

The University of Montana Bulletin

GENERAL SERIES

NUMBER 15

ANNUAL FINANCIAL REPORT

FOR FISCAL YEAR

MARCH 1, 1919 to FEBRUARY 29, 1920

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

OFFICE OF THE CANCELLOR
HELENA

SEPTEMBER 1920

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LETTER OF TRANSMITTAL

The University of Montana
Office of the Chancellor
State Capitol
Helena

July 15, 1920.

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

My dear Sir:

For the information and records of the State Board of Education, and for publication to the people of the State, there is transmitted herewith the annual report of the financial transactions 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). The report covers the fiscal period beginning March 1, 1919, and ending February 29, 1920; and continues the plan of financial records for the University established in 1917.

It is proper that I should, in this place, make grateful acknowledgment of the skill and painstaking industry of Mrs. Carolyn L. Walker of this office in assembling, arraying and verifying the financial reports from the several institutions, and preparing the numerous exhibits for publication.

In view of the fact that the Seventeenth Legislative Assembly, which will convene prior to the expiration of the current fiscal year, will be called upon to give extraordinary attention to the important question of the inadequate support of the higher educational system of the State, there have been included in the present report comparative tables of income and expenditures for the past two years. Accompanying the detailed schedules are certain comments and documents pertaining to the crisis confronting the University organization. This crisis must be met in the immediate future if the fundamental purposes, which led to the establishment of the University, are to be fulfilled. The State has assumed to underwrite the University. It becomes the duty of the State to understand the University, and its new problems of operating economy and educational efficiency, issuing from the World War.

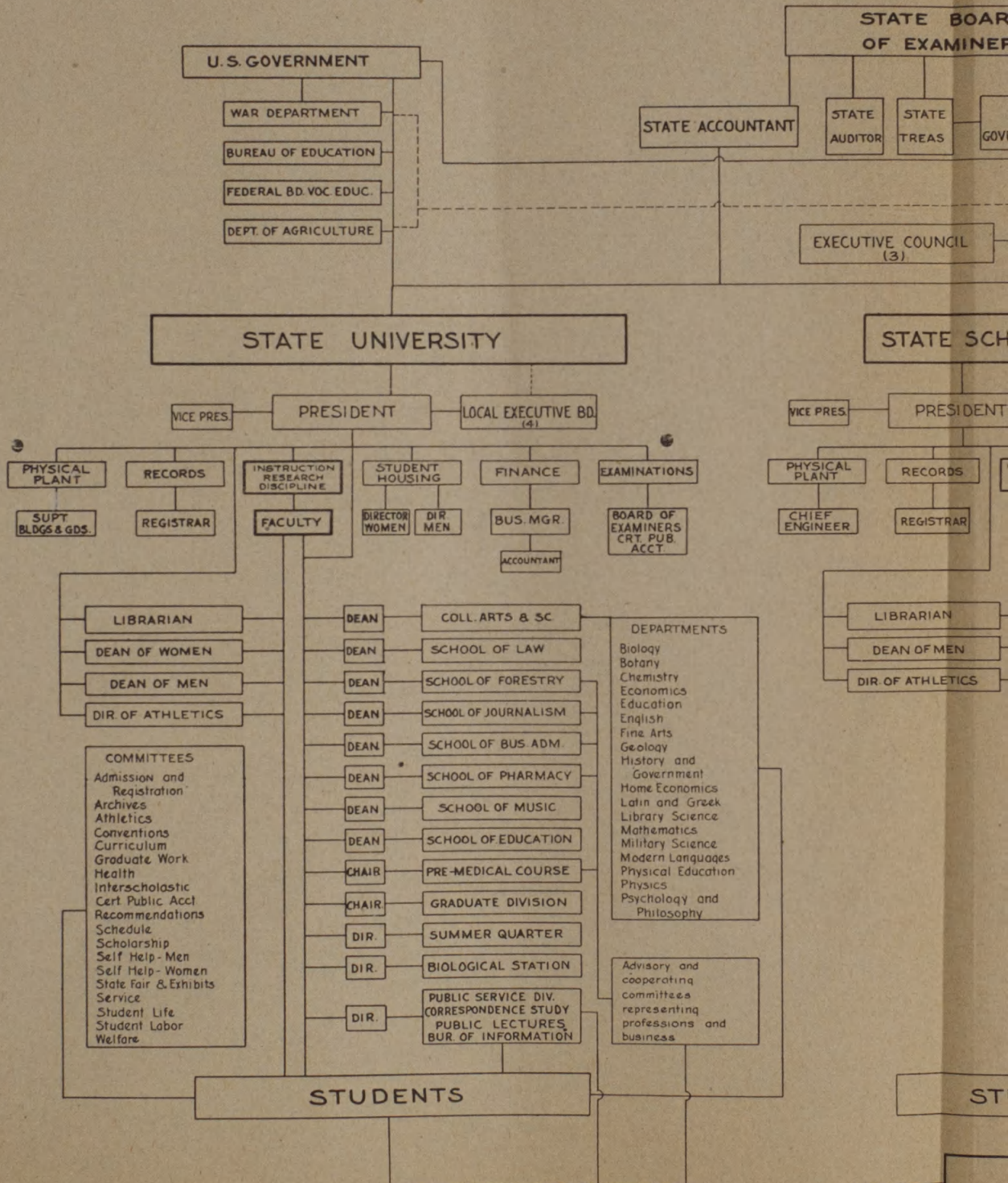
Respectfully submitted,

EDWARD C. ELLIOTT,
Chancellor of the University.

SECTION A

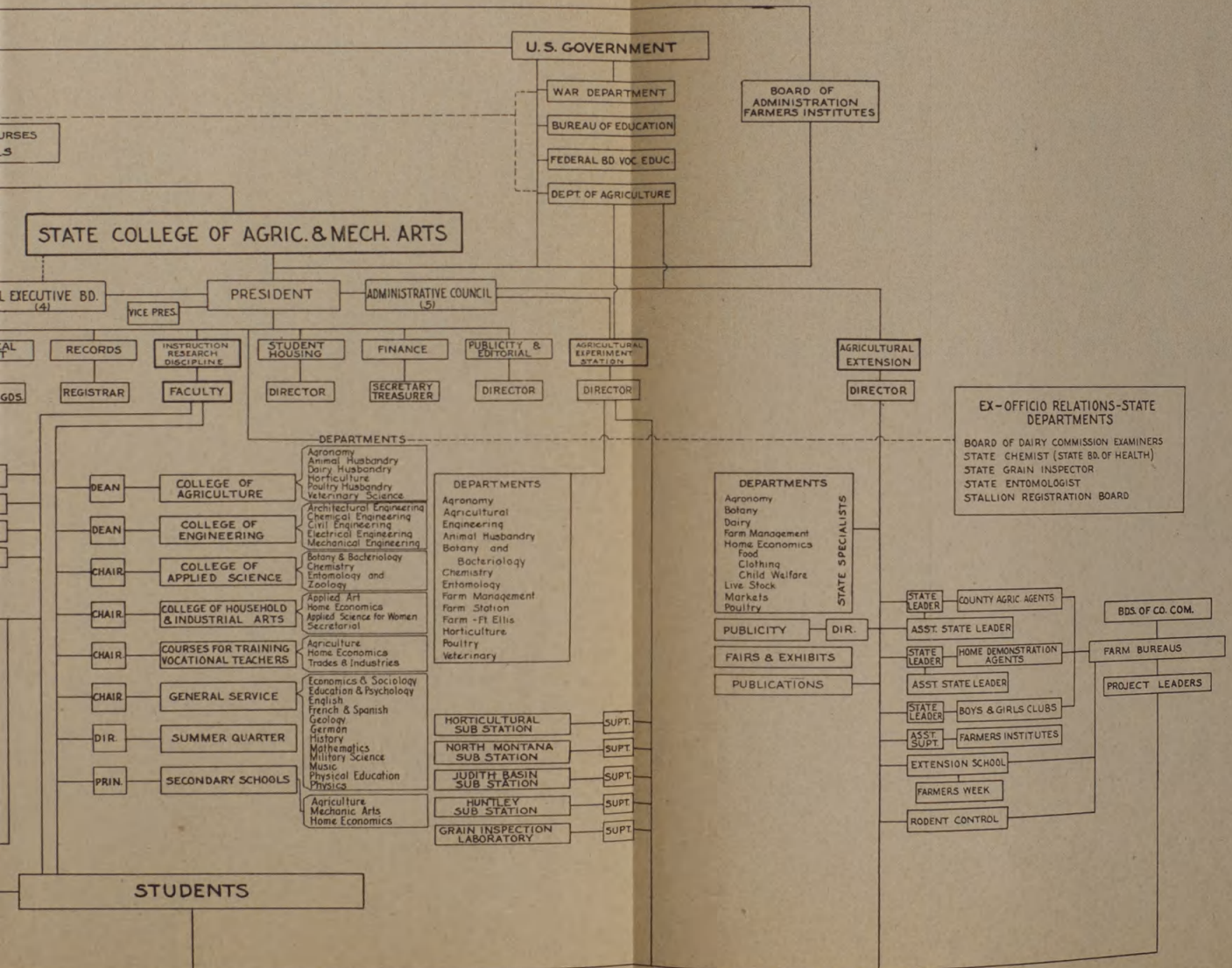
General Explanations and Comments

THE UNIVERSITY OF



NOTE

- 1- Governor, Attorney General, and Secretary of State. (Const. VII, 20)
- 2- Governor, Superintendent of Public Instruction, Secretary of State, Attorney General. (Const. XI, 4)
- 3- Presidents of four component institutions, director of Ag. Exp. Station, director of Ag. Ext. Service, and such other institutional representatives as designated by the Chancellor.
- 4- President and two members appointed by Governor.
- 5- President, Director Ag. Exp. Station, and Director Ag. Ext. Service.



ANNUAL FINANCIAL REPORT OF The University of Montana

for the

Fiscal Year, March 1, 1919, to February 29, 1920.

I. INTRODUCTORY COMMENTS.

1. **The Organization and Scope of the University.** The foundation of the plan, by which the University of Montana is now organized and administered, is to be found in the provisions of Chapter 92 of the Laws of the Thirteenth Legislative Assembly (approved March 14, 1913). By the provisions of this law of 1913, known as the Leighton Law, the several higher educational institutions of the state were constituted as integral units of a greater university system. These institutions were the State University at Missoula (established 1893, opened 1895), the College of Agriculture and Mechanic Arts at Bozeman (established 1893, opened 1895), the State Normal College at Dillon (established 1893, opened 1897), and the State School of Mines at Butte (established 1893, opened 1900). The distinctive feature of the law of 1913 was the creation of the office of Chancellor of the University who, under the general control and regulation of the State Board of Education, was to be the chief executive officer of the University. The first Chancellor was appointed in October, 1915, and assumed his duties on February 1st, 1916.

In addition to the four component institutions, the principal activities of which are the instruction of resident students,* the University, through these institutions, is directly responsible for other important educational, scientific and service undertakings. The principal of these are:

(a) The main Agricultural Experiment Station at Bozeman conducted in close connection with the College of Agriculture and Mechanic Arts.

(b) Four branch Agricultural Experiment Stations: at Huntley in the Yellowstone Valley, at Moccasin in the Judith Basin, at Corvallis in the Bitter Root Valley, and at Fort Assinniboine near Havre;

(c) The Grain Inspection Laboratory maintained under the direction of the Agricultural Experiment Station at Bozeman;

(d) The Agricultural Extension Service, representing the cooperative efforts

*See inside cover page for list of schools, colleges and courses.

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of the College of Agriculture and Mechanic Arts, the United States Department of Agriculture and the several agricultural counties of the state. Operating directly through the Farm Bureau organizations and by means of County Agricultural Agents, Home Demonstration Agents, and Leaders of Boys' and Girls' Clubs, this service constantly reaches thousands of people throughout the state;

(e) The Biological Station maintained by the State University on Flat-head Lake;

(f) The State Bureau of Mines and Metallurgy, created by the Sixteenth Legislative Assembly, as the service and research department of the State School of Mines.

In addition to these definitely organized activities the University, by statute, performs important functions for other agencies of the State government.

(1) The State University is charged with the administration of the law regulating Certified Public Accountancy.

(2) A member of the faculty of one of the component institutions of the University is a member of the State Board of Educational Examiners.

(3) The Chancellor of the University establishes the requirements for junior college courses maintained in high schools.

(4) The President of the College of Agriculture and Mechanic Arts and the Director of the Agricultural Experiment Station, together with the Governor, constitute the Board of Administration for Farmers Institutes.

(5) The Professor of Chemistry at the College of Agriculture and Mechanic Arts is the State Chemist, and Chemist for the State Board of Health and for the State Oil Inspector.

(6) The Professor of Entomology at the College of Agriculture and Mechanic Arts is State Entomologist and Secretary of the State Board of Entomologists.

(7) The Professor of Poultry Husbandry at the College of Agriculture and Mechanic Arts is the Secretary of the State Board of Poultry Husbandry.

(8) The Professor of Animal Husbandry at the College of Agriculture and Mechanic Arts is the Secretary and Executive Officer of the Stallion Registration Board.

(9) The Director of the Grain Inspection Laboratory is the State Grain Inspector of Montana.

(10) The Dean of the College of Agriculture and Mechanic Arts is a member of the Board of Dairy Commission Examiners.

(11) The Director of the Agricultural Experiment Station is responsible for the purchase and sale of Anti-Hog Cholera Serum.

The comprehensive scope of the University and the relationship of the several units and governing agencies are exhibited on the accompanying chart.

2. Results of Unified Administration. The existing plan for the unified administration of the higher educational system of the state has now been in effect for four years. Throughout practically the whole of this period the ways of adjustment and development have been obstructed by the war—first, the mobilization of troops for service on the Mexican border in 1916, and then the world struggle in Europe. In

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spite of the many emergency problems that demanded instant action, and in the face of distracting obstacles, certain concrete accomplishments may be fairly claimed. Without specific details, the following may be indicated as major constructive results:

(1) The creation of harmony, and the development of concert of action among the several institutions, thereby making possible a coordinated and economical program of higher educational work for the state. Thus, much wasteful competition and duplication have been eliminated; and the institutions largely removed from the dangerous field of legislative controversy in the matter of appropriations.

(2) The establishment of the budget system of financial control with its resulting economies.

(3) The contriving of a system of foundation records and reports of the educational, scientific, financial and service operation of all of the institutions and activities of the University; and the adoption of a simpler and more systematic procedure whereby the State Board of Education, the State Board of Examiners, and the legislative committees might more readily understand and exercise a more intelligent supervision of the affairs of the institutions.

(4) The designing of a comprehensive future building program for the University institutions. The general plans presented by one of America's foremost architects for the State University and for the State College of Agriculture and Mechanic Arts provide a secure basis for the effective educational and artistic development of these institutions during the coming decades when expansion is bound to be rapid.

(5) The equalization of the educational opportunities of the University institutions to the youth of the state by the refunding of the cost of railway fare.

(6) The adoption of regulations governing the permanency of tenure of members of the teaching and scientific staffs, thereby removing one of the principal hazards to effective educational service.

(7) The establishment of new points of contact with the other parts of the educational system, and the recognition of the fundamental principle that the University institutions are integral parts of the public school system and under obligations to contribute toward its development. An annual professional school for county superintendents, an annual conference of high school principals and teachers, the systematic visitation of high schools by representatives of the University institutions, and the cooperation with the State Department of Public Instruction in the development of Vocational Education are typical illustrations of these new contacts.

(8) The establishment of the Bureau of Mines and Metallurgy to serve one of Montana's leading industries.

(9) The organization of the Teachers Service Division of the Normal College which, through correspondence study and other forms of Extension teaching, will promote the professional improvement of many hundreds of teachers while actually in service in the schools of the state.

(10) The introduction of the quarter-calendar for the State University, and the State College of Agriculture and Mechanic Arts, thereby greatly enlarging the use of the facilities of these institutions, especially for the public school teachers of the state.

(11) The production of a positive public sentiment among the people of the state in favor of the development of first rank higher educational opportunities through the University system.

(12) The formulation and presentation to the people of the state of a far reaching program for the larger and more secure financial support of the University enterprise.

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While the above results are concerned for the most part with the mechanism of administration, they are nevertheless fundamental for the economical and successful functioning of the University as the state's principal instrumentality for the advance of culture and of citizenship and for increased productive ability through trained leadership.

Numerous other examples of recent significant progress of the University institutions are to be found in the revision of programs of study and the reorganization of those processes directed to the more effective teaching of students. The records contain abundant evidence of the constant and watchful endeavor on the part of officers and faculty to cause each institution more effectively to meet the needs of a rapidly changing world.*

3. Student Enrollment. The combined tables of enrollment of students in the several institutions of the University, for the year ending July 1st, 1920, show a total of 3,197 as compared with 2,633 for 1917-18, and 2,682 for 1918-19. The actual increase of the load of teaching was far greater than these figures. The totals for 1918-19 included the Students' Army Training Corps enlistments—at the State University, 585, and at the State College of Agriculture and Mechanic Arts, 310. The best index of the growth of the institutions is to be found in the increase of regular collegiate students. This was approximately fifty per cent over 1918-19. The following is the summary of the enrollment of regular collegiate students at the several institutions:

	1915-16	1916-17	1917-18	1918-19	1919-20
State University	622	635	604	524	818
State College of Agriculture and Mechanic Arts	306	359	371	330	519
State Normal College	386	438	408	423	551
State School of Mines	75	88	52	92	125
Totals	1,389	1,520	1,435	1,369	2,013

The following tables showing the enrollment of students at the several institutions since their beginning, have been assembled and corrected from the original records, and are presented as evidence of consistent growth in the past, and a basis for anticipating the needs of the future.

*The annual reports of the work of the several institutions, activities and departments of the University for 1919-20 will appear in another publication.

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TABLE NO. 1

SHOWING THE STUDENT ENROLLMENT
at the
STATE UNIVERSITY
1895 to 1920

	Arts & Sciences	Engineering†	Law	Pharmacy	Journalism	Forestry	School of Music	Total College	Preparatory‡	Special	Short Forestry	Special Music	Summer Session	Correspondence	Gross Total	Duplications	NET TOTAL
1895-96																	135
1896-97															187	11	176
1897-98								60	95	15		47			217	14	203
1898-99	53	8						61	95	9		54			219	12	207
1899-00	49	11						60	67			49	8		184	11	173
1900-01	46	9						55	133	8		41	17		254	19	235
1901-02	55	5						60	114	10		42	27		253	18	235
1902-03	60	15						75	134	11		34	78		332	30	302
1903-04	74	17						91	139	7		46	67		350	37	313
1904-05	92	27						119	97	12		50	15		293	10	283
1905-06	102	40						142	67	7		27	70		313	24	289
1906-07	132	49						181	112	8		45	62		408	25	383
1907-08	130	60						190	68	6		33	8		305	14	291
1908-09	130	44						174	17	11					202	18	184
1909-10	122	32						154			50				204		204
1910-11	132	58						190			30				220		220
1911-12	150	36	17					203			27				230		230
1912-13	176	25	21					222			14		107		343		343
1913-14	263		47	13		4	19	346			9		181	27	563	22	541
1914-15	332		77	20	10	25	39	503		38	27		290	60	918	75	843
1915-16	379		84	30	30	42	57	622			36		365	66	1089	61	1028
1916-17	426		62	23	34	44	46	635		71	31		333	69	1139	78	1061
1917-18	427		32	20	39	37	49	604		83	10		279	39	1015	74	941
1918-19	398	*585	20	24	24	47	11	524		54		73	293	76	1605	225	1380
1919-20	594		48	25	66	66	19	818		46	25	50	390	117	1446	150	1296

*1918-19, 585 S. A. T. C.

†In 1913 the work in engineering was unified at the College of Agriculture and Mechanic Arts.

‡The elimination of the preparatory department was begun in 1907-08, and completed in 1909-10.

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TABLE NO. 2

SHOWING THE STUDENT ENROLLMENT
at the
STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS
1893 to 1920

	Agriculture	Home Economics	Engineering	Science	Applied Art	Secretarial	Pharmacy	Vocational	Total College	Preparatory	Agriculture	Home Economics	Mechanic Arts	Business	Total Secondary	Music	Farmers' Course	Summer School	Gross Totals	Deductions	NET TOTAL
1893-94	15	14	5	12					46	38				51	89	30			165	26	139
1894-95	19	8	4	13					44	46				26	72	42			158	10	148
1895-96	3	9	5	26					43	59				28	87	39			169	14	155
1896-97	1	5	4	40					50	42				42	84	37			171	7	164
1897-98		3	6	27					36	86				39	130	44			210	9	201
1898-99	1	7	8	24	6				46	113	5			59	179	41			266	9	257
1899-00		1	16	29	5				53	97	12	9		32	150	13			216		216
1900-01		2	26	42	5				77	88	23	7		60	178	33			288	20	268
1901-02		3	8	24	33	4			72	97	22	12		63	194	59			325	42	283
1902-03		2	19	33	3				57	98	21	18		82	219	72			348	43	305
1903-04			29	34	12				69	92	6	21	42	68	229	101			399	43	356
1904-05		3	2	30	40	1			76	65	17	29	31	67	209	86			371	32	339
1905-06		9	4	42	51	4			110	61	30	24	20	63	198	88			396	33	363
1906-07		10	28	63	33	2			136	81	23	25	39	168	105				409	37	372
1907-08		16	31	72	35	5	5		164	109	26	15	19	169	107	28			468	49	419
1908-09		29	35	62	38	9	10		183	120	25	25		170	123	36			512	66	446
1909-10		39	40	66	34	3	14		196	67	50	28		145	86	45			472	53	419
1910-11		39	30	56	25	6	11		167	68	34	13		115	72	113			467	37	430
1911-12		48	39	47	45	5	14		208	79	63	9		151	93	189			641	46	595
1912-13		46	48	49	26	2	17	8	196	60	53	19		132	106	173			607	50	557
1913-14		52	51	66	24	5	17		215	58	63	27		148	129	284			776	52	724
1914-15		65	64	78	27	14	34		282	65	97			162	113	305	86		948	62	886
1915-16		83	61	80	41	10	31		306	59	106	10	22	197	110	278	158	1049	70	979	
1916-17		89	73	105	36	7	49		359	34	125	14	39	212	113	299	114	1097	67	1030	
1917-18		59	72	98	43	13	75	11	371		89	22	65	176	117	278	214	1156	51	1105	
1918-19*		38	76	77	54	13	69	3	330		37	13	60	110	62			197	1009	122	887
1919-20	102	73	190	54	22	78			519		143	17	86		246	113	159	254	1291	66	1225

*310 S. A. T. C. included in the totals.

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TABLE NO. 3

SHOWING THE STUDENT ENROLLMENT at the STATE NORMAL COLLEGE 1897 to 1920

	Total	Excluding Summer	Summer Session
1897-98.....	123	82	50
1898-99.....	157	110	58
1899-00.....	124	96	40
1900-01.....	75	51	28
1901-02.....	134	99	40
1902-03.....	191	157	39
1903-04.....	199	159	53
1904-05.....	164	164	.....
1905-06.....	197	197	.....
1906-07.....	197	197	.....
1907-08.....	183	183	.....
1908-09.....	160	160	.....
1909-10.....	185	185	.....
1910-11.....	136	136	.....
1911-12.....	199	117	87
1912-13.....	241	154	110
1913-14.....	264	176	112
1914-15.....	406	217	218
1915-16.....	386	220	211
1916-17.....	438	250	267
1917-18.....	408	213	240
1918-19.....	423	129	328
1919-20.....	551	163	429

NOTE: Of three classes below college grade, one was dropped in 1917-18, another in 1918-19, and all three in 1919-20.

Above figures do not in any case include students enrolled exclusively for music lessons.

TABLE NO. 4

SHOWING THE STUDENT ENROLLMENT at the SCHOOL OF MINES 1900 to 1920

1900-01.....	39	1910-11.....	59
1901-02.....	62	1911-12.....	53
1902-03.....	70	1912-13.....	42
1903-04.....	73	1913-14.....	56
1904-05.....	61	1914-15.....	56
1905-06.....	61	1915-16.....	75
1906-07.....	67	1916-17.....	88
1907-08.....	70	1917-18.....	52
1908-09.....	71	1918-19.....	92
1909-10.....	50	1919-20.....	126*

*Exclusive of 65 extension correspondence students.

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II. GENERAL FINANCIAL REVIEW

1. **Legislative Appropriations:** The accompanying summary of the appropriations made by the Fifteenth and Sixteenth Legislative Assemblies has been prepared for consideration in connection with the arguments presented later concerning the general insufficiency of the support of higher education in Montana. At least one conclusion may easily be drawn. If the appropriations made by the Fifteenth Legislative Assembly were adequate for the needs and the development of the institutions—which every informed person knows was not the case—then certainly the appropriations made by the Sixteenth Legislative Assembly could not possibly serve to maintain the institutions under the extraordinary conditions of post-war prices.

SUMMARY OF LEGISLATIVE APPROPRIATIONS FIFTEENTH AND SIXTEENTH LEGISLATIVE ASSEMBLIES.

	Fifteenth Session		Sixteenth Session	
	1917-18	1918-19	1919-20	1920-21
State University:				
Operation	\$220,000	\$220,000	\$230,000	\$230,000
Building	50,000	50,000	50,000	50,000*
Land	20,000		20,000†	20,000*
Emergency (Students' Army T. Corps).....		45,000		
College of Agriculture and Mechanic Arts:				
Operation	107,000	107,000	122,000	122,000
Building and Land	50,000	50,000	70,000	70,000*
School of Mines:				
Operation	38,500	38,500	45,000	45,000
Building			50,000	50,000*
Reimbursement Acct. of U. S. Troops.....		5,773.54		
Bureau of Mines			10,000	10,000
Normal College:				
Operation	75,000	75,000	85,000	85,000
Building and Land	26,250	26,250		
Agricultural Experiment Stations:				
Home Station, Bozeman	68,000	68,000	75,000	75,000
Fergus County Substation	6,000	6,000	9,000	9,000
Horticultural Substation	3,000	3,000	4,500	4,500
Huntley Substation	2,000	2,000	2,000	2,000
Northern Montana Substation	15,000	15,000	50,000‡	50,000‡
Grain Laboratory	6,250	6,250	10,000	10,000
Agricultural Extension:				
Regular	38,500	38,500	60,000	60,000
War Emergency, Special Session.....		11,956		
Women's Home Economics			15,000	15,000
Farmers' Institutes	10,000	10,000	10,000	10,000
Farmers' Institutes, War Emergency, Special Session		8,815		
Livestock Selling Association			2,000	2,000
‡Anti-Hog Cholera Serum (Revolving).....	2,000	2,000	2,000	2,000
‡Extermination of Gophers on State Lands..			10,000	10,000

NOTE: All operation appropriations for the educational institutions include the income from the several land grants.

*Not released. †Only \$10,000 released. ‡Only \$13,000 released.

‡Special appropriations administered by the Extension Service.

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2. **General Recapitulation:** The total available resources (see schedule B 1) for all the institutions and activities of the University during the year amounted to \$1,387,604.60. Substantially two-thirds of this sum, \$940,005.53, was derived from the annual legislative appropriations, and the remainder (less the small balances carried over from the preceding year) came chiefly from the Federal Government for the educational and scientific work in Agriculture and as the final reimbursement on account of the Student Army Training Corps. Within the amount of the legislative appropriations were items for buildings and land aggregating \$190,000, also the income from land grants and land grant funds amounting to approximately \$100,000.

3. **Agricultural Extension Service:** The Sixteenth Legislative Assembly passed two measures which made possible a more definite and satisfactory procedure for the financial cooperation with the counties of the state for the conduct of the extension work in agriculture and home economics.

Chapter 14 authorized the incorporation of County Farm Bureaus, "organized in any county to develop and to carry out a county program of work, in co-operation with the Board of County Commissioners of said county, the Montana State College of Agriculture and Mechanic Arts of the University of Montana, and the United States Department of Agriculture, for the advancement of agriculture and home economics, the promotion of better understanding between the citizenship of town and country, and the development of a wholesome community life."

Chapter 13 amended chapter 109 of the laws of 1913, as amended by chapter 54 of the session laws of 1915, by removing the limitation of one hundred dollars a month which County Commissioners might appropriate from the general fund for the support of the agricultural extension work. The County Farm Bureau was also given an authoritative place in the organization and financial administration of the extension work. Section 1 of chapter 13 reads as follows:

"The County Commissioners of any county in the state of Montana may appropriate money from the general funds of the county treasury, or from funds provided by special levy, which the said County Commissioners are hereby authorized to make at the same time as other levies for county purposes, for the purpose of carrying on extension work in agriculture and home economics within the said county in co-operation with the Montana State College of Agriculture and Mechanic Arts and the United States Department of Agriculture. The amount of such appropriation in any county, its method of expenditure, the responsibility for the direction of the work, and the procedure of appointing agents, the compensation and conditions of service of such agents, shall be covered in Memoranda of agreements between the County Commissioners, the County Farm Bureau and the Montana State College of Agriculture and Mechanic Arts."

In pursuance of the provisions of chapters 13 and 14 definite agreements are now made and executed with the counties in the following form. The first experiences have demonstrated the many benefits of the

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new plan. In most instances the counties have considerably increased their appropriations for the work. The Agricultural Extension Service officers have been enabled to make a more equitable allotment of state and federal funds. Far more important has been the disappearance of the formerly frequent misunderstandings with County Commissioners, and the development of new interest and responsibility on the part of the farmers in the success of this important educational undertaking.

FISCAL BUDGET FOR FARM BUREAU AND EXTENSION WORK

In.....County, Montana,19.....to.....19.....

Expenses

To salary of agricultural agent	_____	_____
To traveling expense of agent	_____	_____
To demonstration equipment	_____	_____
To office supplies	_____	_____
To salary of home demonstration agent	_____	_____
To traveling expenses of home demonstration agent	_____	_____
To demonstration equipment	_____	_____
To office supplies	_____	_____
To clerical assistance for farm bureau office	_____	_____
Total.....	_____	_____

Resources

Allotment from State College funds for County Agent work	_____	_____
Demonstration work	_____	_____
Appropriation by county for County Agent work	_____	_____
Home demonstration work	_____	_____
Clerical help for farm bureau office	_____	_____
Total	_____	_____

The State College Allotments will be paid monthly in the form of salaries to agents. The County appropriation will be paid in monthly installments through the college treasurer to county agents, or direct to agents for salary and expense.

.....
Chairman.....Board of Commissioners.

.....
President Farm Bureau

.....
Extension Director

This budget is hereby approved and the Director of Extension Service is hereby authorized to enter into an agreement with the directors of the Farm Bureau for carrying on extension work in the county in accordance with this budget.

.....
Chancellor of the University of Montana.

III. FINANCIAL CRISIS OF THE UNIVERSITY

1. **The Wake of the War:** As was expected, the period immediately following the armistice in November, 1918, was one during which the disorganization of the University activities due to the war, was further aggravated. The sudden removal of the tension of national duty produced an inevitable enervation and reaction. The hundreds of young men, returned to civil life during the spring of 1919, from the Students' Army Training Corps, from the military training camps, and from active war service, were in no immediate mood to enter upon their student work with the energy and spirit characteristic of pre-war days. While the number of students immediately resuming their University work upon discharge from service was most gratifying, the work of the academic year of 1918-1919 was carried on under a multitude of difficulties. The war had shattered individual plans. Under the stimulating guidance of the faculties and officers of the institutions these plans had to be reconstructed as far as possible, through modified schedules of study, which would enable students to regain their educational pace.

Beneath the surface of things, however, it was easy to detect numerous positive influences of the war upon the attitude of our youth toward education. The war had demonstrated most effectively the importance and worth of education and special training. Young men and women alike were quick to discern the new values to be derived from their educational careers. Conclusive proof of this was to be found in the unprecedented increase in attendance when the institutions opened in the autumn of 1919. It was evident that education must be prepared to accept the challenge of many new responsibilities which, in turn could be successfully met only through the agency of **machinery, men, and money**. And money was the essential means for securing men of training and experience who would construct and operate the machinery for carrying the load of coming tasks. This money the University did not possess.

2. **Salaries:** The following memorandum, submitted to the State Board of Education on December 2nd, 1919, sets forth the most important problem with which the University administration has had to deal; the most important problem of the immediate future; the problem of securing and of retaining men and women of stimulating character and of scientific skill to serve as teachers.

FINANCIAL REPORT

THE UNIVERSITY OF MONTANA
Office of the Chancellor
State Capitol
Helena.

MEMORANDUM FOR STATE BOARD OF EDUCATION.

December 2, 1919.

RELATIVE TO SALARIES AND FINANCIAL EMERGENCY.

It will be recalled that, at the meeting of the State Board of Education on September 2nd, 1919, I presented at some length the increasingly serious problem confronting the institutions of the University by reason of the insufficient current resources with which to reach the new price levels resulting from the war and, in particular, to provide adequate salaries for the members of the instructional and scientific staffs. It was emphasized that, under the existing low schedules, it had become well nigh impossible to secure men and women of the required training and experience for the numerous vacancies in administrative, technical and instructional positions, constantly taking place in the institutions. Moreover, and more tragic for the higher educational system of the State the Montana institutions were being drained of many of their superior teachers and workers through more attractive and remunerative offers from other states. The judgment was expressed that, unless a measure of immediate relief were devised and put into operation, the consequences would be grave. As a result of the lengthy discussion of the whole problem of salaries and finance, the following action was taken by the Board:

"It was moved by Mr. Kremer, seconded by Mr. Hartman and carried, that the Chancellor secure data regarding salary schedules with a view to a study of such figures by the Board for the purpose of later intelligent action."

