving Fund .....	55.17		
617C—C. P. A. Revolving Fund .....	59.12		
61921—Appropriation Maintenance .....	69,185.71		
61922—Appropriation Lands .....	20,000.00		
62—Student Deposit Fund .....	2,137.85		
631—A. S. U. M. Fund.....	2,752.46		
632—Interscholastic Fund .....	4.00		
641—Student Aid Fund .....	153.47		
651—Bennett Prize Fund .....	65.75		
653—Duniway Fund .....	9.10		
654—Joyce Memorial Fund .....	41.56		
655—Keith Prize Fund .....	50.00		
656—1904 Class Prize .....	6.85		
6591—Bennett Prize Investment .....	402.00		
6593—Duniway Investment .....	400.00		
6594—Joyce Memorial Investment .....	201.00		
6596—1904 Class Prize Investment .....	400.00		
671—Advances by State Treasurer .....	2,500.00		
672—Revolving Fund .....	1,645.52		
681—Cash Account .....	424.87		
682—Bank Account .....	8,986.51	\$120,890.76	
			\$604,407.56
	LIABILITIES		
711—Vouchers Payable from Special Fund .....	2,351.18		
712—Vouch. Pay. from Dormitory Rev. Fund .....	2,389.61		
714—Vouch. Pay. from Dom. Sc. Rev. Fund .....	11.57		
7191—Vouchers Pay. from A. S. U. M. ....	416.85		
721—Vouchers Payable from State Appropriation.....	5,228.02		
		\$ 10,397.23	
74—Student Deposits .....	2,137.85		
751—A. S. U. M. Income .....	2,488.61		
752—Interscholastic Income .....	4.00		
		4,630.46	
76—Advances .....		1,645.52	
6193—University Apart. Fund Overdrawn.....		2,281.96	
652—Bonner Scholarship Fund Overdrawn .....		30.00	
689—Cash Balancing Account .....		9,421.38	
		\$ 28,406.55	
8—Surplus, State of Montana .....		576,001.01	
			\$604,407.56

## SECTION D

State College of Agriculture and Mechanic Arts  
Bozeman



# UNIVERSITY OF MONTANA

## STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS

### BOZEMAN

#### EXHIBIT I

#### ORGANIZATION—INSTRUCTION—STAFF

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The State College of Agriculture and Mechanic Arts is a composite institution which includes three more or less distinct organizations—the several colleges for the instruction of students, the Agricultural Experiment Stations, and the Agricultural Extension Service. The financial affairs of each of these organizations are administered and reported separately. This section of this report deals with the colleges of instruction. See Section E for the Agricultural Experiment Stations; and Section F for the Agricultural Extension Service.

The instruction of students in the State College of Agriculture and Mechanic Arts is carried on through (a) The College of Agriculture; (b) The College of Engineering; (c) The College of Applied Science; (d) The College of Household and Industrial Arts; (e) The Secondary Schools (Home Economics, Mechanic Arts, and Agriculture); and (f) The School of Music. In addition to these, there is a special organization for the training of Vocational teachers under the provisions of the Federal Smith-Hughes Vocational Education Act; and also a special organization for the instruction of rural school teachers during the summer quarter.

During the year 1917-1918 the teaching staff of the State College of Agriculture and Mechanic Arts consisted of twenty-four professors (fifteen on full time, eight on divided time with the Experiment Station, and one with the Extension Service); twenty-one assistant professors (fifteen on full time and six on divided time with the Experiment Station); twenty-one instructors (eighteen on full time); and three student assistants on part time.

24  
21  
21



# FINANCIAL REPORT

## EXHIBIT II STUDENT ENROLLMENT

STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS	1916-1917			1917-1918		
	Men	Women	Total	Men	Women	Total
College of Agriculture.....	89		89	59		59
College of Engineering.....	104	1	105	95	3	98
College of Applied Science.....	25	10	35	26	17	43
College of Household and Industrial Arts.....	18	112	130	20	140	160
School of Home Economics.....		31	31		22	22
School of Mechanic Arts.....	56		56	55		65
School of Agriculture.....	125		125	89		89
School of Music.....	19	94	113	27	90	117
Vocational Education.....				11		11
Total.....	436	248	684	392	272	664
Summer Session.....	11	60	71		176	176
Ministers' Week.....	43		43	38		38
Farmers' Week.....	223	76	299	166	112	278
Total.....	713	384	1,097	596	560	1,156
Counted Twice.....	16	51	67	10	41	51
	697	333	1,030	586	519	1,105

## STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS GENERAL SUMMARY OF FINANCIAL OPERATIONS Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE D

	For Detail See Schedule	Amount
Income from All Sources..... (See Note Below)	D 10	\$245,977.72*
Expenditures for All Purposes..... (See Note Below)	D 100	188,981.58
Balance, March 1, 1918.....		56,996.14
Accrued Liabilities: Chemical Laboratory Building.....		50,000.00
Net Balance, March 1, 1918.....		\$6,996.14

\*This amount includes the interest and income from the United States land grants for the State College of Agriculture and Mechanic Arts amounting to approximately \$32,427.25.  
NOTE: The amounts here recorded do not include the income and expenditures of Hamilton Hall (women's dormitory), which is self-sustaining and is operated entirely by funds derived from student payments for board and room. See Schedule D-401 for summary and detail of financial operations of Hamilton Hall.

# UNIVERSITY OF MONTANA

## STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS INCOME

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE D 10

Source	Amount
<b>STATE APPROPRIATIONS:</b>	
Maintenance and Betterment (House Bill 450, Fifteenth Legislative Assembly, P. 513) .....	\$157,000.00*
Vocational Education (Chapter 102, Fifteenth Legislative Assembly).....	1,829.94
<b>FEDERAL GRANTS:</b>	
Morrill Act (1890) .....	25,000.00
Nelson Act (1907) .....	25,000.00
Smith-Hughes Act (1917) .....	1,829.93
<b>STUDENT RECEIPTS:</b>	
Registration Fees .....	4,627.25
Laboratory Fees and Deposits.....	4,215.61
Music .....	2,026.00
Student Activity .....	3,148.60
<b>INCOME FUND:</b>	
Sales .....	8,878.73
<b>MISCELLANEOUS:</b>	
Interest .....	914.24
<b>BALANCES, March 1, 1917:</b>	
Special Fund, Local Executive Board.....	8,707.07
Special Fund, State Treasurer.....	2,800.35
<b>Total</b> .....	<b>\$245,977.72</b>

\*This amount includes the interest and income from the United States land grants for the State College of Agriculture and Mechanic Arts amounting to approximately \$32,427.25.

## STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS GENERAL SUMMARY OF EXPENDITURES

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE D 100

Division	For Detail See Schedule	Total	CLASSIFICATION		
			Operation	Capital	Repairs and Replacements
Administration .....	D 101	\$24,968.83	\$23,944.01	\$906.62	\$118.20
Educational System .....	D 201	124,563.75	116,272.76	6,107.98	2,183.01
Physical Plant .....	D 301	39,449.00	22,683.19	12,595.38	4,170.43
<b>Totals</b> .....		<b>\$188,981.58</b>	<b>\$162,899.96</b>	<b>\$19,609.98</b>	<b>\$6,471.64</b>

# FINANCIAL REPORT

## STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS SUMMARY OF EXPENDITURES FOR ADMINISTRATION

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE D 101

Office Department Purpose	For Detail See Schedule	Total	CLASSIFICATION		
			Operation	Capital	Repairs and Replacements
Chancellor's Office .....	D 102	\$4,500.00	\$4,500.00		
Local Executive Board .....	D 102	130.00	130.00		
President's Office .....	D 102	4,189.62	4,137.87	\$51.75	
Business Office .....	D 102	3,454.89	2,829.82	621.77	\$3.30
Registrar's Office .....	D 102	6,141.46	5,793.46	233.10	114.90
Principal, Secondary Schools.....	D 102	1,826.63	1,826.63		
Dean of Women .....	D 102	1,833.31	1,833.31		
Lectures, Concerts and Conven- ventions .....	D 102	213.01	213.01		
Advertising and Publicity.....	D 102	857.21	857.21		
High School Visitation.....	D 102	1,662.80	1,662.80		
Student Secretary .....	D 102	159.90	159.90		
Totals .....		\$24,968.83	\$23,944.01	\$906.62	\$118.20



# UNIVERSITY OF MONTANA

## STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS DETAIL OF EXPENDITURES FOR OPERATION ADMINISTRATION

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE D 102

Office Department Purpose	Total	ACCOUNT								
		Salaries and Wages	Postage	Stationery	Sundry Office Expenses	Telephone and Telegraph	Freight, Express and Drayage	Traveling Expenses	Publications	General Supplies and Expenses
Chancellor's Office .....	\$4,500.00	\$4,500.00								
Local Executive Board.....	130.00	130.00								
President's Office .....	4,137.87	3,714.42	\$2.00	\$8.00	\$9.60	\$28.74	\$1.00	\$372.31		\$1.80
Business Office .....	2,829.82	1,772.86	167.16	690.05	56.46	25.20	18.48	46.60		53.01
Registrar's Office .....	5,793.46	3,071.90	197.80	402.11	261.55	22.42	29.60	8.25	1,653.68	146.15
Principal Secondary Schools...	1,826.63	1,380.43	34.40	4.00	1.70			405.10		1.00
Dean of Women.....	1,833.31	1,675.32		4.00		5.40	.80	147.79		
Lectures, Concerts and Con- ventions .....	213.01	24.90						150.00		38.11
Advertising and Publicity.....	857.21							110.60	730.23	16.33
High School Visitation.....	1,662.80							1,512.80		150.00
Student Secretary .....	159.90	159.90								
Totals .....	\$23,944.01	\$16,429.73	\$401.36	\$1,108.16	\$329.31	\$81.76	\$49.88	\$2,753.45	\$2,383.96	\$406.40



# FINANCIAL REPORT

## STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS SUMMARY OF EXPENDITURES FOR EDUCATIONAL SYSTEM

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE D 201

Office Department Purpose	Total	CLASSIFICATION		
		Operation	Capital	Repairs and Replacements
College of Agriculture:				
Administration .....	\$558.05	\$558.05		
Agronomy .....	4,899.57	4,656.97	\$223.31	\$19.29
Animal Industry .....	11,541.17	10,951.27	488.54	101.36
Dairy .....	2,754.66	2,554.85	193.31	6.50
Horticulture .....	2,277.60	2,237.45	36.75	3.40
Poultry .....	1,013.28	925.48	87.80	
Veterinary .....	1,171.18	1,160.89	10.29	
College of Engineering:				
Administration .....	2,177.20	2,177.20		
Architectural .....	1,771.95	1,739.80	32.15	
Civil .....	5,735.00	5,300.13	434.87	
Electrical .....	3,973.05	3,723.08	221.86	28.11
Mechanical .....	10,707.06	10,449.80	205.06	52.20
College of Applied Sciences:				
Botany and Bacteriology .....	4,027.27	3,627.35	398.04	1.88
Chemistry .....	11,385.01	9,919.44	363.78	1,101.79
Mathematics .....	4,656.12	3,891.51		764.61
Physics .....	3,700.81	3,492.93	207.88	
Zoology and Entomology .....	3,860.25	3,468.96	391.29	
College of Industrial Arts:				
Applied Art .....	3,571.22	3,476.23	94.09	.90
Home Economics .....	7,548.14	7,439.86	78.96	29.32
Secretarial .....	2,649.21	2,443.61	205.60	
General Library .....	3,842.13	1,981.06	1,787.42	73.65
Unattached Departments:				
Athletics .....	1,921.35	1,921.35		
English .....	7,317.00	7,315.80	1.20	
French and Spanish .....	1,549.99	1,549.99		
German .....	1,800.00	1,800.00		
History .....	1,755.10	1,725.00	30.10	
Military .....	359.35	359.35		
Music .....	6,452.75	6,429.50	23.25	
Physical Education .....	651.54	650.29	1.25	
Economics and Sociology .....	888.80	843.75	45.05	
Summer Session .....	3,813.82	3,813.82		
Psychology and Principles of Teaching .....	546.12		546.13	
Sundry Activities:				
Unclassified .....	1,261.84	1,261.84		
Publications .....				
Tournament .....	136.07	136.07		
Student Activities:				
Athletic .....	109.85	109.85		
Athletic Equipment .....	1,591.42	1,591.42		
Debate and Oratory .....	288.80	288.80		
Exponent .....	300.00	300.00		
Totals .....	\$124,563.75	\$116,272.76	\$6,107.98	\$2,183.01