On October 8th, 1919, a communication was addressed by the Chancellor to the proper executive officers of the several University institutions calling attention to the foregoing action of the Board, and requesting an immediate study and report of the financial outlook of the institutions, with special reference to the salary needs for the remainder of the biennial period. This was done, and more or less elaborate reports have been prepared and submitted by the officers and staff of each institution. Certain of these are already in your hands.

Since the September meeting of the Board, the financial emergency has become aggravated to a critical degree. Indeed, there is no exaggeration in the declaration that the welfare and effectiveness of the entire University organization for the next decade is now at stake. The existing crisis is the direct and cumulative result of the war and the post-war conditions. These, in their four essentials, may be summarized as follows:

1. The almost complete absorption of the very small increases in the legislative appropriations for the current biennium by the advance in the cost of material necessities, especially fuel.
2. An unprecedented increase in the number of students, with no means for a corresponding enlargement of the instructional force or facilities. The unexpected growth in attendance for the current quarter, at each of the institutions, with the exception of the State Normal College, has increased the teaching load approximately thirty per cent beyond the maximum of any previous year.
3. The continued upward trend of the cost of the necessities of life; with the level of salaries practically stationary since the beginning of the war in 1917.
4. The breaking down of the staff morale.

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Fixed Appropriations and Increased Material Costs.

The appropriations made by the Sixteenth Legislative Assembly for the operating expenses of the several institutions and activities of the University contained merely nominal increases beyond the appropriations for the preceding biennium. These annual increases were as follows:

		Percentage of increase
State University	\$220,000 to \$230,000	4½ per cent
College of Agriculture	107,000 to 122,000	9 per cent*
Experiment Station	68,000 to 75,000	7 per cent†
Normal College	75,000 to 85,000	13 per cent
School of Mines	38,500 to 45,000	17 per cent

The current appropriations did not contemplate that any of the institutions would be permitted to expand its activities during the biennium. It was, however, considered vitally necessary that certain salary items be adjusted upward. This was accomplished at the meeting of the State Board of Education in April, when my recommendations for a number of minor increases were approved.

During the past three months the material needs of the institutions have made extraordinary drafts upon the limited revenues. From present indications, the cost of operating the heating plants alone at the institutions will more than consume the increases in the legislative appropriations for the current fiscal year. Urgent building repairs, originally provided for in the budget have been postponed in order to permit the purchase of a minimum quantity of additional supplies and material required by the large increase in the student body. This office has been compelled to withhold departmental allowances for books, apparatus and equipment, in order that student assistants might be employed to handle additional classes. The most rigid economy has been, and will be required in order to close the fiscal year without deficits. *Such harsh measures for maintaining financial solvency sooner or later lead to educational bankruptcy.*

*Calculation includes the permanent \$50,000 Federal appropriation.

†Calculation includes the permanent \$30,000 Federal appropriation.

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Increase in Student Attendance.

The following comparative report of student registration, for the current autumn quarter, has already been submitted to the Board:

COMPARATIVE REPORT ON REGISTRATION, AUTUMN QUARTER.

	1917-18, Autumn Quarter			1918-19, Autumn Quarter			1919-20 to Nov. 1, only		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
STATE UNIVERSITY:									
Arts and Sciences.....							246	319	565
Forestry.....							57	.....	57
Journalism.....	205	291	496	26	273	299	30	22	52
Law.....							39	3	42
Music.....							1	15	16
Forestry.....							14	6	20
Students' Army Training Corps.....				390	.....	390	.....	.....	.....
Music Specials.....	7	44	51	8	27	35	5	22	27
Special and Irregular.....	6	4	10	8	47	55	2	6	8
Total Autumn Quarter.....	218	339	557	432	347	779	394	393	787
COLLEGE OF AGRICULTURE AND MECHANIC ARTS:									
College of Agriculture.....	57	.....	57	15	.....	15	89	.....	89
College of Engineering.....	83	6	89	74	.....	74	177	.....	177
College of Applied Science.....	23	16	39	31	16	47	26	22	48
College of Household and Industrial Arts.....	20	120	140	.....	106	106	17	148	165
Students' Army Training Corps.....				113	.....	113	.....	.....	.....
School of Home Economics.....		26	26	.....	10	10	.....	14	14
School of Mechanic Arts.....	52	.....	52	50	.....	50	53	.....	53
School of Agriculture.....	77	.....	77	24	.....	24	66	.....	66
School of Music.....	8	22	30	.....	43	43	1	16	17
Total Autumn Quarter.....	320	190	510	307	175	482	429	200	629
STATE SCHOOL OF MINES:									
Regular Students.....	50	2	52	28	.....	28	107	8	115
Students' Army Training Corps.....				50	.....	50	.....	.....	.....
Total Autumn Quarter.....	50	2	52	78	.....	78	107	8	115
STATE NORMAL COLLEGE:									
Seniors.....	1	58	59	.....	52	52	2	50	52
Juniors.....		60	60	.....	41	41	1	57	58
Freshmen.....		14	14	.....	13	13	.....	.....	.....
Elementary.....		19	19	.....	.....	.....	.....	.....	.....
Specials.....	1	2	3	.....	11	11	3	19	22
Total Autumn Quarter.....	2	153	155	.....	117	117	6	126	132

The principal portion of the large increase of students is to be found in the Freshmen classes. In the absence of funds for additional instructors, Freshmen classes in many subjects are badly overcrowded, or in charge of student assistants. In either case it means that the State is compelling the University to prevent a large number of students from enjoying that rightful income and benefits of the most valuable capital of youth—the time and the opportunity for education.

Cost of Living and University Salaries.

It has been reliably established that the essentials of the cost of living in the country as a whole have advanced approximately 85% since the beginning of the Great War five years ago. Committees of the several University faculties report that this increase index of 85% obtains in those cities of the State in which the University institutions are located. Supplementary evidence in the form of representative schedules of family expenditures during recent years, have been submitted by the faculties in further proof of the rise in living costs. In sharp contrast to wage schedules in general during the past two or three years, the members of the University staff have received little or no advance in salaries *because of the increased cost of living*. To be sure, the present salary rolls of the institutions do contain numerous individual

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instances of increased compensation. By and large, though, these increases would have been necessary and justified under the normal conditions of peacetime promotion. The average increase in salaries for teachers, serving the institutions throughout the past five years, has been as follows:

State University	12½ per cent
State College	25 per cent
State Normal	15 per cent
State School of Mines	18 per cent

The general average for all the institutions has been in the neighborhood of 15 per cent. The larger percentage noted for the State College is to be accounted for in the facts that the salary schedule of this institution was originally lower, and that service is required eleven or twelve months each year.

In further concrete proof of the lagging salaries, the following information covering twenty-one members of the State University faculty, who were in service during the four years, September 1st, 1915, to September 1st, 1919, is presented:

Aggregate salaries, September 1st, 1915, \$46,250.
Total increases, September 1st, 1915, to September 1st, 1917, \$3,400.
Aggregate salaries, September 1st, 1917, \$49,650.
Total increases, September 1st, 1917, to September 1st, 1919, \$3,300.

A similar calculation for ten members of the Normal College faculty reveals the following:

Aggregate salaries, September 1st, 1915, \$22,005.
Increases, September 1st, 1915, to September 1st, 1917, \$1,215.
Aggregate salaries, September 1st, 1917, \$23,220.
Total increases, September 1st, 1917, to September 1st, 1919, \$2,240.

It should be remembered that the great majority of the members of the staffs of the University institutions are young men with young families; young men, many of whom are yet carrying some portion of the burden of the prolonged period of graduate study, required as preparation for teaching and scientific work in the University; young men, all of whom are under the drive of ambition for a professional career and of idealism for human service. To such men, these slight increases of compensation are regretfully, though rightfully, interpreted as a refined form of injustice to the all-important work of teaching and scientific research. In their minds have been sown the seeds of doubt of the real belief of our people in the worthfulness of higher education.

In view of the wide-spread public discussions of the issue, it is not necessary at this time to argue the general proposition of the insufficient compensation hitherto paid to all classes of teachers. It is pertinent, however, to call attention to the fact that nearly every local public school system in the country has, during the last two years, provided for substantial salary increases for the teachers. These increases have been such that, in the more progressive school systems, teachers and principals of elementary and high schools are now receiving larger salaries than teachers in the state colleges and state universities.

Under the scheme of local taxation, it has been possible for cities, and other local administrative areas for education to secure an increase in the public funds available for public schools. Similar revenue adjustments have not been readily possible for those state educational institutions, dependent upon biennial legislative appropriations. While in certain states special sessions of the legislature have recently provided measures of financial relief for state institutions, most of the states are today under the necessity of overcoming the crisis by extraordinary means.

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Disintegration of Staff Morale.

By far the most disturbing element in our own situation has been the lowering of the professional morale of the staffs of all of the University institutions. It is easy for the executive officers to detect a general spirit of resigned hopelessness. Throughout the period of the war, University men and women remained patriotically and uncomplainingly at their tasks. In common with others dependent upon fixed salaries, the economic burden of the war bore down heavily. Numerous instances have been brought to my personal attention where our faculty members with families have been compelled to use up entirely their small accumulations of savings in order to meet the daily demands of existence. There need be little surprise then if such men are discouraged and disinclined to give freely to their work and their students that most necessary element in education, that extra margin of personal enthusiasm and service which is not nominated in their bond of duty and which is beyond price.

There is no open complaining of the situation. The futility of such apparently is recognized. The real danger to the State's higher educational system is in the quiet and wide-spread preparations which are being made to find other positions, or to get out of educational work. The custom now is for a man calmly to announce his resignation to take effect at once, or in the immediate future, without any previous effort to discuss with his executive officers his opportunity for advancement in Montana.

The task resulting from this condition of affairs is a most difficult one for the executive officers of the institutions. Departments are becoming disorganized and plans of development are repeatedly aborted. With every college and university of the country in the market for instructors, our Montana institutions are at a distinct disadvantage. At this point it may appropriately be remarked that in no important instance during the past year has it been possible to fill a vacancy without paying more than formerly; and sometimes to a man of less ability.

Conclusion.

I am constrained to repeat here, two paragraphs from my last annual report of the financial condition of the University:

"The war has apparently produced entirely new high levels of costs for every undertaking, including education. The time has arrived when the State must face fairly the problem of adapting the support of its higher educational institutions to the new cost levels. According to the report of the United States Bureau of Education in 1915, Montana, on the basis of her wealth, ranked fortieth among the states in the proportion of her support for higher education. How long will this low rank be tolerated? The young men and women of Montana are entitled to educational opportunities at least equal to those furnished by neighboring states. From the single standpoint of buildings and equipment our University institutions are considerably below similar institutions of other northwestern states. A conservative and detailed estimate of the material needs of our institutions for the present and for the immediate future shows that not less than \$3,000,000 should be made available during the next few years for the extension of the physical plants.

"The question of a bond issue for building purposes is one that will need to be seriously considered by the next Legislature. Also some plan whereby the maintenance funds of the institutions are increased so as to permit them to develop and to meet the constantly increasing expenditures for salaries of competent teachers. Without such teachers the University cannot hope to serve."

I am submitting to the Board, two specific proposals which are calculated to place the University institutions on a firm financial foundation. The disagreeable fact must be faced that the State does not now raise, and never has raised, sufficient

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revenue which would permit the adequate and economical support of its higher educational system. It is idle for the Legislature to appropriate funds that do not exist. As long as this policy is pursued, our institutions will be maintained on the poverty level of mere existence.

I am firmly convinced that the people of Montana greatly desire that their sons and daughters have opportunities for higher and professional education equal to those provided by the other leading commonwealths. I am equally convinced that our citizens are willing to assume the expenditures that these opportunities require. Both of the proposals include direct reference to the people of the State for decision upon the future of the University and its work.

The present emergency must be squarely met. Unless additional funds are provided immediately, it will be necessary for the University to discontinue many phases of its work and to debar, beginning next September, not less than twenty-five per cent of the two thousand or more students who will apply for admission.

The effective maintenance of the University, which is nothing more or less than the upper part of the State's public school system, is not exclusively a matter of State concern. The higher training of an increasingly large body of men and women is a far-reaching factor of any program of national progress and security.

The national committee which is now seeking to raise an additional capital fund of \$12,000,000, with which to increase the salaries of the teachers of Harvard University, has recently said in its appeal:

"America is realizing at last how inextricably her future is bound up with the future of her universities, for she must depend for her true power on her trained men, and for her trained men she must depend on her universities."

The lesson of the crisis in higher education today is clear. Unless a living wage is paid, the colleges and universities, especially the smaller institutions, will be without competent teachers, or be placed under the necessity of endeavoring to educate for trained leadership and technical skill by the use of second and third rate teachers.

The effective maintenance of the University is not a matter of sentiment. It is a common sense, patriotic necessity.

Respectfully submitted,

EDWARD C. ELLIOTT,

Chancellor.

After an extended discussion of the far-reaching issues dealt with in the foregoing statement, it was voted by the Board to hold a special meeting on December 12th, 1919, for the further consideration of the possibilities for financial relief of the institutions. As a result of the extended deliberations at this special meeting, the Board unanimously adopted the following resolutions:

"THAT, the Normal College faculty (the annual salaries of which have been paid, since June, 1913, on the basis of twelve months' service) should hereafter be placed on the same annual (three calendar quarters) basis as the other teaching institutions of the University."

"THAT, upon the approval of the State Board of Examiners and with the authorization of said Board, the Chancellor of the University, in consultation with the executive officers of the several institutions and branches of the University, be authorized to revise and to adjust the salary rates of the members of the teaching and scientific staffs so as to provide for increases approximating the following graduated scale, to become effective January 1st, 1920:

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Salaries \$3,000 or more, increase 10%;
 Salaries \$2,000 to \$2,999, increase 15%;
 Salaries less than \$2,000, increase 20%;

"PROVIDED, that before going into operation, such revised salary rates shall be submitted to and approved by a special committee of this Board consisting of the Governor, the Superintendent of Public Instruction, the Attorney General and Member Dietrich."

In pursuance of the above action, revised salary schedules were immediately prepared. These were reviewed and amended by the select committee created by the Board's action through two prolonged meetings on December 23rd and 24th.

On December 31st, 1919, the financial emergency, with particular reference to the proposed salary increases, was laid before the State Board of Examiners and authority granted to make such increases effective. These increases necessitated the following expenditures not already provided in the budgets of the institutions:

Institutions	January and February, 1920	March 1, 1920, to Feb. 28, 1921	Total
State University	\$2,568	\$21,130	\$23,698
State College of Agriculture & Mechanic Arts....	2,562	21,852	24,414
Agricultural Experiment Stations.....	1,133	7,500	8,633
Agricultural Experiment Stations	1,133	7,500	8,633
State Normal College		8,965	8,965
State School of Mines	375	2,550	2,925
Totals	\$7,708	\$68,427	\$76,135

The State Board of Education, when authorizing the emergency salary increases, recommended to the State Board of Examiners that all available emergency funds be placed to the credit of the institutions. The State Board of Examiners has not yet taken formal action relating to the application of such funds now existing by reason of legislative appropriations to meet extraordinary demands arising from the war. The employment of these funds, together with the exercise of the most rigid economy in all other directions, the postponement of many necessary building repairs, and the deferring of the purchase of the ordinary supplies of apparatus and books will enable the institutions to close the year without deficits. The real issue is to provide the resources with which the University may continue to operate during the fiscal period beginning March 1, 1921. For then a further increase in expenditures must be anticipated, especially for salaries. The small advances thus far provided must be regarded merely as temporary measures. Real relief will come only when the level of compensation for service in the University of Montana approximates that of other states. Now it is distinctly lower.

3. **Constructive Financial Program:** Those responsible for the effective administration and the vital development of the higher education in the State were fully persuaded even prior to the war period that the

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supporting funds were altogether too meager for the realization of any plan that forecasted institutions of the first or even of the second rank. In any objective comparison with neighboring states the University of Montana suffered. Experience had conclusively proven the futility of appealing to the Legislature for relief as long as the revenue system of the State was bound by existing constitutional limitations.

During the summer and autumn of 1919 a careful survey was made of the whole financial problem of the University from the standpoint of the needs of the present and of the immediate future. After an exhaustive consideration of the results of this survey by the chief executive officers of the University institutions, a plan was devised for a more permanent financial foundation. By this plan two measures were to be submitted to the people of the state under the initiative provision of the constitution; one for a special **two mills** tax for University operation, and one for a state bond issue of five millions of dollars for necessary buildings and equipment at the University institutions.

The plan was submitted to the State Board of Education for its approval. At the special meeting held on December 12th, 1919, the Board adopted the following resolution:

THAT: In order to provide the necessary revenues for the support and future development of the several institutions and activities of the University of Montana, the State Board of Education approves and endorses the recommendation of the Chancellor and the principal executive officers of the several institutions that there be referred to the people of the state at the next general election, a measure providing for a state tax of $1\frac{1}{2}$ mills to be levied for a period of ten years and appropriated for University purposes; and, also a measure authorizing the issuance of bonds to the amount of five million dollars (\$5,000,000), for the construction of necessary buildings at the University institutions, and the State School for Deaf, Blind, and Feeble-Minded at Boulder, Orphan's Home at Twin Bridges, Industrial School at Miles City and the Vocational School for Girls at Helena, provided, that one-fourth of the amount of the funds raised by said bonds shall be devoted to the four last named institutions.

In pursuance of the above resolutions two initiative measures were drafted in consultation with the Attorney General. These measures (now known as Initiative Measure No. 18 and Initiative Measure No. 19) took the following form:

No. 18.

Maintenance Tax Law.

A Bill to enact by the Initiative a law to increase the rate of taxation on real and personal property for state purposes one and one-half ($1\frac{1}{2}$) mills on each dollar of valuation for a period of ten years, beginning with the year 1921, and to authorize and empower the Legislative Assembly to levy a tax for each year during such period of not exceeding three and one-half ($3\frac{1}{2}$) mills on each dollar of valuation, and to appropriate the money derived from one and one-half ($1\frac{1}{2}$) mills of such levy for each year during such period for the support, maintenance and improvement of the institutions now comprised in the University of Montana.

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Be It Enacted by the People of Montana:

Section 1. That the rate of taxation on real and personal property for state purposes for each year for a period of ten (10) years, beginning with the year 1921, shall be increased one and one-half ($1\frac{1}{2}$) mills on each dollar of valuation, and the Legislative Assembly is authorized and empowered to levy a tax for state purposes for each of said years of not exceeding three and one-half ($3\frac{1}{2}$) mills on each dollar of valuation for state purposes, and all money derived from one and one-half ($1\frac{1}{2}$) mills of such levy for each of such years shall be appropriated by the Legislative Assembly for the support, maintenance and improvement of the State University at Missoula, the State College of Agriculture and Mechanic Arts at Bozeman, the Montana State School of Mines at Butte, and the Montana State Normal College at Dillon, now comprised in the University of Montana.

Section 2. This act shall be in full force and effect from and after its approval, and proclamation, as provided by law.

No. 19.

Bond Issue Law.

A Bill to enact by Initiative a law to authorize the State of Montana to become indebted in the sum of Five Million Dollars (\$5,000,000) in excess of the constitutional limitation of indebtedness and over and above any bonded indebtedness heretofore incurred or created and for which the State of Montana is now obligated, for the construction, repair, and equipment of necessary buildings at the several educational institutions of the State of Montana now under the control of the State Board of Education, and consisting of the State University at Missoula, the State College of Agriculture and Mechanic Arts at Bozeman, the Montana State School of Mines at Butte and the Montana State Normal College at Dillon comprised in the University of Montana, and the State Orphans' Home at Twin Bridges, the Montana School for the Deaf and Blind at Boulder, the Montana State Industrial School at Miles City, and the State Vocational School for Girls at Helena; providing for the issuance of bonds in the name of the State of Montana as evidence of such indebtedness and for the sale thereof; prescribing the form of such bonds; and providing for the levying of an annual tax sufficient to pay the principal thereof and the interest accruing thereon.

Be It Enacted by the People of Montana:

Section 1. That the State Board of Examiners of the State of Montana is hereby authorized, empowered and directed to issue bonds in the name of the State of Montana, in an amount not exceeding Five Million Dollars (\$5,000,000), in excess of the constitutional limitation of indebtedness and over and above any bonded indebtedness heretofore incurred or created and for which the State of Montana is now obligated, the money derived from the sale of said bonds to be used for the purpose of constructing, repairing, and equipping necessary buildings at the several educational institutions of the State of Montana now under the control of the State Board of Education, and consisting of the State University at Missoula, the State College of Agriculture and Mechanic Arts at Bozeman, the Montana State School of Mines at Butte and the Montana State Normal College at Dillon, now comprised in the University of Montana, and the State Orphans' Home at Twin Bridges, the Montana School for the Deaf and Blind at Boulder, the Montana State Industrial School at Miles City, and the State Vocational School for Girls at Helena.

Section 2. Such bonds shall be issued in series from time to time, and at such times and in such amounts as may appear to said Board of Examiners, in the exercise of its judgment and discretion, to be for the best interests of the State and

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necessary for the erection, repair, and equipment of necessary buildings at the institutions under the control of the State Board of Education; provided, however, that no series of said bonds shall be issued or sold by the State Board of Examiners unless the State Board of Education shall have first determined the necessity therefor and the amount thereof and requested the State Board of Examiners to issue and sell the same.

Section 3. Each series of bonds provided for in this act shall be issued in such denominations as may be determined by the State Board of Examiners at the time the same are authorized to be issued under the provisions of this act, shall bear date as of the day of issuance thereof, shall become due and payable twenty (20) years from their date and be redeemable at the option of the State Board of Examiners at any time after ten (10) years from their date at any interest paying period, and shall bear interest at the rate of not exceeding five and one-half per centum ($5\frac{1}{2}\%$) per annum, payable semi-annually, on such date as may be determined and fixed by the State Board of Examiners, at the office of the state treasurer of the State of Montana; provided, however, that for each series of said bonds issued after the issuance of the first series thereof, the State Board of Examiners shall so fix the interest paying dates that the interest thereon will become due and payable on the same dates as the interest on such first series of bonds shall become due and payable, and in order so to do the State Board of Examiners may provide that the first interest shall be due and payable at a date less than six months after the date of the issuance of such series.

Section 4. The State Board of Examiners shall prescribe the form of such bonds, and the bonds of each series shall bear upon their face the words "Educational Bonds of the State of Montana," with a letter or figure to designate the series thereof, and shall be signed by the members of the State Board of Examiners, and the Great Seal of the State of Montana shall be affixed to each bond, and the bonds shall be registered in the office of the state treasurer. Said bonds shall have interest coupons attached thereto covering the interest due semi-annually, which coupons shall be executed with facsimile signatures of all the members of the State Board of Examiners, and the signing of said coupons with said facsimile signatures shall be recognized as sufficient execution of said coupons on behalf of the State of Montana.

Section 5. The bonds provided for in this act shall be disposed of by the State Board of Examiners in such a manner as they shall deem for the best interests of the state in carrying out the provisions of this act, provided, that no bond shall be disposed of for less than its par value.

Section 6. All moneys derived from the issuance and sale of the bonds authorized by this act shall be paid into the state treasury, and shall constitute a special fund for the construction, repair, and equipment of necessary buildings at the State University, the State College of Agriculture and Mechanic Arts, the Montana State School of Mines, and the Montana State Normal College, now comprised in the University of Montana, and the State Orphans' Home, the Montana School for the Deaf and Blind, the Montana State Industrial School, and the State Vocational School for Girls, and shall be expended only for the construction, repair, and equipment of necessary buildings at said institutions, and shall be disbursed by the state treasurer on warrants properly drawn against such fund by the state auditor pursuant to the orders of the State Board of Examiners. Provided, however, that from the moneys derived from the sale of all of said bonds not more than Three Million Seven Hundred and Fifty Thousand Dollars (\$3,750,000) shall be expended for the construction, repair and equipment of buildings at the several institutions now comprised in the University of Montana, and not more than One Million Two Hundred and Fifty Thousand Dollars (\$1,250,000) thereof shall be expended for the construction, repair, and equipment of necessary buildings at the State Orphans' Home, the Montana

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School for the Deaf and Blind, the Montana State Industrial School, and the State Vocational School for Girls; provided, further, that the money derived from the issuance and sale of any one series of said bonds may be applied wholly to the construction, repair, and equipment of buildings at the institutions now comprised in the University of Montana, or to the construction, repair, and equipment of buildings at the State Orphans' Home, the Montana School for the Deaf and Blind, the Montana State Industrial School and the State Vocational School for Girls, or the money derived from any one series of said bonds may be apportioned and part thereof applied to the construction, repair, and equipment of buildings at the institutions now comprised in the University of Montana, and part thereof applied to the construction, repair, and equipment of buildings at said other educational institutions, it being intended that the money derived from the issuance and sale of said bonds shall be expended for the construction, repair and equipment of necessary buildings at the aforesaid institutions at such times, and in such amounts as the State Board of Education shall deem necessary, but that when the whole of said amount shall have been expended not more than Three Million Seven Hundred and Fifty Thousand Dollars (\$3,750,000) thereof shall have been expended for the construction, repair, and equipment of buildings at the several institutions now comprised in the University of Montana, and not more than One Million Two Hundred and Fifty Thousand Dollars (\$1,250,000) thereof for the construction, repair, and equipment of buildings at the State Orphans' Home, the Montana School for the Deaf and Blind, the Montana State Industrial School and the State Vocational School for Girls.

Section 7. That there shall be and there is hereby levied annually upon all property in the State of Montana subject to taxation, an ad valorem tax of tentwelfths (10/12ths) of one (1) mill on each dollar of the assessed valuation of such property, which tax when collected by the county treasurers of the several counties of the state, shall be by them accounted to and paid into the state treasury of the State of Montana and by the state treasurer placed in the State Educational Bond Sinking and Interest Fund, which fund shall be used exclusively for the payment of the principal of, and the interest accruing on, said bonds.

Section 8. This act shall be in full force and effect from and after its approval and proclamation, as provided by law.

The basic arguments in support of these measures are to be noted in the following statements prepared for the election pamphlet, published and distributed to the voters of the state as required by section 112 of the Revised Codes of 1907. It has been thought proper to include these statements in this report as an important part of the records of the efforts made for the passage of the measures.

(AFFIRMATIVE ARGUMENT—INITIATIVE MEASURE NO. 18)

Furnished by University Funds Campaign Committee. W. F. Brewer, Secretary,
Helena, Montana.

What This Law Proposes.

The constitution of Montana provides that when the taxable property of the state amounts to \$600,000,000 the levy for state purposes shall not exceed 2 mills, unless the proposition to increase that rate shall be submitted to and approved by the people at a general election. The taxable property of the state will probably exceed \$600,000,000 in 1920. It is to secure approval by the people of an increase in the state levy that this measure is being initiated.

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Why This Law Is Necessary.

This measure is essential to the effective maintenance of public higher education in Montana, and to the effective maintenance of the agricultural experiment station and the agricultural extension service. It has the approval of the State Board of Education, to whom, by the constitution, the supervision and control of higher education are intrusted. This method of supporting higher education is in use in such states as Michigan, Ohio, Indiana, Illinois, Wisconsin, Minnesota, Colorado, Washington and Oregon.

At the present time the state levy for general purposes is $2\frac{1}{2}$ mills. The University institutions, the State Normal College, the School of Mines, the State College of Agriculture and Mechanic Arts, and the State University, are receiving from the state levy the equivalent of a one mill tax. The remainder of the levy is devoted to the other activities of the state. If the income of the state is reduced by one-half mill as is threatened, it is almost certain that the present inadequate University income will be materially reduced.

Present University Income Inadequate.

The income of the University institutions is inadequate for the proper care and instruction of the students now in attendance and for the maintenance of the agricultural investigation and extension work now being done. The reasons for increase in expenditures are, first, the unprecedented increase in student attendance coming with the close of the war and the demobilization of the army; second, the demand for greatly extended activities on the part of the University institutions; and third, the mounting costs of all the services and supplies.

No other relief is possible to the state institutions except increased support from the state. As matters now stand, the legislature has not sufficient funds to appropriate. The institutions have no other resources that can be increased.

Not a Permanent Burden.

This law provides for a tax levy for a period of ten years only. If at any time before the expiration of this period some other method of support or some different system of taxation is established, it is possible for the legislature to repeal or modify this law as conditions may warrant. But until some other method of support is really in operation, the institutions cannot be maintained without the relief afforded by this law.

What This Law Will Accomplish.

The passage of this law will provide the University institutions with approximately a one-third increase in income. This will provide for the students now in attendance at the schools and provide for a gradual further increase in attendance and current expenditures as the taxable values increase.

How This Law Will Affect Your Taxes.

The effect of the passage of this law on your tax bill will be very slight. The taxpayer in the average Montana city paid in 1919 a total tax of about 52 mills. For state purposes the tax included in this total is less than three mills and the University's share is about one mill. The city, the county, and the local schools get 49 mills. This measure cannot increase the present total levy more than one mill. Its actual effect will be scarcely traceable on the ordinary tax bill, since the school district taxes, the city taxes, or the county taxes often fluctuate from year to year by several mills.

The facts are about the same for the man who lives outside the incorporated city. In the average rural school district of the average county, the taxpayer in 1919 paid for all purposes a tax of about $39\frac{1}{2}$ mills. The tax for state purposes was less than three mills and the University received about one mill. The county and the

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local school district received $36\frac{1}{2}$ mills. This law cannot possibly increase the rural tax rate by more than one mill. Again this increase will be difficult to trace on the ordinary tax bill, because the county levies and school district levies often vary from year to year by several mills, either of increase or decrease.

Relation to Initiative Measure No. 19.

This law is a companion to Initiative Measure No. 19, providing for a bond issue to erect buildings at all the state educational institutions. The increased cost of these two is less than two mills, a small amount compared with the benefits derived. Montana is growing more rapidly, probably, than any other state in the Union. It desires to attract substantial and progressive citizens. The provision of adequate educational facilities is part of the business enterprise of making Montana a great state. The common school system of Montana is rated by the Russell Sage Foundation as the first in the Union. It is now both civic duty and good business to bring the higher educational institutions of the state up to the same standard.

(AFFIRMATIVE ARGUMENT—INITIATIVE MEASURE NO. 19)

Furnished by University Funds Campaign Committee. W. F. Brewer, Secretary,
Helena, Montana.

What This Law Proposes.

This measure, providing for the issuance of bonds to the limit of \$5,000,000, will enable the state to erect buildings, make repairs and provide equipment sorely needed at all the eight institutions under the care of the State Board of Education. Of the institutions to be so provided, there are four now organized under the name of the University of Montana, 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. The other four institutions to be provided with buildings by this bill are the State School for the Deaf and Blind at Boulder (at which the feeble-minded are also taken care of), the State Orphans' Home at Twin Bridges, the State Industrial School (for boys) at Miles City, and the Vocational School for Girls at Helena.

The bonds provided for in this bill cannot be sold at less than par nor carry an interest rate greater than $5\frac{1}{2}$ per cent. A tax of $10/12$ of a mill is provided for interest and sinking fund. The tax rate is calculated to pay off the bonds in from ten to twenty years. At any time the legislature may reduce the tax if the full amount is not necessary. The bonds will be issued from time to time at the discretion of the State Board of Education and of the State Board of Examiners.

Present Conditions No Bar.

To the proposition to issue bonds at this time it may be objected that it is difficult now to find a market for bonds and that this is a costly time to build. These statements are true now (June 5). But the bonds, if this measure passes, will not come on the market for several months, nor all at once, and the building program for which this measure provides extends over several years. Unless the measure passes, the state could not be in a position to take advantage of a change in present market conditions or in building costs for nearly three years. It is not just to postpone building indefinitely on account of present high building costs.

Why Bond Issue Is Needed Now—University Buildings.

The need for buildings and equipment is imperative. It is estimated that the University institutions are ten years behind on their building program. This long postponement has been due to the war, and particularly to the fact that the state income has not been sufficient to enable the legislature to meet the constantly increasing demands. In any particular year, the claims of other state activities have

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seemed more pressing and building appropriations have been deferred or denied over and over again. This has not, at least in recent years, been due to any lack of good will on the part of the legislature, or of the Board of Examiners, but to the fact that the legislature, under the constitution, has no power to increase the income of the state. It has not been possible, therefore, to use current funds of the state to maintain a building program or to keep pace with the needs of the schools.

The need for buildings at the University institutions has been rendered acute also by the sudden increase in the attendance at the close of the great war. This increase is general throughout the country and the prospects, as shown by a study of this year's graduates from the Montana high schools, are for a still greater increase for the school year 1920-21. It is a question whether with all possible make-shifts and temporary contrivances, it will be possible for the state institutions to take care of the entering class in September, 1920. It is quite probable that the number who will be admitted this fall must be limited, even though the institutions were assured that this measure will pass.

It is not believable that the people of Montana will cripple the University institutions and reduce the opportunities for its worthy young men and women at this time. The people of Montana are proud of their state and loyal to its future. The state educational institutions have done the best they could to serve the people. But they have never had sufficient funds either for buildings or equipment and they deserve far better support.

Buildings for Other State Institutions.

The building program of the four educational welfare institutions also included in this bill has also suffered from the lack of funds in the state treasury. While the Orphans' Home at Twin Bridges and the Industrial School at Miles City are in need of buildings, repairs, and equipment, the greatest needs at present are for more buildings for the care of the feeble-minded at the School for the Deaf and Blind at Boulder, and for the necessary buildings at the newly established Vocational School for Girls at Helena.

It is not believable, either, that the people of the state will refuse adequate support to these four educational welfare institutions, which are to receive one-fourth of the proceeds of bonds issued under this law.

Bond Policy Justified.

As this money will provide good permanent buildings which will be used for many years to come, it is good business and it is social justice to allow them to be paid for in part by future taxpayers. These buildings will be used by Montana citizens yet unborn. The first buildings at these state institutions, many of them erected more than twenty years ago, are still in use. There is no reason why the present taxpayers should bear all the burden of the rising generation.

The State Efficiency Commission in its report of October 31, 1919, says: "Our educational institutions are dependent almost entirely upon appropriations for the money necessary, not only for maintenance, but also for the erection of buildings. The revenues of the state are insufficient and cannot readily be increased. It will be necessary to go to the people themselves for authority to supply the needed funds."

This method of financing the building program of the state institutions has been approved by the State Board of Education, the body which under the constitution represents the people of the state in the management and direction of the state educational institutions.

The principle of issuing bonds to pay for public buildings, especially school buildings, is well established in other states, and particularly in Montana. In this state during the first four months of 1920, seventy-six school districts in thirty-two counties voted bonds for more than \$2,000,000 for the erection of new common school and high school buildings.

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Relation to Initiative Measure No. 18.

This law and its companion measure, Initiative Law No. 18 (providing for a maintenance tax), together increase the present tax rate less than two mills. The present tax rate in the average city in Montana is 52 mills; the rate in the average rural community is nearly 40 mills. Since the rates differ in different communities and in different years, the increase produced by these two measures in the ordinary tax bill will be very difficult to trace. But without the passage of these two bills higher education cannot be maintained for Montana young people; and hundreds will be deprived of a college education who cannot go to more expensive schools in other states.

Ought to Pass.

This bond issue ought to carry. No other means have been proposed, or are before the people by which the urgent needs of the state schools can be taken care of. The legislature has no power to act in this case. The constitution does not allow the legislature to bond the state for more than \$100,000; it puts this responsibility squarely upon the people. But should conditions change at any time during the next few years, and the further issuance of bonds become unnecessary by reason of such changed conditions, the legislature can modify or repeal this law and remove any unnecessary burden. Until other relief is actually at hand, the state institutions need the relief afforded by this law.

At the time of writing this report the campaign for the passage of Initiative Measures No. 18 and No. 19 is being vigorously conducted. The decision of the people at the polls next November will be the decision of the future of the University and its services to the people of the state.

IV. BUILDING PROGRAM

1. **Program 1917-19:** As noted and described in the report for last year, the Legislative Assembly of 1917 appropriated for building purposes \$100,000 to the State University, \$100,000 to the State College of Agriculture and Mechanic Arts and \$50,000 to the State Normal College. From these appropriations were constructed the first permanent educational buildings erected at any of the institutions for more than ten years. Moreover the buildings constructed at the State University (Natural Science Building) and at the College of Agriculture and Mechanic Arts (Chemical Laboratory) were designed and placed in accordance with the Gilbert-Carsley plans for the permanent future development of these institutions.

2. **Appropriations 1919-21:** The Sixteenth Legislative Assembly recognizing the pressing needs of the University institutions approved the recommendations of the State Board of Education and made the following appropriations for building purposes during the biennium 1919-21:

State University	\$100,000
State College of Agriculture and Mechanic Arts.....	\$140,000
State School of Mines	\$100,000

On April 21, 1919, the State Board of Examiners, in accordance with the recommendations of the State Board of Education, authorized the preparation of plans and specifications for a new library building

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at the State University (architect, C. C. Cohagen), for an engineering building at the State College of Agriculture and Mechanic Arts (architect, Fred F. Willson), and for a chemical and metallurgical laboratory at the State School of Mines (architect, Floyd Hamill).

At the same meeting the State Board of Examiners considered an informal report relative to the condition of the heating plants at the State University and at the State College of Agriculture and Mechanic Arts. The increased demands from the buildings completed during the preceding year apparently loaded these plants to the limit. There was question whether further buildings were possible without increased heating facilities. The coal famine of the previous winter had emphasized the hazard of grave losses which would ensue from any failure of these plants; both of which were dilapidated and in need of numerous repairs. In consequence the Board instructed the Chancellor to have an examination of the heating plants made by Mr. J. C. Park, Superintendent of Buildings and Grounds at the State College of Agriculture and Mechanic Arts.

On June 16th, the Board considered Mr. Park's report and authorized the Chancellor to employ a competent and experienced heating engineer with a view of determining the condition of the heating plant at the State University as a factor in the future building program of the institution and its present safety and economy of operation.

The report of Mr. J. H. Myers of the Charles L. Pillsbury Company of Minneapolis was received and accepted by the State Board of Examiners on July 22, 1919. In accordance with the recommendations of this report the Board authorized the expenditure of \$10,000 from the building appropriation of the State University for the purpose of re-setting, repairing and reconnecting the boilers of the existing heating plant; and the purchase and installation of an additional 200 horse power boiler.

Owing to the market and labor conditions it was not possible to carry out this plan promptly. However this work was completed during the spring of 1920. The details of costs are shown in schedule C 314 of the State University financial report.

Because of the existing high price of all building materials, the members of the State Board of Examiners were disinclined to proceed with any new building operations. On account of the greatly increased student attendance at the University and the pressing need for an immediate enlargement of the space for certain departments it was decided to utilize some portion of the building appropriation remaining after the expenditures for the heating plant and for Craig House* for certain imperative repairs and extensions to existing buildings; especially the

*See section 5, this report, Land Purchases.

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gymnasium and Cook Hall and Simpkins Hall. These latter buildings were constructed during the war as barracks for the Student Army Training Corps and were now to be utilized for residence purposes for men students.

In all the sum of \$45,583.52 was expended from the State University building appropriation of \$50,000 made for the year 1919-20. This amount included an architect's fee of \$2,566 on account of the plans for the new library building.

In preparing the budget for the State College of Agriculture and Mechanic Arts the sum of \$40,000 was included for the completion of the chemical laboratory and the purchase of the necessary laboratory furniture. Again the institution was handicapped by the prevailing high cost of all materials. The total expended on account of chemical laboratory, as shown in the detailed report (schedule D 314 College of Agriculture and Mechanic Arts) was \$54,687.97.

On November 4, 1919, the bids were opened for the proposed new engineering building. The lowest bid was \$73,000.00. Obviously it was impossible for the State to proceed with the little appropriation available.

Later plans were drawn for certain small shop units to be used by the College of Engineering and again, because of the excessive bids, the State Board of Examiners decided to abandon for the time being all plans for new construction.

On October 25, 1919, the bids for the chemical and metallurgical building at the State School of Mines were opened and the contract for the concrete skeleton was awarded for \$36,239.00. On account of labor difficulties in Butte this work is not yet completed. The State Board of Examiners has refused to consider any bids for further work on this building.

Thus, it will be readily seen that aside from essential repairs which have been made on existing buildings the University institutions are today a little better off than they were during the period preceding the war. It is entirely correct to say that at the present time each of our University institutions is at least ten years behind in meeting its construction needs. To overcome this difficulty is the primary purpose of the proposed bond issue which would be authorized by the passage of Initiative Measure No. 19.

V. LAND PURCHASES

1. **State University:** The Sixteenth Legislative Assembly (House Bill No. 437, March 17, 1919), appropriated \$40,000 for the biennium for the purchase of land at the State University. April 21, 1919, the State Board of Examiners authorized the purchase of the property adjoining the State University campus on the west and known as Craig House, the property of the widow of the late Oscar J. Craig, first president of

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the State University, for \$7,800. This property comprises three lots (90x130 ft.) on the southwest corner of University and Maurice avenues, Missoula, with a dwelling which is now rented to the president as a residence.

At the same time the State Board of Examiners authorized the purchase of six lots directly south of the Craig property, facing on the north side of McLeod avenue and the entire opposite block (34 lots) bounded by McLeod, Maurice, Keith, and Arthur avenues, at a total cost of \$10,000.

2. Horticultural Substation. January 29, 1920, the State Board of Examiners authorized the purchase of ten acres of land immediately adjoining the Horticultural Substation near Corvallis, from the estate of the late Mrs. L. M. Getchell. This land is described as lot 7, block 14, Summerdale Addition, Plats of the Bitter Root Valley Irrigation Company, and was acquired at a cost of \$1,000.

VI. PROPERTY INVENTORIES

1. Property Record Problem: On the strictly material side there is one weak point in the administration of the University institutions which has long been recognized but which has been necessarily neglected. This is to be found in the records of the property belonging to the institutions and under the charge of their officers (buildings, lands, machinery, livestock, books, apparatus, etc).

While each institution has been supposed to maintain proper records of such property these records for the most part are incomplete, inaccurate, and not up to date. It must be admitted that the maintenance of such a record is not an easy task. Teachers and scientific workers are inclined to be impatient with the routine involved by such records. Yet each institution purchases each year a certain amount of valuable property. In the course of time this represented a large capital investment the proper and economical care of which the state should insist upon.

Three years ago this question was thoroughly discussed by the Executive Council of the University and preliminary plans devised whereby each institution would at all times have a complete record of all of its property. Because of the war the carrying out of this project was interrupted. During the summer of 1919 the question was revived and, at the request of the Chancellor, Director Linfield of the Agricultural Experiment Station made a careful study of the inventory practices being followed at the University institutions. As a result a standard inventory plan was devised and was submitted in September, 1919, to the State Accountant for his approval. This approval not being given the whole matter is at a standstill. Nevertheless, it is important at this time to call attention to the economical interest which the State has

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in maintaining such an inventory, for the purpose of proper valuation as well as to hold those persons in whose hands it is placed fully responsible for its care.

2. Inventory Plan and Forms: The standard proposal devised by the Executive Officers of the University is herewith presented:

THE UNIVERSITY OF MONTANA

Office of the Chancellor

State Capitol

Helena

September 18, 1919.

ADMINISTRATIVE MEMORANDUM NO. 133

RELATING TO: INVENTORIES OF PROPERTY.

A. GENERAL

I. New Inventory and Instructions Therefor, 1919. In order to provide for a complete record and a continuous accounting of all property possessed by the institutions and departments of the University of Montana, each institution shall prepare, as of February 29, 1920, a complete inventory of all of its property of whatever description, in accordance with the specific instructions herewith presented, as approved by the State Accountant and as authorized by the State Board of Examiners.

II. Annual Inventory. During the month of February, 1921, and annually during February thereafter, each institution shall check the inventory of its property, verifying each item recorded in the inventory and making all proper and necessary entries for all additions, revaluations, consumptions and losses.

III. General Inventory Responsibility. Under the general direction of the president of the institution, the business manager, or some other person designated by the president, shall have immediate charge of the taking of the annual inventory of institutional property and of the principal records of such inventory.

IV. Departmental Responsibility. The chairman (or head) of each department shall be responsible for the taking of the 1920 inventory and the proper preservation of the duplicate records of the property assigned to the department. Such chairman (or head) shall be held accountable for all property belonging to or in the possession of his department, whether under the control or in the immediate possession of himself or some other member of the department.

V. Inventory, Physical Plant. The superintendent of buildings and grounds, if there be such an officer in the institution, shall be considered in charge of the inventorying of the Physical Plant property.

VI. Individual Responsibility and Accounting for Property. Whenever the chairman or any other member of a department (professor, associate professor, assistant professor, instructor, lecturer, assistant, or any individual corresponding to any of these ranks or in any wise responsible for institutional property), severs his connection with the department or the institution, the chairman of the department shall submit or require a full accounting of all institutional property in charge of such individual. Until the chairman shall certify in writing to the president that a satisfactory accounting has been made, the final installment of salary shall not be paid.

VII. Identification of Property. It shall be the duty of the president of each institution to provide for a plan whereby each piece of movable property belonging to the institution shall be permanently marked or branded and numbered in such a manner as to insure ready identification.

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VIII. Annual Report. It shall be the duty of the president of each institution between March 1st and April 1st of each year, to cause to be prepared, a summary report of the value of each class of property in possession of the institution and of each department. Such summary report shall also show clearly all additions, revaluations, consumptions and losses. Two copies of this summary report shall be sent to the Chancellor, one copy to the Clerk of the State Board of Examiners, and one copy to the State Accountant.

B. INVENTORY FORMS

X. Inventory Forms. All original inventory entries shall be made in duplicate upon inventory Form IV-a. This card shall be printed on white ledger paper, four by six inches, in accordance with the enclosed copy. It is permissible for an institution to use different colors for different divisions or departments of the institution; for instance, the College of Agriculture and Mechanic Arts, white cards for College, yellow cards for Experiment Station, and pink cards for Extension Service.

XI. Continuous Record. When taking the 1920 inventory, both the original and the duplicate cards shall be filled out by the department, the chairman (or head) of which shall forward the original copy to the office of the business manager. Thereafter, the business manager shall forward the proper duplicate card to the department for filing at the time of the purchase or receipt of the property.

XII. Summary Forms. Each department chairman (or head) shall prepare, as a part of the annual inventory record, proper summaries showing the value of each class of property. This summary shall be entered upon Form V-a and the original thereof shall be filed with the business manager.

C. CLASSIFICATION OF PROPERTY FOR INVENTORY PURPOSES

XX. For inventory purposes, the following classification of property will be followed:

1. PHYSICAL PLANT:

(a) **Land and Land Improvements.** Include all land, and the land improvements such as fencing, driveways, roads, sidewalks, gutters, curbing, sewers, underground piping, plantings of trees and shrubbery, etc.

(b) **Buildings and Attached Fixtures.** Include all buildings and fixtures which are considered permanent parts of the buildings, such fixtures as plumbing, electric wiring, heating apparatus, shelving or desks permanently built in place, etc. Removable furniture and fixtures should not be charged to this account.

2. CAPITAL PROPERTY:

(a) **Machinery and Appliances.** Include such items as boilers, engines, meters, wagons, automobiles, farm machinery, also mills, pumps, harness and such movable structures as animal cages, incubators, brooders, etc.

(b) **Hand Tools and Petty Equipment.** Include all small tools that might be used on the farm or campus such as hoes, rakes, scythes, etc. Also any carpenter, blacksmith, janitor tools, etc.

(c) **Furniture and Fixtures.** Include desks, book cases of all kinds not built in, typewriters, office appliances, adding machines, etc. Laboratory fixtures of various kinds of a more permanent character than glassware and similar supplies.

(d) **Library and Reference Books.** Include all library and reference books on hand, also pamphlets, magazines and journals kept for reference.

(e) **Scientific Apparatus.** Include all costly and accurately made equipment used for careful scientific measurements, etc. It should be carefully distinguished from tools, implements or office equipment, like typewriters, adding machines, etc.

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(f) **Museum and Collections.** Include everything that is added to the permanent illustrative or record material that has a scientific value, such as minerals, mounted specimens of birds, animals, etc.; also charts, diagrams, pictures, etc., used for illustrative purposes.

(g) **Live Stock and Poultry.** The larger type of animals should be listed individually. Young animals and poultry may be grouped by breeds. Animals used for feeding experiments may be grouped by kinds, such as beef cattle, hogs, sheep, etc.

3. SUPPLIES:

(a) **Office Supplies.** Include all stamps, envelopes, letter heads, book keeping records, record blanks, and all other miscellaneous printed matter for keeping records or for office use; also ink, typewriter paper, carbon paper, pens, pencils, clips and also typewriter and adding machine supplies, etc.

(b) **Chemical Laboratory Supplies.** Include all chemicals and laboratory material and supplies of a consuming nature such as laboratory glassware and similar equipment which are subject to more or less replacement.

(c) **Seeds, Plants, Hardware, Photo and Sundry Supplies.** Include seeds, plants and grain of all kinds, feed stuffs such as grain, hay, straw, meat scraps, etc., fertilizer, lubricating oil, fungicides and insecticides, ice, coal, wood, gasoline and kerosene and all kinds of hardware such as nails, screws, bolts, files, all kinds of photo supplies, etc.

UNIVERSITY OF MONTANA								(Form IV-a)
For Department.	State Normal College						Division	
	Permanent Property Record						Bus. Office	
	Department						voucher No.	
	Building						Dept. No.	
	Article						Room or	
	(name and description)						Office No.	
	Date						No. of	
	Cost						pieces	
	Purchased						Depreciation	
	Rate						Rate	
Date	Value	Date	Value	Date	Value	Date	Value	
How disposed of								
Date								
(see over)								
Remarks								

NOTE: Form IV-b duplicate of above for Business Office.

Head of Dept.

UNIVERSITY OF MONTANA

For Department	UNIVERSITY OF MONTANA		(Form V-a)	
	State Normal College	Permanent Property Record		
	Department	Date		
	Capital Property		Supplies	
	Machinery & Appliances		Office Supplies	
	Hand Tools & Petty equip.		Chemical & Lab. Sup.	
	Furniture & Fixtures		Seed Plants, Hardware	
	Library & Reference Books		& Sundry Supplies	
	Museum & Collections		Total	
	Livestock & Poultry		Grand Total	
	Land & Land Improvements			
	Buildings & Attached Fix.			
	Total			

NOTE: Form V-b duplicate of above for Business Office.

VII. RECOMMENDATIONS FOR IMPROVED FINANCIAL ADMINISTRATION

1. Accounting, Purchasing and Auditing Procedure: In view of the obvious importance of the matter attention is again called to the following paragraph of the report of last year:

"Three years of experience have afforded convincing proof of the necessity of a more or less complete reorganization of the State system of supervising the complicated business and financial affairs of the University institutions before a maximum of economy and of performance will be attained. The uniform budget and accounting plans adopted two years ago have yielded eminently satisfactory results. However, under the present decentralized financial procedure it is impossible to maintain satisfactory financial supervision of the institution. Until there is some proper centralization of all purchasing and accounting directly within one responsible University office, and some systematic and continuous plan of audit, clumsy and uneconomic business practices will be unavoidable; and the records of financial transactions will be unsatisfactory. No private business concern doing a business of a million dollars a year, as does the University, could be carried on economically under a financial system which is now prescribed for the several institutions of the University."

2. Centralizations of University Funds in State Treasury: At the time of their establishment the affairs of the several University institutions were largely administered and their policies determined directly by local Executive Boards, with only the most general oversight on the part of the State Board of Education. Legislation adopted in 1909* reorganized these boards, reducing the membership of each to two appointed members with the president of the institution as ex-officio chairman, and made their duties chiefly ministerial, financial control being committed to the State Board of Examiners and all other effective control centered in the State Board of Education.

*Chapter 73, Laws of the Eleventh Session, later amended by Chapter 76, Laws of the Thirteenth Session.

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The law of 1913 (Chapter 92) further unified the higher educational institutions, and with the establishment of the chancellorship, provided for the coordination of the whole system. The single legal exception is found in the provision of law still in effect, whereby the treasurer of the Executive Board of the Agricultural College, rather than the State Treasurer, is made custodian of the moneys appropriated by the government of the United States for the aid of agricultural colleges and experiment stations.

The financial procedure would be greatly simplified and the coordination of all the activities of the University of Montana be made much more effective if the law in this respect were amended so as to make the State Treasurer the custodian of these as he already is of other University funds.

At the same time all revenue derived from department sales, dormitory income, and any other local sources should, by administrative regulation, be required to be deposited in the state treasury and disbursed in the same manner as all other money for whose proper expenditure the State is responsible.

SECTION B

General Recapitulation

Income and Expenditures

The University of Montana
All Institutions and Activities
Fiscal Year, March 1, 1919, to
February 29, 1920

UNIVERSITY OF MONTANA

THE UNIVERSITY OF MONTANA

GENERAL RECAPITULATION

RESOURCES AND EXPENDITURES—ALL INSTITUTIONS AND ACTIVITIES

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE B 1

INSTITUTION	RESOURCES					EXPENDITURES			BALANCES
	Balances, February 28, 1919	Legislative Appropriations	Other Sources	Accrued Current Assets	Total	Expenditures	Accrued Current Liabilities	Total	Net Balances February 29, 1920
State University	\$20,576.28	\$300,000.00	\$85,940.55	\$1,892.31	\$408,409.14	\$332,085.94	\$58,492.54	\$390,581.48	\$17,827.66
State College of Agriculture and Mechanic Arts	18,734.15	196,731.99	116,717.24	5,041.69	337,225.07	312,995.52	45,970.26	358,965.78	21,740.71*
Agricultural Experiment Station, Bozeman (including Fort Ellis Farm)	24,970.71	75,000.00	47,444.85		147,415.56	121,826.43	12,801.29	134,627.72	12,787.84
Grain Laboratory		10,000.00			10,000.00	7,487.74		7,487.74	2,512.26
Agricultural Substations:									
Horticultural Substation	645.70	4,500.00	482.67		5,628.37	3,362.28		3,362.28	2,266.09
Huntley Substation	803.86	2,000.00	6,076.18		8,880.04	8,040.88		8,040.88	839.16
Judith Basin (Fergus County) Substation	559.49	9,000.00	678.68		10,238.17	8,401.15		8,401.15	1,837.02
Northern Montana Substation	251.04	50,000.00†	2,838.56		53,089.60	18,381.54		18,381.54	34,708.06
Agricultural Extension Service	9,858.07	97,000.00	78,221.77		185,079.84	163,891.51		163,891.51	21,188.33
State School of Mines	83.04	100,773.54	11,121.23		111,977.81	84,319.79		84,319.79	27,658.02
State Bureau of Mines and Metallurgy		10,000.00			10,000.00	5,114.99		5,114.99	4,885.01
State Normal College	8,394.87	85,000.00	6,266.13		99,661.00	83,858.53		83,858.53	15,802.47
TOTALS	\$84,877.21	\$940,005.53	\$355,787.86	\$6,934.00	\$1,387,604.60	\$1,149,766.30	\$117,267.09	\$1,267,033.39	\$120,571.21

*Deficit.

†Including Northern Montana Agricultural and Manual Training School.

SPECIAL EXPLANATIONS OF SCHEDULE B 1.

State University: See Annual Report, 1918-19, P. 30.

Balances, February 28, 1919.....\$20,576.28
Plus current assets.....54,898.15

Less current liabilities\$60,791.21
Less vouchers payable1,860.75

\$75,474.43

\$62,651.96

Net balance\$12,822.47

State College of Agriculture and Mechanic Arts: See Annual Report, 1918-19, P. 57.

Balance, February 28, 1919 (1918-19 report) \$15,746.97. Difference explained by inclusion certain minor funds not hitherto accounted for in financial reports.

Agricultural Experiment Station: See Annual Report, 1918-19, P. 78.

Balance, February 28, 1919 (1918-19 report) \$25,263.11. Difference due to accrued liability claims.

Agricultural Substations: See Annual Report, 1918-19, P. 100.

Total net balance all substations, February 28, 1919 (1918-19 report) \$2,260.09. Total net balances February 29, 1920, \$39,650.33. See substation detail, this report.

Agricultural Extension Service: See Annual Report, 1918-19, P. 110.

Net balance, February 28, 1919 (1918-19 report) \$10,911.01. Difference due to accrued liability claims.

State School of Mines: See Annual Report, 1918-19, P. 124.

Net balance, February 28, 1919 (1918-19 report) \$3,331.31. This amount less \$1,161.31 is \$2,170.00, which is the balance of Accrued Current Assets over Accrued Current Liabilities of February 28, 1919, on account of S. A. T. C. contract. This balance of \$2,170.00 was transferred to State Treasurer, Special Fund, during the fiscal year 1919-20.

State Normal College: See Annual Report, 1918-19, P. 140.

Net balance, February 28, 1919 (1918-19 report) \$8,978.29. Difference due to accrued liability claims.

FINANCIAL REPORT

THE UNIVERSITY OF MONTANA

LAND ENDOWMENT FUNDS, NOVEMBER 30, 1919

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	30,827.99	\$380,318.00	\$147,723.01	\$20,493.57
State College of Agriculture and Mechanic Arts	140,000	42,560.35	483,451.67	203,002.74	13,929.74
State School of Mines	100,000	47,923.25	420,600.97	259,833.15	14,518.34
State Normal College	100,000	34,373.28	435,125.00	127,227.16	8,867.55
Totals	386,560	155,684.87	\$1,719,495.64	\$737,786.06	\$57,809.20

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	Leases	\$ 1,599.85	\$ 9,138.86	\$ 4,733.55	\$ 6,271.13
	Interest on Deferred Payments.....	6,948.71	9,546.18	10,987.40	5,021.01
	Interest on Investments.....	19,241.82	24,524.58	20,958.07	22,676.19
	Total	\$27,790.38	\$43,209.62	\$36,679.02	\$33,968.33
1920 (Estimated)	Leases	\$ 1,550.00	\$ 9,050.00	\$ 4,200.00	\$ 6,100.00
	Interest on Deferred Payments.....	6,300.00	8,650.00	11,100.00	5,400.00
	Interest on Investments.....	18,750.00	25,500.00	23,000.00	24,250.00
	Total	\$26,600.00	\$43,200.00	\$38,300.00	\$35,750.00

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
1919	.....	17,550.95	16,852.08	30,377.00	18,547.73

FINANCIAL REPORT

THE UNIVERSITY OF MONTANA

REPORT OF TRUST FUNDS

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE B 20

NAME OF FUND	Established	Amount	INVESTMENTS	TRANSACTIONS, 1919-1920			
				Interest Received	Payments or Loans Made	Loans Repaid	Outstanding Loans
GENERAL:							
Montana Bankers' Association, Student Loan Fund	1916	\$4,025.00		\$21.06	\$3,625.00	\$705.00	\$3,860.00
STATE UNIVERSITY:							
Philo S. Bennett Prize Fund	1909	400.00	Masonic Temple Bonds.....	24.00			
Bonner Scholarship	1906	6,000.00	Bonds	450.00	330.00		
C. A. Duniway Honor Scholarship Book Fund	1911	415.00	Masonic Temple Bonds.....	24.00	9.13		
Anne Lewis Joyce Memorial Fund	1906	200.00	Masonic Temple Bonds.....	12.00	4.29		
1904 Class Prize Fund	1904	200.00	Masonic Temple Bonds.....		24.00		
Student Aid Funds (Private Gifts)	1917			5.25	109.02	25.00	109.02
Keith Prize Fund (Yearly Gift)				50.00	25.00		
STATE NORMAL COLLEGE:							
Shakespeare Club Loan Fund	1915	611.31		1.40	285.00	30.00	285.00
S. P. Wells Loan Fund	1915	240.79			157.49	65.00	92.49
Alumni Loan Fund	1916	225.41					15.00

GENERAL UNIVERSITY TRUST FUNDS.

Montana Bankers' Association Student Loan Fund—For loaning to students, chiefly juniors and seniors, of the institutions of the University of Montana, to enable them to complete a college course without interruption. Administered by the Chancellor in cooperation with faculty committees in the several institutions.

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.

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, an alumnus of the Normal College, to aid juniors or seniors to complete a course in the State Normal College. Administered by the Treasurer of the Normal College.

UNIVERSITY OF MONTANA

THE UNIVERSITY OF MONTANA

REFUND OF RAILROAD FARE

(HOUSE BILL NO. 437, LAWS, SIXTEENTH LEGISLATIVE ASSEMBLY, PAGE 603)

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE B 30

INSTITUTION	No. of Students Receiving Refunds	Refunds
State University	192	\$2,917.39
State College of Agriculture and Mechanic Arts.....	35	240.90
State School of Mines	91	1,566.46
State Normal College	91	1,566.46
Totals	318	\$4,724.75
Appropriation		\$6,000.00
Warrants Canceled		40.05
Balance, February 29, 1920.....		1,315.30

NOTE: To stimulate attendance of teachers from distant parts of the state at the summer sessions of 1919, the State Board of Examiners authorized the following refunds to be made from the Special Funds of the institutions named:

College of Agriculture and Mechanic Arts.....	128	\$2,171.53
Normal College	241	3,801.87

FINANCIAL REPORT.

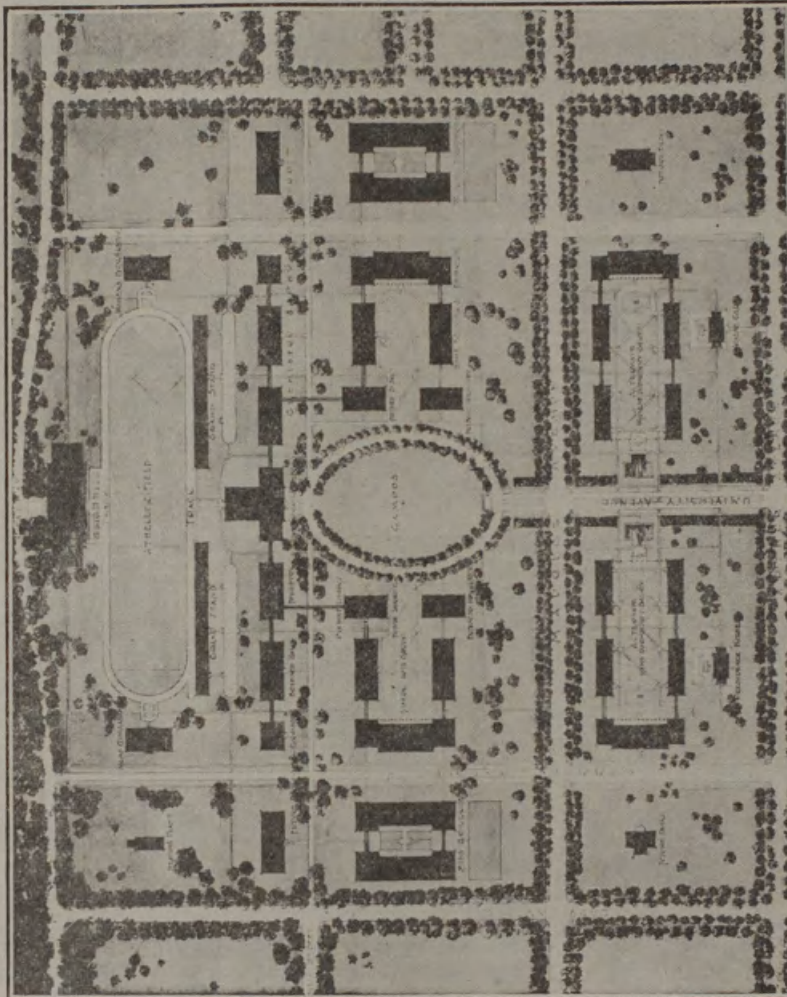


Birdseye View of Future Development, According to Plans of Cass Gilbert and George H. Carseley, Adopted 1917.

SECTION C

State University
Missoula

FINANCIAL REPORT



THE UNIVERSITY OF MONTANA.
State University, Missoula, Montana.
Ground Plan adopted (1917) for future development according to proposals of
Cass Gilbert and George H. Carsley.

UNIVERSITY OF MONTANA

STATE UNIVERSITY MISSOULA

EXHIBIT I

ORGANIZATION—INSTRUCTION—STAFF

The State University comprises the following:

College of Arts and Sciences: Departments: Biology, Botany, Chemistry, Economics, Education, English, Fine Arts, Geology, History and Political Science, Home Economics, Latin and Greek, Mathematics, Modern Languages, Physical Education, Physics, Psychology and Philosophy.

School of Law

School of Forestry

School of Journalism

School of Pharmacy

School of Music

School of Business Administration

Pre-medical Course

Graduate Study

Reserve Officers Training Corps

Public Service Division

Biological Station (Flathead Lake)

The State Board of Education has authorized the organization of a School of Education, for the purpose of attaining fuller efficiency in training teachers and school administrators. This school will be organized as soon as funds are available.

The academic year covers four quarters: Autumn Quarter, 12 weeks; Winter Quarter, 11 weeks; Spring Quarter, 12 weeks; Summer Quarter, first term, 6 weeks; second term, 5 weeks.

During the academic year of 1919-20 the instructional staff of the State University has consisted of twenty-eight professors, one associate professor, twenty-four assistant professors, fourteen instructors, four assistants, and twenty-four student assistants. Two professors have been on leave of absence, and two have served on half-time.

During the year shortage of funds has compelled the University to leave vacant the chair of Latin and Greek and to discontinue the work of the Biological Station, and to reduce the work of some other departments; the purchase of equipment has been practically suspended.