# UNIVERSITY OF MONTANA

## STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS DETAIL OF EXPENDITURES FOR OPERATION EDUCATIONAL SYSTEM

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE D 202

Office Department Purpose	Total	ACCOUNT							
		Salaries and Wages	Postage	Stationery	Sundry Office Expenses	Telephone and Telegraph	Freight, Express and Drayage	Traveling Expenses	General Supplies and Expenses
College of Agriculture:									
Administration	\$558.05	\$537.50		\$2.40				\$15.75	\$2.40
Agronomy	4,656.97	4,360.99			\$5.25	\$2.98	\$13.34		274.41
Animal Industry	10,951.27	5,875.75		25.45	6.55	3.66	51.54	17.00	4,971.32
Dairy	2,554.85	2,333.48	\$11.06	5.50	20.49	.90	6.41	162.82	14.19
Horticulture	2,237.45	2,192.31			3.00		11.71		30.43
Poultry	925.48	906.67				.25			18.56
Veterinary	1,160.89	1,144.99				1.45			14.45
College of Engineering:									
Administration	2,177.20	2,148.27	21.60			7.00		.33	
Architectural	1,739.80	1,657.50	13.00	3.12	22.07	2.80	.84	25.90	14.57
Civil	5,300.13	5,204.19					11.44		84.50
Electrical	3,723.08	3,598.39		2.95	10.14		13.58		98.02
Mechanical	10,449.80	9,421.42		5.50		.65	67.38		954.85
College of Applied Science:									
Botany and Bacteriology	3,627.31	3,145.55					16.20		465.56
Chemistry	9,919.44	6,752.35	26.60	12.40	28.30	11.09	153.79		2,934.91
Mathematics	3,891.51	3,891.51							
Physics	3,492.93	3,201.63		8.50	10.10		22.46		250.24
Zoology and Entomology	3,468.96	3,243.55		17.57			5.75	\$19.41	182.68
College of Industrial Arts:									
Applied Art	3,476.23	3,185.34				.20	59.92		230.77
Home Economics	7,439.86	6,756.24	10.80	10.00		3.50	7.69		651.63
Secretarial	2,443.61	2,401.33			27.50		3.28		11.50
General Library	1,981.06	1,851.98	6.00	15.00	53.31		32.35		6.42
Unattached Departments:									
Athletics	1,921.35	1,921.00							.35
English	7,315.80	7,290.08	10.80		2.00	11.27	.90		.75
French and Spanish	1,549.99	1,549.99							
German	1,806.00	1,800.00							
History	1,725.00	1,725.00							
Military	359.35	342.50		3.00	5.00		3.85		5.00
Music	6,429.50	6,272.50			11.52		.15		45.33
Physical Education	650.29	643.05					1.14		6.10
Economics and Sociology	843.75	843.75							
Summer Session	3,813.86	3,422.91	16.60	25.35	11.10	2.16	.62	95.95	161.50
Sundry Activities:									
Unclassified	1,261.48	251.91							8.50
Publications									1,001.43
Tournament	136.07	7.00		2.50	28.70	1.37			20.00
Student Activities:									
Athletics	830.54				9.85			720.69	100.00
Athletic Equipment	870.74								870.74
Debate and Oratory	288.80					9.15		267.10	19.55
Exponent	300.00								125.00
Totals	\$116,272.76	\$99,980.63	\$116.46	\$139.24	\$254.88	\$58.43	\$484.34	\$1,305.54	\$350.41
									\$13,582.83



# FINANCIAL REPORT

## STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS DETAIL OF EXPENDITURES FOR CAPITAL EDUCATIONAL SYSTEM

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE D 203

Office Department Purpose	Total	ACCOUNT								
		Land and Improvements	Buildings & Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Reference Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
College of Agriculture:										
Administration										
Agronomy	\$223.31									
Animal Industry	488.54		\$8.75	\$101.20	\$33.91	\$123.10	\$5.35	\$217.96		
Dairy	193.31			122.69	69.00		26.20			\$195.35
Horticulture	36.75							1.62		
Poultry	87.80					59.50	3.00	25.30	\$36.75	
Veterinary	10.29							10.29		
College of Engineering:										
Administration										
Architectural	32.15					28.15			4.00	
Civil	434.87			30.21	5.00	15.29	7.00	377.37		
Electrical	221.86					44.75		177.11		
Mechanical	205.06			17.45	93.89		3.00	90.72		
College of Applied Science:										
Botany and Bacteriology	398.04				3.25	33.60	2.32	358.87		
Chemistry	363.78		4.55		96.56	56.80	10.00	190.87	5.00	
Mathematics										
Physics	207.88		78.39			84.60	5.50	39.39		
Zoology and Entomology	391.29					40.25	13.20	271.17	66.67	
College of Industrial Arts:										
Applied Art	94.09					42.90				
Home Economics	78.96				9.80	35.74			51.19	
Secretarial	205.60					205.60		33.42		
General Library	1,787.42					80.27	1,707.15			
Unattached Departments:										
Athletics										
English										
French and Spanish	1.20						1.20			
German										
History	30.10					30.10				
Military										
Music	23.25					23.25				
Physical Education	1.25					1.25				
Economics and Sociology	45.05					45.05				
Summer Session										
Psychology and Principles of Teaching	546.13			500.00		9.46	2.67	34.00		
Sundry Activities:										
Publications										
Tournament										
Student Activities:										
Athletic										
Athletic Equipment										
Debate and Oratory										
Exponent										
Totals	\$6,107.98		\$91.69	\$771.55	\$311.14	\$959.66	\$1,786.59	\$1,828.09	\$163.61	\$195.35

# UNIVERSITY OF MONTANA

## STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS DETAIL OF EXPENDITURES FOR REPAIRS AND REPLACEMENTS EDUCATIONAL SYSTEM

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE D 204

Office Department Purpose	Total	ACCOUNT								
		Land and Improve- ments	Buildings and Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Reference Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
College of Agriculture:										
Administration .....										
Agronomy .....	\$19.29			\$19.29						
Animal Industry .....	101.36		\$33.33	16.03	\$2.00					
Dairy .....	6.50		6.50							
Horticulture .....	3.40					\$3.40				
Poultry .....										
Veterinary .....										
College of Engineering:										
Administration .....										
Architectural .....										
Civil .....										
Electrical .....	28.11					10.75		\$17.36		
Mechanical .....	52.20				52.20					
College of Applied Science:										
Botany and Bacteriology .....	1.88		1.88							
Chemistry .....	1,101.79		22.37		101.30	17.20		925.92	\$35.00	
Mathematics .....										
Physics .....	764.61				6.00	242.03		516.58		
Zoology and Entomology .....										
College of Industrial Arts:										
Applied Art .....	.90					.90				
Home Economics .....	29.32		2.10			11.22		16.00		
Secretarial .....										
General Library .....	73.65					73.65				
Unattached Departments:										
Athletics .....										
English .....										
French and Spanish .....										
German .....										
History .....										
Military .....										
Music .....										
Physical Education .....										
Economics and Sociology .....										
Summer Session .....										
Sundry Activities:										
Publications .....										
Tournament .....										
Student Activities:										
Athletic .....										
Athletic Equipment .....										
Debate and Oratory .....										
Exponent .....										
Totals .....	\$2,183.01		\$116.18	\$35.32	\$161.50	\$359.15		\$1,475.86	\$35.00	



# FINANCIAL REPORT

## STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS SUMMARY OF EXPENDITURES FOR PHYSICAL PLANT

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE D 301

Office Department Purpose	Total	CLASSIFICATION		
		Operation	Capital	Repairs and Replace- ments
Entire Plant .....	\$39,449.00	\$22,683.19	\$12,595.38	\$4,170.43

# UNIVERSITY OF MONTANA

## STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS DETAIL OF EXPENDITURES FOR OPERATION PHYSICAL PLANT

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE D 302

Office Department Purpose	Total	ACCOUNT								
		Salaries and Wages	Postage	Stationery	Sundry Office Expenses	Telephone and Telegraph	Freight, Express and Drayage	Traveling Expenses	Publications	General Supplies and Expenses
Entire Plant .....	\$22,683.19	\$7,379.43	\$10.80	\$35.00	.....	\$58.90	\$49.27	.....	.....	\$15,149.79

## STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS DETAIL OF EXPENDITURES FOR CAPITAL PHYSICAL PLANT

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE D 303

Office Department Purpose	Total	ACCOUNT								
		Land and Improve- ments	Buildings and Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Reference Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
Entire Plant .....	\$12,595.38	\$5,873.54	\$6,612.84	.....	\$15.00	\$94.00	.....	.....	.....	.....

# FINANCIAL REPORT

## STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS DETAIL OF EXPENDITURES FOR REPAIRS AND REPLACEMENTS PHYSICAL PLANT

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE D 304

Office Department Purpose	Total	ACCOUNT								
		Land and Improve- ments	Buildings and Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Reference Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
Entire Plant .....	\$4,170.43	\$1,602.96	\$2,148.21	\$306.81	\$4.45	\$108.00	.....	.....	.....	.....

# UNIVERSITY OF MONTANA

## STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS SUMMARY OF INCOME AND EXPENDITURES HAMILTON HALL (WOMEN'S DORMITORY) Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE D 401

<b>INCOME:</b>		
Board Receipts .....		\$9,418.41
Room Receipts .....		2,838.99
Transferred from Summer Session .....		364.79
Total .....		\$12,622.19
<b>EXPENDITURES:</b>		
Operation .....	\$10,796.49	
Capital .....	34.10	
Repairs and Replacements.....	128.94	
Total .....	\$10,959.53	\$10,959.53
BALANCE, March 1, 1918.....		\$1,662.66