FINANCIAL REPORT

EXHIBIT II

STUDENT ENROLLMENT

STATE UNIVERSITY	1918-1919			1919-1920		
	Men	Women	Total	Men	Women	Total
College of Arts and Sciences.....	116	282	398	263	331	594
School of Forestry	47	.....	47	65	1	66
School of Journalism	9	15	24	41	25	66
School of Law	17	3	20	45	3	48
School of Music (Bachelor of Music Course)...	1	10	11	1	18	19
School of Pharmacy	8	16	24	17	8	25
TOTALS	198	326	524	432	386	818
Forest Rangers .....	.....	.....	.....	25	.....	25
Music Specials	11	62	73	9	41	50
Unclassified (Psychology) .....	.....	.....	.....	2	5	7
Unclassified	1	15	16	2	37	39
Special War Courses:						
Students' Army Training Corps, Sec-						
tion "A" (Collegiate)	384	.....	384	.....	.....	.....
Students' Army Training Corps, Sec-						
tion "B" (Vocational)	201	.....	201	.....	.....	.....
Topographic Drafting Course .....	.....	9	9	.....	.....	.....
Nurses' Intensive Training Course.....	.....	29	29	.....	.....	.....
Summer Quarter	31	262	293	45	345	390
Correspondence Study	10	66	76	26	91	117
TOTALS	836	769	1,605	541	905	1,446
Counted Twice	104	121	225	26	124	150
NET TOTALS	732	648	1,380	515	781	1,296

UNIVERSITY OF MONTANA

STATE UNIVERSITY

COMPARATIVE SUMMARY OF ALL FINANCIAL OPERATIONS

FISCAL YEARS, 1918-1919 AND 1919-1920

RESOURCES	1918-1919	1919-1920
STATE APPROPRIATIONS:		
Maintenance and Betterments (H. B. No. 450, 15th Leg. Assembly, P. 514)	\$270,000.00*	
Maintenance and Betterments (H. B. No. 437, 16th Leg. Assembly, P. 602)		\$230,000.00*
Buildings (H. B. No. 437, 16th Leg. Assembly, P. 602)		50,000.00
Land (H. B. No. 437, 16th Leg. Assembly, P. 602)		20,000.00
Emergency Appropriation, Students' Army Training Corps (H. B. No. 346, 16th Leg. Assembly, P. 596)	45,000.00	\$300,000.00
	\$315,000.00	
STUDENT RECEIPTS:		
Regular Registration Fees	3,480.00	4,554.00
Special Penalty Registration Fees	286.00	432.00
Course Fees and Deposits	1,573.97	3,030.14
Music Fees	4,077.80	5,352.85
Summer Quarter Fees	2,908.25	4,102.60
Correspondence Study	845.75	1,051.50
Biological Station	40.00	50.00
Miscellaneous	91.56	
	\$13,303.33	\$18,573.09
MISCELLANEOUS:		
War Defense Council Loan	\$21,000.00	
Reimbursement from United States Government for Students' Army Training Corps, Section "A" (Collegiate)	25,436.59	\$26,107.67
Reimbursement from United States Government for Students' Army Training Corps, Section "B" (Vocational)	24,732.70	28,790.48
Reimbursement from other sources for Students' Army Training Corps, Section "A" (Collegiate)	83.40	499.27
Reimbursement from other sources for Students' Army Training Corps, Section "B" (Vocational)	1,841.35	855.33
Smith-Hughes (Vocational Education)		400.00
Dixon Fund Investment		4,244.51
Dixon Investment Income		3,634.12
High School Commencement Addresses		525.00
Sundry Collections		2,311.08
	\$73,094.04	\$67,367.46
BALANCES, February 28th: (1918) (1919)		
State Appropriation, Maintenance	69,185.71	
State Appropriation, Lands	20,000.00	
Special Fund, State Treasurer	6,647.33	6,000.00
Special Fund, Treasurer Local Executive Board	161.56	10,403.41
Emergency Appropriation, Students' Army Training Corps (H. B. No. 346, 16th Leg. Assembly, P. 596)		4,172.87
	\$95,994.60	\$20,576.28
TOTAL	\$497,391.97	\$406,516.83

*These amounts include the interest and income from the United States land grants for the State University, amounting to approximately \$18,697.00 for the year 1918-19, and \$12,486.12 for the year 1919-1920.

FINANCIAL REPORT

EXPENDITURES	Operation		Capital		Repairs and Replacements		Totals	
	1918-19	1919-20	1918-19	1919-20	1918-19	1919-20	1918-19	1919-20
ADMINISTRATION:								
Chancellor's Office	\$6,250.00	\$6,000.00					\$6,250.00	\$6,000.00
President's Office	6,247.04	7,421.63	\$ 95.34	\$ 48.50			6,342.38	7,470.13
Business Office	4,378.46	5,080.26	180.00	475.00		\$ 100.00	4,558.46	5,555.26
Registrar's Office	7,097.59	9,725.38	108.35	392.96	\$ 34.00	37.00	7,239.94	10,155.34
Dean of Men	79.05	298.99	39.00				118.05	298.99
Dean of Women	2,227.81	3,369.84	19.00	70.00			2,246.81	3,439.84
Lectures, Concerts and Conventions	625.82	2,230.87					625.82	2,230.87
Advertising and Publicity	2,151.02	4,336.26					2,151.02	4,336.26
General Publicity		317.62						317.62
Committees:								
Health	170.63	989.52					170.63	989.52
Home Coming		93.19						93.19
Organization	44.45						44.45	
Schedule	9.26						9.26	
Service		16.20						16.20
Special	5.12	98.66					5.12	98.66
War Service	13.50		60.00				73.50	
Women's Rest Room				213.23				213.23
High School Visitation	326.13	766.45					326.13	766.45
Academic News	9.00						9.00	
Council of Defense	4.75						4.75	
Interim Study and Suspension Expense	407.49						407.49	
TOTALS	\$30,047.12	\$40,744.87	\$501.69	\$1,199.69	\$34.00	\$137.00	\$30,582.81	\$42,081.56
EDUCATIONAL SYSTEM:								
College of Arts and Sciences:								
Biology	\$5,124.85	\$6,736.25	\$ 32.00	\$138.16	\$ 9.25	\$ 4.55	\$5,166.10	\$6,878.96
Biological Station	887.38	855.09	14.81	18.36			902.19	873.45
Botany	4,712.93	5,253.29	62.01	171.21	3.21		4,778.15	5,424.50
Business Administration	4,198.98	4,717.87	45.42	522.72	157.50		4,401.90	5,240.59
Chemistry	10,467.97	11,203.71	91.50	190.47	25.00		10,584.47	11,394.18
Economics	5,655.58	5,867.22	350.27	374.73			6,005.85	6,241.95
Education	5,643.31	6,006.93	33.60	251.03			5,676.91	6,257.96
English	10,585.39	13,284.52	134.47	303.27			10,719.86	13,587.79
Fine Arts	1,489.22	1,649.00	3.70	18.57			1,492.92	1,667.57
Geology	2,937.80	3,842.76	108.29	250.05			3,046.09	4,092.81
History	3,879.72	4,649.28	626.14	598.53			4,505.86	5,247.81
Home Economics	4,618.32	6,854.06	80.80	4,996.14			4,699.12	11,850.20
Intelligence Tests		304.17						304.17
Latin and Greek	2,134.11	1,378.72	7.19	20.46			2,141.30	1,399.18
Mathematics	5,918.57	6,218.17	23.63	158.11			5,942.20	6,376.28
Modern Languages	6,226.99	6,599.48	281.37	298.60			6,508.36	6,898.08
Physics	2,170.89	2,290.30	124.96	39.87		67.72	2,295.85	2,397.89
Psychology	2,344.35	2,874.25	130.72	134.36	5.00		2,480.07	3,008.61
Public Speaking		27.94					27.94	
Professional Schools:								
Forestry	7,882.64	11,612.52	247.11	310.35		11.41	8,129.75	11,934.28
Journalism	5,280.44	5,646.59	82.42	180.76	75.00	42.00	5,437.86	5,869.35
Law	7,500.27	9,067.40	542.97	486.00	12.50		8,055.74	9,553.40
Music	9,941.04	11,585.43	31.34	345.97			9,972.38	11,931.40
Pharmacy	3,531.70	6,028.71	644.84	1,422.78	13.33	16.25	4,189.87	7,467.74
Unattached Departments:								
Library	5,374.89	6,297.57	1,868.68	1,657.48	32.00	30.00	7,275.57	7,985.05
Military Science	1,441.40	69.36					1,441.40	69.36
Physical Education	3,574.40	6,600.85	866.54	427.13	44.10		3,985.04	7,027.98
Public Service	1,474.30	970.34		46.50			1,474.30	1,016.84
Sundry Educational Activities:								
Bureau of Recommendations	361.50	502.06		172.00			361.50	674.06
Debate League	73.78	129.05					73.78	129.05
Interscholastic Meet	796.63	889.55					796.63	889.55
High School Commencement								
Addresses		524.05						524.05
Hospital			134.30				134.30	
Students' Army Training Corps	441.55						441.55	
Summer Quarter	14,007.93	14,370.93	.90	88.41			14,008.83	14,459.34
TOTALS	\$140,678.83	\$164,879.48	\$6,097.92	\$13,622.02	\$376.89	\$171.93	\$147,153.64	\$178,673.43

UNIVERSITY OF MONTANA

EXPENDITURES	Operation		Capital		Repairs and Replacements		Totals	
	1918-19	1919-20	1918-19	1919-20	1918-19	1919-20	1918-19	1919-20
PHYSICAL PLANT:								
Administration	\$5,239.74	\$2,566.07	\$ 311.50	\$198.13		\$ 16.25	\$5,551.24	\$2,780.45
Athletic Bleachers					630.41		630.41	
Buildings Undistributed	2,456.97	6,667.23	198.00	565.70	25.23	56.35	2,680.20	7,289.28
Campus	2,622.15	4,654.10	318.00	2,284.04	220.22	211.81	3,160.37	7,149.95
Cook Hall		1,359.47		992.55		21.40		2,373.42
Craig House	464.24	25.56		7,800.00	100.00		564.24	7,825.56
Forestry Building	1,183.10	1,021.68	322.24		185.54	13.45	1,090.88	1,035.13
Garage	33.50						33.50	
Gymnasium	2,599.55	3,978.75	14.25	4,033.25	33.12	708.59	2,646.92	8,720.59
Heating Plant	417.87	793.13		13,803.73	409.27	1,509.31	827.14	16,106.17
Hospital Building		362.03		370.13		12.72		744.88
Infirmary					6.50		6.50	
Journalism Building	203.35	215.66			9.20		212.55	215.66
Library Building	3,548.94	4,312.19	118.14	24.00	1,005.50	584.74	4,672.58	4,920.93
Music Building	191.89	388.04	28.90		20.00	216.50	240.79	604.54
Natural Science Building	605.44	5,310.55		3,756.37		257.70	605.44	9,324.62
Science Hall	4,802.08	4,755.10	331.46	75.00	63.38	875.10	5,196.92	5,705.20
Simpkins Hall		123.75		13,704.82		164.23		13,992.80
University Hall	5,694.97	4,951.85	407.71	365.29	680.63	1,569.48	6,783.31	6,886.62
Land Purchases			25,000.00	10,000.00			25,000.00	10,000.00
New Construction			100,868.60	2,568.50			100,868.60	2,568.50
TOTALS	\$30,063.79	\$41,485.16	\$127,918.80	\$60,541.51	\$3,389.00	\$6,217.63	\$161,371.59	\$108,244.30
Students' Army Training Corps, Section "A" (Collegiate)	\$71,106.15	\$ 844.34					\$71,106.15	\$ 844.34
Students' Army Training Corps, Section "B" (Vocational)	55,219.40	381.56	\$3,322.33		\$ 181.44		58,723.17	381.56
Vouchers Payable	7,457.12	1,860.75					7,457.12	1,860.75
Transfer from Special Fund to University Apartments	2,281.96						2,281.96	
TOTALS	\$136,064.63	\$3,086.65	\$3,322.33		\$181.44		\$139,568.40	\$3,086.65
GRAND TOTALS	\$336,854.37	\$250,196.16	\$137,840.74	\$75,363.22	\$3,981.33	\$6,526.56	\$478,676.44	\$332,085.94

FINANCIAL REPORT

STATE UNIVERSITY

GENERAL SUMMARY OF ALL FINANCIAL OPERATIONS

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE C

	For De- tail See Schedule	AMOUNT
RESOURCES	C 10	\$406,516.83*
(See note below)		
EXPENDITURES FOR ALL PURPOSES	C 100	332,085.94
(See note below)		
BALANCE, February 29, 1920		\$74,430.89
Accrued Current Assets:		
Smith-Hughes Fund (Vocational Education)		\$ 800.00
Vocational Rehabilitation (Fall Quarter)		84.00
Vocational Rehabilitation (Winter Quarter)		44.00
Philippine Government Students (Winter Quarter)		3.00
Northern Pacific Railway (Refund on amounts de- posited (\$1500) to cover diverted coal)		961.31
		\$1,892.31
TOTAL		\$76,323.20
Accrued Current Liabilities:		
State University Maintenance	C 1	\$ 2,995.54
Emergency Appropriation House Bill 346		45,000.00
State Council of Defense Loan		10,500.00
		\$58,495.54
NET BALANCE, February 29, 1920		\$17,827.66

*This amount includes the interest and income from the United States land grants for the State University, amounting to approximately \$12,486.12.

NOTE: The amounts here recorded do not include the financial transactions of the minor trust funds; nor of the Associated Students' fund; nor the income and expenditures of Craig Hall (women's dormitory) and Simpkins Hall (men's dormitory), which are self-sustaining and are operated entirely by funds derived from student payment for board and room. See Schedules C 401 and C 402 for summary and detail of financial operations of these dormitories.

UNIVERSITY OF MONTANA

STATE UNIVERSITY

ACCRUED CURRENT LIABILITIES

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE C 1

Date	Order Number	Description	Operation	Capital	Repairs and Replacements
President's Office:					
1-20-20	8019	New Northwest	Supplies	\$ 4.50	
Business Office:					
10-10-20	7535	H. H. Bateman	Office Supplies .....	.75	
2-21-20	8156	Bureau of Printing	Stationery	10.00	
		Total		\$10.75	
Registrar's Office:					
12-16-19	7849	Missoulian Pub. Co.	Supplies	18.00	
11-6-19	7665	Garden City Fruit	Supplies	5.00	
11-6-19	7641	Missoula Merc. Co.	Supplies	4.47	
		Total		\$9.47	
Health Committee:					
2-13-20	8148	Missoula Elec. Sup	Socket	1.25	
Biology:					
10- 3-19	7507	Spencer Lens Co.	Scientific Apparatus		832.50
10-31-19	7629	Powers & Powers	Laboratory Supplies	8.25	
11-13-19	7718	Stechert	Books		15.20
11-29-19	7798	Missoulian Pub. Co.	Laboratory Supplies	1.00	
1- 6-20	7958	John D. Sherman	Books		6.50
12-27-19	7948	McGraw Hill Book Co.	Books		2.00
12- 6-19	7975	W. B. Saunders	Laboratory Supplies	37.00	
1- 6-20	7974	Powers & Powers	Laboratory Supplies	5.12	
1-27-20	8060	Denver Fire Clay Co.	Laboratory Supplies	7.80	
1-27-20	8059	A. H. Thomas	Laboratory Supplies	3.29	
1-19-20	8063	Braun-Knecht Co.	Laboratory Supplies	136.40	
1-10-20	8092	Powers & Powers	Laboratory Supplies	3.75	
12- 6-19	7960	P. Blackiston & Son	Books		7.60
		Total	\$202.61	\$863.80	
Botany:					
10-10-19	7596	Spencer Lens Co.	Scientific Apparatus		503.42
11-13-19	7725	Stechert, G. E.	Books		58.95
		Total		\$562.37	
Biological Station:					
12-27-19	7877	Marine Biol. Lab.	Laboratory Supplies	11.00	
Chemistry:					
12-13-19	7838	Missoula Drug Co.			
1-28-20	8065	Scientific Mater Co.	Laboratory Supplies	2.34	
2-27-20	8195	Missoula Drug Co.	Laboratory Supplies	4.00	
		Total		3.50	
Economics:					
5-19-19	6633	Stechert, G. E.	Books	\$9.84	
9-25-19	7346	Stechert, G. E.	Books		104.09
12- 4-19	7810	Stechert, G. E.	Books		2.75
		Total			11.00
Education:					
2-13-20	8150	Missoulian Pub. Co.	Office Supplies	6.25	
2-12-20	8149	Missoulian Pub. Co.	Stationery	4.00	
9- 5-19	7251	Stechert, G. E.	Books		12.00
		Total	\$10.25	\$12.00	
Fine Arts:					
12- 1-19	7766	The Prang Co.	Laboratory Supplies	4.70	
12- 2-19	7829	Favor Ruhl Co.	Laboratory Supplies	2.50	
		Total	\$7.20		
Geology:					
10-17-19	7558	McGraw Hill	Books		11.48
12-14-19	7965	John Wiley & Son	Books		5.20
1-15-20	8023	Geological Soc.	Books		37.50
		Total		\$54.18	

FINANCIAL REPORT

Date	Date Number	Firm	Description	Operation	Capital	Repairs and Replacements
History:	5- 4-19 6430	Wm. Harvey Miner.....	Books		9.00	
Home Economics:	6- 2-19 6596	Stechert, G. E.	Books		10.00	
	10-10-19 7514	Missoula Merc. Co.	Hand Tools		16.00	
	2-18-20 8170	Singer Sewing Machine Co.	Laboratory Supplies	1.50		
	11- 3-19 8003	A. C. McClurg	Books		35.06	
	2-28-20 8231	Missoula Creamery	Laboratory Supplies	1.35		
	2- 2-20 8125	Missoula Ice Co.	Ice	4.00		
	2- 3-20 8126	Bourdeau Mercantile	Laboratory Supplies	6.75		
	2-10-20 8137	Bourdeau Mercantile	Laboratory Supplies	8.00		
	2-18-20 8158	Bourdeau Mercantile	Laboratory Supplies	7.17		
	2-19-20 8168	Bourdeau Mercantile	Laboratory Supplies	3.55		
	2-18-20 8173	Bourdeau Mercantile	Laboratory Supplies	1.80		
	2-20-20 8171	Missoula Merc. Co.	Laboratory Supplies	8.13		
		Total		\$42.25	\$61.06	
Mathematics:	9- 9-19 7266	Macmillan	Books		1.25	
	10-13-19 7722	Stechert, G. E.	Books		83.45	
	10-15-19 7515	Missoulian Pub. Co.	Stationery	24.50		
		Total		\$24.50	\$84.70	
Physics:	11-15-19 7710	Stechert, G. E.	Books		15.64	
Forestry:	10- 7-19 7444	Missoula Merc. Co.	Laboratory Supplies	6.00		
	11- 3-19 7757	Keuffel & Esser	Supplies	1.50	66.00	
	11-28-19 7984	Missoulian Pub. Co.	Stationery	7.50		
		Total		\$15.00	\$66.00	
Pharmacy:	8- 1-19 6889	Williams, Brown & Earl.....	Scientific Apparatus			15.00
Public Service:	1-29-20 8067	McKay Art Co.	Slides	18.00		
Library:	4-19-19 6533	Russell Sage	Books		5.00	
	4-18-19 6486	Stechert, G. E.	Books		17.00	
	5-29-19 6769	Americana	Books		16.00	
	1-20-20 8043	Library Bureau	Office Supplies	4.00		
	2-20-20 8177	Interstate Lumber Co.	Furniture		3.00	
		Total		\$4.00	\$41.00	
Military Science:	2-16-20 8169	Missoula Merc. Co.	Flag	17.00		
PHYSICAL PLANT						
Administration:	2-17-20 8157	Continental Oil Co.	Heat	23.50		
Gymnasium:	1-20-20 8011	Continental Oil Co.	Gas	15.00		
Steam Plant:	12- 8-19 7837	Wagner Elec. Mfg. Co.	Machinery and Appliances.....			5.50
Library:	1-20-20 8070	Simons Paint & Paper.....	Window Light	4.65		
	10- 4-19 7393	Missoula Merc. Co.	Furniture and Fixtures		10.00	
Simpkins Hall:	9-16-19 7289	Albert Peck & Co.	Dishes		199.05	
	9-16-19 7290	Albert Peck & Co.	Dishes		199.74	
	9-19-19 7091	Albert Peck & Co.	Knives, Forks, Spoons		206.05	
	10-20-19 7540	Missoula Merc. Co.	Furniture and Fixtures.....		8.85	
	1- 6-20 7881	Missoula Merc. Co.	Furniture and Fixtures		7.50	
	1-30-20 8072	Missoula Elec. Sup.....	Supplies		5.24	
		Total			\$626.43	
Main Hall:	11- 3-19 7667	Missoula Merc. Co.	Furniture and Fixtures			2.25
		Total		\$448.77	\$2,524.02	\$22.75
		Grand Total.....				\$2,995.54

UNIVERSITY OF MONTANA

STATE UNIVERSITY

GENERAL SUMMARY OF ALL RESOURCES

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE C 10

SOURCE	AMOUNT
House Bill No. 437, 16th Leg. Assembly, P. 602)	\$300,000.00
State Appropriations:	
Maintenance and Betterments	\$230,000.00*
Buildings	50,000.00
Land	20,000.00
Student Receipts: §	
Regular Registration Fees	4,554.00
Special Penalty Registration Fees	432.00
Course Fees and Deposits	3,030.14
Music Fees	5,352.85
Summer Quarter	4,102.60
Correspondence Study	1,051.50
Biological Station	50.00
	18,573.09
Miscellaneous:	
Reimbursement from United States Government for Students' Army Training Corps, Section "A" (Collegiate)†	26,107.67
Reimbursements from other sources for Students' Army Training Corps, Section "A" (Collegiate)†	499.27
Reimbursement from United States Government for Students' Army Training Corps, Section "B" (Vocational)†	28,790.48
Reimbursement from other sources for Students' Army Training Corps, Section "B" (Vocational)†	855.33
Smith-Hughes (Vocational Education)	400.00
Dixon Fund Investment	4,244.51
Dixon Investment Income	3,634.12
High School Commencement Addresses	525.00
Sundry	2,311.08
	67,367.46
Balances February 28, 1919:	
Special Fund State Treasurer	6,000.00
Special Fund, Treasurer Local Executive Board	10,403.41
Emergency Appropriation, Students' Army Training Corps, (H. B. No. 346, 16th Leg. Assembly, P. 596)	4,172.87
	20,576.28†
TOTAL	\$406,516.83

*This amount includes the interest and income from the United States land grants for the State University, amounting to approximately \$12,486.12.

§For detail see Schedules C 13 and C 14.

†For detail see Schedule C 11.

‡For detail see Schedule C 12.

¶Plus current assets.....(\$54,898.15) \$75,474.43

Less Current liabilities.....\$60,791.21

Less vouchers payable.....1,860.75

62,651.96

Net balance\$12,822.47°

°(See Annual Financial Report, 1918-19, p. 30)

NOTE: The following table shows the number of students exempted from the payment of fees by scholarships:

Scholarship	Number of Students	Amount
Claribel Leggatt Couse	1	\$ 10.00
High School Honor	92	1,418.00
Military Service	305	3,787.50
Montana Federation of Women's Clubs	2	26.50
Total	400	\$5,242.00

FINANCIAL REPORT

STATE UNIVERSITY

DETAIL OF REIMBURSEMENTS BY UNITED STATES GOVERNMENT

STUDENTS' ARMY TRAINING CORPS

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE C 11

1919 Date	From	To	Housing	Subsistence	Instruction	Totals
Section A-(Collegiate)						
May 22	Oct. 1,-18	Feb. 27,-19	\$ 20,041.90	\$ 5,943.62	\$ 122.15	\$ 26,107.67
Totals			\$ 20,041.90	\$ 5,943.62	\$ 122.15	\$ 26,107.67
Section B-(Vocational) Winter Contract						
1919						
March 17	Nov. 15	Dec. 14,-18	\$ 298.75	\$ 1,230.85		\$ 1,529.60
March 17	Dec. 15	Dec. 20,-18	27.75	114.33		142.08
April 28	Oct. 15,-18	Feb. 27,-19	2,319.00*	6,998.84	22,438.96	27,118.80
Totals			\$ 1,992.50	\$ 8,344.02	\$ 22,438.96	\$ 28,790.48
GRAND TOTAL						\$ 54,898.15

*2,319.00 deducted from final settlement April 1, 1919, which is made up of \$2,227.34 paid previously, and \$91.66, total of items disapproved on summer contract.

UNIVERSITY OF MONTANA

STATE UNIVERSITY

DETAIL OF REIMBURSEMENTS FROM SOURCES OTHER THAN UNITED STATES GOVERNMENT

STUDENTS' ARMY TRAINING CORPS

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE C 12

Date	Source	Amount
Section A—(Collegiate)		
September 30, 1919	Furnaces	\$ 150.00
January 31, 1920	Commissary Supplies	349.27
Total		\$ 499.27
Section B—(Vocational)		
March 31, 1919	Laboratory Supplies	\$ 6.50
April 30, 1919	Dishes	411.82
	Groceries	342.06
	Laboratory Supplies	34.65
June 30, 1919	Furnace	50.00
	Laboratory Supplies	10.30
Total		\$ 855.33
GRAND TOTAL		\$ 1,354.60

FINANCIAL REPORT

STATE UNIVERSITY

DETAIL—LABORATORY FEES

(INCLUDING SUMMER QUARTER)

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE C 13

OFFICE DEPARTMENT PURPOSE	Income	Refunds	Balance
Biology	\$ 653.50	\$ 45.50	\$ 608.00
Botany	93.50	.60	92.90
Chemistry	601.50	73.20	528.30
Geology	79.00	3.00	76.00
School of Pharmacy	120.50	56.40	64.10
Physics	65.00	6.00	59.00
Home Economics	261.00	12.80	248.20
Students Deposits Fund (Transfer)*	1,501.74		1,501.74
TOTALS	\$ 3,375.74	\$ 197.50	\$ 3,178.24
Music:			
Piano	\$ 2,989.75	\$ 261.25	\$ 2,728.50
Violin	1,105.75	38.75	1,067.00
Voice	1,660.00	7.50	1,652.50
Harmony	123.00		123.00
Piano Rent	377.85		377.85
TOTALS	\$ 6,256.35	\$ 307.50	\$ 5,948.85

NOTE: *A transfer of \$1,507.74 was made from the Students' Deposits Fund during March, 1919, which was a surplus accumulating in this Fund.

Schedule C 10 (General Summary of Income) Item: Summer Session, income \$4,102.60 is made up of the following items:

Registration Fee	\$3,277.50
Laboratory Fees	148.10
Incidental	81.00
Music	596.00
Total	\$4,102.60

UNIVERSITY OF MONTANA

STATE UNIVERSITY

DETAIL—LABORATORY AND OTHER DEPOSITS

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE C 14

OFFICE DEPARTMENT PURPOSE	Income	Refunds	Balance
Chemistry	\$ 791.91	\$ 319.08	\$ 472.83
Gymnasium	611.00	314.62	296.38
Library	3,631.10	2,385.51	1,245.59
School of Pharmacy	122.00	109.78	12.22
Physics	83.00	66.31	16.69
TOTALS	\$ 5,239.01	\$ 3,195.30	\$ 2,043.71

NOTE: March 1, 1919, Students Deposit Fund carried a balance of \$1,887.90 plus receipts during Fiscal year 1919-1920 of \$5,239.01 less refunds of \$3,195.30, less \$1,501.74, transferred in March 1919, to Special Fund Local Executive Board Treasurer, equals \$2,429.87 balance General Ledger February 29, 1920. After making refunds at the completion of Spring Quartet, there will be a possible balance of \$200.00 to be retained by the State University out of Students' Deposit Fund.

FINANCIAL REPORT

STATE UNIVERSITY

GENERAL SUMMARY OF ALL EXPENDITURES

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE C 100

DIVISION	For Detail See Schedule	Totals	CLASSIFICATION		
			Operation	Capital	Repairs and Replacements
Administration.....	C 101	\$ 42,081.56	\$ 40,744.87	\$ 1,199.69	\$ 137.00
Educational System	C 201	178,673.43	164,879.48	13,622.02	171.93
Physical Plant	C 301	108,244.30	41,485.16	60,541.51	6,217.63
Students' Army Training Corps Section "A" (Collegiate)	C 205	844.34	844.34		
Students' Army Training Corps Section "B" (Vocational)	C 206	381.56	381.56		
Vouchers Payable February 28, 1919		1,860.75	1,860.75		
TOTALS		\$332,085.94	\$250,196.16	\$75,363.22	\$6,526.56

STATE UNIVERSITY

SUMMARY OF EXPENDITURES

ADMINISTRATION

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE C 101

OFFICE DEPARTMENT PURPOSE	For Detail See Schedule C 102	Totals	CLASSIFICATION		
			Operation	Capital	Repairs and Replacements
Chancellor's Office		\$ 6,000.00	\$ 6,000.00		
President's Office		7,470.13	7,421.63	48.50	
Business Office		5,655.26	5,080.26	475.00	100.00
Registrar's Office		10,155.34	9,725.38	392.96	37.00
Dean of Men		298.99	298.99		
Dean of Women		3,439.84	3,369.84	70.00	
Lectures, Concerts and Convocations		2,230.87	2,230.87		
Advertising and Publicity		4,336.26	4,336.26		
General Publicity		317.62	317.62		
Committees:					
Home Coming		93.19	93.19		
Service		16.20	16.20		
Health Committee		989.52	989.52		
Special Committee		98.66	98.66		
Women's Rest Room		213.23		213.23	
High School Visitation		766.45	766.45		
TOTALS		\$42,081.56	\$40,744.87	\$1,199.69*	\$ 137.00*

*Furniture and Fixtures.

UNIVERSITY OF MONTANA

STATE UNIVERSITY

DETAIL OF EXPENDITURES

OPERATION—ADMINISTRATION

FISCAL YEAR, MARCH 1, 1919, to FEBRUARY 29, 1920.

SCHEDULE C 102

OFFICE DEPARTMENT PURPOSE	Totals	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	\$ 6,000.00	\$ 6,000.00								
President's Office	7,421.63	6,055.88	\$115.24	\$83.00	\$75.47	\$493.52	\$ 3.15	\$527.72		\$67.65
Business Office	5,080.26	4,007.20	189.90	129.07	248.33	59.38	25.97		\$262.79	157.62
Registrar's Office	9,725.38	7,585.15	321.64	1,123.69	357.88	80.59	16.20			240.23
Dean of Men	298.99	224.75	43.89		17.50	2.55				10.30
Dean of Women	3,369.84	3,020.89	38.37	36.78	37.59	36.63		199.58		
Lectures, Concerts and Convo- cations	2,230.87	1,755.43	5.00	.69	4.50	3.85	12.75	241.55		207.10
Advertising and Publicity	4,336.26	694.72	56.00	160.28	20.00	6.76	3.78	86.65	1,973.16	1,334.91
General Publicity	317.62	202.80				1.87				112.95
Committees:										
Home Coming	93.19	34.79	30.00	25.90	2.50					
Service	16.20	16.20								
Health Committee	989.52	830.25								159.27
Special Committee	98.66									98.66
High School Visitation	766.45							766.45		
Totals	\$40,744.87	\$30,428.06	\$800.04	\$1,559.41	\$763.77	\$685.15	\$61.85	\$1,821.95	\$2,235.95	\$2,388.69

FINANCIAL REPORT

STATE UNIVERSITY

SUMMARY OF EXPENDITURES

EDUCATIONAL SYSTEM

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE C 201

OFFICE DEPARTMENT PURPOSE	Totals For Detail See Schedule	CLASSIFICATION		
		Operation	Capital	Repairs and Replace- ments
		C 202	C 203	C 204
College of Arts and Science:				
Biology	\$ 6,878.96	\$ 6,736.25	\$ 138.16	\$ 4.55
Biological Station	873.45	855.09	18.36	
Botany	5,424.50	5,253.29	171.21	
Business Administration	5,240.59	4,717.87	522.72	
Chemistry	11,394.18	11,203.71	190.47	
Economics	6,241.95	5,867.22	374.73	
Education	6,257.96	6,006.93	251.03	
English	13,587.79	13,284.52	303.27	
Fine Arts	1,667.57	1,649.00	18.57	
Geology	4,092.81	3,842.76	250.05	
History	5,247.81	4,649.28	598.53	
Home Economics	11,850.20	6,854.06	4,996.14	
Intelligence Tests	304.17	304.17		
Latin and Greek	1,399.18	1,378.72	20.46	
Mathematics	6,376.28	6,218.17	158.11	
Modern Languages	6,898.08	6,599.48	298.60	
Physics	2,397.89	2,290.30	39.87	67.72
Psychology	3,008.61	2,874.25	134.36	
Professional Schools:				
Forestry	11,934.28	11,612.52	310.35	11.41
Journalism	5,869.35	5,646.59	180.76	42.00
Law	9,553.40	9,067.40	486.00	
Music	11,931.40	11,585.43	345.97	
Pharmacy	7,467.74	6,028.71	1,422.78	16.25
Unattached Departments:				
Physical Education	7,027.98	6,600.85	427.13	
Public Service	1,016.84	970.34	46.50	
Military Science	69.36	69.36		
Library	7,985.05	6,297.57	1,657.48	30.00
Sundry Educational Activities:				
Debate League	129.05	129.05		
Bureau of Recommendations	674.06	502.06	172.00	
Interscholastic	889.55	889.55		
Summer Session	14,459.34	14,370.93	88.41	
High School Commencement	524.05	524.05		
TOTALS	\$ 178,673.43	\$ 164,879.48	\$ 13,622.02	\$ 171.93

UNIVERSITY OF MONTANA

STATE UNIVERSITY

DETAIL OF EXPENDITURES

OPERATION—EDUCATIONAL SYSTEM

FISCAL YEAR, MARCH 1, 1919, to FEBRUARY 29, 1920.

SCHEDULE C 202

OFFICE DEPARTMENT PURPOSE	Totals	ACCOUNT								
		Salaries and Wages	Postage	Stationery	Sundry Office Expenses	Telephone and Telegraph	Freight, Express and Drayage	Traveling Expenses	Publications	General Supplies and Expenses
College of Arts and Sciences:										
Biology	\$ 6,736.25	\$ 5,700.61	\$ 10.00	\$ 36.00	\$ 37.28	\$ 1.90	\$ 1.66			\$ 948.80
Biological Station	855.09	572.33	6.00	7.20				\$ 29.93		239.63
Botany	5,253.29	4,870.38	10.00	25.00	47.36	1.75	23.51	18.34		256.95
Business Administration	4,717.87	4,583.41	6.00	7.39	86.06	2.05	18.11			14.85
Chemistry	11,203.71	9,384.65	1.00	.70		35.10	9.88	21.64		1,750.74
Economics	5,867.22	5,820.99	5.00	20.95	15.09	5.19				
Education	6,006.93	5,958.93	10.00	7.78	7.00			10.34		12.88
English	13,284.52	13,052.66	15.85	60.98	25.14	12.88		117.01		
Fine Arts	1,649.00	1,537.44	5.00	12.37	10.00	1.75	3.46			78.98
Geology	3,842.76	3,648.63	16.65	26.25	68.35	1.30	1.24			80.34
History	4,649.28	4,618.25	2.00	5.65	9.95	2.30		9.73		1.40
Home Economics	6,854.06	6,337.40	13.00	27.56	24.10	37.80	1.50	35.36		377.34
Intelligence Test	304.17									304.17
Latin and Greek	1,378.72	1,374.96		3.76						
Mathematics	6,218.17	6,170.44	5.00	.40	40.42	1.75	.16			
Modern Languages	6,599.48	6,563.03		21.75	11.21	1.75		1.74		
Physics	2,290.30	2,217.25		3.00	4.80	2.26				62.99
Psychology	2,874.25	2,804.44	5.25	13.66	9.00	4.50		19.35		18.05
Professional Schools:										
Forestry	11,612.52	10,742.31	54.00	34.40	131.96	67.46	6.69	97.42	\$ 173.02	305.26
Journalism	5,646.59	5,232.43	6.40	55.50	44.88	64.50	3.13	26.60	61.00	152.15
Law	9,067.40	8,788.64	13.00	11.53	16.18	20.15		207.24	10.06	.60
Music	11,585.43	10,786.49	10.00	32.25	8.87	24.11	12.17	99.70		611.84
Pharmacy	6,028.71	5,400.66	6.00	12.75	15.86	33.80	32.06			527.58
Unattached Departments:										
Physical Education	6,600.85	5,637.06	18.00	40.66	3.85	51.08	39.21	85.90		725.09
Public Service	970.34	752.32	29.00	7.50	14.00	1.02	37.09		100.00	29.41
Military Science	69.36	30.00		25.75		2.30	1.31			10.00
Library	6,297.57	5,907.19	53.40	48.93	46.35	32.06	106.58	31.78		71.28
Sundry Educational Activi- ties:										
Debate League	129.05	20.84	3.50	20.50					84.21	
Bureau of Recommendation	502.06	310.79	75.00	19.49	8.00	88.78				
Interscholastic Meet	889.55	148.70	19.11	14.00		1.80			73.55	632.39
Summer Session	14,370.93	13,808.52	35.50	18.50	8.72	18.38		39.07	353.75	88.49
High School Commencement	524.05	170.00						354.05		
TOTALS	\$164,879.48	\$152,951.75	\$433.66	\$622.16	\$694.43	\$517.72	\$297.76	\$1,205.20	\$855.59	\$7,301.21

FINANCIAL REPORT

STATE UNIVERSITY

DETAIL OF EXPENDITURES

CAPITAL—EDUCATIONAL SYSTEM

FISCAL YEAR, MARCH 1, 1919, to FEBRUARY 29, 1920.

SCHEDULE C 203

OFFICE DEPARTMENT PURPOSE	Totals	ACCOUNT								
		Land and Improve- ments	Buildings and Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Refer- ence Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
Biology	\$ 138.16						\$ 138.16			
Biological Station	18.36						18.36			
Botany	171.21					\$ 8.50	162.71			
Business Administration	522.72					391.13	131.59			
Chemistry	190.47					47.50	142.97			
Economics	374.73					70.00	304.73			
Education	251.03						251.03			
English	303.27						303.27			
Fine Arts	18.57						18.57			
Geology	250.05						50.05	\$ 200.00		
History	598.53					70.00	528.53			
Home Economics	4,996.14				\$ 59.70	4,800.70	122.74	13.00		
Latin and Greek	20.46						20.46			
Mathematics	158.11					107.78	50.33			
Modern Languages	298.60					30.00	268.60			
Physics	39.87						39.87			
Psychology	134.36						134.36			
Professional Schools:										
Forestry	310.35				13.90	54.00	86.41	156.04		
Journalism	180.76					120.00	60.76			
Law	486.00					33.50	452.50			
Music	345.97					257.75	88.22			
Pharmacy	1,422.78				12.96	1,271.73	114.14	23.95		
Unattached Departments:										
Physical Education	427.13			\$ 154.76		67.70	65.17	139.50		
Public Service	46.50					46.50				
Library	1,657.48						1,657.48			
Bureau of Recommendations	172.00					172.00				
Summer Session	88.41					58.75	29.66			
TOTALS	\$13,622.02			\$154.76	\$86.56	\$7,607.54	\$5,240.67	\$532.49		

UNIVERSITY OF MONTANA

STATE UNIVERSITY

DETAIL OF EXPENDITURES

REPAIRS AND REPLACEMENTS—EDUCATIONAL SYSTEM

FISCAL YEAR, MARCH 1, 1919, to FEBRUARY 29, 1920.

SCHEDULE C 204

OFFICE DEPARTMENT PURPOSE	Totals	ACCOUNT								
		Land and Improve- ments	Buildings and Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Refer- ence Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
Biology	\$ 4.55							\$ 4.55		
Biological Station										
Botany										
Business Administration										
Chemistry										
Economics										
Education										
English										
Fine Arts										
Geology										
History										
Home Economics										
Latin and Greek										
Mathematics										
Modern Languages										
Physics	67.72							67.72		
Psychology										
Professional Schools:										
Forestry	11.41							11.41		
Journalism	42.00					\$ 42.00				
Law										
Music						2.00		14.25		
Pharmacy	16.25									
Unattached Departments:										
Physical Education										
Library	30.00					30.00				
TOTALS	\$171.93					\$74.00		\$97.93		

FINANCIAL REPORT

STATE UNIVERSITY

DETAIL OF EXPENDITURES

STUDENTS' ARMY TRAINING CORPS—SECTION A—(COLLEGIATE)

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE C 205

ITEM	AMOUNT
Salaries and Wages	\$368.71
Telephone and Telegraph	1.43
Freight and Express	77.75
Travel	175.75
General Supplies	220.70
TOTAL	\$844.34

STATE UNIVERSITY

DETAIL OF EXPENDITURES

STUDENTS' ARMY TRAINING CORPS—SECTION B—(VOCATIONAL)

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE C 206

ITEM	AMOUNT
Salaries and Wages	\$ 38.00
Freight and Express	157.22
General Supplies	186.34
TOTAL	\$381.56

UNIVERSITY OF MONTANA

STATE UNIVERSITY

SUMMARY OF EXPENDITURES

PHYSICAL PLANT

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE C 301

OFFICE DEPARTMENT PURPOSE	Total For Detail See Schedule	CLASSIFICATION		
		Operation	Capital	Repairs and Replaces- men ts
		C 302	C 303 and C 314	C 304
Administration	\$ 2,780.45	\$ 2,566.07	\$ 198.13	\$ 16.25
Buildings Undistributed	7,289.28	6,667.23	565.70	56.35
Campus	7,149.95	4,654.10	2,284.04	211.81
Craig House	7,825.56	25.56	7,800.00	
Forestry Building	1,035.13	1,021.68		13.45
Gymnasium	8,720.59	3,978.75	4,033.25	708.59
Heating Plant	16,106.17	793.13	13,803.73	1,509.31
Journalism Building	215.66	215.66		
Library Building	4,920.93	4,312.19	24.00	584.74
Music Building	604.54	388.04		216.50
Natural Science Building	9,324.62	5,310.55	3,756.37	257.70
Science Hall	5,705.20	4,755.10	75.00	875.10
University Hall	6,886.62	4,951.85	365.29	1,569.48
Cook Hall	2,373.42	1,359.47	992.55	21.40
Simpkins Hall	13,992.80	123.75	13,704.82	164.23
Hospital Building	744.88	362.03	370.13	12.72
Land Purchase	10,000.00		10,000.00	
New Construction (New Library Building)	2,568.50		2,568.50	
TOTALS	\$ 108,244.30	\$ 41,485.16	\$ 60,541.51	\$ 6,217.63

FINANCIAL REPORT

STATE UNIVERSITY

DETAIL OF EXPENDITURES

OPERATION—PHYSICAL PLANT

FISCAL YEAR, MARCH 1, 1919, to FEBRUARY 29, 1920.

SCHEDULE C 302

OFFICE DEPARTMENT PURPOSE	Totals	ACCOUNT								General Supplies and Expenses
		Salaries and Wages	Postage	Stationery	Sundry Office Expenses	Telephone and Telegraph	Freight, Express and Drayage	Traveling Expenses	Publications	
Administration	\$ 2,566.07	\$ 1,991.71	\$15.00	\$63.46	\$13.69	\$79.25	\$4.43	.....	.....	\$ 398.53
Buildings Undistributed	6,667.23	4,126.25	.....	.....	.....	49.25	.....	.....	.....	2,491.73
Campus	4,654.10	2,258.60	.....	.....	.....	.....	.....	.....	.....	2,395.50
Craig House	25.56	.....	.....	.....	.....	.....	.....	.....	.....	25.56
Forestry Building	1,021.68	200.92	.....	.....	.....	.....	.....	.....	.....	820.76
Gymnasium	3,978.75	995.50	.....	.....	.....	.....	.....	.....	.....	2,983.25
Heating Plant	793.13	530.05	.....	.....	.....	.....	.....	.....	.....	263.08
Journalism	215.66	114.66	.....	.....	.....	.....	.....	.....	.....	101.00
Library Building	4,312.19	810.75	.....	.....	.....	.....	.....	.....	.....	3,501.44
Music Building	388.04	199.49	.....	.....	.....	.....	.....	.....	.....	188.55
Natural Science Building	5,310.55	992.58	.....	.....	.....	.....	.....	.....	.....	4,317.97
Science Hall	4,755.10	958.09	.....	.....	.....	.....	.....	.....	.....	3,797.01
University Hall	4,951.85	920.33	.....	.....	.....	.....	.....	.....	.....	4,031.52
Cook Hall	1,359.47	284.84	.....	.....	.....	.....	.....	.....	.....	1,074.63
Simpkins Hall	123.75	.....	.....	.....	.....	.....	.....	.....	.....	123.75
Hospital Building	362.03	75.00	.....	.....	.....	.....	.....	.....	.....	287.03
TOTALS	\$41,485.16	\$14,458.77	\$15.00	\$63.46	\$13.69	\$128.50	\$4.43	.....	.....	\$26,801.31

UNIVERSITY OF MONTANA

STATE UNIVERSITY

DETAIL OF EXPENDITURES

CAPITAL—PHYSICAL PLANT

FISCAL YEAR, MARCH 1, 1919, to FEBRUARY 29, 1920.

SCHEDULE C 303

OFFICE DEPARTMENT PURPOSE	Totals	ACCOUNT								
		Land and Improve- ments	Buildings and Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Refer- ence Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
Administration	\$ 198.13					\$198.13				
Buildings Undistributed	565.70		\$ 498.78			66.92				
Campus	2,284.04	\$ 2,103.47		\$58.09	\$122.48					
Craig House	7,800.00		7,800.00							
Forestry Building										
Gymnasium	4,033.25		4,033.25							
Heating Plant	13,803.73		13,788.25		15.48					
Journalism										
Library	24.00		24.00							
Music Building										
Natural Science	3,756.37		3,511.00			245.37				
Science Hall	75.00		75.00							
University Hall	365.29		275.29			90.00				
Cook Hall	992.55		992.55							
Simpkins Hall	13,704.82		9,700.13			4,004.69				
Hospital	370.13		16.50			353.63				
New Library	2,568.50		2,568.50							
Land Purchase	10,000.00	10,000.00								
TOTALS	\$60,541.51	\$12,103.47	\$43,283.25	\$58.09	\$137.96	\$4,958.74				

FINANCIAL REPORT

STATE UNIVERSITY

DETAIL OF EXPENDITURES

REPAIRS AND REPLACEMENTS—PHYSICAL PLANT

FISCAL YEAR, MARCH 1, 1919, to FEBRUARY 29, 1920.

SCHEDULE C 304

OFFICE DEPARTMENT PURPOSE	Totals	ACCOUNT								
		Land and improve- ments	Buildings and Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Refer- ence Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
Administration	\$ 16.25					\$ 16.25				
Buildings Undistributed	56.35		\$ 50.95	\$ 5.40						
Campus	211.81	\$ 78.45		133.36						
Craig House										
Forestry Building	13.45		13.45							
Gymnasium	708.59		702.34			6.25				
Heating Plant	1,509.31		1,509.31							
Journalism Building										
Library	584.74		556.14			28.60				
Music	216.50		216.50							
Natural Science	257.70		33.70			224.00				
Science Hall	875.10		823.30			51.80				
University Hall	1,569.48		1,542.83			26.65				
Cook Hall	21.40		21.40							
Simpkins Hall	164.23		164.23							
Hospital	12.72		1.72			11.00				
TOTALS	\$6,217.63	\$78.45	\$5,635.87	\$138.76		\$364.55				

UNIVERSITY OF MONTANA

STATE UNIVERSITY

DETAIL OF EXPENDITURES

CAPITAL—PHYSICAL PLANT

CLAIMS PAID FROM CURRENT APPROPRIATION (\$50,000.00) FOR BUILDINGS

FISCAL YEAR, MARCH 1, 1919, to FEBRUARY 29, 1920.

SCHEDULE C 314

Name of Claimant	Material or Purpose	Amount	No. of Warrant	Date Paid
Buildings, Undistributed:				
Mt. States Telephone Co.	Installing Telephones	\$ 91.00	231532	February
Missoula Electric Supply	Installing Lights	463.63	231533	February
Craig House:				
Narcissa Craig	House and Lots	7800.00	211590	April
Gymnasium:				
Workmen	Remodeling	704.05	219176	August
McGurk's Tire Shop	Auto Tires	24.90	219126	August
Interstate Lumber Co.	Lumber	124.36	219168	August
Workmen	Remodeling	1,537.46	221320	September
Continental Oil Co.	Gasoline	15.12	221322	September
Hoffman & Billings Mfg. Co.	Showers	172.45	221333	September
Missoula Iron Works	Sash Weights	47.40	221357	September
Missoula Merc. Co.	Pipe Fittings	82.44	221319	September
H. O. Bell & Co.	Auto Repairs	20.00	221359	September
Interstate Lumber Co.	Lumber	756.92	221373	September
Missoula Electric Shop	Wiring	239.50	221323	September
Workmen	Remodeling	291.00	223724	October
Missoula Merc. Co.	Pipe Fittings	17.65	223228	October
Total		\$4,033.25		
Heating Plant:				
Chas. L. Pillsbury Co.	Engineering Services			
Workmen	Remodeling	370.68	217319	July
Missoula Iron Works	Pipe Fittings	970.25	221320	September
Missoula Brick & Tile Co.	Brick	7.25	221357	September
Missoula Merc. Co.	Pipe Fittings	180.00	221358	September
H. O. Bell & Co.	Auto Repairs	94.51	221319	September
John Pope	Pipe	30.00	221359	September
James Simpkins	Lumber	79.81	221370	September
Interstate Lumber Co.	Lumber	9.00	221361	September
Workmen	Remodeling	91.92	221373	September
The Hagen Corporation	Ash Conveyor	72.00	223724	October
Interstate Lumber Co.	Roofing	829.00	223724	October
Missoula Merc. Co.	Pipe Fittings	83.25	223209	October
American Steam Gauge Valve & Mfg. Co.	Gauge .....	.78	223228	October
H. W. Johns Manville	Cement	38.68	225663	November
Missoula Merc. Co.	Packing	288.74	225683	November
American Express Co.	Express	4.81	225678	November
The Babcock & Wilcox Co.	Expense Reshipping Boilers	10.49	225702	November
Taylor Instrument Co.	Gas Thermometer	60.18	227316	December
Central Station Steam Co.	Condensation Meter	45.90	227318	December
Anaconda Copper Mining Co.	Brick	250.00	227319	December
Missoula Transfer Co.	Labor	534.00	227320	December
James Simpkins	Lumber and Labor	16.75	227330	December
Northern Pacific Ry.	Freight	34.08	227338	December
Western Union Tel. Co.	Telegram	1,361.09	227343	December
Chicago, M. & St. P. Ry.	Freight	1.08	3418	December
Northern Pacific Ry.	Freight	6.71	2914	December
Missoula Merc. Co.	Hardware	24.60	229342	January
Chicago, M. & St. P. Ry.	Freight	42.95	229355	January
Chas. C. Moore & Co.	Boiler, Smoke Stack, Soot Blowers	31.30	229357	January
Mont. State College	Consulting Engineer	5,150.00	231535	February
American Stoker Co.	Stokers, Fan, Vertical Engine	41.65	231534	February
Total		3,000.00	231536	February
		\$13,761.46		

FINANCIAL REPORT

FISCAL YEAR, MARCH 1, 1919, to FEBRUARY 29, 1920.

SCHEDULE C 314

Name of Claimant	Material or Purpose	Amount	No. of Warrant	Date Paid
Natural Science Hall:				
Missoula Electric Supply	Wiring	1,016.25	209881	March
Forssen & Settergren	Extras as listed on separate orders.....	1,154.95	209880	March
John Pope	Connecting Gas	177.73	209879	March
S. Fredericks	Paint	485.27	209877	March
Wages	Finishing	49.00	70375	June
Butte Electric Shop	Wire	82.46	70421	June
Simons Paint & Paper	Paint	20.95	70394	June
Wages	Finishing	14.00	217305	July
Butte Electric Supply	Circuit Breaker	100.50	217329	July
Interstate Lumber Co.	Lumber	14.46	217328	July
Chandler C. Cohagen	Balance Due on Cont.....	48.30	217347	July
James Simpkins	Switch Board Cabinet	20.00	219137	August
Missoula Electric Co.	Wiring	320.00	221323	September
Missoula Merc. Co.	Fixtures .....	.80	225678	November
Total		\$3,504.67		
Cook Hall:				
Missoula Merc. Co.	Hardware	9.22	69357	May
Wages	Remodeling	56.00	221320	September
Reid, the Tinner	Remodeling	22.50	221354	September
Interstate Lumber Co.	Lumber	287.55	221373	September
Missoula Elec. Supply	Wiring	35.50	221323	September
Workmen	Remodeling	296.00	223724	October
Missoula Merc. Co.	Hardware	8.70	223228	October
Reid, the Tinner	Material and Labor on Furnace.....	248.40	223233	October
Missoula Merc. Co.	Hardware	3.48	225678	November
Total		\$967.35		
Simpkins Hall:				
Missoula Iron Works	Pipe	5.85	70390	June
Workmen	Remodeling	190.50	217305	July
Interstate Lumber Co.	Lumber	162.29	219768	August
Workmen	Remodeling	2,594.45	221320	September
Continental Oil Co.	Gas and Oil	24.07	221332	September
Reid, the Tinner	Labor and Material on Furnace.....	22.00	221354	September
Simons Paint & Paper	Paint	496.15	221356	September
Missoula Brick & Tile	Brick	45.00	221358	September
Missoula Merc. Co.	Hardware and Pipe Fitting.....	357.22	221319	September
H. O. Bell & Co.	Auto Repairs	50.00	221359	September
Interstate Lumber Co.	Lumber and Cement.....	1,152.55	221373	September
Missoula Elec. Supply	Wiring	518.70	221323	September
Workmen	Remodeling	1,622.60	223724	October
Interstate Lumber Co.	Lumber	127.83	223209	October
Missoula Merc. Co.	Pipe Fittings	531.15	223228	October
Missoula Merc. Co.	Pipe Fittings	632.75	225678	November
James Simpkins	Buffet and Hardware	164.11	227338	December
John Pope	Plumbing	162.44	227334	December
Missoula Merc. Co.	Radiators and Fittings.....	840.47	229355	January
Total		\$9,700.13		
New Library:				
Montana Record Pub. Co.	Adv. for Bids	12.50	223211	October
McIver, Cohagen & Marshall.....	Plans and Specifications	2,556.00	227313	December
Total		\$2,568.50		
University Hall:				
James Simpkins	Partition and Telephone Booth.....	111.50	229340	January
Total Capital		\$43,001.49		

UNIVERSITY OF MONTANA

STATE UNIVERSITY

DETAIL OF EXPENDITURES

REPAIRS & REPLACEMENTS—PHYSICAL PLANT

CLAIMS PAID FROM CURRENT APPROPRIATION (\$50,000.00) FOR BUILDINGS

FISCAL YEAR, MARCH 1, 1919, to FEBRUARY 29, 1920.

SCHEDULE C 314

Name of Claimant	Material or Purpose	Amount	No. of Warrant	Date Paid
Gymnasium:				
Missoula Merc. Co.	Pipe Fittings	4.48	227328	December
Simons Paint & Paper	Paint and Glass	56.29	227329	December
Missoula Elec. Supply	Wiring	183.97	227331	December
Reid, the Tinner	Guttering	50.00	227336	December
Total		\$294.74		
Heating Plant:				
J. C. Parks	Travel	27.76	70400	June
Missoula Merc. Co.	Pipe Fittings	32.00	70398	June
Missoula Iron Works	Boiler Repairs	74.65	217295	July
Workmen	Boiler Repairs	423.00	219176	August
Missoula Merc. Co.	Supplies	11.55	219120	August
Mt. States Tel. & Tel. Co.	Message	50	219129	August
J. C. Parks	Travel	59.08	219132	August
Interstate Lumber Co.	Lumber	52.53	219168	August
H. W. Johns-Manville Co.	Packing	40.93	219162	August
Continental Oil Co.	Gas and Oil	19.69	219169	August
Workmen	Repairing Boilers	34.50	221320	August
Missoula Merc. Co.	Repairing Boilers	610.92	221319	August
American Railway Express	Express	12.72	221360	August
Workmen	Repairing Boilers	56.00	223724	October
Missoula Merc. Co.	Pipe Fittings	7.66	223228	October
H. W. Johns-Manville Co.	Packing	11.99	225683	November
Missoula Elec. Sup. Co.	Removing N. P. Wire.....	6.75	231533	February
Total		\$1,482.23		
Library:				
Missoula Elec. Supply	Wiring	218.77	227331	December
Science Hall:				
Missoula Elec. Supply	Wiring	172.70	227332	December
University Hall:				
Missoula Elec. Co.	Rewiring	413.59	229343	January
Total Repairs and Replacements.....		\$2,582.03		
Total Capital		43,001.49		
GRAND TOTAL		\$45,583.52		

FINANCIAL REPORT

STATE UNIVERSITY

SUMMARY OF RESOURCES AND EXPENDITURES

CRAIG HALL (WOMEN'S DORMITORY)

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE C 401

RESOURCES:

Balance, February 28, 1919, Dormitory Revolving Fund.....	\$ 3,340.54	
Income, March 1, 1919, to February 29, 1920	34,592.78	
		\$37,933.32
Less vouchers payable February 28, 1919	\$1,925.91	
Less deposits on rooms.....	360.00	
		2,285.91
NET TOTAL		\$35,647.41

EXPENDITURES:

Operation	31,615.72	
Capital	981.87	
Repairs and Replacements	1,533.19	
Refunds	977.26	
		\$35,108.04
Less Vouchers payable February 29, 1920	2,387.17	
NET TOTAL		32,720.87
BALANCE, February 29, 1920		\$ 2,926.54

NOTE: Craig Hall was built in 1903 and is a brick structure 136x46 feet in its ground dimensions and has four floors including the basement; and was constructed to furnish a home for women students. In the basement are the dining room, kitchen, laundry room, storage room, etc. The first floor contains the office, parlors, and some student rooms; The second and third floors are devoted entirely to students' rooms; total number of rooms 52; capacity student roomers 72, capacity for boarders 152. Schedule of charges: Room-rent \$8.00 and \$10.00 per month; board \$26.00 per month.

Original cost of building \$30,000.00; furniture and fixtures \$1,551.05. Craig Hall was named in honor of the late President O. J. Craig.

UNIVERSITY OF MONTANA

STATE UNIVERSITY

SUMMARY OF RESOURCES AND EXPENDITURES

SIMPKINS HALL (MEN'S DORMITORY)

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE C 402

RESOURCES:

Balance, February 28, 1919	\$ 69.70
Income	15,514.53
	<hr/>
Less vouchers payable, February 28, 1919	15,584.23
	513.02

NET TOTAL

\$15,071.21

EXPENDITURES:

Operation	\$13,044.99
Capital	230.34
Repairs and Replacements	58.63
Refunds	72.32
	<hr/>
Less vouchers payable, February 29, 1920	13,406.28
	459.60

NET TOTAL

12,946.68

BALANCE, February 29, 1920

\$ 2,124.53

NOTE: Simpkins Hall, a two story frame structure with cellar, was built during the World War in 1918 to accommodate Students' Army Training Corps at a cost of \$22,814.55 for building and \$2,913.08 for equipment. In 1919 the building was remodeled to furnish sleeping and boarding quarters for University men students at a cost of \$10,000.13 for the building and \$5,959.03 for equipment, making total cost of building \$32,514.68 and \$8,872.11 for equipment, total cost \$41,686.79. First floor consists of dining room, kitchen, living rooms, two cloak rooms; on second floor, two ward rooms, three small sleeping and storage rooms and study room; total number of rooms eleven including two large ward rooms for sleeping quarters; capacity student roomers 80; for boarders 200. Schedule of charges: Room rent \$10.00 per quarter; board \$6.00 per week.

Simpkins Hall was named for Claude Simpkins, one of the University men dying in service, 1917.

FINANCIAL REPORT

STATE UNIVERSITY

STATE ACCOUNTANT'S STATEMENT OF INCOME AND EXPENDITURES

FOR YEAR ENDING FEBRUARY 29, 1920

SCHEDULE C 501

INCOME	
General Fund Appropriations	\$ 300,000.00
Less—Income from Interest & Income Fund	\$12,486.12
Less—Transfer to Chancellor's Account	6,000.00
Net General Fund Appropriations	\$ 281,513.88
Interest and Income on Endowment Funds, etc.	12,486.12
Students' Refund Appropriation	2,925.57
Dixon Bequest	22,494.51
Reimbursements account S. A. T. C. expenditures ..	56,252.75
Matriculation Fees	4,554.00
Correspondence Study Fees	1,051.50
Summer Quarter Fees	3,277.50
Music Fees, Regular	4,975.00
Music Fees, Summer Quarter	596.00
Laboratory Fees, Regular	1,528.40
Laboratory Fees, Summer Quarter	148.10
Incidental Fees, Regular	2,311.59
Incidental Fees, Summer Quarter	81.00
High School Commencement Addresses	525.00
Biological Station Fees	50.00
Dormitory Board, Regular	27,839.37
Dormitory Board, Simpkins Hall	14,247.61
Dormitory Rooms, Regular	5,442.95
Dormitory Rooms, Simpkins Hall	1,194.70
Domestic Science Fees, Regular	162.83
Domestic Science Fees, Summer Quarter	135.50
C. P. A. Fees	500.00
Knowles Investment Income	927.05
Bennett Investment Income	24.00
Bonner Investment Income	450.00
Dunlway Investment Income	24.00
Joyce Investment Income	12.00
Keith Investment Income	50.00
Dixon Investment Income	3,634.12
Interest on Student Loans	5.25
Sundry Income, Unclassified	2,711.08
TOTAL INCOME	\$ 452,131.28
EXPENDITURES	
Operation, General Administration	\$ 33,978.42
Operation, Educational System	171,514.72
Operation, Physical Plant	41,485.16
Operation, Dormitory System	44,660.71
Total Operating Expenditures	\$ 291,639.01
Repairs and Replacements, General Admin- istration	137.00
Repairs and Replacements, Educational System	171.93
Repairs and Replacements, Physical Plant	6,217.63
Repairs and Replacements, Dormitory Sys- tem	1,591.82
Total Repairs and Replacements	\$,118.38
Capital Expenditures, General Administra- tion	\$ 1,199.69
Capital Expenditures, Educational System	13,622.02
Capital Expenditures, Physical Plant	60,541.51
Capital Expenditures, Dormitory System	1,212.21
Total Capital Expenditures	76,575.43
TOTAL EXPENDITURES	\$ 376,332.82
Less Capital Expenditures, as above	76,575.43
TOTAL REVENUE EXPENDITURES	\$ 299,757.39
Excess of Income over Revenue Ex- penditures	\$ 152,373.89
Surplus, February 28, 1919	625,059.51
Surplus Adjustments	183.00
SURPLUS FEBRUARY 29, 1920	\$ 777,616.40

INCOME: Owing to a slightly different classification of income derived from student fees, followed by the State Accountant, the amounts of several items of such income in this statement do not correspond exactly with the amount of similar items of Schedule C 10. The totals of the income from student fees are in agreement.

EXPENDITURES: The difference between the expenditures in this statement and the corresponding schedules elsewhere in the report are due chiefly to different classifications, or to the expenditures being accounted for in separate schedules. A few minor expenditures have not been accounted for in the report.

UNIVERSITY OF MONTANA

STATE UNIVERSITY

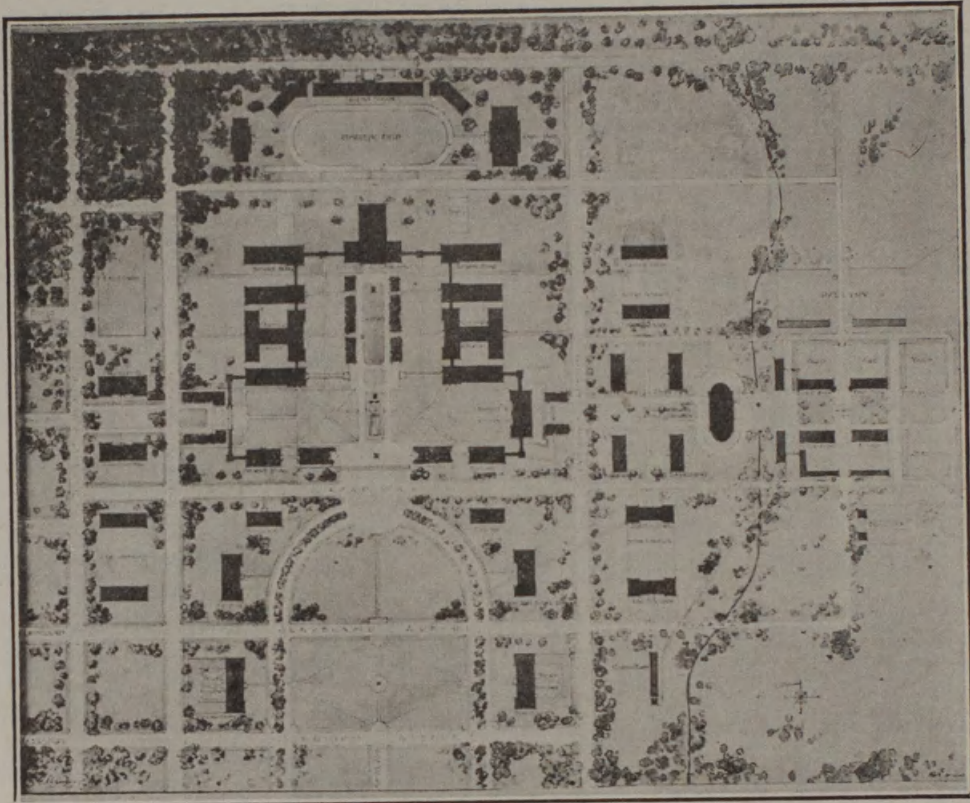
STATE ACCOUNTANT'S BALANCE SHEET

FEBRUARY 29, 1920

SCHEDULE C 501

		ASSETS	
Current—			
Cash in Office	\$ 1,504.71		
Cash in Bank	17,419.32	\$ 18,924.03	
Special Fund in State Treasury		55,298.52	
Dixon Income Fund in State Treasury		7,878.63	
Balance Appropriation for Purchase of Land	10,000.00		
Balance Deficiency Appropriation	2,312.12		
Balance Appropriations for Buildings	20,512.47		
	32,824.59		
Less Maintenance Appropriation, Overdrawn	9,685.29		
Net Appropriation Balances		23,139.30	
Advanced by State Treasury		2,500.00	
Student Loans		159.02	
Due from Interscholastic Fund, Overdraft		88.85	
Total Current Assets			\$ 107,988.35
Investments—			
Dixon Permanent Fund		18,250.00	
Bonner Prize Fund		402.00	
Duniway Prize Fund		400.00	
Joyce Prize Fund		201.00	
1904 Class Prize Fund		400.00	
Total Fund Investments			19,653.00
Fixed Assets—			
Inventories, General Administration		4,040.41	
Inventories, Educational System		169,780.44	
Inventories, Physical Plant		512,950.97	
Inventories, Dormitory System		12,043.55	
Total Fixed Assets			698,815.37
TOTAL ASSETS			\$ 826,456.72.
		LIABILITIES	
Vouchers Payable—			
From State Appropriations	\$ 8,753.03		
From Special Fund, State Treasury	8,180.26		
From Dormitory Fund	2,387.17		
From Contingent Revolving Fund	1,367.60		
From A. S. U. M. Fund	437.21		
From Knowles Cottage Fund	14.43		
From Simpkins Hall Fund	459.60		
Total Vouchers Payable			\$ 21,599.30
Students' Deposits—			
General Deposits	2,429.87		
Craig Hall Deposits	360.00		
A. S. U. M. Deposits	1,630.72		
Simpkins Hall Deposits	675.25		
Total Students' Deposits		5,095.84	
Net Liability Account of Contingent Revolving Fund		1,145.18	
Due Council of Defense		21,000.00	
TOTAL LIABILITIES			\$ 48,840.32
SURPLUS—STATE OF MONTANA			\$ 777,616.40
NOTE—The above amount of \$18,924.03, Cash in Office and Cash in Bank, is appropriated to the following Local Fund Accounts:			
Local Special Fund		\$ 6,415.33	
Contingent Revolving Fund		1,145.18	
Dormitory Fund		2,926.54	
C. P. A. Fund		406.93	
Knowles Cottage Fund		90.72	
Simpkins Hall Fund		2,124.53	
Students' Deposits Fund		2,429.87	
Simpkins Hall Deposits Fund		675.25	
A. S. U. M. Fund		2,067.93	
Craig Hall Deposits Fund		360.00	
Bennett Prize Fund		113.75	
Bonner Scholarship Fund		120.00	
Duniway Scholarship Fund		17.39	
Joyce Scholarship Fund		51.61	
Keith Scholarship Fund		25.00	
1904 Class Prize Fund		42.85	
		\$19,012.88	
Less Interscholastic Fund, Overdraft		88.85	
Total Local Fund Accounts		\$18,924.03	

FINANCIAL REPORT



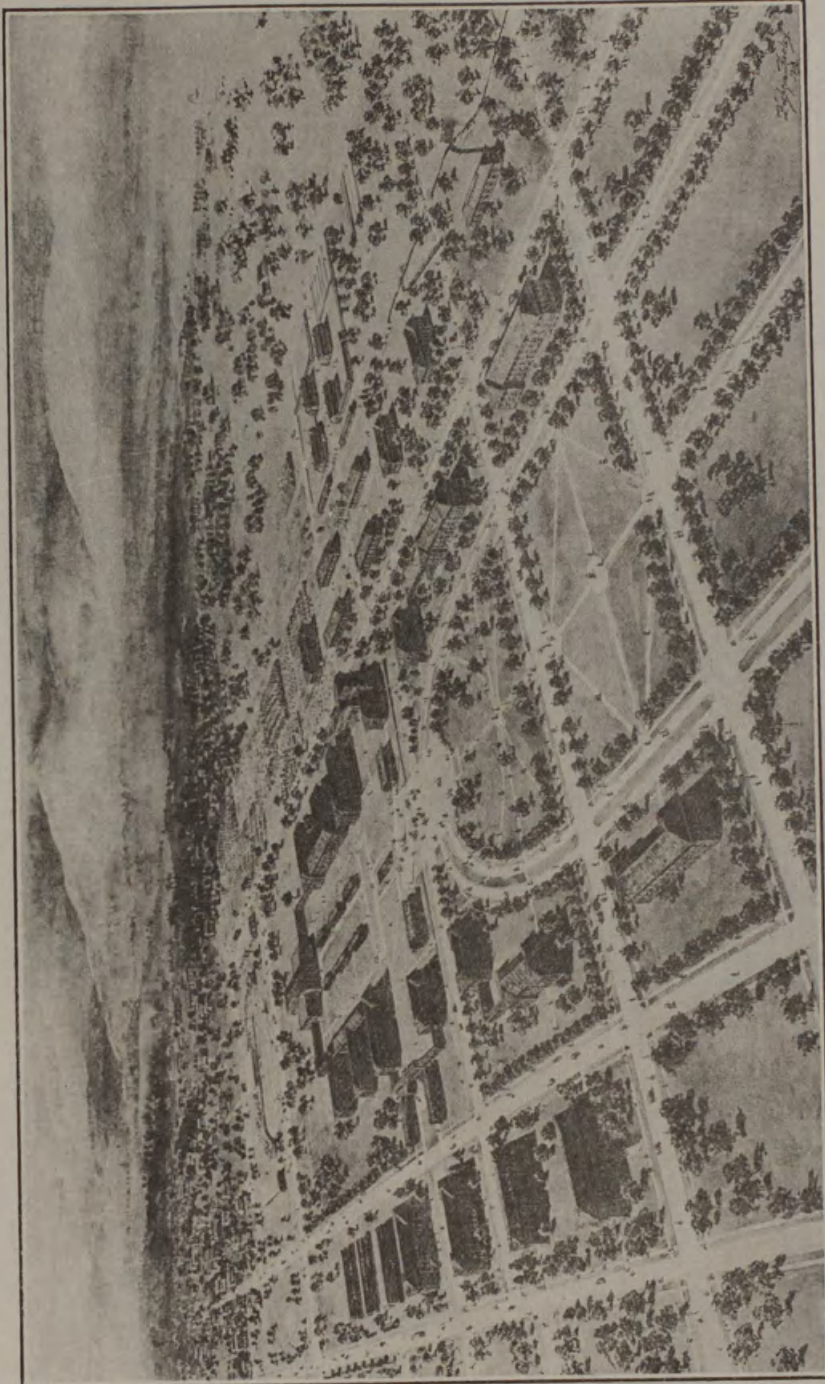
THE UNIVERSITY OF MONTANA
State College of Agriculture and Mechanic Arts,
Bozeman

Ground Plan adopted (1917) for future development according to proposals of
Cass Gilbert and George H. Carsley.