# FINANCIAL REPORT

## STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS FINAL TRIAL BALANCE, FEBRUARY 28, 1918

SCHEDULE D 500

Account			
14	Inventory	\$1,175.81	
145	" Office Furniture and Fixtures	3,623.50	
24	"	6,237.65	
243	" Machinery and Appliances, Educational System	20,263.25	
244	" Hand Tools, etc.	6,344.25	
245	" Furniture and Fixtures, Educational System	21,842.77	
246	" General Library	20,483.00	
247	" Scientific Appliances, Educational System	26,727.87	
248	" Museum and Collections, Educational System	19,403.00	
34	"	13,412.98	
341	" Land and Land Imp. Physical Plant	79,550.00	
342	" Buildings, Physical Plant	314,675.75	
343	" Machinery and Appliances, Physical Plant	1,050.00	
344	" Hand Tools, etc., Physical Plant	360.00	
345	" Furniture and Fixtures	233.00	
349	" Live Stock and Poultry	13,751.00	
44	"	441.41	
443	" Machinery and Appliances, Dormitory	563.77	
445	" Household Furniture and Fixtures, Dormitory	4,473.05	
545	Vocational Education		\$3,087.45
611	Special Fund, Bozeman	4,224.21	
611a	State Treasurer, Special	20,476.31	
612	Dairy Income Fund	423.74	
614	Morrill Nelson Fund	17,187.51	
617	Experiment Station		13.11
618	Extension Service	2.41	
619	College Spec. Chem. Fund	16.95	
6191	State Treasurer, General Appropriation	30,064.86	
62	Revolving Fund	31.70	
62A	Revolving Fund (Old)	214.46	
63	Dormitory Fund	767.11	
641	Student Deposits Fund		534.65
644	Piano Rental Fund		100.75
651	Athletic Activities Fund	782.94	
652	Exponent Fund	136.84	
653	Athletic Equipment Fund	1,101.79	
654	Debate Fund	300.47	
661	Cash in Office	5,080.14	
667	Gallatin Trust & Savings Bank	19,422.18	
669	Cash Balancing Account		24,502.32
67	Advances by State Treasurer	2,500.00	
681	Building Materials in Store	543.53	
691	Insurance Paid in Advance	1,256.94	
695	Vocational Education	3,659.87	
711	Vouchers Payable from Special Fund		6,435.37
712	Vouchers Payable from Dairy Fund		699.40
713	Vouchers Payable from Cont. Revolving Fund		207.14
716	Vouchers Payable from Dormitory Fund		38.97
7171	Vouchers Payable from Athletic Funds		720.69
7172	Vouchers Payable from Exponent Funds		300.00
7173	Vouchers Payable from Athletic Fund		564.70
7174	Vouchers Payable from Debate Funds		125.00
718	Vouchers Payable from Agricultural College Appropriation		817.73
7195	Vocational Education Fund		525.00
721	Student Deposits	534.65	
724	Piano Rentals	100.75	
731	Athletic Activities		745.57
732	Exponent Activity		136.84
733	Athletic Equipment		1,357.26
734	Debate Activities		302.87
74	Advances from State Treasurer		31.70
793	College Special Chemistry Fund		16.95
8	State of Montana Surplus		622,127.95
Total		\$663,391.42	\$663,391.42

## SECTION E

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Agricultural Experiment Station,  
Bozeman

(Including Fort Ellis Farm)



# UNIVERSITY OF MONTANA

## AGRICULTURAL EXPERIMENT STATION BOZEMAN (Including Fort Ellis Farm) GENERAL SUMMARY OF FINANCIAL OPERATIONS Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE E

	For Detail See Schedule	Amount
INCOME FROM ALL SOURCES.....	E 10	\$122,701.92
EXPENDITURES FOR ALL PURPOSES.....	E 100	106,495.40
BALANCE, March 1, 1918.....		\$16,206.52

## AGRICULTURAL EXPERIMENT STATION BOZEMAN (Including Fort Ellis Farm) INCOME Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE E 10

Source	Amount
STATE APPROPRIATIONS: Maintenance (House Bill 450, Fifteenth Legislative Assembly, p. 513).....	\$68,000.00
FEDERAL GRANTS: Hatch Act (1887).....	15,000.00
Adams Act (1906).....	15,000.00
INCOME FROM SALES.....	12,804.40
INTEREST .....	227.63
BALANCES, March 1, 1917: Hatch Fund .....	2,825.80
Adams Fund .....	1,495.22
Sales Income .....	7,348.87
TOTAL .....	\$122,701.92



# FINANCIAL REPORT

## AGRICULTURAL EXPERIMENT STATION BOZEMAN

(Including Fort Ellis Farm)

### GENERAL SUMMARY OF EXPENDITURES

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE E 100

Division	For Detail See Schedule	Total	CLASSIFICATION		
			Operation	Capital	Repairs and Replacements
Administration .....	E 101	\$24,678.65	\$24,081.05	\$434.86	\$162.74
Experimental System .....	E 201	71,594.20	65,161.18	4,825.44	1,607.58
Physical Plant .....	E 301	10,222.55	2,928.61	6,485.49	808.45
Totals .....		\$106,495.40	\$92,170.84	\$11,745.79	\$2,578.77

## AGRICULTURAL EXPERIMENT STATION BOZEMAN

### SUMMARY OF EXPENDITURES FOR ADMINISTRATION

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE E 101

Office Department Purpose	For Detail See Schedule	Total	CLASSIFICATION		
			Operation	Capital	Repairs and Replacements
Chancellor's Office .....	E 102	\$2,200.00	\$2,200.00		
Director's Office .....	E 102	21,586.88	20,989.28		
Secretary-Treasurer's Office .....	E 102	891.77	891.77	\$434.86	\$162.74
Totals .....		\$24,678.65	\$24,081.05	\$434.86	\$162.74

# UNIVERSITY OF MONTANA

## AGRICULTURAL EXPERIMENT STATION BOZEMAN DETAIL OF EXPENDITURES FOR OPERATION ADMINISTRATION

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE E 102

Office Department Purpose	Total	ACCOUNT								
		Salaries and Wages	Postage	Stationery	Sundry Office Expenses	Telephone and Telegraph	Freight, Express and Drayage	Traveling Expenses	Publications	General Supplies and Expenses
Chancellor's Office .....	\$2,200.00	\$2,200.00								
Director's Office .....	20,989.28	11,882.60	391.64	\$844.13	\$454.38	\$77.68	\$251.92	\$512.80	\$6,245.09	\$329.04
Secretary-Treasurer's Office..	891.77	891.77								
Totals .....	\$24,081.05	\$14,974.37	\$391.64	\$844.13	\$454.38	\$77.68	\$251.92	\$512.80	\$6,245.09	\$329.04

# FINANCIAL REPORT

## AGRICULTURAL EXPERIMENT STATION BOZEMAN

(Including Fort Ellis Farm)

### SUMMARY OF EXPENDITURES FOR EXPERIMENTAL SYSTEM

Fiscal Year, March 1, 1917 to February 28, 1918.

SCHEDULE E 201

Office Department Purpose	Total	CLASSIFICATION		
		Operation	Capital	Repairs and Replacements
Agronomy .....	\$10,285.10	\$9,544.66	\$729.44	\$11.00
Agricultural Engineering .....	3,830.65	2,931.66	762.57	136.42
Animal Husbandry .....	11,597.00	10,996.03	502.72	98.25
Botany and Bacteriology .....	5,114.78	4,842.33	218.40	54.05
Chemistry .....	10,572.89	9,492.64	1,074.25	6.00
Entomology .....	5,921.17	5,617.78	299.64	3.75
Farm Management .....	2,889.47	2,692.62	196.85	
Horticulture .....	4,722.52	4,599.99	57.58	64.95
Poultry .....	4,967.16	4,542.30	380.11	44.75
Veterinary Science .....	1,922.83	1,807.15	115.68	
Fort Ellis Farm .....	9,770.63	8,094.02	488.20	1,188.41
Totals .....	\$71,594.20	\$65,161.18	\$4,825.44	\$1,607.58

# UNIVERSITY OF MONTANA

## AGRICULTURAL EXPERIMENT STATION BOZEMAN

(Including Fort Ellis Farm)

### DETAIL OF EXPENDITURES FOR OPERATION EXPERIMENTAL SYSTEM

Fiscal Year, March 1, 1917 to February 28, 1918.

SCHEDULE E 202

Office Department Purpose	Total	ACCOUNT							
		Salaries and Wages	Postage	Stationery	Sundry Office Expenses	Telephone and Telegraph	Freight, Express & Drayage	Traveling Expenses	Publications  General Supplies and Expenses
Agronomy .....	\$9,544.66	\$8,565.77	.....	\$24.65	\$3.40	\$23.81	\$53.47	\$274.46	\$599.10
Agricultural Engineering .....	2,931.66	2,521.45	.....	.....	.90	.....	.....	158.88	250.43
Animal Husbandry .....	10,996.03	7,065.53	.....	8.00	6.85	3.20	56.23	128.77	3,727.45
Botany and Bacteriology .....	4,842.33	4,173.39	.....	6.74	4.65	.....	33.37	286.23	337.95
Chemistry .....	9,492.64	8,232.25	.....	.....	2.00	.....	132.08	252.61	873.70
Entomology .....	5,617.78	5,226.29	.....	7.28	6.35	1.65	.....	242.30	133.91
Farm Management .....	2,692.62	2,454.47	.....	114.25	2.30	.....	.....	115.05	6.55
Horticulture .....	4,599.99	4,372.46	.....	4.62	5.46	1.80	.....	29.75	185.90
Poultry .....	4,542.30	3,405.30	.....	8.75	6.60	1.65	.....	.....	1,120.00
Veterinary Science .....	1,807.15	1,189.36	.....	.....	13.30	4.25	.....	170.85	429.39
Fort Ellis Farm .....	8,094.02	7,042.10	.....	.....	.....	7.35	.....	.....	1,044.57
Totals .....	\$65,161.18	\$54,248.37	.....	\$174.29	\$51.81	\$43.71	\$275.15	\$1,658.90	\$8,708.95



# FINANCIAL REPORT

## AGRICULTURAL EXPERIMENT STATION BOZEMAN

(Including Fort Ellis Farm)

### DETAIL OF EXPENDITURES FOR CAPITAL EXPERIMENTAL SYSTEM

Fiscal Year, March 1, 1917 to February 28, 1918.

SCHEDULE E 203

Office Department Purpose	Total	ACCOUNT								
		Land and Improve- ments	Buildings and Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Reference Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
Agronomy .....	\$729.44		\$30.95	\$212.40	\$133.49	\$21.60	\$6.00			\$325.00
Agricultural Engineering .....	762.57		184.98	243.74	108.33		9.02	\$216.50		
Animal Husbandry .....	502.72		80.45		58.17	27.60	11.50			325.00
Botany and Bacteriology .....	218.40		19.37		9.03	5.55	37.13	147.32		
Chemistry .....	1,074.25		38.25	9.92	25.47	15.15	54.19	931.27		
Entomology .....	299.64						54.00	245.64		
Farm Management .....	196.85			171.50			25.35			
Horticulture .....	57.58		9.00	16.65	27.93	4.00				
Poultry .....	380.11	\$5.13	72.91		96.02	206.05				
Veterinary Science .....	115.68	20.20	71.00		5.00			19.48		
Fort Ellis Farm .....	488.20	154.23	168.96	53.90	96.11					15.00
Totals .....	\$4,825.44	\$179.56	\$675.87	\$708.11	\$559.55	\$279.95	\$197.19	\$1,560.21		\$665.00

# UNIVERSITY OF MONTANA

## AGRICULTURAL EXPERIMENT STATION BOZEMAN

### DETAIL OF EXPENDITURES FOR REPAIRS AND REPLACEMENTS EXPERIMENTAL SYSTEM (Including Fort Ellis Farm)

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE 204

Office Department Purpose	Total	ACCOUNT								
		Land and Improve- ments	Buildings and Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Reference Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
Agronomy .....	\$11.00		\$6.00	\$5.00						
Agricultural Engineering .....	136.42		49.07	52.40	3.90			\$34.05		
Animal Husbandry .....	98.25		94.05		1.20	3.00				
Botany and Bacteriology .....	54.05		28.80	10.35	6.90			8.00		
Chemistry .....	6.00		3.35					2.65		
Entomology .....	3.75		3.75							
Farm Management .....										
Horticulture .....	64.95		38.15	22.30	4.50					
Poultry .....	44.75		44.75							
Veterinary Science .....										
Fort Ellis Farm .....	1,188.41	\$356.36	239.55	395.27	197.23					
Totals .....	\$1,607.58	\$356.36	\$507.47	\$485.32	\$210.73	\$3.00		\$44.70		

# FINANCIAL REPORT

## AGRICULTURAL EXPERIMENT STATION BOZEMAN SUMMARY OF EXPENDITURES FOR PHYSICAL PLANT

Fiscal Year, March 1, 1917 to February 28, 1918.

SCHEDULE E 301

Office Department Purpose	Total	CLASSIFICATION		
		Operation	Capital	Repairs and Replace- ments
Entire Plant .....	\$10,222.55	\$2,928.61	\$6,485.49	\$808.45

# UNIVERSITY OF MONTANA

## AGRICULTURAL EXPERIMENT STATION BOZEMAN DETAIL OF EXPENDITURES FOR OPERATION PHYSICAL PLANT

Fiscal Year, March 1, 1917 to February 28, 1918.