SECTION D

State College of Agriculture and Mechanic Arts
Bozeman

FINANCIAL REPORT



THE UNIVERSITY OF MONTANA
State College of Agriculture and Mechanic Arts,
Bozeman

Birdseye View of future development according to plans of
Cass Gilbert and George H. Carsley, adopted 1917.

UNIVERSITY OF MONTANA

STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS

BOZEMAN

EXHIBIT I

ORGANIZATION—INSTRUCTION—STAFF

The State College of Agriculture and Mechanic Arts includes three divisions, organized more or less separately. These are the several colleges for the instruction of students, the Agricultural Experiment Station for the conducting of agricultural investigations, and the Agricultural Extension Service which conducts general instructional work in the state away from the college. The financial affairs of these organizations are reported separately. Section D of this report deals with the colleges of instruction, Sections E, F, and G with the Agricultural Experiment Stations, and Section H with the Agricultural Extension Service.

The instruction of students at the college is organized under (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) courses in Vocational Education for Teachers; (f) the School of Music; and (g) the Secondary Schools (Agriculture, Home Economics, Mechanic Arts), Secretarial Work and courses for Nurses. In addition to these, special provision is made for the vocational training of returned soldiers wounded during the recent world war.

During the college year 1919-1920, the teaching staff of the college consisted of twenty-six professors (seventeen on full time, eight on divided time with Experiment Station and one with the Extension service); one associate professor; twenty-two assistant professors (sixteen on full time and five on divided time with the Experiment Station); eighteen instructors (seventeen on full time); two regular assistants and three student assistants.

FINANCIAL REPORT

EXHIBIT II

STUDENT ENROLLMENT

State College of Agriculture and Mechanic Arts	1918-1919			1919-1920		
	Men	Women	Total	Men	Women	Total
College of Agriculture.....	41	0	41	102	0	102
College of Engineering.....	77	0	77	190	0	190
College of Applied Science.....	36	17	53	31	23	54
College of Household and Industrial Arts.....	18	141	159	24	149	173
School of Home Economics.....	0	13	13	0	17	17
School of Mechanics Arts.....	60	0	60	86	0	86
School of Agriculture.....	37	0	37	143	0	143
School of Music.....	4	58	62	23	90	113
TOTALS.....	273	229	502	599	279	878
Summer Quarter.....	8	189	197	15	239	254
Farmers' Week.....	0	0	0	136	23	159
TOTALS.....	281	418	699	750	541	1291
Students' Army Training Corps Section "A".....	203	0	203	0	0	0
Students' Army Training Corps Section "B".....	107	0	107	0	0	0
TOTALS.....	591	418	1009	750	541	1291
Counted Twice.....	80	42	122	17	49	66
NET TOTALS.....	511	376	887	733	492	1225

UNIVERSITY OF MONTANA

THE UNIVERSITY OF MONTANA STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS COMPARATIVE SUMMARY OF ALL FINANCIAL OPERATIONS FISCAL YEARS, 1918-1919 AND 1919-1920

RESOURCES	1918-1919	1919-1920
STATE APPROPRIATIONS:		
Maintenance and betterments (H. B. No. 450, 15th Leg. Assembly, P. 514)	\$157,000.00*	
Maintenance and betterments (H. B. No. 437, 16th Leg. Assembly, P. 603)		\$122,000.00*
Buildings and Land (H. B. No. 437, 16th Leg. Assembly, P. 603)		70,000.00
Vocational Education (Chap. 102, 15th Leg. Assembly, P. 174)	3,326.69	4,731.99
Vocational Education (Chap. 192, 16th Leg. Assembly, P. 402)		
	\$160,326.69	\$196,731.99
FEDERAL FUNDS:		
Morrill Act (1890)	25,000.00	25,000.00
Nelson Act (1907)	25,000.00	25,000.00
Smith-Hughes Act (1917)	3,326.69	4,731.97
	53,326.69	54,731.97
STUDENT RECEIPTS:		
Registration Fees (including summer quarter)	4,208.60	
Regular Registration Fees		3,373.50
Course Fees and Deposits	2,791.92	5,376.68
Music Fees	1,561.50	2,258.00
Piano Rental Fund	114.00	216.00
Athletic Activities Fund	946.50	1,979.05
Athletic Equipment Fund	704.92	1,210.97
Debate Fund	245.28	523.56
Exponent Fund	272.30	596.46
Band Fund		700.08
Summer Quarter Registration Fees		2,545.00
Summer Quarter Deposits		203.78
	10,845.02	18,983.08
SALES INCOME:		
Dairy Sales	5,376.67	6,248.52
Department Sales	6,609.26	8,542.23
	11,985.93	14,790.75
MISCELLANEOUS:		
State Council of Defense Loan	41,499.63	
State Council of Defense Allotment	4,989.86	
Reimbursement from United States Government for National Army Training Detachment	9,727.50	
Reimbursement from United States Government for Students' Army Training Corps, Section "A" (Collegiate)	12,503.32	20,976.90
Interest on Bank Balances	860.07	820.60
Income from Permanent Fund, Morrill-Nelson	2,200.00	
Miscellaneous Income	1,139.60	1,419.15
Special Chemistry (Analysis)	447.00	957.46
Store Fund		4,037.33
	73,366.98	28,211.44
BALANCES, February 28th (1918) (1919):		
State Appropriation, Maintenance	29,247.13	
Special Fund, Bozeman	4,224.21	4,255.65
Special Fund, Helena	14,040.94	1,157.42
Morrill-Nelson Fund	17,187.51	9,886.20
Special Chemistry Fund	16.95	43.83
Contingent Revolving Fund	39.02	
Athletic Activities Fund	12.25	682.40

(Continued on Pages 88 and 89)

FINANCIAL REPORT

RESOURCES		1918-1919		1919-1920	
Athletic Equipment Fund		537.09		929.07	
Debate Fund		175.47		408.89	
Extension Service Fund		2.41			
State Council of Defense Loan				500.37	
Building Materials in Store				1,046.58	
Student Deposit Fund				883.80	
Exponent Fund				17.06	
		65,482.98		19,811.27	
Dairy Income Fund (overdraft)	\$275.66			945.62	
Students' Deposit Fund (overdraft)	534.65				
Piano Rental Fund (overdraft)	100.75			131.50	
Exponent Fund (overdraft)	163.16				
Experiment Station Fund (overdraft)	13.11				
		1,087.33			18,734.15
			64,395.65		
TOTALS			\$374,246.96		\$332,183.38

*These amounts include the interest and income from the United States land grants for the State College of Agriculture and Mechanic Arts, amounting to approximately \$26,285.45 for the year 1918-19, and \$37,341.45 for the year 1919-20.

EXPENDITURES	Operation		Capital		Repairs and Replacements		Totals	
	1918-19	1919-20	1918-19	1919-20	1918-19	1919-20	1918-19	1919-20
ADMINISTRATION:								
Chancellor's Office	\$4,750.00	\$5,000.00					\$4,750.00	\$5,000.00
Local Executive Board	150.00	110.00					150.00	110.00
President's Office	4,087.84	4,670.27		\$ 664.11		\$ 490.63	4,087.84	5,825.01
Business Office	2,750.86	2,830.03	\$ 154.39		\$ 16.40	25.32	2,921.65	2,855.35
Registrar's Office	6,481.95	4,463.63	135.98	267.50		59.47	6,617.93	4,790.60
Principal, Secondary Schools	1,545.40	1,680.97				3.08	1,545.40	1,684.05
Dean of Men		654.54						654.54
Dean of Women	2,008.86	2,518.87					2,008.86	2,518.87
Nurse		676.28						676.28
Lectures, Concerts and Conventions	634.10	2,091.58					634.10	2,091.58
Advertising and Publicity	1,220.92	3,504.23	125.00	22.50		41.35	1,345.92	3,568.08
High School Visitation	674.85	883.69					674.85	883.69
TOTALS	\$24,304.78	\$29,084.09	\$415.37	\$954.11	\$16.40	\$619.85	\$24,736.55	\$30,658.05
EDUCATIONAL SYSTEM:								
College of Agriculture:								
Administration	\$ 660.00	\$ 947.76					\$ 660.00	\$ 947.76
Agronomy	3,512.29	5,105.52	\$ 97.02	\$ 111.70		\$ 1.75	3,609.31	5,218.97
Agricultural Education		2,692.30						2,692.30
Animal Industry	8,190.13	15,074.65	515.32	89.08	\$ 43.11	209.57	8,748.56	15,373.30
Dairy	2,428.47	2,624.73	140.13	86.21		43.20	2,568.60	2,754.14
Dairy Sales	5,915.30	6,701.36	126.56	11.75	5.25		6,047.11	6,713.11
Horticulture	2,244.22	2,312.61			3.10	12.70	2,247.32	2,325.31
Poultry	815.39	885.77	60.45	97.50			875.84	983.27
Veterinary	1,202.83	1,308.82	4.10	33.27			1,206.93	1,342.09
College of Engineering:								
Administration	1,637.49	2,171.45	5.15	30.00			1,642.64	2,201.45
Architectural	2,367.56	1,923.75	18.30	15.00			2,385.86	1,938.75
Civil	4,769.70	5,034.12	544.64	69.63	1.30	1.80	5,315.64	5,105.55
Electrical	3,022.50	4,042.34	743.27	250.23		39.30	3,765.77	4,331.87
Mechanical	11,322.98	11,764.66	2,106.85	833.17		58.67	13,429.83	12,656.50

UNIVERSITY OF MONTANA

EXPENDITURES	Operation		Capital		Repairs and Replacements		Totals	
	1918-19	1919-20	1918-19	1919-20	1918-19	1919-20	1918-19	1919-20
College of Applied Science:								
Botany and Bacteriology.....	3,835.94	4,124.26	19.89	599.98	10.15	11.92	3,865.98	4,736.16
Chemistry	9,122.91	10,929.34	381.57	1,708.93	14.63	4.84	9,519.11	12,643.11
Mathematics	4,850.04	5,815.27		109.35			4,850.04	5,924.62
Physics	2,812.51	2,958.57	133.89	206.43	54.60	21.99	3,001.00	3,186.99
Zoology and Entomology.....	3,148.86	3,643.05	135.54	212.87			3,284.40	3,855.92
College of Industrial Arts:								
Applied Art	3,733.38	4,068.26	1.60	123.75		8.50	3,734.98	4,200.51
Home Economics	7,620.47	12,125.01	711.69	215.64	25.47	316.41	8,357.63	12,657.06
Secretarial	3,582.05	5,533.53	448.69	113.95	74.45	128.80	4,105.19	5,776.28
General Library	2,290.18	2,862.90	2,206.24	3,181.64		52.88	4,496.42	6,097.42
Unattached Departments:								
Athletics	608.00	1,688.70					608.00	1,688.70
Economics		2,609.40		10.50				2,619.90
Education and Psychology.....		1,581.66						1,581.66
English	6,129.08	8,515.51		88.06			6,129.08	8,603.57
French and Spanish.....	1,624.98	1,759.47					1,624.98	1,759.47
German	900.00						900.00	
History	1,802.50	1,931.70	30.29			13.40	1,832.79	1,945.10
Military Science	1,119.33	748.37		52.58		23.89	1,119.33	824.84
Music	6,106.14	6,365.05		8.16		50.00	6,106.14	6,423.21
Physical Education	719.00	901.30		21.07		2.50	719.00	924.87
Psychology and Economics.....	900.00		6.62				906.62	
Summer Quarter	4,711.15	5,785.37	13.62				4,724.77	5,785.37
Special Chemistry	354.19	782.10	48.98	102.72		36.69	403.17	921.51
College Hospital	139.79	1,787.47				405.92	139.79	2,193.39
Piano Rental	156.75	160.00					156.75	160.00
Store Room		3,712.72						3,712.72
State Fair		260.09						260.09
Sundry Activities:								
Tournament	97.81	273.92					97.81	273.92
Publications	85.30	659.61					85.30	659.61
Student Activities:								
Athletics	581.20	2,655.95					581.20	2,655.95
Athletic Equipment	522.78	2,025.27					522.78	2,025.27
Band		48.91						48.91
Debate	158.35	558.22					158.35	558.22
Exponent	346.00	527.32					346.00	527.32
Miscellaneous:								
National Army Training Detachment	8,004.53		3,131.69		899.38		12,035.60	
Vocational Education	7,827.46						7,827.46	
TOTALS	\$131,979.54	\$159,988.14	\$11,632.10	\$8,383.17	\$1,131.44	\$1,444.73	\$144,743.08	\$169,816.04
PHYSICAL PLANT:								
Entire Plant (including new chemistry building)	\$28,761.75		\$101,000.39		\$4,438.93		\$134,201.07	
Entire Plant (including new chemistry building and plans for new engineering building)		\$37,832.87		\$69,083.44		\$5,605.12		\$112,521.43
Construction of Students' Army Training Corps Barracks "A" and "B"			41,499.63				41,499.63	
TOTALS	\$28,761.75	\$37,832.87	\$142,500.02	\$69,083.44	\$4,438.93	\$5,605.12	\$175,700.70	\$112,521.42
Students' Army Training Corps.....	\$12,651.03		\$668.63				\$13,319.66	
GRAND TOTALS	\$197,697.10	\$226,905.10	\$155,216.12	\$78,420.72	\$5,586.77	\$7,669.70	\$358,499.99	\$312,995.52

FINANCIAL REPORT

STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS

GENERAL SUMMARY OF ALL FINANCIAL OPERATIONS

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE D

	For Detail See Schedule	Amount
RESOURCES	D 10	\$332,183.38*
(See note below)		
EXPENDITURES FOR ALL PURPOSES	D 100	312,995.52
(See note below)		
BALANCE, February 29, 1920.....		\$19,187.86
ACCRUED CURRENT ASSETS:		
State Vocational Education Appropriation	\$ 1,892.60	
Federal Smith-Hughes Appropriation	1,892.59	
Vocational Rehabilitation (Student fees)	1,256.50	
		5,041.69
TOTAL		\$24,229.55
ACCRUED CURRENT LIABILITIES:		
Advanced by State Council of Defense	45,970.26	
NET DEFICIT, February 29, 1920.....		\$21,740.71

*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 \$37,341.45.
NOTE: The amounts here recorded do not include the income and expenditures of Hamilton Hall (women's dormitory), the barracks (men's dormitory), and the dormitories used during the summer session, which were all self-sustaining and operated entirely by funds derived from student payments for board and room. See Schedules D 401, D 402, and D 403 for summary and detail of financial operations of these dormitories.

UNIVERSITY OF MONTANA

STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS

GENERAL SUMMARY OF ALL RESOURCES

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE D 10

SOURCE	AMOUNT	
State Appropriations:		
Maintenance and Betterments (House Bill No. 437, Sixteenth Legislative Assembly, Page 603)	\$122,000.00*	
Buildings and Land (House Bill No. 437, 16th Legislative Assembly, Page 603)	70,000.00	
Vocational Education (Chapter 192, Sixteenth Legislative Assembly, Page 402)	4,731.99	
		\$ 196,731.99
Federal Funds:		
Morrill Act (1890)	25,000.00	
Nelson Act (1907)	25,000.00	
Smith-Hughes Act (1917)	4,731.97	
		54,731.97
Student Receipts:		
Regular Registration Fees	3,373.50	
Laboratory Fees†	3,310.25	
Laboratory Deposits‡	2,066.43	
Music Fees	2,258.00	
Piano Rental Fund	216.00	
Athletic Activities Fund	1,979.05	
Athletic Equipment Fund	1,210.97	
Debate Fund	523.56	
Exponent Fund	596.46	
Band Fund	700.08	
Summer Quarter Registration Fees	2,545.00	
Summer Quarter Deposits	203.78	
		18,983.08
Sales Income:		
Dairy Sales	6,248.52	
Department Sales (Animal Husbandry)	8,542.23	
		14,790.75
Miscellaneous:		
Reimbursement from United States Government for Students' Army Training Corps	20,976.90	
Interest on Bank Balances	820.60	
Miscellaneous Income	1,419.15	
Special Chemistry (Analysis)	957.46	
Store Fund	4,037.33	
		28,211.44
Balances, February 28, 1919:		
Special Fund, Helena	1,157.42	
Special Fund, Bozeman	4,255.65	
Students' Army Training Corps Fund, State	500.37	
Building Materials in Store	1,046.58	
Morrill-Nelson Fund	9,886.20	
Student Deposit Fund	883.80	
Special Chemistry Fund	43.83§	
Athletic Activity Fund	682.40	
Exponent Fund	17.06	
Athletic Equipment Fund	929.07§	
Debate Fund	408.89	
		19,811.27
Dairy Income Fund (Overdraft)	\$ 945.62	
Piano Rental Fund (Overdraft)	131.50	
		1,077.12
		18,734.15
TOTAL		\$ 332,183.38

*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 \$37,341.45.

†For detail see Schedule C 13.

‡For detail see Schedule C 14.

§The balances in these funds shown on page 73 of the 1918-19 report (Schedule D 500), less the vouchers payable from each fund, equal the amounts given above.

NOTE: The following table shows the number of students exempted from the payment of fees by scholarships:

Scholarship	Number of Students	Amount
Agricultural Club	7	\$ 94.00
Grain Judging	3	43.00
High School Honor	49	798.00
Military Service	237	3,429.10
Montana Federation of Women's Clubs	1	22.50
TOTAL	297	\$ 4,386.60

FINANCIAL REPORT

STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS

DETAIL OF REIMBURSEMENTS BY UNITED STATES GOVERNMENT

STUDENTS' ARMY TRAINING CORPS

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE D 11

Date		Housing	Subsistence	Instruction	Totals
From	To				
October 1, 1918.....	February 5, 1919	\$ 7,663.29	\$ 2,050.31	\$ 1,262.90	\$ 10,976.50
November 15, 1918 ...	March 15, 1919	7,500.30	2,500.10		10,000.40
Totals		\$ 15,163.59	\$ 4,550.41	\$ 1,262.90	\$ 20,976.90

STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS

DETAIL—LABORATORY FEES

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE D 13

OFFICE DEPARTMENT PURPOSE	Income	Refunds	Balance
Agronomy	\$ 28.00	\$	\$ 28.00
Animal Husbandry	125.00	2.70	122.30
Agricultural Engineering	2.00		2.00
Art	173.00	8.35	164.65
Botany & Bacteriology	215.00	14.00	201.00
Chemistry	881.00	21.10	859.90
Civil Engineering	33.00		33.00
Dairy	47.50	2.70	44.80
Electrical Engineering	27.00		27.00
Entomology & Zoology	251.00	8.70	242.30
Home Economics	753.00	25.95	727.05
Horticulture	8.00	.90	7.10
Library			
Mechanical Engineering	710.00	56.65	653.35
Physics	111.00	4.80	106.20
Secretarial	96.50	6.90	89.60
Veterinary	2.00		2.00
TOTALS	\$ 3,463.00	\$ 152.75	\$ 3,310.25

UNIVERSITY OF MONTANA

STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS

DETAIL—LABORATORY DEPOSITS

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE D 14

OFFICE DEPARTMENT PURPOSE	Income	Refunds	Balance
Agronomy	\$ 55.60	\$ 38.00	\$ 17.60
Animal Husbandry			
Art	98.50	8.35	90.15
Botany & Bacteriology	288.00	245.62	42.38
Chemistry	1,190.00	566.23	623.77
Civil Engineering	196.00	127.00	69.00
Dairy	26.75	10.50	16.25
Electrical Engineering	160.00	150.00	10.00
Entomology & Zoology	12.00	21.00	9.00*
Horticulture	7.00	8.00	1.00*
Library	1,842.00	1,083.42	758.58
Mechanical Engineering	897.00	504.80	392.20
Physics	204.00	157.50	46.50
TOTALS	\$ 4,976.85	\$ 2,920.42	\$ 2,056.43

*Deficit. Refunds in excess of collections accounted for by the fact that report covers portions of two academic years.

STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS

GENERAL SUMMARY OF ALL EXPENDITURES

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE D 100

DIVISION	For Detail See Schedule	Totals	CLASSIFICATION		
			Operation	Capital	Repairs and Re- placements
Administration	D 101	\$ 30,658.05	\$ 29,084.09	\$ 954.11	\$ 619.85
Educational System	D 201	169,816.04	159,988.14	8,383.17	1,444.73
Physical Plant	D 301	112,521.43	37,832.87	69,083.44	5,605.12
Totals		\$ 312,995.52	\$ 226,905.10	\$ 78,420.72	\$ 7,669.70

FINANCIAL REPORT

STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS

SUMMARY OF EXPENDITURES

ADMINISTRATION

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE D 101

OFFICE DEPARTMENT PURPOSE	For Detail See Schedule D 102	Totals	CLASSIFICATION		
			Operation	Capital	Repairs and Re- placements
Chancellor's Office		\$ 5,000.00	\$ 5,000.00		
Local Executive Board		110.00	110.00		
President's Office		5,825.01	4,670.27	\$ 664.11*	\$ 490.63†
Business Office		2,855.35	2,830.03		25.32*
Registrar's Office		4,790.60	4,463.63	267.50*	59.47*
Principal, Secondary Schools		1,684.05	1,680.97		3.08*
Dean of Men		654.54	654.54		
Dean of Women		2,518.87	2,518.87		
Nurse		676.28	676.28		
Lectures, Concerts, & Conventions		2,091.58	2,091.58		
Advertising & Publicity		3,568.08	3,504.23	22.50*	41.35†
High School Visitation		883.69	883.69		
TOTALS		\$ 30,658.05	\$ 29,084.09	\$ 954.11	\$ 619.85

*Furniture and Fixtures.

†Buildings and Attached Fixtures.

UNIVERSITY OF MONTANA

STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS

DETAIL OF EXPENDITURES

OPERATION—ADMINISTRATION

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE D 102

OFFICE DEPARTMENT PURPOSE	Totals	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	\$ 5,000.00	\$ 5,000.00								
Local Executive Board	110.00	110.00								
President's Office	4,670.27	3,882.26	\$ 14.00	\$ 95.71	\$ 76.44	\$ 163.83	\$ 3.86	\$ 434.17		
Business Office	2,830.03	2,400.00	36.00	190.73	39.15	6.75	10.95	9.75		\$ 136.70
Registrar's Office	4,463.63	2,814.19	75.00	763.65	300.70	6.12	24.37		\$ 106.70	372.90
Principal of Secondary Schools	1,680.97	1,582.59		22.80	23.27	.96		51.35		
Dean of Men	654.54	624.97		20.40				9.17		
Dean of Women	2,518.87	2,319.98		6.13		6.05		186.71		
Nurse	676.28	650.00								26.28
Lectures, Concerts, Conventions	2,091.58	114.40				2.17		11.30		1,963.71
Advertising and Publicity	3,504.23	224.80	9.10	166.85	6.00		1.99	11.35	2,066.62	1,017.52
High School Visitation	883.69					8.01		875.68		
TOTALS	\$29,084.09	\$19,723.19	\$ 134.10	\$1,266.27	\$ 445.56	\$ 193.89	\$ 41.17	\$1,589.48	\$2,173.32	\$3,517.11

FINANCIAL REPORT

STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS

SUMMARY OF EXPENDITURES

EDUCATIONAL SYSTEM

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE D 201

OFFICE DEPARTMENT PURPOSE	Totals For Detail See Schedule	CLASSIFICATION		
		Operation	Capital	Repairs and Re- placements
		D 202	D 203	D 204
College of Agriculture:				
Administration	\$ 947.76	\$ 947.76		
Agronomy	5,218.97	5,105.52	111.70	1.75
Agricultural Education	2,692.30	2,692.30		
Animal Industry	15,373.30	15,074.65	89.08	209.57
Dairy	2,754.14	2,624.73	86.21	43.20
Dairy Sales	6,713.11	6,701.36	11.75	
Horticulture	2,325.31	2,312.61		12.70
Poultry	983.27	885.77	97.50	
Veterinary	1,342.09	1,308.82	33.27	
College of Engineering:				
Administration	2,201.45	2,171.45	30.00	
Architectural	1,938.75	1,923.75	15.00	
Civil	5,105.55	5,034.12	69.63	1.80
Electrical	4,331.87	4,042.34	250.23	39.30
Mechanical	12,656.50	11,764.66	833.17	58.67
College of Applied Science:				
Botany and Bacteriology	4,736.16	4,124.26	599.98	11.92
Chemistry	12,643.11	10,929.34	1,708.93	4.84
Mathematics	5,924.62	5,815.27	109.35	
Physics	3,186.99	2,958.57	206.43	21.99
Zoology and Entomology	3,855.92	3,643.05	212.87	
College of Industrial Arts:				
Applied Art	4,200.51	4,068.26	123.75	8.50
Home Economics	12,657.06	12,125.01	215.64	316.41
Secretarial	5,776.28	5,533.53	113.95	128.80
Unattached Departments:				
Athletics	1,688.70	1,688.70		
Economics	2,619.90	2,609.40	10.50	
Education and Psychology	1,581.66	1,581.66		
English	8,603.57	8,515.51	88.06	
French and Spanish	1,759.47	1,759.47		
General Library	6,097.42	2,862.90	3,181.64	52.88
History	1,945.10	1,931.70		13.40
Military Science	824.84	748.37	52.58	23.89
Music	6,423.21	6,365.05	8.16	50.00
Physical Education	924.87	901.30	21.07	2.50
Summer Quarter	5,785.37	5,785.37		
Special Chemistry	921.51	782.10	102.72	36.69
College Hospital	2,193.39	1,787.47		405.92
Piano Rental	160.00	160.00		
Store Room	3,712.72	3,712.72		
State Fair	260.09	260.09		
Sundry Activities:				
Tournament	273.92	273.92		
Publications	659.61	659.61		
Student Activities:				
Athletics	2,655.95	2,655.95		
Athletic Equipment	2,025.27	2,025.27		
Band	48.91	48.91		
Debate	558.22	558.22		
Exponent	527.32	527.32		
TOTALS	\$ 169,816.04	\$ 159,988.14	\$ 8,383.17	\$ 1,444.73

UNIVERSITY OF MONTANA

STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS

DETAIL OF EXPENDITURES

OPERATION—EDUCATIONAL SYSTEM

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE D 202

OFFICE DEPARTMENT PURPOSE	Totals	ACCOUNT								
		Salaries and Wages	Postage	Stationery	Sundry Office Expenses	Telephone and Telegraph	Freight Express and Drayage	Traveling Expenses	Publications	General Supplies and Expenses
College of Agriculture:										
Administration	\$ 947.76	\$ 947.76								
Agromony	5,105.52	4,974.88		\$ 3.24	\$ 33.20	\$ 1.90	\$ 6.34			\$ 85.96
Agricultural Education	2,692.30	1,811.66	\$ 17.12	94.19	85.15	13.54		\$ 657.64		13.00
Animal Industry	15,074.65	8,157.39		22.60	31.39	8.93	35.01	107.09		6,712.24
Dairy	2,624.73	2,493.32		10.43	35.49		11.36			74.13
Dairy Sales	6,701.36	921.15		27.07	50.30		1.09	96.00		5,605.75
Horticulture	2,312.61	2,292.76			9.29		5.23			5.33
Poultry	885.77	850.01			22.35		13.41			
Veterinary	1,308.82	1,290.00			8.17					10.65
College of Engineering:										
Administration	2,171.45	2,080.57						90.88		
Architectural	1,923.75	1,868.89	9.00		3.20		14.49			28.17
Civil	5,034.12	4,927.86	5.00		35.13		4.72	24.72		36.69
Electrical	4,042.34	3,947.77		23.75	35.37		13.16			22.29
Mechanical	11,764.66	10,997.39	13.25	29.25	30.00	25.26	50.86	154.46		464.19
College of Applied Science:										
Botany and Bacteriology	4,124.26	3,711.59		6.60	2.88	1.08	49.26			352.85
Chemistry	10,929.34	9,156.50		51.16	128.34	40.83	83.99	73.00		1,395.52
Mathematics	5,815.27	5,805.02			10.25					
Physics	2,958.57	2,798.65		20.25	25.33		19.96			94.38
Zoology and Entomology	3,643.05	3,502.13			22.76	1.08	9.62			107.46
College of Industrial Arts:										
Applied Art	4,068.26	3,863.07		9.50	10.11		12.67			172.91
Home Economics	12,125.01	10,533.91	28.00	22.36	190.82	14.38	4.50	107.38		1,223.66
Secretarial	5,533.53	5,457.52		21.35	42.12	11.28	1.26			
Unattached Departments:										
Athletics	1,688.70	1,570.00		11.06		2.07		105.57		
Economics	2,609.40	2,609.40								
Education and Psychology	1,581.66	1,570.96				10.70				
English	8,515.51	8,458.49		1.00	26.24	26.45	1.28	1.80		.25
French and Spanish	1,759.47	1,758.32			1.15					
General Library	2,862.90	2,580.11	29.70	100.80	104.28		22.87			25.14
History	1,931.70	1,924.79			6.91					
Military	748.37	402.96		12.00	23.85		3.74			305.82
Music	6,365.05	6,261.98			3.07		9.99			90.01
Physical Education	901.30	901.30								
Summer Quarter	5,785.37	5,340.10		63.75		16.76				
Special Chemistry	782.10	408.32	1.50	26.72	38.92	72.14	6.80	196.41	\$ 161.50	6.85
College Hospital	1,787.47	551.35				7.11	29.74	130.00		97.70
Piano Rental	160.00									1,199.27
Store Room	3,712.72									160.00
State Fair	260.09	3.25					39.62	162.96		3,712.72
Sundry Activities:										
Tournament	273.92	21.00	3.00	14.50	.97	31.72		1.44		201.29
Publications	659.61								659.61	
Student Activities:										
Athletics	2,655.95									2,655.95
Athletic Equipment	2,025.27									2,025.27
Band	48.91									48.91
Debate	558.22									558.22
Exponent	527.32									527.32
TOTALS	\$ 159,988.14	\$ 126,752.13	\$ 106.57	\$ 571.58	\$ 1,017.04	\$ 285.23	\$ 450.97	\$ 1,909.35	\$ 821.11	\$ 28,074.16

FINANCIAL REPORT

STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS

DETAIL OF EXPENDITURES

CAPITAL—EDUCATIONAL SYSTEM

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE D 203

OFFICE DEPARTMENT PURPOSE	Totals	ACCOUNT								
		Land and Improve- ments	Buildings and Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Refer- ence Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
College of Agriculture:										
Administration						\$ 109.60		\$ 2.10		
Agronomy	\$ 111.70									
Agricultural Education					\$ 16.50					\$ 72.58
Animal Industry	89.08				23.98	33.75		22.98		
Dairy	86.21		\$ 5.50					9.00		
Dairy Sales	11.75		2.75							
Horticulture										
Poultry	97.50					28.50		26.00		43.00
Veterinary	33.27						\$ 14.00	19.27		
College of Engineering:										
Administration	30.00					30.00				
Architectural	15.00					15.00				
Civil	69.63			28.61		38.50		2.52		
Electrical	250.23			16.58		1.50		232.15		
Mechanical	833.17		134.20	590.88	47.89	2.00		58.20		
College of Applied Science:										
Botany and Bacteriology	599.98				47.13	130.73		389.22	32.90	
Chemistry	1,708.93					1,193.03	10.00	505.90		
Mathematics	109.35					109.35				
Physics	206.43					2.50		203.93		
Zoology and Entomology	212.87							207.87	5.00	
College of Industrial Arts:										
Applied Art	123.75					36.62		76.50	10.63	
Home Economics	215.64			36.00	21.57	155.82	2.25			
Secretarial	113.95		19.75			94.20				
Unattached Departments:										
Athletics										
Economics	10.50						10.50			
Education and Psychology										
English	88.06					85.05	3.01			
French and Spanish										
General Library	3,181.64		3.00			614.97	2,563.67			
History										
Military Science	52.58					33.58		19.00		
Music	8.16				8.16					
Physical Education	21.07						17.20	3.87		
Special Chemistry	102.72					45.25	57.47			
College Hospital										
TOTALS	\$ 8,383.17		\$ 165.20	\$672.07	\$165.23	\$2,759.95	\$2,678.10	\$1,778.51	\$48.53	\$115.58

UNIVERSITY OF MONTANA

STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS

DETAIL OF EXPENDITURES

REPAIRS AND REPLACEMENTS—EDUCATIONAL SYSTEM

FISCAL YEAR, MARCH 1, 1919, to FEBRUARY 29, 1920.

SCHEDULE D 204

OFFICE DEPARTMENT PURPOSE	Totals	ACCOUNT								
		Land and Improvements	Buildings and Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Refer- ence Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
College of Agriculture:										
Administration										
Agronomy	\$ 1.75					\$ 1.75				
Agricultural Education										
Animal Industry	209.57		\$158.07	\$ 11.00	\$ 25.80	14.70				
Dairy	43.20									
Dairy Sales								\$ 43.20		
Horticulture	12.70					12.70				
Poultry										
Veterinary										
College of Engineering:										
Administration										
Architectural										
Civil	1.80				1.80					
Electrical	39.30									
Mechanical	58.67			33.67	25.00			39.30		
College of Applied Science:										
Botany and Bacteriology	11.92		5.73			6.19				
Chemistry	4.84		2.07			2.77				
Mathematics										
Physics	21.99		11.74			10.25				
Zoology and Entomology										
College of Industrial Arts:										
Applied Art	8.50				3.00	5.50				
Home Economics	316.41		24.38		29.75	245.91		16.37		
Secretarial	128.80		25.95			102.85				
Unattached Departments:										
Athletics										
Economics										
Education and Psychology										
English										
French and Spanish										
General Library	52.88		52.88							
History	13.40					13.40				
Military Science	23.89		11.15		12.74					
Music	50.00					50.00				
Physical Education	2.50					2.50				
Summer Quarter										
Special Chemistry	36.69					32.46		4.23		
College Hospital	405.92		404.22			1.70				
TOTALS	\$1,444.73		\$696.19	\$44.67	\$98.09	\$502.68		\$103.10		

FINANCIAL REPORT

STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS

SUMMARY OF EXPENDITURES

PHYSICAL PLANT

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE D 301

OFFICE DEPARTMENT PURPOSE	Totals	CLASSIFICATION		
		Operation	Capital	Repairs and Re- placements
	For Detail See Schedule	D 302	D 303	D 304
Entire Plant (including new chemistry building and plans for new engineering building)	\$112,521.43	\$37,832.87	\$69,083.44	\$5,605.12

UNIVERSITY OF MONTANA

STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS

DETAIL OF EXPENDITURES

OPERATION—PHYSICAL PLANT

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE D 302

OFFICE DEPARTMENT PURPOSE	Totals	ACCOUNT								
		Salaries and Wages	Postage	Stationery	Sundry Office Expenses	Telephone and Telegraph	Freight Express and Drayage	Traveling Expenses	Publications	General Sup- plies and Expenses
Entire Plant (including new Chemistry Building and plans for new Engineering Building)....	\$37,832.87	\$9,777.42	.....	\$5.50	\$34.58	\$111.02	\$9.31	\$38.17	.....	\$27,856.87

STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS

DETAIL OF EXPENDITURES FOR CAPITAL

PHYSICAL PLANT

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE D 303

OFFICE DEPARTMENT PURPOSE	Totals	ACCOUNT								
		Land and Improve- ments	Buildings and Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Refer- ence Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
Entire Plant (including new Chemistry Building and plans for new Engineering Building)...	\$69,083.44	\$649.39	\$38,560.04	\$323.20	\$11.00	\$29,539.81	.....	.....	.....	.....

FINANCIAL REPORT

STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS

DETAIL OF EXPENDITURES

REPAIRS AND REPLACEMENTS—PHYSICAL PLANT

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE D 304

OFFICE DEPARTMENT PURPOSE	Totals	ACCOUNT								
		Land and Improve- ments	Buildings and Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Refer- ence Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
Entire Plant (including new Chemistry Building and plans for new Engineering Building)....	\$5,605.12	\$43.46	\$5,271.09	\$178.63	\$4.65	\$107.29	-----	-----	-----	-----

UNIVERSITY OF MONTANA

STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS

DETAIL OF EXPENDITURES

CAPITAL—PHYSICAL PLANT

CLAIMS PAID FROM CURRENT APPROPRIATION (\$70,000.00) FOR BUILDINGS

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE D 314

Name of Claimant	Material or Purpose	Amount	No. of Warrant	Date Paid
Kroffgan & Frank	10th and 11th payments on Chem. Bldg.	\$ 8,602.00	209901	Mar., 1919
J. C. Park	Traveling expense to Helena about furn.	10.00	209927	" "
W. J. Templin	Labor on Chemistry Building	4.50	210463	Apr., 1919
John Thomas	Labor on Chemistry Building	21.25	210464	" "
J. W. Keffeler	Labor on Chemistry Building	27.00	68383	" "
Kroffgan & Frank	12th payment on Chemistry Building	1,988.70	68362	" "
J. C. Park	Traveling expense to Helena about furn.	36.51	68361	" "
Northern Pacific Ry. Co.	Freight on paint for Chem. Bldg.	3.92	68385	" "
Air Reduction Sales Co.	Materials for steam main to Chem. Bldg.	2.55	69238	" "
J. C. Hall	Labor on Chemistry Building	19.13	212675	May, 1919
W. J. Templin	Labor on Chemistry Building	29.81	212676	" "
John Thomas	Labor on Chemistry Building	47.81	212677	" "
F. H. Hepburn	Labor on Chemistry Building	40.00	212678	" "
Joe Halk	Labor on Chemistry Building	38.25	212679	" "
W. Sutherland	Labor on Chemistry Building	29.75	212680	" "
Leo Jammerthal	Labor on Chemistry Building	29.75	212681	" "
Frank Hepburn	Labor on Chemistry Building	7.81	212682	" "
J. C. Park	Traveling expenses to Butte and Helena about light fixtures and furniture	22.38	69179	" "
Chicago Engineering Supply Co.	Material for steam main to Chem. Bldg.	10.38	69180	" "
H. B. McCay	Material for steam main to Chem. Bldg.	11.30	69232	" "
American Ry. Express Co.	Express on material for steam main	1.95	69237	" "
Mountain States Tel. & Tel. Co.	Telephone to Helena about furniture	1.00	69240	" "
A. R. Eyman	Labor on steam main to Chemistry Bldg.	71.50	212124	" "
John Thomas	Labor on steam main to Chemistry Bldg.	18.00	214174	June, 1919
F. H. Hepburn	Labor on steam main to Chemistry Bldg.	23.75	214175	" "
Joe Halk	Labor on steam main to Chemistry Bldg.	17.18	214176	" "
Frank Hepburn	Labor on steam main to Chemistry Bldg.	118.12	214177	" "
Joe Halk	Labor on steam main to Chemistry Bldg.	98.28	214178	" "
L. H. Jammerthal	Labor on steam main to Chemistry Bldg.	77.03	214179	" "
N. Sutherland	Labor on steam main to Chemistry Bldg.	106.78	214180	" "
John Thomas	Labor on steam main to Chemistry Bldg.	105.75	214181	" "
W. J. Templin	Labor on steam main to Chemistry Bldg.	93.92	214182	" "
Frank Ware	Labor on steam main to Chemistry Bldg.	19.68	214183	" "
Melyin Conklin	Labor on steam main to Chemistry Bldg.	18.56	214184	" "
Kenyon-Noble Lbr. Co.	Material for steam main	9.45	70496	" "
W. G. Springer	Gravel for steam main	86.00	20487	" "
Gutta-Percha Rubber Co.	Water hose for campus	70.00	70480	" "
Ideal Furniture Co.	Furniture for barracks	420.00	70458	" "
American Ry. Express Co.	Express on supplies for steam main	2.96	70455	" "
Mountain States Tel. & Tel. Co.	Telephone to Helena about furniture	1.80	70452	" "
A. R. Eyman	Labor on steam main	103.13	69790	" "
Rose Drug Co.	Supplies for steam main	2.35	70453	" "
Kroffgan & Frank	13th payment on Chemistry Bldg.	17,192.54	214843	" "
B. E. Matthews Fixture Co.	Payment on furn. for new Chem. Bldg.	2,486.47	215375	" "
N. Sutherland	Labor on steam main to Chem. Bldg.	1.13	70929	July, 1919
Chester McVey	Labor on steam main to Chem. Bldg.	7.03	70930	" "
W. J. Templin	Labor on steam main to Chem. Bldg.	8.72	70931	" "
John Thomas	Labor on steam main to Chem. Bldg.	7.03	70932	" "
N. Sutherland	Labor on steam main to Chem. Bldg.	41.54	70946	" "
W. J. Templin	Labor on steam main to Chem. Bldg.	27.00	70947	" "
John Thomas	Labor on steam main to Chem. Bldg.	29.25	70948	" "
W. T. Moore	Labor on steam main to Chem. Bldg.	5.63	70949	" "
Chester McVey	Labor on steam main to Chem. Bldg.	15.75	70950	" "
F. H. Hepburn	Labor on steam main to Chem. Bldg.	11.25	70951	" "

CONTINUED ON PAGE 104

FINANCIAL REPORT

Name of Claimant	Material or Purpose	Amount	No. of Warrant	Date Paid
George Spaulding	Labor on steam main to Chem. Bldg.	3.37	70952	" "
Gutta-Percha Rubber Co.	Rubber water hose for campus	157.50	217377	" "
D. H. Budd Co.	Plumbing supplies for steam main	31.15	217389	" "
Gallatin Lumber Co.	Supplies for steam main	171.65	217401	" "
Northern Pacific Ry. Co.	Freight on cement for steam main	49.08	217413	" "
Mountain States Tel. & Tel. Co.	Telephone to Helena about furniture	1.25	217414	" "
Machemer Brothers	Lumber for Chemistry Bldg.	1.50	217411	" "
Story Motor Co.	Supplies for steam main	3.60	217411	" "
Leo Jammerthal	Labor on steam main	16.87	218589	Aug., 1919
J. W. Templin	Labor on steam main	9.00	218590	" "
John Thomas	Labor on steam main	18.75	218591	" "
N. Sutherland	Labor on steam main	13.50	218592	" "
McAlear Mfg. Co.	One ¾ H. P. steam trap for steam main	21.25	219242	" "
Fred F. Willson	Architect fees on Chemistry Bldg.	1,129.36	219243	" "
J. C. Park	Traveling expense to Helena about furn.	13.98	219244	" "
Johns-Manville Co.	Sponge filling for steam main	308.00	219248	" "
H. B. McCay	Supplies for steam main	.30	219252	" "
Northern Pacific Ry. Co.	Freight on supplies for Chem. Bldg.	23.58	219260	" "
Mountain States Tel. & Tel. Co.	Telephone charges	7.93	219262	" "
A. A. Cameron, Treas.	Advances for labor on Chem. Bldg.	94.44	221457	Sept., 1919
W. J. Templin	Labor on new Chemistry Bldg.	4.50	220410	" "
John Thomas	Labor on new Chemistry Bldg.	5.00	220411	" "
Joe Taylor	Labor on new Chemistry Bldg.	6.75	220412	" "
E. R. Glass	Labor on new Chemistry Bldg.	18.00	220413	" "
N. Sutherland	Labor on new Chemistry Bldg.	1.13	220414	" "
H. Oberle	Labor on new Chemistry Bldg.	15.75	220415	" "
H. B. Clack	Labor on new Chemistry Bldg.	21.13	220416	" "
City Treasurer	Assessments for year 1919	554.19	221474	" "
Standard Construction Co.	Digging trench for steam main	1,382.55	221480	" "
Western Electric Co.	Electrical supplies for Physical Plant	81.08	221491	" "
C. N. Wood, Assignee	Hardwood for Chemistry Bldg.	348.80	221523	" "
Copeland Lumber Co.	Lumber for walk to Chem. Bldg.	100.00	221524	" "
S. G. Phillips	Steel supply case for Chem. Bldg.	46.50	221472	" "
D. D. Smith	Office table for Supt. of Bldgs.	14.00	221467	" "
H. B. McCay	Hardware for Physical Plant	13.25	221462	" "
Northern Pacific Ry. Co.	Freight on supplies	1.24	221456	" "
Mountain States Tel. & Tel. Co.	Telephone to Helena about furniture	.80	221454	" "
A. A. Cameron, Treas.	Advance for labor on Main Building	165.90	221467	Oct., 1919
Republican Courier Co.	Printing bids for new Eng. Bldg.	12.50	223327	" "
D. H. Budd Co.	Plumbing in new Chem. Bldg.	89.90	223325	" "
Northern Pacific Ry. Co.	Freight on supplies for Chem. Bldg.	2.17	223350	" "
Mountain States Tel. & Tel. Co.	Telephone charges for Chem. Bldg.	1.25	223351	" "
Store Room	Supplies for new Chem. Bldg.	83.80	223304	" "
B. E. Matthews Fixture Co.	Furniture for new Chem. Bldg.	10,968.80	221928	" "
George Spaulding	Labor on new Chem. Bldg.	7.50	224739	Nov., 1919
John Thomas	Labor on new Chem. Bldg.	12.50	224740	" "
Frank Ware	Labor on new Chem. Bldg.	4.50	224741	" "
W. J. Templin	Labor on new Chem. Bldg.	2.50	224742	" "
Montana Electric Co.	Electric supplies for new Chem. Bldg.	29.94	225816	" "
Yellow Transfer Co.	Drayage on supplies for new Chem. Bldg.	20.75	225815	" "
Fred F. Willson	Services as architect for Eng. Bldg.	5,200.00	225814	" "
Kenyon-Noble Lbr. Co.	Lumber and supplies for Physical Plant	380.65	227481	Dec., 1919
Northern School Supply Co.	Furniture for Physical Plant	282.75	227480	" "
A. A. Cameron, Treas.	Advance for frt. for furn. for Chem. Bldg.	448.50	229487	Jan., 1920
TOTAL		\$54,687.97		

UNIVERSITY OF MONTANA

STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS

SUMMARY OF RESOURCES AND EXPENDITURES

HAMILTON HALL (WOMEN'S DORMITORY)

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920 SCHEDULE D 401

Resources:		
Balance February 28, 1919	\$ 412.02	
Board Receipts	9,755.04	
Room Receipts	3,470.05	
Transfer from Summer Quarter Dormitory	1,565.64	
Total		\$15,202.75
Expenditures:		
Operation:		
Salaries and Wages	\$ 2,977.29	
Operating Supplies and Expenses	11,266.79	
Capital	\$14,244.08	
Repairs and Replacements	746.95	
Total	455.13	15,446.16
Deficit February 29, 1920		\$ 243.41
Accrued Liabilities:		
Heat		1,275.00
DEFICIT, February 29, 1920		\$ 1,518.41

NOTE: Hamilton Hall, or the women's dormitory is of brick construction, English style and was erected in 1909 at a cost of \$45,000.00, exclusive of furniture.

There are thirty-five rooms in the building and a student capacity of fifty-eight.

Owing to the advanced prices for food stuffs, the schedule of charges was raised March 1, 1920, to \$29.00 a month for board, the rooms ranging in cost from \$6.00 to \$9.00 per month.

STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS

SUMMARY OF RESOURCES AND EXPENDITURES

THE BARRACKS (MEN'S DORMITORY)

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920 SCHEDULE D 402

Resources:		
Balance, February 28, 1919	\$ 399.08	
Board Receipts	14,796.80	
Room Receipts	2,263.90	
Total		\$ 17,459.78
Expenditures:		
Operation:		
Salaries and Wages	\$ 1,991.28	
Operating Supplies and Expenses	13,122.51	
Capital	\$ 15,113.79	
Repairs and Replacements	910.54	
Total	12.38	\$ 16,036.71
BALANCE, February 29, 1920		\$ 1,423.07

NOTE: The Barracks, or men's dormitory, consist of two identical buildings designated as Barracks A and B, respectively, and constructed in the fall of 1918 at a cost of \$41,500.00. Of frame construction, the buildings were erected for the use of the Student Army Training Corps but since the signing of the armistice have been used as a men's dormitory. Each building has fourteen rooms and a student capacity of sixty, or a total capacity of one hundred and twenty. Students are furnished board and room at a cost of \$22.50 per month.

FINANCIAL REPORT

STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS

SUMMARY OF RESOURCES AND EXPENDITURES

SUMMER QUARTER DORMITORIES

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE D 403

Resources:		
Balance, February 28, 1919	\$	139.79
Board Receipts		2,038.60
Room Receipts		693.40
Total		\$ 2,871.79
Expenditures:		
Operation:		
Salaries and Wages	\$	346.00
Operating Supplies and Expenses		945.90
	\$	1,291.90
Transfer to Women's Dormitory		1,565.64
Capital		14.25
Repairs and Replacements		
Total		\$ 2,871.79
BALANCE, February 29, 1920		

UNIVERSITY OF MONTANA

STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS BOZEMAN

STATE ACCOUNTANT'S STATEMENT OF INCOME AND EXPENDITURES

FOR YEAR ENDED FEBRUARY 29, 1920

SCHEDULE D 500

INCOME		
Interest and Income Fund		\$ 37,341.45
Agricultural College State Appropriation.....	\$ 154,658.55	
Less—Transfer to Chancellor's Account	5,000.00	149,658.55
Refund Appropriation		240.90
Vocational Educational Appropriation		2,619.73
Vocational Education, U. S. Aid.....		2,619.72
Morrill-Nelson Fund		50,000.00
Government Reimbursement		20,976.90
Matriculation Fees		4,873.50
Summer School Matriculation Fees.....		2,545.00
Other Summer School Deposits		203.78
Laboratory Fees		3,310.25
Music Fees		2,258.00
Chemical Laboratory Analysis		957.46
Dormitory Board		9,755.04
Dormitory, Summer Session, Board		2,038.60
Dormitory, Rooms		3,470.05
Dormitory, Summer Session, Rooms		693.40
Dormitory, Mens, Board		14,796.80
Dormitory, Mens, Rooms		2,263.90
Dairy Sales		6,248.52
Department Sales		8,542.23
Interest on Bank Balance		820.60
Miscellaneous		1,419.15
Total Income		\$ 327,653.53
EXPENDITURES		
Operation, General Administration.....	\$ 24,094.19	
Operation, Educational System	148,926.99	
Operation, Physical Plant	37,832.87	
Operation, Dormitories	29,088.86	
Operation, Dormitories, Summer Session.....	1,560.91	
Total Operating Expenses		\$ 241,503.82
Repairs and Replacements, General Administration	\$ 619.85	
Repairs and Replacements, Educational System	1,444.73	
Repairs and Replacements, Physical Plant	5,605.12	
Repairs and Replacements, Dormitory	467.51	
Repairs and Replacements, Dormitory, Summer Session	14.25	
Total Repairs and Replacements.....		8,151.46
Capital Expenditures, General Administration	\$ 954.11	
Capital Expenditures, Educational System	8,383.17	
Capital Expenditures, Physical Plant.....	69,083.44	
Capital Expenditures, Dormitory	1,657.49	
Total Capital Expenditures		80,078.21
Total Expenditures		\$ 329,733.49
Less—Capital Expenditures as above.....	80,078.21	
Total Revenue Expenditures		\$ 249,655.28
Excess of Income over Revenue Expenditures		\$ 77,998.25
Surplus, February 28, 1919		688,383.77
SURPLUS—STATE OF MONTANA.....		\$ 766,382.02

INCOME: The Railroad Refund Appropriation in the above statement (\$240.90) is accounted for in Schedule B 30 and does not appear in the income schedule for the Agricultural College (D 10). The amount of income for Vocational Education given above (\$5,239.45) plus accrued current assets appearing on page 57 of the report for 1918-19 (\$4,224.51) equals the amount given in Schedule D 10 (\$9,463.96). Owing to the transfer, by the State Accountant, of \$1,500.00 from the Laboratory Deposits Account to the Matriculation Fees Account, the amounts for students' fees in this statement do not correspond with those found in Schedule D 10.

EXPENDITURES: The differences between the expenditures found in this statement and the corresponding schedules elsewhere in the report are due chiefly to different classifications, or to the expenditures being accounted for in separate schedules.

FINANCIAL REPORT

STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS BOZEMAN

STATE ACCOUNTANT'S BALANCE SHEET

SHOWING CONDITION OF THE BOOKS AT CLOSE OF BUSINESS FEB. 29, 1920

SCHEDULE D 501

ASSETS			
Current—			
Cash in Office	\$ 872.66		
Cash in Bank	23,930.63	\$ 24,803.29	
Special Fund, State Treasury		45,564.14	
S. A. T. C. Fund, War Course		500.37	
Advances by State Treasurer		2,500.00	
Building Materials in Store		718.91	
College Mechanic Account		3.06	
Insurance Paid in Advance		855.96	
Due from Vocational Education Fund		3,785.19	
Due From Piano Rentals		35.50	
Advanced Account Contingent Revolving Fund		72.93	
Buildings and Land Appropriation		15,312.03	
		\$ 94,151.38	
Less—General Appropriation Overdraft		59,339.55	
Total Current Assets		\$ 34,811.83	
Fixed Assets—			
Inventories, General Administration	\$ 6,168.79		
Inventories, Educational System	138,185.37		
Inventories, Physical Plant	634,616.19		
Inventories, Dormitory	11,109.59		
Total Fixed Assets		790,079.94	
TOTAL ASSETS		\$ 824,891.77	
LIABILITIES			
Vouchers Payable—			
State Appropriation	\$ 5,685.28		
Vocational Education Fund	1,276.87		
Dormitory Fund	616.33		
Men's Dormitory Fund	959.01		
Athletic Fund	4.38		
Exponent Fund	84.67		
Equipment Fund	24.76		
Debate Fund	103.35		
Piano Rental	25.00		
Chemistry Fund	140.45		
Total Vouchers Payable		\$ 8,920.10	
Deposits—			
Students' Deposit Fund	\$ 1,450.23		
Athletic Activities	1.12		
Exponent Activities	1.53		
Athletic Equipment	315.13		
Debate Activities	270.88		
Total Deposits		2,038.89	
Liability Account Band Fund		651.17	
Due Extension Service		7.83	
Due Experiment Station		156.29	
Advance by Council of Defense		45,970.26	
Advance by State Treasurer		765.21	
Total Liabilities		\$ 58,509.75	
SURPLUS—STATE OF MONTANA		\$ 766,382.02	
NOTE—The above amount \$24,803.29, Cash in Office and Cash in Bank, is appropriated to the following Local Fund Accounts:			
Special Fund, Bozeman	\$ 7,169.60		
Chemistry Fund, Special	220.23		
Revolving Fund	765.21		
Dormitory Fund	372.92		
Men's Dormitory Fund	2,382.08		
Students' Deposit Fund	1,450.23		
Athletic Activities Fund	5.50		
Exponent Fund	86.20		
Athletic Equipment Fund	339.89		
Debate Fund	374.23		
Band Fund	651.17		
Morrill-Nelson Fund	11,112.86		
		\$ 24,930.12	
Less—Piano Rental Fund	10.50		
Less—Dairy Income Fund	116.33	126.83	
		\$ 24,803.29	

SECTION E

Agricultural Experiment Station

Bozeman

(Including Fort Ellis Farm)

UNIVERSITY OF MONTANA

AGRICULTURAL EXPERIMENT STATION BOZEMAN

EXHIBIT I

The experiment Station has this year to report the resignation of three heads of departments; the most serious change in the personnel of the Station staff for many years. These changes are a serious loss to the station work, first because of the character of the men who have severed their connection with the work and second, because of the importance of the departments affected.

In July Professor Atkinson who has served as the head of the Agronomy Department for 16 years was made President of the College. Mr. P. V. Cardon, who served for some years as Superintendent of the Judith Basin Substation, has been appointed to fill this place.

In October Professor C. N. Arnett, head of the Animal Husbandry Department, resigned to accept the management of a large live stock ranch in the state at nearly double his pay at the institution.

In January Professor O. B. Whipple, who has been head of the Horticulture Department for several years, resigned to go into commercial work in Colorado. Neither of these latter positions has been filled and there seems at present but little prospect of filling them with men of like quality at the salaries we can afford to pay. In other directions the Station has been able to maintain its staff.

A very large addition to the facilities of the Station work was provided when the Station Chemistry Department moved into its quarters in the new Chemistry Building. The facilities and equipment are very satisfactory indeed.

The work of the Station has progressed very satisfactorily during the year, and all members of the Station staff have taken hold of their work with enthusiasm.

Not in the history of the agriculture of the State has there been as unfavorable a crop season as during the year just passed. The climatic extreme of the year has, however, brought out very valuable lessons on methods of cropping and on varieties of grain and forage crops best adapted to successful cropping in various sections of the State.

The year recorded the completion and reporting of the first complete report on the Russian sunflower as a forage crop. It is based on results obtained by the cooperative work of the Agronomy, the Animal Husbandry and the Chemistry Departments. No recent publication of the Experiment Station has attracted more attention and special requests for copies have come from nearly every state of the Union and from many foreign countries.

FINANCIAL REPORT

AGRICULTURAL EXPERIMENT STATION

BOZEMAN

(Including Fort Ellis Farm)

COMPARATIVE SUMMARY OF ALL FINANCIAL OPERATIONS

FISCAL YEARS, 1918-1919 AND 1919-1920

RESOURCES	1918-1919		1919-1920	
STATE APPROPRIATIONS:				
Maintenance and Equipment (H. B. No. 450, 15th Leg. Assembly, P. 515).....	\$67,942.15	\$67,942.15	\$75,000.00	\$75,000.00
Maintenance and Equipment (H. B. No. 437, 16th Leg. Assembly, P. 603).....				
FEDERAL FUNDS:				
Hatch Act (1887)	15,000.00		15,000.00	
Adams Act (1906)	15,000.00		15,000.00	
		\$30,000.00		\$30,000.00
SALES INCOME:				
Administration Department	\$ 138.20		\$ 205.18	
Agronomy Department	671.34		9,256.56	
Animal Husbandry Department	7,782.77		95.00	
Chemistry Department	142.70			
Farm	439.27		40.00	
Farm Management Department	10.40			
Horticulture Department	1,034.51		1,960.59	
Miscellaneous			420.00	
Poultry Department	1,522.16		1,244.48	
		\$11,741.35		\$13,221.81
MISCELLANEOUS:				
Income, Flax Fund	\$ 576.75		\$3,275.17	
Income, Flax Seed Fund			125.50	
Income, Hog Cholera Serum	36.40		626.98	
Interest on Bank Balances	400.00		195.39	
Reimbursement for Advances for Barracks				
		\$1,013.15		\$4,223.04
BALANCES, February 28th: (1918) (1919)				
Adams Fund	\$1,995.18		\$2,988.20	
Flax Income Fund	775.89		781.81	
Flax Seed Fund	129.80		3,750.00	
Hatch Fund	3,786.46		3,232.49	
Hog Cholera Fund, Local	226.72		16.40	
Hog Cholera Revolving Fund	1,483.03		1,725.30	
Miscellaneous Station Fund	8,361.79		12,476.51	
State Appropriation, Maintenance	7,153.00			
Net Transfers	3,693.30			
	\$27,605.17			\$24,970.71
Revolving Fund (Overdraft)	\$4,993.35			
Vouchers Payable February 28, 1918	2,341.61			
	7,334.96	20,270.21		
TOTALS		\$130,966.86		\$147,415.56

UNIVERSITY OF MONTANA

AGRICULTURAL EXPERIMENT STATION

BOZEMAN

(Including Fort Ellis Farm)

COMPARATIVE SUMMARY OF ALL FINANCIAL OPERATIONS

FISCAL YEARS, 1918-1919 AND 1919-1920

EXPENDITURES	Operation		Capital		Repairs and Replacements		Totals	
	1918-19	1919-20	1918-19	1919-20	1918-19	1919-20	1918-19	1919-20
ADMINISTRATION:								
Chancellor's Office	\$2,250.00	\$2,500.00					\$2,250.00	\$2,500.00
Director's Office	21,672.92	20,066.14	\$ 692.59	\$216.65	\$ 225.56	\$ 146.80	22,591.07	20,429.59
Secretary-Treasurer's Office.....	1,581.10	1,669.25	21.50				1,602.60	1,669.25
TOTALS	\$25,504.02	\$24,235.39	\$714.09	\$216.65	\$225.56	\$146.80	\$26,443.67	\$24,598.84
EXPERIMENTAL SYSTEM:								
Agronomy	\$11,158.21	\$10,406.14	\$ 194.60	\$223.05	\$ 38.02	\$ 27.65	\$11,390.83	\$10,656.84
Agricultural Engineering	2,828.42	3,174.49	308.58	12.73	2.50	37.48	3,139.50	3,224.70
Animal Husbandry	8,305.61	11,470.96	1,559.00	827.20	13.88	154.44	9,878.49	12,452.60
Botany and Bacteriology.....	5,026.60	6,148.05	473.01	250.67	28.41	33.80	5,528.02	6,432.52
Chemistry	7,214.19	10,705.52	1,199.91	640.09	8.10	102.70	8,422.20	11,448.31
Entomology	5,393.36	7,022.33	813.38	65.11	15.75		6,222.49	7,087.44
Farm (Fort Ellis)	2,724.34	1,535.06	880.70	321.62	346.49	323.98	3,951.53	2,180.66
Farm Management	2,125.66	3,935.28	445.50	384.66	312.74	272.10	2,883.90	4,592.04
Farm (Station)	6,373.24	6,789.03	633.05	1,121.53	382.04	1,327.45	7,388.33	9,238.01
Flax Fund	522.28	6,280.07		70.00	52.35	227.49	574.63	6,577.56
Hog Cholera	4.45	297.31					4.45	297.31
Horticulture	4,849.60	4,762.07	27.06	19.15	76.14	25.94	4,952.80	4,807.16
Poultry	5,163.97	6,555.39	408.41	199.50	23.68	125.66	5,596.06	6,880.55
Veterinary Science	1,423.60	1,826.01	57.10	87.35	10.00	4.13	1,490.70	1,917.49
TOTALS	\$63,113.53	\$80,907.71	\$7,000.30	4,222.66	\$1,310.10	\$2,662.82	\$71,423.93	\$87,793.19
PHYSICAL PLANT:								
Entire Plant	\$3,523.06	\$5,191.35	\$3,979.05	\$2,339.70	\$334.04	\$1,903.35	\$7,836.15	\$9,434.40
GRAND TOTALS	\$92,140.61	\$110,334.45	\$11,693.44	\$6,779.01	\$1,869.70	\$4,712.97	\$105,703.75	\$121,826.43

FINANCIAL REPORT

AGRICULTURAL EXPERIMENT STATION

BOZEMAN

(Including Fort Ellis Farm)

GENERAL SUMMARY OF ALL FINANCIAL OPERATIONS

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE E

	For Detail See Schedule	Amount
RESOURCES FROM ALL SOURCES.....	E 10	\$ 147,415.56
EXPENDITURES FOR ALL PURPOSES.....	E 100	121,826.43
BALANCE, February 29, 1920.....		\$ 25,589.13
Accrued Liabilities:		
Reserve for Chemistry Furniture		\$ 7,000.00
Flax Expense Fund		1,731.40
Hog Cholera Fund—Revolving		1,569.89
Adams and Hatch Funds—Advances		2,500.00
		12,801.29
NET BALANCE, February 29, 1920.....		\$ 12,787.84

UNIVERSITY OF MONTANA

AGRICULTURAL EXPERIMENT STATION BOZEMAN (Including Fort Ellis Farm)

GENERAL SUMMARY OF ALL RESOURCES

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE E 10

SOURCE	AMOUNT	
State Appropriations:		
Maintenance and Equipment (House Bill No. 437, Sixteenth Legislative Assembly, Page 603)	\$ 75,000.00	\$ 75,000.00
Federal Funds:		
Hatch Act (1887)	15,000.00	
Adams Act (1906)	15,000.00	
		30,000.00
Sales Income:		
Agronomy Department	205.18	
Animal Husbandry Department	9,256.56	
Chemistry Department	95.00	
Miscellaneous	420.00	
Farm	40.00	
Horticulture Department	1,960.59	
Poultry Department	1,244.48	
		13,221.81
Miscellaneous:		
Interest on Bank Balances	626.98	
Income, Hog Cholera Serum	125.50	
Reimbursement for Advances for Barracks	195.39	
Flax Seed Fund	3,275.17	
		4,223.04
Balances, February 28, 1919:		
Miscellaneous Station Fund	12,476.51	
Hog Cholera Fund, Local	16.40	
Hog Cholera Fund, Revolving	1,725.30	
Adams Fund	2,988.20	
Hatch Fund	* 3,232.49	
Flax Income Fund	781.81	
Flax Seed Fund	3,750.00	
		24,970.71
TOTAL		\$ 147,415.56

*See Annual Financial Report, 1918-19, Page 89. The balance shown in the Hatch Fund on February 28, 1919 (\$3,390.49) minus the vouchers payable from this fund (\$158.00) equals the amount given above (\$3,232.49).