SCHEDULE E 302

Office Department Purpose	Total	ACCOUNT								
		Salaries and Wages	Postage	Stationery	Sundry Office Expenses	Telephone and Telegraph	Freight, Express and Drayage	Traveling Expenses	Publications	General Supplies and Expenses
Entire Plant .....	\$2,928.61	\$1,105.96		\$1.75	\$10.00	\$10.80				\$1,800.10

## AGRICULTURAL EXPERIMENT STATION BOZEMAN DETAIL OF EXPENDITURES FOR CAPITAL PHYSICAL PLANT

Fiscal Year, March 1, 1917 to February 28, 1918.

SCHEDULE E 303

Office Department Purpose	Total	ACCOUNT								
		Land and Improve- ments	Buildings and Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Reference Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
Entire Plant .....	\$6,485.49	\$408.75	\$6,062.27	\$12.72	\$1.75					



# FINANCIAL REPORT

## AGRICULTURAL EXPERIMENT STATION BOZEMAN DETAIL OF EXPENDITURES FOR REPAIRS AND REPLACEMENTS PHYSICAL PLANT

Fiscal Year, March 1, 1917 to February 28, 1918.

SCHEDULE E 304

Office Department Purpose	Total	ACCOUNT								
		Land and Improve- ments	Buildings and Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Reference Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
Entire Plant .....	\$808.45	\$119.23	\$575.11	\$114.11	.....	.....	.....	.....	.....	.....

# UNIVERSITY OF MONTANA

## AGRICULTURAL EXPERIMENT STATION BOZEMAN

FINAL TRIAL BALANCE, FEBRUARY 28, 1918

SCHEDULE E-500<sup>1</sup>

Account			
11	General Administration, Operation		
12	General Administration, Capital		
13	General Administration, Repairs and Replacements		
21	Experimental System, Operation		
22	Experimental System, Capital		
23	Experimental System, Repairs and Replacements		
31	Physical Plant, Operation		
32	Physical Plant, Capital		
33	Physical Plant, Repairs and Replacements		
41	Sub-Stations, Operation		
42	Sub-Stations, Capital		
43	Sub-Stations, Repairs and Replacements		
51	Department Sales		
52	Hog Cholera Serum Fund Income		
541	Judith Basin Sub-Station Sales Income		
542	Horticultural Sub-Station Sales Income		
543	Huntley Sub-Station Sales Income		
544	Northern Montana Sub-Station Income Fund		
551	Income Fund, Adams		
552	Income Fund, Hatch		
561	Experiment Station State Appropriation		
562	Hog Cholera Rev. Income Fund		
563	Grain Laboratory Fund, Income		
564	Judith Basin Sub-Station Income		
565	Horticultural Sub-Station Income		
566	Huntley Sub-Station Income		
567	Northern Montana Sub-Station Income		
568	Grain Inspection Laboratory		
57	Income from Flax Fund		
58	Interest on Bank Balance Income		
611	Miscellaneous Sta. Fund	\$ 8,361.79	
612	Local Hog Cholera Fund	226.72	
612a	Hog Cholera Revolving Fund	1,483.03	
6141	Income Fund Judith Basin Sub-Station	1,189.69	
6142	Income Fund Horticultural Sub-Station	389.95	
6143	Income Fund Huntley Sub-Station	4,183.14	
6144	Income Fund Northern Montana Sub-Station	108.25	
62	Revolving Fund		\$ 4,993.35
63	Adams Fund	1,995.18	
64	Hatch Fund	3,786.46	
653	Hog Cholera Operation.....—	550.00	
671	Cash in Office	1,132.13	
672	Commercial National Bank	14,991.52	
674	Revolving Fund Commercial National Bank	29.87	
675	Cash held in Trust by Montana State College		16,153.52
679	Cash Balancing Account		
681	Income Fund Flax	775.89	
682	Flax Seed Fund	129.80	
683	Loans made from Flax Seed Fund	1,870.20	
69	Advances by State Treasurer	1,000.00	
711	Vouchers Payable from Miscellaneous Station Fund		5,363.97
715	Vouchers Payable from Adams		153.64
716	Vouchers Payable from Hatch		867.24
717	Vouchers Payable from State Appropriation		6,353.80
7191	Vouchers Payable from Flax Fund		
73	Liability on Account Flax Seed Fund		2,000.00
7193	Vouchers Payable from Cont. Rev. Fund		205.92
72	Advances from State Treasurer	4,993.35	
8	State of Montana Surplus		54,055.14
691	Undistributed Revolving Account		
5691	Income Repairs N. M. Agl. School		
6191	Station Maintenance Appropriation	7,153.00	
6192	Horticultural Sub-Station Appropriation	388.85	
6193	Fergus County Sub-Station Appropriation		453.79
6194	Huntley Sub-Station Appropriation		489.93
6195	Grain Inspection Laboratory	435.11	
6196	Grain Laboratory Maintenance	224.18	
6197	Northern Montana Agricultural Appropriation	5,454.72	
6198	Northern Montana Agricultural Repairs	5,000.00	
61991	Purchase Anti Hog Cholera Serum Appropriation	2,000.00	
14	Inventory General Administration	708.97	
24	Inventory Operation	4,256.85	
34	Inventory Physical Plant	4,587.62	
44	Inventory Sub-Stations	13,684.03	
		\$91,090.30	\$91,090.30



## SECTION F

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Grain Laboratory, Bozeman





# UNIVERSITY OF MONTANA

## GRAIN LABORATORY BOZEMAN GENERAL SUMMARY OF FINANCIAL OPERATIONS Fiscal Year, March 1, 1917 to February 28, 1918.

SCHEDULE F

	For Detail See Schedule	Amount
INCOME FROM ALL SOURCES.....	F 10	\$8,750.00
EXPENDITURES FOR ALL PURPOSES.....	F 100	8,572.35
BALANCE March 1, 1918 .....		\$ 177.65

## GRAIN LABORATORY BOZEMAN INCOME Fiscal Year, March 1, 1917 to February 28, 1918.

SCHEDULE F-10

SOURCE	AMOUNT
STATE APPROPRIATIONS:	
Maintenance:	
Grain Laboratory (House Bill 450, Fifteenth Legislative Assembly, page 513) .....	\$ 6,250.00
Grain Inspection Laboratory (Chapter 54, Section 9, Page 63, Fifteenth Legislative Assembly) .....	2,500.00
TOTAL .....	\$ 8,750.00

# FINANCIAL REPORT

## GRAIN LABORATORY BOZEMAN

### GENERAL SUMMARY OF EXPENDITURES

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE F100

Office Department Purpose	For Detail See Schedule	Total	CLASSIFICATION		
			Operation	Capital	Repairs and Re- placements
Administration .....	F 101	\$ 510.00	\$ 510.00	.....	.....
Experimental and Inspection System.....	F 101	8,062.35	7,213.40	\$ 819.99	\$ 28.96
Totals .....		\$8,572.35	\$7,723.40	\$ 819.99	\$ 28.96

# UNIVERSITY OF MONTANA

## GRAIN LABORATORY BOZEMAN DETAIL OF EXPENDITURES FOR OPERATION EXPERIMENTAL AND INSPECTION SYSTEM Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE F 101

Office Department Purpose	Total	ACCOUNT								
		Salaries and Wages	Postage	Stationery	Sundry Office Expenses	Telephone and Telegraph	Freight, Express and Drayage	Traveling Expenses	Publications	General Supplies and Expenses
Grain Laboratory .....	\$7,723.40	\$6,189.29	\$155.36	\$126.20	\$24.56	\$1.25	\$90.61	\$373.03	\$40.00	\$723.10





## SECTION G

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Agricultural Sub-Stations



# UNIVERSITY OF MONTANA

## AGRICULTURAL SUB-STATIONS GENERAL SUMMARY OF FINANCIAL OPERATIONS

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE G

	For Detail See Schedule	Amount
INCOME FROM ALL SOURCES.....	G 10	\$28,313.43
EXPENDITURES FOR ALL PURPOSES.....	G 100	26,525.95
BALANCE, March 1, 1918 .....		\$ 1,787.48

## AGRICULTURAL SUB-STATIONS

### INCOME

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE G-10

SOURCE	AMOUNT
STATE APPROPRIATIONS:	
Maintenance (House Bill 450, Fifteenth Legislative Assembly, p. 513-514)	
Horticultural Sub-Station .....	\$ 3,000.00
Huntley Sub-Station .....	2,000.00
Judith Basin (Fergus County) Sub-Station .....	6,000.00
Northern Montana Sub-Station* .....	10,000.00*
INCOME FROM SALES:	
Horticultural Sub-Station .....	389.95
Huntley Sub-Station .....	4,183.13
Judith Basin Sub-Station .....	1,189.69
Northern Montana Sub-Station .....	550.66
BALANCE, March 1, 1917:	
Northern Montana Sub-Station (Sales Income) .....	1,000.00
TOTAL .....	\$28,313.43

\*Total appropriation for Northern Montana Agricultural and Manual Training School and Agricultural Sub-Station is \$15,000 for maintenance; and \$5,000 for repairs of buildings for school.



# FINANCIAL REPORT

## AGRICULTURAL SUB-STATIONS GENERAL SUMMARY OF EXPENDITURES Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE G-100

Office Department Purpose	For Detail See Schedule	Total	CLASSIFICATION		
			Operation	Capital	Repairs and Re- placements
Horticultural Sub-Station .....	G*	\$ 2,948.48	\$ 2,798.96	\$ 86.75	\$ 62.77
Huntley Sub-Station .....		5,177.59	2,806.39	2,204.20	167.00
Judith Basin (Fergus County) Sub-Station .....		6,505.43	4,259.66	1,691.22	554.55
Northern Montana Sub-Station .....		11,894.45	5,121.59	6,386.46	386.40
TOTALS .....		\$26,525.95	\$14,986.60	\$10,368.63	\$ 1,170.72

\*Includes G 101, G 102 and G 103.

# UNIVERSITY OF MONTANA

## AGRICULTURAL SUB-STATIONS DETAIL OF EXPENDITURES FOR OPERATION Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE G 101

Office Department Purpose	Total	ACCOUNT							
		Salaries and Wages	Postage	Stationery	Sundry Office Expenses	Telephone and Telegraph	Freight, Express and Drayage	Traveling Expenses	General Supplies and Expenses
Horticultural Sub-Station.....	\$2,798.96	\$1,998.00	.....	.....	\$ .75	\$31.65	.....	\$188.22	\$580.34
Huntley Sub-Station.....	2,806.39	1,101.95	.....	.....	.....	.....	.....	113.51	1,590.93
Judith Basin (Fergus County) Sub-Station.....	4,259.66	3,598.90	.....	.....	30.50	.....	5.40	.....	624.86
Northern Montana Sub- Station.....	5,121.59	4,004.12	.....	.....	.....	26.76	.....	95.60	995.11
Totals .....	\$14,986.60	\$10,702.97	.....	.....	\$31.25	\$58.41	\$5.40	\$397.33	\$3,791.24

## AGRICULTURAL SUB-STATIONS DETAIL OF EXPENDITURES FOR CAPITAL Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE G 102

Office Department Purpose	Total	ACCOUNT							
		Land and Improve- ments	Buildings & Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Reference Books	Scientific Apparatus	Museum and Collections
Horticultural Sub-Station.....	\$86.75	.....	\$77.00	.....	\$9.75	.....	.....	.....	.....
Huntley Sub-Station.....	2,204.20	.....	1,618.47	.....	.....	.....	.....	.....	.....
Judith Basin (Fergus Coun- ty) Sub-Station.....	1,691.22	\$22.10	1,054.60	\$492.87	14.45	\$107.20	.....	.....	.....
Northern Montana Sub- Station.....	6,386.46	1,025.03	1,488.16	1,886.57	79.85	61.85	.....	.....	.....
Totals .....	\$10,368.63	\$1,047.13	\$4,238.23	\$2,379.44	\$104.05	\$169.05	.....	.....	\$2,430.73

# FINANCIAL REPORT

## AGRICULTURAL SUB-STATIONS DETAIL OF EXPENDITURES FOR REPAIRS AND REPLACEMENTS

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE G 103

Office Department Purpose	Total	ACCOUNT								
		Land and Improve- ments	Buildings and Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Reference Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
Horticultural Sub-Station.....	\$62.77	.....	\$42.22	\$10.65	\$9.90	.....	.....	.....	.....	.....
Huntley Sub-Station.....	167.00	.....	167.00	.....	.....	.....	.....	.....	.....	.....
Judith Basin (Fergus Coun- ty) Sub-Station .....	554.55	.....	470.35	42.30	41.90	.....	.....	.....	.....	.....
Northern Montana Sub- Station .....	386.40	.....	192.95	171.05	22.40	.....	.....	.....	.....	.....
Totals .....	\$1,170.72	.....	\$872.52	\$224.00	\$74.20	.....	.....	.....	.....	.....

## SECTION H

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Agricultural Extension Service,  
Bozeman





# UNIVERSITY OF MONTANA

## AGRICULTURAL EXTENSION SERVICE GENERAL SUMMARY OF FINANCIAL OPERATIONS

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE H

	For Detail See Schedule	Amount
INCOME FROM ALL SOURCES..... (See note below)	H 10	\$109,603.48
EXPENDITURES FOR ALL PURPOSES..... (See note below)	H 100	103,610.55
BALANCE, March 1, 1918 .....		\$ 5,992.93

NOTE—These amounts do not include special Federal Funds paid directly by the United States Department of Agriculture. These funds amounted to approximately \$110,400.00 during the fiscal year, 1917-1918.

## AGRICULTURAL EXTENSION SERVICE

### INCOME\*

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE H-10

SOURCE	AMOUNT
STATE APPROPRIATIONS:	
Farmers' Extension Work (House Bill 450, Fifteenth Legislative Assembly, Page 514) .....	\$38,500.00
Farmers' Extension Work—Special (Chapter 16, Fifteenth Extraordinary Session, Page 33) .....	11,956.00
Farmers' Institutes (House Bill 450, Fifteenth Legislative Assembly, Page 513) .....	10,000.00
Farmers' Institutes (Chapter 16, Fifteenth Extraordinary Session, Page 33) .....	8,815.00
FEDERAL GRANTS:	
Smith-Lever Act (1914) .....	8,933.34
COUNTY APPROPRIATIONS .....	24,703.19
BALANCES:	
Smith-Lever .....	6,000.11
County Funds .....	584.38
Interest .....	111.46
TOTAL .....	\$109,603.48*

\*This schedule does not include special Federal Funds paid directly by the United States Department of Agriculture. These funds amounted to approximately \$110,400.00 during the fiscal year, 1917-1918.

# FINANCIAL REPORT

## AGRICULTURAL EXTENSION SERVICE GENERAL SUMMARY OF EXPENDITURES Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE H-100

DIVISION	For Detail See Schedule	Total	CLASSIFICATION		
			Operation	Capital	Repairs and Re- placements
Administration .....	H 101	\$ 16,046.69	\$ 14,548.81	\$ 1,471.29	\$ 26.59
Extension System* .....	H 201	87,219.61	86,181.04	1,038.57	.....
Physical Plant .....	H 201	344.25	240.00	54.25	50.00
TOTAL .....		\$103,610.55	\$100,969.85	\$ 2,564.11	\$ 76.59

\*Includes expenditures amounting to \$26,084.34 on account of war emergency food production work during summer 1917, undertaken in the interest of National Defense.

## AGRICULTURAL EXTENSION SERVICE SUMMARY OF EXPENDITURES FOR ADMINISTRATION Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE H-101

Office Department Purpose	For Detail See Schedule	Total	CLASSIFICATION		
			Operation	Capital	Repairs and Re- placements
Chancellor's Office .....	H 102	\$ 1,500.00	\$ 1,500.00	.....	.....
Director's Office .....	H 102	13,992.32	12,494.44	\$ 1,471.29	\$ 26.59
Secretary-Treasurer's Office .....	H 102	554.37	554.37	.....	.....
TOTALS .....		\$16,046.69	\$14,548.81	\$ 1,471.29	\$ 26.59

# UNIVERSITY OF MONTANA

## AGRICULTURAL EXTENSION SERVICE DETAIL OF EXPENDITURES FOR OPERATION ADMINISTRATION

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE H 102

Office Department Purpose	Total	ACCOUNT								
		Salaries and Wages	Postage	Stationery	Sundry Office Expenses	Telephone and Telegraph	Freight, Express and Drayage	Traveling Expenses	Publications	General Supplies and Expenses
Chancellor's Office .....	\$1,500.00	\$1,500.00								
Director's Office .....	12,494.44	7,115.86	\$68.00	\$1,091.44	\$1,159.13	\$529.61	\$288.52	\$1,138.02	\$621.56	\$482.30
Secretary-Treasurer's Office.....	554.37	500.07		30.20		6.10	18.00			
Totals .....	\$14,548.81	\$9,115.93	\$68.00	\$1,121.64	\$1,159.13	\$535.71	\$306.52	\$1,138.02	\$621.56	\$482.30



# FINANCIAL REPORT

## AGRICULTURAL EXTENSION SERVICE SUMMARY OF EXPENDITURES FOR EXTENSION SYSTEM

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE H-201

Office Department Purpose	Total	CLASSIFICATION		
		Operation	Capital	Repairs and Re- placements
Agronomist .....	\$ 726.25	\$ 675.63	\$ 50.62	.....
Boys and Girls' Club Work .....	3,102.24	3,018.24	84.00	.....
County Agents (General) .....	523.85	501.05	22.80	.....
County Agents Administration .....	3,653.04	3,438.50	214.54	.....
County Agent, Beaverhead County .....	350.00	350.00	.....	.....
County Agent, Big Horn County .....	300.00	300.00	.....	.....
County Agent, Blaine County .....	2,024.63	2,010.88	13.75	.....
County Agent, Broadwater County .....	549.43	549.43	.....	.....
County Agent, Carbon County .....	254.90	254.90	.....	.....
County Agent, Cascade County .....	2,116.67	2,116.67	.....	.....
County Agent, Chouteau County .....	339.70	339.70	.....	.....
County Agent, Custer County .....	2,595.10	2,580.60	14.50	.....
County Agent, Dawson County .....	2,616.91	2,603.41	13.50	.....
County Agent, Fallon County .....	300.00	300.00	.....	.....
County Agent, Fergus County .....	3,120.93	3,120.93	.....	.....
County Agent, Flathead County .....	1,997.61	1,997.61	.....	.....
County Agent, Gallatin County .....	778.70	778.70	.....	.....
County Agent, Granite County .....	225.00	225.00	.....	.....
County Agent, Hill County .....	3,083.19	3,076.69	6.50	.....
County Agent, Jefferson County .....	400.00	400.00	.....	.....
County Agent, Lewis and Clark County .....	2,513.37	2,513.37	.....	.....
County Agent, Lincoln County .....	375.00	375.00	.....	.....
County Agent, Meagher County .....	309.06	309.06	.....	.....
County Agent, Missoula County .....	2,601.92	2,541.52	60.40	.....
County Agent, Musselshell County .....	667.03	667.03	.....	.....
County Agent Phillips County .....	619.06	619.06	.....	.....
County Agent, Powell County .....	399.99	399.99	.....	.....
County Agent, Prairie County .....	355.34	355.34	.....	.....
County Agent, Ravalli County .....	611.50	611.50	.....	.....
County Agent, Richland County .....	1,465.33	1,425.23	40.10	.....
County Agent Rosebud County .....	2,357.27	2,317.17	40.10	.....
County Agent, Sanders County .....	1,328.60	1,315.60	13.00	.....
County Agent, Sheridan County .....	2,945.24	2,940.24	5.00	.....
County Agent, Stillwater County .....	1,298.20	1,298.20	.....	.....
County Agent, Sweet Grass County .....	6.20	6.20	.....	.....
County Agent, Teton County .....	2,264.79	2,227.74	37.05	.....
County Agent, Toole County .....	521.76	521.76	.....	.....
County Agent, Valley County .....	316.37	316.37	.....	.....
County Agent, Wibaux County .....	312.50	312.50	.....	.....
County Agent, Yellowstone County .....	373.74	373.74	.....	.....
Dairy .....	1,327.12	1,269.17	57.95	.....
Farm Management .....	483.17	483.17	.....	.....
Home Economics .....	3,872.80	3,666.89	205.91	.....
Lectures .....	1,204.26	1,204.26	.....	.....
Livestock .....	1,913.22	1,874.97	38.25	.....
Marketing .....	1,634.28	1,561.78	72.50	.....
Special Projects:				
National Defense .....	26,084.34	26,036.24	48.10	.....
Physical Plant .....	344.25	240.00	54.25	50.00
Totals .....	\$87,563.86	\$86,421.04	\$ 1,092.82	\$ 50.00

# UNIVERSITY OF MONTANA

## AGRICULTURAL EXTENSION SERVICE DETAIL OF EXPENDITURES FOR OPERATION EXTENSION SYSTEM

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE H 202

Office Department Purpose	ACCOUNT									
	Total	Salaries and Wages	Postage	Stationery	Sundry Office Expenses	Telephone and Telegraph	Freight, Express and Drayage	Traveling Expenses	Publications	General Supplies and Expenses
Agronomist .....	\$675.63	\$476.69				\$ .70		\$134.75		\$63.49
Boys' and Girls' Club Work .....	3,018.24	1,410.53		\$34.50				1,321.65	\$172.27	79.29
County Agents (General) .....	501.05	307.62		82.70	\$19.95	10.15	\$ .43	62.40		17.80
County Agents, Adminis- tration .....	3,438.50	1,808.38		197.00	106.92	2.75	20.29	1,156.72		146.44
County Agent, Beaverhead Co. ....	350.00	350.00								
County Agent, Big Horn Co. ....	300.00	300.00								
County Agent, Blaine Co. ....	2,010.88	950.00		11.32	.90		1.84	952.59		94.23
County Agent, Broadwater Co. ....	549.43	375.00						171.55		2.88
County Agent, Carbon Co. ....	254.90	254.90								
County Agent, Cascade Co. ....	2,116.67	749.92		53.25	4.80	4.30	10.25	1,039.75		254.40
County Agent, Chouteau Co. ....	339.70	300.00		5.20				34.50		
County Agent, Custer Co. ....	2,580.60	1,255.00		32.07	94.13	6.08		930.82		262.50
County Agent, Dawson Co. ....	2,603.41	1,189.80		37.57				1,131.07		244.97
County Agent, Fallon Co. ....	300.00	300.00								
County Agent, Fergus Co. ....	3,120.93	1,568.02			31.87	3.50		1,336.15		181.39
County Agent, Flathead Co. ....	1,997.61	1,200.00	\$8.05	5.75		7.85		671.30		104.66
County Agent, Gallatin Co. ....	778.70	590.55						179.65		8.50
County Agent, Granite Co. ....	225.00	225.00								
County Agent, Hill Co. ....	3,076.69	1,693.12			20.73	6.36		988.59		367.89
County Agent, Jefferson Co. ....	400.00	400.00								
County Agent, Lewis and Clark Co. ....	2,513.37	1,208.00		14.95	63.78	12.58	1.66	914.91		297.49
County Agent, Lincoln Co. ....	375.00	375.00								
County Agent, Meagher Co. ....	309.06	75.00						232.56		1.50
County Agent, Missoula Co. ....	2,541.52	1,456.90			25.05	14.50		908.13		136.94
County Agent, Musselshell Co. ....	664.03	375.00						263.13		28.90
County Agent, Phillips Co. ....	619.06	316.50	4.24	20.45	4.20	.80	1.00	259.65		12.22
County Agent, Powell Co. ....	399.99	399.99								
County Agent, Prairie Co. ....	355.34	355.34								
County Agent, Ravalli Co. ....	611.50	605.00			2.25				4.25	
County Agent, Richland Co. ....	1,425.23	814.62								69.65
County Agent, Rosebud Co. ....	2,317.17	1,271.40	1.20		13.05	8.35	2.00	849.54		171.63
County Agent, Sanders Co. ....	1,315.60	215.20			44.84			823.51		232.05
County Agent, Sheridan Co. ....	2,940.24	1,167.00	3.10	19.25	11.95	2.00		1,421.56		315.38
County Agent, Stillwater Co. ....	1,298.20	454.00		15.40				781.50		47.30
County Agent, Sweet Grass Co. ....	6.20							6.20		
County Agent, Teton Co. ....	2,227.74	1,116.79				4.50	1.90	957.92		146.63
County Agent, Toole Co. ....	521.76	118.75			1.25			377.46		24.30
County Agent, Valley Co. ....	316.37	225.00			1.50	3.42		85.75		.70
County Agent, Wibaux Co. ....	312.50	312.50								
County Agent, Yellowstone Co. ....	373.74	373.74								
Dairy .....	1,269.17	357.10		15.00				520.77	324.78	66.52
Farm Management .....	483.17	166.67		10.00	1.10	1.00		238.30		63.20
Home Economics .....	3,665.89	1,957.59						1,660.09		37.11
Lectures .....	1,204.26	207.00						913.91		83.35
Livestock .....	1,274.97	1,299.97		17.15	4.65			444.80	47.00	61.40
Marketing .....	1,561.78	648.25		18.00				885.50		10.03
Special Project: National Defense .....	26,036.24	4,025.34		452.65	408.77	96.44	5.38	15,324.12	2,075.26	3,648.28
Physical Plant .....	240.00	240.00								
Totals .....	\$86,421.04	\$35,842.25	\$16.59	\$1,042.21	\$861.69	\$185.28	\$44.75	\$38,521.69	\$2,623.56	\$7,283.02



# FINANCIAL REPORT

## AGRICULTURAL EXTENSION SERVICE DETAIL OF EXPENDITURES FOR CAPITAL EXTENSION SYSTEM

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE H 203

Office Department Purpose	Total	ACCOUNT								
		Land and Improve- ments	Buildings and Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Reference Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
Agronomist .....	\$50.62				\$2.00	\$18.00		\$30.62		
Boys' and Girls Club Work .....	84.00					84.00				
County Agents (General) .....	22.80					22.80				
County Agents, Administration .....	214.54					171.62		42.92		
County Agent, Beaverhead Co .....										
County Agent, Big Horn Co .....										
County Agent, Blaine Co .....	13.75					13.75				
County Agent, Broadwater Co .....										
County Agent, Carbon Co .....										
County Agent, Cascade Co .....										
County Agent, Chouteau Co .....										
County Agent, Custer Co .....	14.50					14.50				
County Agent, Dawson Co .....	13.50					13.50				
County Agent, Fallon Co .....										
County Agent, Fergus Co .....										
County Agent, Flathead Co .....										
County Agent, Gallatin Co .....										
County Agent, Granite Co .....										
County Agent, Hill Co .....	6.50					6.50				
County Agent, Jefferson Co .....										
County Agent, Lewis and Clark Co .....										
County Agent, Lincoln Co .....										
County Agent, Meagher Co .....										
County Agent, Missoula Co .....	60.40					60.40				
County Agent, Musselshell Co .....										
County Agent, Phillips Co .....										
County Agent, Powell Co .....										
County Agent, Prairie Co .....										
County Agent, Ravalli Co .....										
County Agent, Richland Co .....	40.10							40.10		
County Agent, Rosebud Co .....	40.10							40.10		
County Agent, Sanders Co .....	13.00					13.00				
County Agent, Sheridan Co .....	5.00							5.00		
County Agent, Stillwater Co .....										
County Agent, Sweet Grass Co .....										
County Agent, Teton Co .....	37.05					37.05				
County Agent, Toole Co .....										
County Agent, Valley Co .....										
County Agent, Wibaux Co .....										
County Agent, Yellowstone Co .....										
Dairy .....	57.95							57.95		
Farm Management .....										
Home Economics .....	205.91			35.00	59.53	111.38				
Lectures .....										
Livestock .....	38.25						9.40	28.85		
Marketing .....	72.50					72.50				
Special Project:										
National Defense .....	48.10									
Physical Plant .....	54.25		\$54.25			9.30	27.55	11.25		
Totals .....	\$1,092.82		\$54.25	\$35.00	\$61.53	\$648.30	\$36.95	\$256.79		

# UNIVERSITY OF MONTANA

## AGRICULTURAL EXTENSION SERVICE DETAIL OF EXPENDITURES FOR REPAIRS AND REPLACEMENTS EXTENSION SYSTEM

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE H 204

Office Department Purpose	Total	ACCOUNT								
		Land and Improve- ments	Buildings and Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Reference Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
Physical Plant .....	\$50.00		\$50.00							



# FINANCIAL REPORT

## AGRICULTURAL EXTENSION SERVICE FINAL TRIAL BALANCE, FEBRUARY 28, 1918

SCHEDULE H-500

ACCOUNT		
11	General Administration Operation .....	
12	General Administration, Capital .....	
13	General Administration, Repairs and Replacements .....	
21	Extension Service Operation .....	
22	Extension Service Capital .....	
23	Extension Service Repairs and Replacements.....	
31	Physical Plant Operation .....	
32	Physical Plant Capital.....	
33	Physical Plant Repairs and Replacements .....	
51	Miscellaneous Extension Income .....	
52	Income from County Agricultural Fund .....	
531	Income from Smith-Lever Fund .....	
541	Income from State Appropriation Farm Extension .....	
542	Income from State Appropriation Farmers' Institutes.....	
61	Miscellaneous Extension Fund .....	\$ 111.46
62	County Agricultural Fund .....	3,599.27
63	Smith-Lever Fund .....	\$ 995.82
671	Cash in Office .....	551.50
672	Montana State College .....	
673	Commercial National Bank .....	3,200.52
675	Business Man. Account, Commercial National Bank.....	3.90
676	Gallatin Trust & Savings Bank .....	
677	County Warrants .....	300.00
679	Cash Balancing Account .....	4,048.12
68	Advances by State Treasurer .....	1,500.00
69	Advance Fund .....	1,333.21
712	Vouchers Payable County Agricultural Fund.....	1,411.29
713	Vouchers Payable Smith-Lever Fund.....	159.10
715	Vouchers Payable State Appropriation.....	1,240.32
717	Vouchers Payable Cont. Revolving Fund.....	41.27
72	Advance Fund .....	
8	Surplus State of Montana .....	1,333.21
691	Undistributed Revolving Account .....	7,310.98
711	Vouchers Payable from Miscellaneous Station Fund.....	
681	State Treasurer Farmers' Extension Appropriation .....	2,601.97
682	State Treasurer Farmers' Institute Appropriation.....	781.97
14	Inventory General Administration.....	1,471.29
24	Inventory Extension Service .....	1,038.57
34	Inventory Physical Plant .....	54.25
		\$16,544.01
		\$16,541.01

## SECTION J

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State School of Mines,  
Butte



# UNIVERSITY OF MONTANA

## STATE SCHOOL OF MINES

### BUTTE

#### EXHIBIT I

#### ORGANIZATION—INSTRUCTION—STAFF

The State School of Mines is concerned exclusively with the preparation of Mining Engineers. Through the departments of Chemistry, Geology and Mineralogy, Mathematics, Mechanics, Metallurgy, Mining Engineering and Mining Law a course of instruction four years in length is provided.

During 1917-18 the teaching staff consisted of six professors (one of whom also served as president) one assistant professor and one lecturer.

#### EXHIBIT II

#### ATTENDANCE

State School of Mines	1916-1917			1917-1918		
	Men	Women	Total	Men	Women	Total
Seniors .....	15	0	15	8	0	8
Juniors .....	15	0	15	9	0	9
Sophomores .....	16	0	16	10	0	10
Freshmen .....	30	0	30	20	1	21
Specials .....	11	1	12	4	0	4
Total .....	87	1	88	51	1	52

## STATE SCHOOL OF MINES

### GENERAL SUMMARY OF FINANCIAL OPERATIONS

Fiscal Year, March 1, 1917 to February 28, 1918

#### SCHEDULE J

	For Detail See Schedule	Amount
Income from all sources .....	J 10	*\$43,310.90
(See note below)		
Expenditures for all purposes .....	J 100	36,159.27
Balance, March 1, 1918 .....		\$ 7,151.63

\*This amount includes the interest and income from the United States land grants for the State School of Mines amounting to approximately \$26,922.23.



# FINANCIAL REPORT

## STATE SCHOOL OF MINES INCOME

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE J-10

SOURCE	AMOUNT
STATE APPROPRIATION (House Bill No. 450, Fifteenth Legislative Assembly, Page 513) .....	\$38,500.00*
STUDENT RECEIPTS .....	2,218.38
BALANCES: March 1, 1917 .....	2,592.52
Special Fund .....	
TOTAL .....	\$43,310.90

\*This amount includes the interest and income from the United States land grants for the State School of Mines amounting to \$26,922.23.

## STATE SCHOOL OF MINES GENERAL SUMMARY OF EXPENDITURES

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE J-100

DIVISION	For Detail See Schedule	Total	CLASSIFICATION		
			Operation	Capital	Repairs and Replacements
Administration .....	J 101	\$ 5,255.09	\$ 5,255.09		
Educational System .....	J 201	23,748.96	21,894.25	\$ 1,819.46	\$ 35.25
Physical Plant .....	J 301	7,155.22	5,624.15	231.19	1,299.88
TOTALS .....		\$36,159.27	\$32,773.49	\$ 2,050.65	\$ 1,335.13

# UNIVERSITY OF MONTANA

## STATE SCHOOL OF MINES SUMMARY OF EXPENDITURES FOR ADMINISTRATION

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE J-101

Office Department Purpose	For Detail See Schedule	Total	CLASSIFICATION		
			Operation	Capital	Repairs and Re- placements
Chancellor's Office .....	J 102	\$ 1,600.00	\$ 1,600.00	.....	.....
Local Executive Board .....	J 102	.....	.....	.....	.....
President's Office .....	J 102	2,050.29	2,050.29	.....	.....
High School Visitation .....	J 102	112.15	112.15	.....	.....
Registration and Accounting .....	J 102	1,338.50	1,338.50	.....	.....
Advertising and Publicity .....	J 102	154.15	154.15	.....	.....
Totals .....		\$ 5,255.09	\$ 5,255.09	.....	.....

# FINANCIAL REPORT

## STATE SCHOOL OF MINES DETAIL OF EXPENDITURES FOR OPERATION ADMINISTRATION

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE J 102

Office Department Purpose	Total	ACCOUNT								
		Salaries and Wages	Postage	Stationery	Sundry Office Expenses	Telephone and Telegraph	Freight, and Express and Drayage	Traveling Expenses	Publications	General Supplies and Expenses
Chancellor's Office .....	\$1,600.00	\$1,600.00								
Local Executive Board.....	2,050.29	2,000.04								
President's Office .....	112.15							\$50.25		
High School Visitation.....								112.15		
Registration and Accounting.....	1,338.50	630.00	90.80		\$289.57	\$77.24	\$99.89		\$151.00	
Advertising and Publicity.....	154.15								154.15	
Totals .....	\$5,255.09	\$4,230.04	\$90.80		\$289.57	\$77.24	\$99.89	\$162.40	\$305.15	

# UNIVERSITY OF MONTANA

## STATE SCHOOL OF MINES SUMMARY OF EXPENDITURES FOR EDUCATIONAL SYSTEM

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE J-201

Office Department Purpose	Total	CLASSIFICATION		
		Operation	Capital	Repairs and Replacements
Chemistry .....	\$ 2,401.48	\$ 2,150.27	\$ 242.21	\$ 9.00
Geology and Mineralogy .....	4,317.12	3,650.46	640.41	26.25
Library .....	988.58	648.00	340.58	.....
Mathematics and Mechanics .....	5,143.00	5,077.00	66.00	.....
Metallurgy .....	4,872.10	4,451.79	420.31	.....
Mining Engineering .....	5,650.98	5,541.03	109.95	.....
Mining Law .....	300.00	300.00	.....	.....
Physical Education and Athletics .....	75.70	75.70	.....	.....
<b>TOTALS .....</b>	<b>\$23,748.96</b>	<b>\$21,894.25</b>	<b>\$ 1,819.46</b>	<b>\$ 35.25</b>



# FINANCIAL REPORT

## STATE SCHOOL OF MINES DETAIL OF EXPENDITURES FOR OPERATION EDUCATIONAL SYSTEM

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE J 202

Office Department Purpose	Total	ACCOUNT								
		Salaries and Wages	Postage	Stationery	Sundry Office Expenses	Telephone and Telegraph	Freight, Express and Drayage	Traveling Expenses	Publications	General Supplies and Expenses
Chemistry .....	\$2,150.27	\$2,015.82	.....	.....	.....	.....	\$18.57	.....	.....	\$115.88
Geology and Mineralogy .....	3,650.46	3,293.45	.....	.....	\$22.70	.....	52.09	\$233.80	.....	48.42
Library .....	648.00	633.30	.....	.....	.....	.....	14.70	.....	.....	.....
Mathematics and Mechanics .....	5,077.00	4,999.92	.....	.....	.....	.....	27.61	28.95	.....	20.52
Metallurgy .....	4,451.79	4,000.70	.....	.....	23.65	.....	9.35	110.40	.....	307.69
Mining Engineering .....	5,541.03	5,240.71	.....	.....	11.75	.....	19.30	210.25	.....	59.02
Mining Law .....	300.00	300.00	.....	.....	.....	.....	.....	.....	.....	.....
Physical Education and Athletics .....	75.70	26.95	.....	.....	.....	.....	.....	.....	.....	48.75
Totals .....	\$21,894.25	\$20,510.85	.....	.....	\$58.10	.....	\$141.62	\$583.40	.....	\$600.28

## STATE SCHOOL OF MINES DETAIL OF EXPENDITURES FOR CAPITAL EDUCATIONAL SYSTEM

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE J 203

Office Department Purpose	Total	ACCOUNT								
		Land and Improve- ments	Buildings and Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Reference Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
Chemistry .....	\$242.21	.....	.....	.....	.....	\$68.50	.....	\$173.71	.....	.....
Geology and Mineralogy .....	640.41	.....	.....	.....	.....	83.03	.....	557.38	.....	.....
Library .....	340.58	.....	.....	.....	.....	.....	\$340.58	.....	.....	.....
Mathematics and Mechanics .....	66.00	.....	.....	.....	.....	66.00	.....	.....	.....	.....
Metallurgy .....	420.31	.....	.....	\$64.82	.....	130.49	.....	225.00	.....	.....
Mining Engineering .....	109.95	.....	.....	.....	.....	81.00	.....	28.95	.....	.....
Mining Law .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Physical Education and Athletics .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals .....	\$1,819.46	.....	.....	\$64.82	.....	\$429.02	\$340.58	\$985.04	.....	.....

# UNIVERSITY OF MONTANA

## STATE SCHOOL OF MINES DETAIL OF EXPENDITURES FOR REPAIRS AND REPLACEMENTS EDUCATIONAL SYSTEM

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE J 204

Office Department Purpose	Total	ACCOUNT								
		Land and Improve- ments	Buildings and Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Reference Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
Chemistry .....	\$9.00					\$9.00				
Geology and Mineralogy.....	26.25		\$26.25							
Library .....										
Mathematics and Mechanics.....										
Metallurgy .....										
Mining Engineering .....										
Mining Law .....										
Physical Education and Athletics.....										
Totals .....	\$35.25		\$26.25			\$9.00				

# FINANCIAL REPORT

## STATE SCHOOL OF MINES SUMMARY OF EXPENDITURES FOR PHYSICAL PLANT

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE J-301

Office / Department Purpose	Total	CLASSIFICATION		
		Operation	Capital	Repairs and Re- placements
Entire Plant.....	\$ 7,155.22	\$ 5,624.15	\$ 231.19	\$ 1,299.88

# UNIVERSITY OF MONTANA

## STATE SCHOOL OF MINES DETAIL OF EXPENDITURES FOR OPERATION PHYSICAL PLANT

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE J 302

Office Department Purpose	Total	ACCOUNT								
		Salaries and Wages	Postage	Stationery	Sundry Office Expenses	Telephone and Telegraph	Freight, Express and Drayage	Traveling Expenses	Publications	General Supplies and Expenses
Entire Plant .....	\$5,624.15	\$1,331.91	.....	.....	.....	.....	.....	.....	.....	\$4,292.24

## STATE SCHOOL OF MINES DETAIL OF EXPENDITURES FOR CAPITAL PHYSICAL PLANT

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE J 303

Office Department Purpose	Total	ACCOUNT								
		Land and Improvements	Buildings and Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Reference Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
Entire Plant .....	\$231.19	.....	\$198.00	.....	\$13.19	\$20.00	.....	.....	.....	.....



# FINANCIAL REPORT

## STATE SCHOOL OF MINES DETAIL OF EXPENDITURES FOR REPAIRS AND REPLACEMENTS PHYSICAL PLANT

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE J 304

Office Department Purpose	Total	ACCOUNT								
		Land and Improve- ments	Buildings & Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Reference Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
Entire Plant .....	\$1,299.88	.....	\$1,138.41	.....	\$161.47	.....	.....	.....	.....	.....

# UNIVERSITY OF MONTANA

## STATE SCHOOL OF MINES TRIAL BALANCE, MARCH 11, 1918.

SCHEDULE J-500

State Treasurer .....	\$ 6,090.80		
Investment .....		\$203,000.00	
Buildings and Lands .....	152,000.00		
Equipment .....	51,000.00		
Maintenance .....		940.07	
Registration .....		410.00	
Students' Deposit .....		650.83	
Textbooks .....		238.03	
Current Revolving Fund .....		313.73	
Cash Balance .....	1,612.59		
<b>General Administration</b> .....		134.91	
Operation:			
Executive Board .....	\$120.00		
President's Office .....	49.71		
H. S. Visitation .....	37.85		
Reg. and Acct. ....	\$ 68.50		
Advertising .....	4.15		
<b>Physical Plant:</b>			
Operation .....	1,004.15		
Capital .....		968.81	
Repairs and Replacements .....		150.12	
Heat .....	\$1,892.62		
Light and Power .....		\$ 35.35	
Gas .....		85.70	
Water .....	6.75		
Insurance .....		670.00	
Buildings and Fixtures .....	622.27		
Tools and Equipment .....	210.45		
Furniture .....		230.00	
Land .....		1,200.00	
Janitor and Supp. ....		625.82	
<b>Educational System:</b>			
Operation .....		2,455.75	
Capital .....		2,180.54	
Repairs and Replacements .....		264.75	
Athletics .....	\$ 774.30		
Mining Engineering .....	1,249.02		
Metallurgy .....	877.90		
Mathematics and Mechanics.....	457.00		
Library .....	111.42		
Geology and Mineralogy .....	582.88		
Chemistry .....	848.52		
		\$211,707.54	\$211,707.54



# SECTION K

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State Normal College

DILLON





# UNIVERSITY OF MONTANA

## STATE NORMAL COLLEGE

### DILLON

#### EXHIBIT I

#### ORGANIZATION—INSTRUCTION—STAFF

The State Normal College is charged with the responsibility of training teachers for service chiefly in the public elementary schools of the state. For high school graduates two courses of instruction are provided, one two years in length, and the other three years in length leading to the degree of Bachelor of Pedagogy. Special courses for the preparation of rural school teachers, and for supervision of domestic science, manual training and music in elementary schools are also offered. Through administrative and financial cooperation with the school trustees of the city, the public elementary schools of Dillon are organized and utilized as a training school for the practical instruction of Normal College students. This training school enrolls six hundred pupils. A similar cooperative arrangement with the trustees of three rural school districts provides opportunities for the practical training of rural school teachers.

During 1917-18 the regular teaching staff of the State Normal College consisted of ten professors (one of whom also served as president) seven assistant professors and two instructors. Nineteen critic teachers were employed in the training schools.

#### EXHIBIT II. ATTENDANCE

STATE NORMAL COLLEGE	1916-1917			1917-1918		
	Men	Women	Total	Men	Women	Total
1st Elementary .....		24	24			
2nd Elementary .....		24	24		21	21
1st Year Normal (3) .....	2	29	31		14	14
2nd Year Normal (3) .....	1	79	80		64	64
3rd Year Normal (3) .....	3	55	58		57	57
2nd Year Normal (4) .....		3	3			
3rd Year Normal (4) .....	1	3	4		2	2
4th Year Normal (4) .....	3	2	5	1	2	3
Special (Academic) .....	2	19	21	1	11	12
Special (Professional School for County Superintendents) .....					40	40
Special Music .....	12	238	250	2	211	213
Summer Quarter .....	8	104	112	8	135	143
	15	252	267	12	228	240
Total .....			629			596
Counted Twice .....			120			61
Grand Total .....			509			535

# FINANCIAL REPORT

## STATE NORMAL COLLEGE GENERAL SUMMARY OF FINANCIAL OPERATIONS Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE K

	For Detail See Schedule		Amount
INCOME FROM ALL SOURCES..... (See Note Below)	K 10	.....	\$117,909.61 *
EXPENDITURES FOR ALL PURPOSES..... (See Note Below)	K 100	.....	74,583.95
Balance, March 1, 1918.....			43,225.66
ACCRUED LIABILITIES:			
New Residence Hall .....		\$19,715.00	.....
Land Purchase .....		2,800.00	.....
			22,515.00
Net Balance, March 1, 1918.....		.....	\$20,810.66

\*This amount includes the interest and income from the United States land grants for the State Normal College amounting to approximately \$27,377.26.

NOTE: The amounts here recorded do not include the income and expenditures of the two residence halls for students. These halls are self-sustaining and are operated entirely by funds derived from student payments for board and room. See Schedule K 401 for summary and detail of the financial operations of the residence halls.

# UNIVERSITY OF MONTANA

## STATE NORMAL COLLEGE INCOME

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE K 10

SOURCE	AMOUNT
STATE APPROPRIATION (House Bill No. 450, Fifteenth Legislative Assembly, p. 513) .....	\$101,250.00*
STUDENT RECEIPTS:	
Registration Fees .....	3,870.00
Diploma Fees .....	78.00
Course Fees and Deposits .....	440.53
BALANCES, March 1, 1917:	
Special Fund, State Treasurer.....	10,896.71
Special Funds, Local Executive Board.....	1,374.37
 TOTAL .....	 \$117,909.61

\*This amount includes the interest and income from the United States land grants for the State Normal College amounting to approximately \$27,377.26.



# FINANCIAL REPORT

## STATE NORMAL COLLEGE GENERAL SUMMARY OF EXPENDITURES Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE K 100

DIVISION	For Detail See Schedule	Total	CLASSIFICATION		
			Operation	Capital	Repairs and Re- placements
Administration .....	K 101	\$10,844.88	\$10,670.73	\$118.75	\$55.40
Educational System .....	K 201	45,558.33	44,678.40	879.93	
Physical Plant .....	K 301	18,180.74	7,795.70	9,810.73	574.31
Totals .....		\$74,583.95	\$63,144.83	\$10,809.41	\$629.71

## STATE NORMAL COLLEGE SUMMARY OF EXPENDITURES FOR ADMINISTRATION

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE K 101

Office Department Purpose	For Detail See Schedule	Total	CLASSIFICATION		
			Operation	Capital	Repairs and Re- placements
Chancellor's Office .....	K 102	\$2,600.00	\$2,600.00		
Local Executive Board .....	K 102	125.00	125.00		
President's Office .....	K 102	6,270.83	6,152.08	\$118.75	\$55.40
High School Visitation .....	K 102	271.69	271.69		
Lectures, Concerts, etc. ....	K 102	252.40	252.40		
Advertising and Publicity .....	K 102	1,269.56	1,269.56		
Totals .....		\$10,844.88	\$10,670.73	\$118.75	\$55.40

# UNIVERSITY OF MONTANA

## STATE NORMAL COLLEGE DETAIL OF EXPENDITURES FOR OPERATION ADMINISTRATION

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE K 102

Office Department Purpose	Total	ACCOUNT								
		Salaries and Wages	Postage	Stationery	Sundry Office Expenses	Telephone and Telegraph	Freight, Express and Drayage	Traveling Expenses	Publications	General Supplies and Expenses
Chancellor's Office .....	\$2,600.00	\$2,600.00								
Local Executive Board.....	125.00	125.00								
President's Office .....	6,152.08	5,209.30	\$54.05	\$137.90	\$80.43	\$105.02	\$71.44	\$487.04		6.90
High School Visitation.....	271.69							271.69		
Lectures, Concerts, etc.....	252.40	252.40								
Advertising and Publicity.....	1,269.56								\$1,269.56	
Totals .....	\$10,670.73	\$8,186.70	\$54.05	\$137.90	\$80.43	\$105.02	\$71.44	\$758.73	\$1,269.56	\$6.90

# FINANCIAL REPORT

## STATE NORMAL COLLEGE SUMMARY OF EXPENDITURES FOR EDUCATIONAL SYSTEM

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE K 201

Office Department Purpose	Total	CLASSIFICATION		
		Operation	Capital	Repairs and Re- placements
Chemistry and Geographic Science.....	\$ 2,381.66	\$ 2,381.66		
Domestic Science .....	1,883.03	1,782.00	\$ 101.03	
English .....	3,030.00	3,030.00		
History and Economics .....	2,732.53	2,711.03	21.50	
Latin and German .....	2,276.64	2,276.64		
Library .....	2,239.89	1,524.61	715.28	
Manual Arts and Drawing .....	921.75	921.75		
Mathematics .....	4,063.21	4,049.99	13.22	
Music .....	2,023.90	1,995.00	28.90	
Penmanship .....	1,513.57	1,513.57		
Physical Education .....	1,525.89	1,525.89		
Physics .....	1,009.07	1,009.07		
Psychology and Biology .....	2,850.00	2,850.00		
Rural School .....	3,497.94	3,497.94		
Training .....	13,609.25	13,609.25		
Totals .....	\$45,558.33	\$44,678.40	\$ 879.93	

# UNIVERSITY OF MONTANA

## STATE NORMAL COLLEGE DETAIL OF EXPENDITURES FOR OPERATION EDUCATIONAL SYSTEM

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE K 202

Office Department Purpose	Total	ACCOUNT								
		Salaries and Wages	Postage	Stationery	Sundry Office Expenses	Telephone and Telegraph	Freight, Express & Drayage	Travelling Expenses	Publications	General Supplies and Expenses
Chemistry and Geographic Science .....	\$2,381.66	\$2,350.00								\$31.66
Domestic Science .....	1,782.00	1,776.00	\$1.00	\$5.00						
English .....	3,030.00	3,030.00								
History and Economics .....	2,711.03	2,634.96		5.00						71.07
Latin and German .....	2,276.64	2,276.64								
Library .....	1,524.61	1,500.00		24.61						
Manual Arts and Drawing .....	921.75	900.00								21.75
Mathematics .....	4,049.99	4,044.99		5.00						10.00
Music .....	1,995.00	1,980.00		5.00						7.57
Penmanship .....	1,513.57	1,500.00		6.00						63.39
Physical Education .....	1,525.89	1,457.50		5.00						9.07
Physics .....	1,009.07	1,000.00								
Psychology and Biology .....	2,850.00	2,850.00								
Rural School .....	3,497.94	2,748.84		5.00				\$744.10		
Training .....	13,609.25	13,477.50								131.75
Totals .....	\$44,678.40	\$43,526.43	\$1.00	\$36.00	\$24.61			\$744.10		\$346.26



# FINANCIAL REPORT

## STATE NORMAL COLLEGE DETAIL OF EXPENDITURES FOR CAPITAL EDUCATIONAL SYSTEM Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE K 203

Office Department Purpose	Total	ACCOUNT								
		Land and Improve- ments	Buildings and Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Reference Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
Chemistry and Geographic Science.....										
Domestic Science .....	\$101.03			\$101.03						
English .....										
History and Economics.....	21.50								\$21.50	
Latin and German.....										
Library .....	715.28					\$209.50	\$505.78			
Manual Arts and Drawing.....										
Mathematics .....	13.22							\$13.22		
Music .....	28.90				\$28.90					
Penmanship .....										
Physical Education .....										
Physics .....										
Psychology and Biology.....										
Rural School .....										
Training .....										
Emergency .....										
Totals .....	\$879.93			\$101.03	\$28.90	\$209.50	\$505.78	\$13.22	\$21.50	

# UNIVERSITY OF MONTANA

## STATE NORMAL COLLEGE SUMMARY OF EXPENDITURES FOR PHYSICAL PLANT

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE K 301

Office Department Purpose	Total	CLASSIFICATION		
		Operation	Capital	Repairs and Re- placements
Entire Plant .....	\$18,180.74	\$7,795.70	\$9,810.73	\$574.31

# FINANCIAL REPORT

## STATE NORMAL COLLEGE DETAIL OF EXPENDITURES FOR OPERATION PHYSICAL PLANT

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE K 302

Office Department Purpose	Total	ACCOUNT								
		Salaries and Wages	Postage	Stationery	Sundry Office Expenses	Telephone and Telegraph	Freight, Express and Drayage	Traveling Expenses	Publications	General Supplies and Expenses
Entire Plant .....	\$7,795.70	\$4,200.00				\$24.00	\$25.69			\$3,546.01

## STATE NORMAL COLLEGE DETAIL OF EXPENDITURES FOR CAPITAL PHYSICAL PLANT

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE K 303

Office Department Purpose	Total	ACCOUNT								
		Land and Improve- ments	Buildings and Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Reference Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
Entire Plant .....	\$9,810.73	\$4,050.00	\$5,492.95	\$265.28		\$2.50				

# UNIVERSITY OF MONTANA

## STATE NORMAL COLLEGE DETAIL OF EXPENDITURES FOR REPAIRS AND REPLACEMENTS PHYSICAL PLANT

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE K 304

Office Department Purpose	Total	ACCOUNT								
		Land and Improve- ments	Buildings and Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Reference Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
Entire Plant .....	\$574.31	\$39.71	\$504.60	\$8.70	\$12.60	\$8.70	.....	.....	.....	.....



# FINANCIAL REPORT

## STATE NORMAL COLLEGE SUMMARY OF INCOME AND EXPENDITURES WOMEN'S RESIDENCE HALLS

Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE K 401

<b>INCOME:</b>		
Board .....	\$24,061.40	
Room .....	5,586.32	
Linen .....	81.45	
Sale of Range .....	40.00	
Total .....		\$29,769.17
<b>EXPENDITURES:</b>		
Operation:		
Salaries and Wages .....	\$5,647.11	
Office Supplies and Expenses .....	194.10	
Traveling Expenses .....	179.84	
General Supplies and Expenses:		
Subsistence .....	\$13,680.82	
Heat .....	3,061.69	
Light .....	971.93	
Water .....	610.60	
Ice .....	686.83	
Other Supplies .....	386.34	
Refund in Board and Room Charges .....	\$19,398.21	
	490.34	
Capital .....		\$25,909.60
Repairs and Replacements .....		2,371.97
		984.42
Total .....		\$29,265.99
BALANCE, March 1, 1918 .....		\$503.18

# UNIVERSITY OF MONTANA

## STATE NORMAL COLLEGE

FINAL TRIAL BALANCE, FEBRUARY 28, 1918

SCHEDULE K 500

ASSETS			
FIXED:			
Inventory, General Administration .....	\$1.125.75		
Inventory, Educational System .....	14,959.39		
Inventory, Physical Plant .....	236,352.23		
Inventory, Dormitory .....	9,411.58		
			\$261,848.95
CURRENT:			
Cash in Office .....	\$408.93		
State Bank of Dillon .....	3,576.47		
		\$3,985.40	
Fund Accounts—Special .....	\$849.47		
Dormitory .....	2,077.28		
Revolving .....	1,000.00		
Locker Key .....	3.00		
Library Deposit .....	55.65		
		\$3,985.40	
State Treasurer—Special .....	\$13,909.85		
General .....	27,273.25		
		\$41,183.10	
Advances by State Treasurer .....		1,000.00	
			\$50,153.90
			\$312,002.85
LIABILITIES AND SURPLUS			
LIABILITIES:			
Locker Key Deposits .....	\$3.00		
Library Deposits .....	55.65		
Advances by State Treasurer .....	1,000.00		
Reserve for Local Fund Accounts .....	3,985.40		
			5,044.05
SURPLUS:			
Surplus, State of Montana .....			\$306,958.80
			\$312,002.85
Account			
145 Inventory .....	\$1.125.75		
244 Inventory .....	7.57		
245 Inventory .....	14,381.60		
246 Inventory .....	457.34		
247 Inventory .....	36.95		
248 Inventory .....	75.93		
341 Inventory .....	21,660.00		
342 Inventory .....	203,094.00		
343 Inventory .....	265.28		
345 Inventory .....	11,144.00		
349 Inventory .....	188.95		
442 Inventory .....	294.27		
444 Inventory .....	8.05		
445 Inventory .....	9,049.78		
449 Inventory .....	59.48		
611 Special Fund, State Treasurer .....	13,909.85		
612 Special Fund, Local .....	849.47		
613 Dormitory Fund .....	2,077.28		
617 Advances by State Treasurer .....	1,000.00		
618 Revolving Fund .....	1,000.00		
6191 State Appropriation, General .....	27,273.25		
63 Locker Key Fund .....	3.00		
641 Cash .....	408.93		
642 Bank .....	3,576.47		
649 Cash Balancing Account .....		\$3,985.40	
651 Library Deposit Fund .....	55.65		
73 Locker Key Deposits .....		3.00	
751 Library Deposits .....		55.65	
76 Advances .....		1,000.00	
8 Surplus .....		306,958.80	
	\$312,002.85	\$312,002.85	



# SECTION L

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CHANCELLOR'S OFFICE

STATE CAPITOL

HELENA





# UNIVERSITY OF MONTANA

## CHANCELLOR'S OFFICE GENERAL SUMMARY OF EXPENDITURES Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE L 100

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Operation .....	\$18,488.18
Capital .....	399.39*
Repairs and Replacements .....	
Total .....	\$18,887.57

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\*Furniture and Fixtures

# FINANCIAL REPORT

## CHANCELLOR'S OFFICE DETAIL OF EXPENDITURES FOR OPERATION Fiscal Year, March 1, 1917 to February 28, 1918

SCHEDULE L 101

Office Department Purpose	Total	ACCOUNT								
		Salaries and Wages	Postage	Stationery	Sundry Office Expenses	Telephone and Telegraph	Freight, Express and Drayage	Traveling Expenses	Publications	General Supplies and Expenses
Chancellor's Office .....	\$18,488.18	\$13,591.81	\$135.00	\$644.93	\$429.53	\$573.40	\$12.35	\$1783.80	\$855.61	\$461.75*

\*Includes \$346.15 for preparation of budget.