FINANCIAL REPORT

AGRICULTURAL EXPERIMENT STATION

BOZEMAN

(Including Fort Ellis Farm)

GENERAL SUMMARY OF ALL EXPENDITURES

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE E 100

DIVISION	For Detail See Schedule	Totals	CLASSIFICATION		
			Operation	Capital	Repairs and Re- placements
Administration	E 101	\$ 24,598.84	\$ 24,235.39	\$ 216.65	\$ 146.80
Experimental System	E 201	87,793.19	80,907.71	4,222.66	2,662.82
Physical Plant	E 301	9,434.40	5,191.35	2,339.70	1,903.35
TOTALS		\$ 121,826.43	\$ 110,334.45	\$ 6,779.01	\$ 4,712.97

AGRICULTURAL EXPERIMENT STATION

BOZEMAN

SUMMARY OF EXPENDITURES

ADMINISTRATION

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE E 101

OFFICE DEPARTMENT PURPOSE	For Detail See Schedule E 102	Totals	CLASSIFICATION		
			Operation	Capital	Repairs and Re- placement
Chancellor's Office		\$ 2,500.00	\$ 2,500.00		
Director's Office		20,429.59	20,066.14	\$ 216.65	\$ 146.80
Secretary-Treasurer's Office		1,669.25	1,669.25		
TOTALS		\$ 24,598.84	\$ 24,235.39	\$ 216.65	\$ 146.80

UNIVERSITY OF MONTANA

AGRICULTURAL EXPERIMENT STATION BOZEMAN

DETAIL OF EXPENDITURES

OPERATION—ADMINISTRATION

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE E 102

OFFICE DEPARTMENT PURPOSE	Totals	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	\$2,500.00	\$2,500.00								
Director's Office	20,066.14	13,526.96	\$76.00	\$989.61	\$340.29	\$101.13	\$18.89	\$618.80	\$3,522.07	\$872.39
Secretary-Treasurer's Office	1,669.25	1,560.00		109.25						
TOTALS	\$24,235.39	\$17,586.96	\$76.00	\$1,098.86	\$340.29	\$101.13	\$18.89	\$618.80	\$3,522.07	\$872.39

FINANCIAL REPORT

AGRICULTURAL EXPERIMENT STATION

BOZEMAN

(Including Fort Ellis Farm)

SUMMARY OF EXPENDITURES

EXPERIMENTAL SYSTEM

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE E 201

OFFICE DEPARTMENT PURPOSE	Totals	CLASSIFICATION		
		Operation	Capital	Repairs and Re- placements
	For Detail See Schedule	E 202	E 203	E 204
Agronomy	\$ 10,656.84	\$ 10,406.14	\$ 223.05	\$ 27.65
Agricultural Engineering	3,224.70	3,174.49	12.73	37.48
Animal Husbandry	12,452.60	11,470.96	827.20	154.44
Botany & Bacteriology	6,432.52	6,148.05	250.67	33.80
Chemistry	11,448.31	10,705.52	640.09	102.70
Entomology	7,087.44	7,022.33	65.11	
Farm Management	4,592.04	3,935.28	384.66	272.10
Farm (Station)	9,238.01	6,789.03	1,121.53	1,327.45
Farm (Fort Ellis)	2,180.66	1,535.06	321.62	323.98
Flax Fund	6,577.56	6,280.07	70.00	227.49
Hog Cholera	297.31	297.31		
Horticulture	4,807.16	4,762.07	19.15	25.94
Poultry	6,880.55	6,555.39	199.50	125.66
Veterinary Science	1,917.49	1,826.01	87.35	4.13
TOTALS	\$ 87,793.19	\$ 80,907.71	\$ 4,222.66	\$ 2,662.82

UNIVERSITY OF MONTANA

AGRICULTURAL EXPERIMENT STATION

BOZEMAN

(Including Fort Ellis Farm)

DETAIL OF EXPENDITURES

OPERATION—EXPERIMENTAL SYSTEM

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE E 202

OFFICE DEPARTMENT PURPOSE	Totals	ACCOUNT								
		Salaries and Wages	Postage	Stationery	Sundry Office Expenses	Telephone and Telegraph	Freight, Express and Drayage	Traveling Expenses	Publications	General Supplies and Expenses
Agronomy	\$10,406.14	\$9,573.94	.....	\$40.80	\$11.00	\$14.58	\$56.61	\$354.31	.....	\$354.90
Agricultural Engineering	3,174.49	2,755.96	.....	1.75	1.75	1.75	25.83	356.39	.....	31.06
Animal Husbandry	11,470.96	5,823.77	.....	1.75	5.70	14.05	125.48	314.20	.....	5,186.01
Botany and Bacteriology	6,148.05	5,585.54	\$.50	5.00	12.90	2.39	14.27	329.42	.....	198.03
Chemistry	10,705.52	10,017.48	.....	.....	14.95	1.60	95.98	34.90	.....	540.61
Entomology	7,022.33	6,438.54	.....	12.46	.....	.....	16.11	463.15	.....	92.07
Farm Management	3,935.28	3,370.20	.....	7.93	21.58	1.26	1.12	393.85	\$32.00	107.34
Farm (Station)	6,789.03	5,670.89	.....	.....	.....	5.54	12.58	.....	.....	1,100.02
Farm (Fort Ellis)	1,535.06	1,314.37	.....	.....	.....	4.50	.....	.....	.....	216.19
Flax Fund	6,280.07	541.84	.16	.....	.....	12.83	2.48	280.00	287.81	5,154.95
Hog Cholera	297.31	.....	.....	.....	.....	.....	.....	.....	.....	297.31
Horticulture	4,762.07	4,466.88	.....	1.00	20.56	.....	22.38	30.00	.....	221.25
Poultry	6,555.39	4,423.98	.....	11.17	17.05	1.55	56.89	48.65	.....	1,996.10
Veterinary Science	1,826.01	1,420.50	.....	.....	4.39	20.89	7.57	226.47	.....	146.19
TOTALS	\$80,907.71	\$61,403.89	\$.66	\$81.86	\$109.88	\$80.94	\$437.30	\$2,831.34	\$319.81	\$15,642.03

FINANCIAL REPORT

AGRICULTURAL EXPERIMENT STATION BOZEMAN (Including Fort Ellis Farm)

DETAIL OF EXPENDITURES

CAPITAL—EXPERIMENTAL SYSTEM

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE E 203

OFFICE DEPARTMENT PURPOSE	Totals	ACCOUNT								
		Land and Improve- ments	Buildings and Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Refer- ence Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
Agronomy	\$ 223.05			\$180.90		\$25.20	\$12.45	\$ 4.50		
Agricultural Engineering	12.73				\$ 1.25		11.48			
Animal Husbandry	827.20		\$129.70							\$697.50
Botany and Bacteriology	250.67		5.05	28.94	50.90	33.15	121.07	11.56		
Chemistry	640.09					4.00	27.35	608.74		
Entomology	65.11				63.99		1.12			
Farm Management	384.66			372.66			12.00			
Farm (Station)	1,121.53	\$ 30.50	60.53	479.25	52.75	8.50				490.00
Farm (Fort Ellis)	321.62	83.37		225.90	12.35					
Flax Fund	70.00							70.00		
Hog Cholera										
Horticulture	19.15			11.00	8.15					
Poultry	199.50		127.34		6.00	12.75		6.50		46.91
Veterinary Science	87.35		24.85	22.00	6.50		6.00			28.00
TOTALS	\$4,222.66	\$113.87	\$347.47	\$1,320.65	\$201.89	\$83.60	\$191.47	\$701.30		\$262.41

UNIVERSITY OF MONTANA

AGRICULTURAL EXPERIMENT STATION

BOZEMAN

(Including Fort Ellis Farm)

DETAIL OF EXPENDITURES

REPAIRS AND REPLACEMENTS—EXPERIMENTAL SYSTEM

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE E 204

OFFICE DEPARTMENT PURPOSE	Totals	ACCOUNT								
		Land and Improve- ments	Buildings and Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Refer- ence Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
Agronomy	\$ 27.65			\$ 21.30	\$ 3.60	\$ 2.75				
Agricultural Engineering	37.48			37.48						
Animal Husbandry	154.44		\$121.79	9.50	23.15					
Botany and Bacteriology	33.80		5.50		28.30					
Chemistry	102.70							\$102.70		
Entomology										
Farm Management	272.10			251.02		21.08				
Farm (Station)	1,327.45	\$20.00	580.04	545.85	181.56					
Farm (Fort Ellis)	323.98		32.50	268.68	22.05	.75				
Flax Fund	227.49			227.49						
Hog Cholera										
Horticulture	25.94		.69	25.25						
Poultry	125.66			121.15	4.51					
Veterinary Science	4.13		4.13							
TOTALS	\$2,662.82	\$20.00	\$744.65	\$1,507.72	\$263.17	\$24.58		\$102.70		

FINANCIAL REPORT

AGRICULTURAL EXPERIMENT STATION BOZEMAN

SUMMARY OF EXPENDITURES

PHYSICAL PLANT

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE E 301

OFFICE DEPARTMENT PURPOSE	Total	CLASSIFICATION		
		Operation	Capital	Repairs and Re- placements
	For Detail See Schedule	E 302	E 303	E 304
Entire Plant	\$ 9,434.40	\$ 5,191.35	\$ 2,339.70	\$ 1,903.35

UNIVERSITY OF MONTANA

AGRICULTURAL EXPERIMENT STATION BOZEMAN

DETAIL OF EXPENDITURES

OPERATION—PHYSICAL PLANT

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE E 302

OFFICE DEPARTMENT PURPOSE	Totals	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	\$5,191.35	\$3,025.41	.....	.....	\$5.00	\$7.70	\$18.28	.....	.....	\$2,134.96

AGRICULTURAL EXPERIMENT STATION BOZEMAN

DETAIL OF EXPENDITURES

CAPITAL—PHYSICAL PLANT

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE E 303

OFFICE DEPARTMENT PURPOSE	Totals	ACCOUNT								
		Land and Improvements	Buildings and Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Refer- ence Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
Entire Plant	\$2,339.70	.....	\$2,091.54	\$50.00	.....	\$198.16	.....	.....	.....	.....

FINANCIAL REPORT

AGRICULTURAL EXPERIMENT STATION BOZEMAN

DETAIL OF EXPENDITURES

REPAIRS AND REPLACEMENTS—PHYSICAL PLANT

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE E 304

OFFICE DEPARTMENT PURPOSE	Totals	ACCOUNT								
		Land and improve- ments	Buildings and Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Refer- ence Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
Entire Plant	\$1,903.35	.....	\$1,717.60	\$125.65	.....	\$60.10	.....	.....	.....	.....

UNIVERSITY OF MONTANA

AGRICULTURAL EXPERIMENT STATION BOZEMAN

STATE ACCOUNTANT'S STATEMENT OF INCOME AND EXPENDITURES

FOR YEAR ENDED FEBRUARY 29, 1920

SCHEDULE E 500

INCOME			
Department Sales		\$ 13,221.81	
Reimbursement Barracks Advances		195.39	
Hog Cholera Serum Fund Income		125.50	
Fergus County Sub-Station Income		678.68	
Horticultural Sub-Station Income		482.67	
Huntley Sub-Station Income		6,076.18	
Northern Montana Sub-Station Income		2,838.56	
Adams Income Fund		15,000.00	
Hatch Income Fund		15,000.00	
State Appropriation Hog Cholera Revolving Fund	\$ 2,000.00		
State Appropriation Grain Laboratory Fund	10,000.00		
State Appropriation Fergus County Sub-Station	9,000.00		
State Appropriation Horticultural Sub-Station	4,500.00		
State Appropriation Huntley Sub-Station	2,000.00		
State Appropriation Northern Montana Sub-Station	50,000.00		
State Appropriation Experiment Station	75,000.00		
	\$ 152,500.00		
Less—Transfer to Chancellor's Account	2,500.00	150,000.00	
Interest and Income on Bank Balances		626.98	
Income on Flax Transactions		3,275.17	
Total Income			\$ 207,520.94

EXPENDITURES			
Operation, General Administration	\$ 21,735.39		
Operation, Experiment System	76,655.73		
Operation, Physical Plant	7,019.84		
Operation, Sub-Stations	29,020.10		
Total Operating Expenses		\$ 134,431.06	
Repairs and Replacements, General Administration	146.80		
Repairs and Replacements, Experiment System	2,662.82		
Repairs and Replacements, Physical Plant	5,494.78		
Repairs and Replacements, Sub-Stations	1,293.81		
Total Repairs and Replacements		9,598.21	
Capital Expenditures, General Administration	\$ 216.65		
Capital Expenditures, Experiment System	4,222.66		
Capital Expenditures, Physical Plant	8,671.59		
Capital Expenditures, Sub-Stations	3,577.47		
Total Capital Expenditures		16,688.37	
Total Expenditures		\$ 160,717.64	
Less—Capital Expenditures as Above		16,688.37	
Total Revenue Expenditures			\$ 144,029.27
Excess of Income over Revenue Expenditures			\$ 63,491.67
Surplus February 28, 1919			69,525.73
SURPLUS FEBRUARY 29, 1920			\$ 133,017.40

EXPENDITURES: The differences between the expenditures found in this statement and the corresponding schedules elsewhere in the report are due chiefly to different classifications, or to the expenditures being accounted for in separate schedules.

FINANCIAL REPORT

AGRICULTURAL EXPERIMENT STATION BOZEMAN

STATE ACCOUNTANT'S BALANCE SHEET SHOWING CONDITION OF THE BOOKS AT CLOSE OF BUSINESS FEB. 29, 1920

SCHEDULE E 501

ASSETS		
Current—		
Cash in Office	\$ 235.30	
Cash in Bank	25,046.16	
Total Cash		\$ 25,281.46
Anti-Hog Cholera Serum Appropriation	\$ 2,000.00	
Sub-Station Maintenance Appropriation	4,332.61	
Horticultural Sub-Station Maintenance Appropriation	1,178.02	
Fergus County Sub-Station Maintenance Appropriation	1,690.61	
Huntley Sub-Station Maintenance Appropriation	273.23	
Northern Montana Agricultural Training School Maintenance	34,639.96	
Grain Laboratory Appropriation	2,512.26	
Total Appropriation Balances		46,626.69
Advances from State Treasurer		1,000.00
Hog Cholera Revolving Fund		1,427.99
Advanced account Miscellaneous Fund		371.67
Advanced account Contingent Revolving Fund		244.62
Total Current Assets		\$ 74,952.43
Fixed Assets—		
Inventories, General Administration	\$ 1,639.71	
Inventories, Experiment System	15,479.81	
Inventories, Physical Plant	17,238.26	
Inventories, Sub-Stations	27,098.18	
Total Fixed Assets		61,455.96
TOTAL ASSETS		\$ 136,408.39
LIABILITIES		
Vouchers Payable—		
Fergus County Sub-Station Income Fund	\$ 291.00	
Huntley Sub-Station Income Fund	1,030.64	
Northern Montana Sub-Station Income Fund	879.07	
Adams Fund	91.71	
Hatch Fund	16.17	
Flax Fund	70.00	
		\$ 2,378.59
Net Liability Account Advances from State Treasurer		1,012.40
Total Liabilities		3,390.99
SURPLUS—STATE OF MONTANA		\$ 133,017.40
NOTE—The above amount \$25,281.46, Cash in Office and Cash in Bank, is appropriated to the following Local Fund Accounts:		
Miscellaneous Station Fund	\$ 12,129.61	
Local Hog Cholera Fund	141.90	
Fergus County Sub-Station Fund	472.61	
Horticultural Sub-Station Fund	1,091.58	
Huntley Sub-Station Fund	1,661.57	
Northern Montana Sub-Station Fund	1,175.76	
Revolving Fund	1,012.40	
Adams Fund	2,550.57	
Hatch Fund	3,244.06	
Flax Income Fund	1,801.40	
		\$ 25,281.46

SECTION F

Grain Laboratory
Bozeman

GRAIN INSPECTION LABORATORY
BOZEMAN

EXHIBIT I

The Grain Inspection Laboratory has two legal and one experimental function. It is required by law to test the germination and purity of all seed grain sold or used in the State and in the second place it has to determine the market grade and dockage of all grain samples sent to it for examination. The Director of the Laboratory is the chief grain inspector of the State and such grades and dockage as the Laboratory decides upon are the grade and dockage upon which the grain from which the sample selected is sold.

The chief experimental work of the Laboratory is to test the milling and baking quality of the wheat grown in various parts of the State and also the varieties grown on the experimental fields of the home station and the substations. The Laboratory is well equipped with the milling and baking equipment needed for this work.

A cooperative arrangement with the chemical department of the station broadens materially the scope and thoroughness of the experimental work.

FINANCIAL REPORT

GRAIN LABORATORY BOZEMAN

COMPARATIVE SUMMARY OF ALL FINANCIAL OPERATIONS

FISCAL YEARS, 1918-1919 AND 1919-1920

RESOURCES	1918-1919		1919-1920	
STATE APPROPRIATIONS:				
Maintenance:				
Grain Laboratory (H. B. No. 450, 15th Leg. Assembly, P. 515).....	\$6,246.33*			
Grain Inspection Laboratory (Chap. 54, Sec. 9, P. 63, 15th Leg. Assembly)	2,495.88†			
		\$8,742.21		\$10,000.00
Maintenance and Equipment (H. B. No. 437, 16th Leg. Assem., P. 603)...				
BALANCES, February 28th, 1918:				
Grain Laboratory	224.18			
Grain Inspection Laboratory	435.11			
Net Transfers	140.57			
	\$799.86			
Vouchers Payable, February 28, 1918.....	751.52			
		48.34		
TOTALS		\$8,790.55		\$10,000.00

*Amount expended; total appropriation \$6,250.

†Amount expended; total appropriation \$2,500.

EXPENDITURES	Operation		Capital		Repairs and Replacements		Totals	
	1918-19	1919-20	1918-19	1919-20	1918-19	1919-20	1918-19	1919-20
ADMINISTRATION	\$ 510.00	\$ 780.00					\$ 510.00	\$ 780.00
EXPERIMENTAL AND INSPECTION SYSTEM	7,936.38	6,233.42	\$323.12	\$387.43	\$21.05	\$86.89	8,280.55	6,707.74
TOTALS	\$8,446.38	\$7,013.42	\$323.12	\$387.43	\$21.05	\$86.89	\$8,790.55	\$7,487.74

UNIVERSITY OF MONTANA

GRAIN LABORATORY BOZEMAN

GENERAL SUMMARY OF ALL FINANCIAL OPERATIONS

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE F

	For Detail See Schedule	Amount
Resources from all Sources	F 10	\$ 10,000.00
Expenditures for all Purposes	F 100	7,487.74
Balance, February 29, 1920		\$ 2,512.26

GRAIN LABORATORY BOZEMAN

GENERAL SUMMARY OF ALL RESOURCES

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE F 10

SOURCE	AMOUNT
STATE APPROPRIATION: Maintenance and Equipment (House Bill No. 437, Sixteenth Legislative Assembly, Page 603)	\$ 10,000.00
TOTAL	\$ 10,000.00

GRAIN LABORATORY BOZEMAN

GENERAL SUMMARY OF ALL EXPENDITURES

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE F 100

DIVISION	For Details See Schedule F 102	Totals	CLASSIFICATION		
			Operation	Capital	and Re- Repairs placements
Administration		\$ 780.00	\$ 780.00		
Experimental and Inspection System		6,707.74	6,233.42	387.43	\$ 86.89
TOTALS		\$ 7,487.74	\$ 7,013.42	\$ 387.43	\$ 86.89

FINANCIAL REPORT

GRAIN LABORATORY BOZEMAN

DETAIL OF EXPENDITURES

OPERATION—EXPERIMENTAL AND INSPECTION SYSTEMS

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE F 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
Grain Laboratory	\$7,013.42	\$5,872.32	.....	\$269.10	\$19.52	\$5.28	\$9.68	\$430.62	\$35.85	\$371.05

SECTION G

Agricultural Substations

AGRICULTURAL SUBSTATIONS

EXHIBIT I

The substations are designed to test the crop possibilities of sections of the State with climatic conditions different from those of the home station. All of the climatic zones of the State are not yet covered by substations. The large eastern area of the State, where spring crops must be depended upon wholly and where early varieties of corn are promising, is not yet covered. Neither are the valleys west of the Rocky Mountain divide which also have a climatic condition quite different from the eastern part of the State.

There has been no change in the personnel of the local management of the substations during the year just closed.

The dry farm crop work, which is a prominent part of the experiments at the substations east of the Rocky Mountain divide, brought out some very interesting results due to the extreme dry, hot season. The season's work emphasized the great importance of summer fallow and the intertilled crop in the rotation if grain crops are to be grown on the dry land in the drier sections of the State. The importance of a deep soil and early cultivation of even fallow land was also strikingly emphasized. A most remarkable result was a yield of ten and one-half bushels of winter wheat per acre on a forty-eight acre field at the Northern Montana Substation at Havre. This land was plowed early, summer fallowed and seeded to wheat in September, 1918. This result was obtained in the third dry year and the driest of the three.

FINANCIAL REPORT

AGRICULTURAL SUBSTATIONS

COMPARATIVE SUMMARY OF ALL FINANCIAL OPERATIONS

FISCAL YEARS, 1918-1919 AND 1919-1920

RESOURCES	1918-1919		1919-1920	
STATE APPROPRIATIONS:				
Maintenance (H. B. No. 450, 15th Leg. Assembly, P. 515; and H. B. No. 437, 16th Leg. Assembly, P. 603 and 604):				
Horticultural Substation	\$2,969.37*		\$ 4,500.00	
Huntley Substation	1,992.48†		2,000.00	
Judith Basin (Fergus County) Substation.....	6,000.00		9,000.00	
Northern Montana Substation	5,618.93‡		50,000.00¶	
		\$16,580.78		\$65,500.00
SALES INCOME:				
Horticultural Substation	\$ 255.75		\$ 482.67	
Huntley Substation	3,038.00		6,076.18	
Judith Basin (Fergus County) Substation	2,656.14		678.68	
Northern Montana Substation	1,377.40		2,838.56	
		\$7,327.29		\$10,076.09
BALANCES, February 28th: (1918) (1919)				
Horticultural Substation	\$ 778.80		\$ 645.70	
Huntley Substation	3,693.21		803.86	
Judith Basin (Fergus County) Substation	735.90		559.49	
Northern Montana Substation	5,562.97		251.04	
	\$10,770.88			\$2,260.09
Net Transfers	\$ 553.67			
Vouchers payable February 28, 1918.....	3,014.65			
	\$3,568.32			
		\$7,202.56		
TOTAL		\$31,110.63		\$77,836.18

*Amount expended; total appropriation \$3,000.

†Amount expended; total appropriation \$2,000.

‡Amount expended; total appropriation \$6,000.

¶Including Northern Montana Agricultural and Manual Training School.

EXPENDITURES	Operation		Capital		Repairs and Replacements		Totals	
	1918-19	1919-20	1918-19	1919-20	1918-19	1919-20	1918-19	1919-20
Horticultural Substation	\$2,785.31	\$3,151.61	\$ 206.28	\$ 53.50	\$ 169.47	\$ 157.17	\$3,161.06	\$3,362.28
Huntley Substation	3,354.58	5,107.16	1,860.69	2,933.72	27.90		5,243.17	8,040.88
Judith Basin (Fergus County) Substation	4,201.61	5,313.54	3,949.02	2,677.66	441.41	409.95	8,592.04	8,401.15
Northern Montana Substation	7,231.36	10,293.26	3,650.57	3,857.05	972.34	4,231.23	11,854.27	18,381.54
TOTALS	\$17,572.86	\$23,865.57	\$9,666.56	\$9,521.93	\$1,611.12	\$4,798.35	\$28,850.54	\$38,185.85

UNIVERSITY OF MONTANA

AGRICULTURAL SUBSTATIONS

GENERAL SUMMARY OF ALL FINANCIAL OPERATIONS

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE G

	For Detail See Schedule	Amount
Resources from all Sources	G 10	\$ 77,836.18
Expenditures for all Purposes.....	G 100	38,185.85
Balance, February 29, 1920		\$ 39,650.33

AGRICULTURAL SUBSTATIONS

GENERAL SUMMARY OF ALL RESOURCES

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE G 10

SOURCE	AMOUNT
State Appropriations:	
Maintenance (House Bill No. 437, Sixteenth Legislative Assembly Pages 603 and 604):	
Horticultural Substation	\$ 4,500.00
Huntley Substation	2,000.00
Judith Basin (Fergus County) Substation.....	9,000.00
Northern Montana Substation	50,000.00
	\$ 65,500.00
Sales Income:	
Horticultural Substation	482.67
Huntley Substation	6,076.18
Judith Basin (Fergus County) Substation.....	678.68
Northern Montana Substation	2,838.56
	10,076.09
Balances, February 28, 1919:	
Horticultural Substation	645.70
Huntley Substation	803.86 *
Judith Basin (Fergus County) Substation.....	559.49 †
Northern Montana Substation	251.04 ‡
	2,260.09
TOTAL	\$ 77,836.18

*See Annual Financial Report, 1918-19, Page 89. Huntley Substation balance, February 28, 1919, (\$1,196.28) minus vouchers payable (\$392.42) equals balance given above (\$803.86).
†Judith Basin (Fergus County) Substation balance (\$731.20) minus vouchers payable (\$171.71) equals balance given above (\$559.49).
‡Northern Montana Substation balance (\$553.94) minus vouchers payable (\$302.90) equals above balance (\$251.04).

FINANCIAL REPORT

AGRICULTURAL SUBSTATIONS

GENERAL SUMMARY OF ALL EXPENDITURES

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE G 100

OFFICE DEPARTMENT PURPOSE	Totals	CLASSIFICATION		
		Operation	Capital	Repairs and Re- placements
	For Detail See Schedule	G 102	G 103	G 104
Horticultural Substation	\$ 3,362.28	\$ 3,151.61	\$ 53.50	\$ 157.17
Huntley Substation	8,040.88	5,107.16	2,933.72	
Judith Basin (Fergus County) Substation.....	8,401.15	5,313.54	2,677.66	409.95
Northern Montana Substation	18,381.54	10,293.26	3,857.05	4,231.23
TOTALS	\$ 38,185.85	\$ 23,865.57	\$ 9,521.93	\$ 4,798.35

UNIVERSITY OF MONTANA

AGRICULTURAL SUBSTATIONS

DETAIL OF EXPENDITURES

OPERATION

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE G 102

OFFICE DEPARTMENT PURPOSE	Totals	ACCOUNT								
		Salaries and Wages	Postage	Stationery	Sundry Office Expenses	Telephone and Telegraph	Freight, Express and Drayage	Traveling Expenses	Publications	General Supplies and Expenses
Horticultural Substation	\$3,151.61	\$2,255.72	\$3.00	\$ 7.30	\$4.25	\$30.25	\$94.61	\$208.32	\$17.92	\$530.24
Huntley Substation	5,107.16	1,693.27					1.10	579.27	17.92	2,815.60
Judith Basin Substation	5,313.54	4,205.21			1.00	64.79	1.06	107.61	17.92	915.95
Northern Montana Substation.....	10,293.26	6,502.72		4.00	4.35	27.82	57.89	127.28	17.92	3,551.28
TOTALS	\$23,865.57	\$14,656.92	\$3.00	\$11.30	\$9.60	\$122.86	\$154.66	\$1,022.48	\$71.68	\$7,813.07

FINANCIAL REPORT

AGRICULTURAL SUBSTATIONS

DETAIL OF EXPENDITURES

CAPITAL

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE G 103

OFFICE DEPARTMENT PURPOSE	Totals	ACCOUNT								
		Land and Improve- ments	Buildings and Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Refer- ence Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
Horticultural Substation	\$ 53.50			\$ 1.71		\$15.00	\$36.79			\$125.00
Huntley Substation	933.72		\$2,764.61	44.11						500.00
Judith Basin Substation	2,677.66		1,184.97	607.84	\$28.90	355.95				
Northern Montana Substation	3,857.05	\$52.00	1,444.42	1,532.32	42.80	736.51		\$5.00	\$44.00	
TOTALS	\$9,521.93	\$52.00	\$5,394.00	\$2,185.98	\$71.70	\$1,107.46	\$36.79	\$5.00	\$44.00	\$625.00

UNIVERSITY OF MONTANA

AGRICULTURAL SUBSTATIONS

DETAIL OF EXPENDITURES

REPAIRS AND REPLACEMENTS

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE G 101

OFFICE DEPARTMENT PURPOSE	Totals	ACCOUNT								
		Land and Improve- ments	Buildings and Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Refer- ence Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
Horticultural Substation	\$ 157.17	\$ 7.88	\$ 134.35	\$ 12.64	\$ 2.30	.....	.....	.....	.....	.....
Huntley Substation	409.95	.....	159.95	250.00	.....	.....	.....	.....	.....	.....
Judith Basin Substation	4,231.23	3,401.33	792.50	28.70	8.70	.....	.....	.....	.....	.....
Northern Montana Substation .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
TOTALS	\$4,798.35	\$3,409.21	\$1,086.80	\$291.34	\$11.00	.....	.....	.....	.....	.....

SECTION H

Agricultural Extension Service
Bozeman

EXTENSION SERVICE IN AGRICULTURE
AND HOME ECONOMICS

EXHIBIT I

ORGANIZATION—WORK—STAFF

The extension organization consists of a director; twelve state specialists in the following subjects: agronomy, botany, clothing, dairying, farm management, farmers' institutes, foods, live stock, marketing, poultry, publicity, and rodent control; a boys' and girls' club leader and five assistants, including two county leaders; a county agent leader, two assistants, and twenty-seven county agents; a home economics leader, two assistants and eleven home demonstration agents. These may be summarized as follows:

Extension Director	1
State subject matter specialists	12
Boys' and Girls' Club project	6
County Agent project	30
Home Economics project	14
Total extension staff	63

The extension service functions in assisting rural communities to organize into farm bureaus for promoting agriculture and country life, conducts crop demonstrations, farm management demonstrations, home demonstrations in food, clothing, health, labor saving, and home arrangement, organizes cow testing associations, breeding associations, live stock shipping associations, poultry and egg circles, boys' and girls' clubs of various sorts, and women's councils. Work is done extensively to protect crops from rodent ravages, insect pests, rusts, smuts, blights, and other diseases. Extension schools are conducted and farmers' institutes are held for instruction by means of lectures and demonstrations. Excursions are arranged to study crop demonstrations, silos, and live stock work.

Through the extension service, contact is made with upwards of 100,000 people each year.

FINANCIAL REPORT

AGRICULTURAL EXTENSION SERVICE

COMPARATIVE SUMMARY OF ALL FINANCIAL OPERATIONS

FISCAL YEARS, 1918-1919 AND 1919-1920

RESOURCES	1918-1919		1919-1920	
STATE APPROPRIATIONS:				
Farmers' Extension Work (H. B. No. 450, 15th Leg. Assembly, P. 515).....	\$38,500.00			
Farmers' Extension Work (H. B. No. 437, 16th Leg. Assembly, P. 604).....			\$60,000.00	
Farmers' Institutes (H. B. No. 450, 15th Leg. Assembly, P. 515).....	10,000.00		10,000.00	
Farmers' Institutes (H. B. No. 437, 16th Leg. Assembly, P. 603).....			10,000.00	
Gopher Extermination (H. B. No. 310, 16th Leg. Assembly, P. 596).....				
Live Stock Selling Association (H. B. No. 437, 16th Leg. Assembly, P. 603)			2,000.00	
Women's Home Economics Extension Work (H. B. No. 437, 16th Leg. Assembly, P. 603)			15,000.00	
		\$48,500.00		\$97,000.00
FEDERAL FUNDS:				
Smith-Lever Act (1914)	\$29,258.38	\$29,258.38	\$30,158.39	\$30,158.39
COUNTY FUNDS:				
Blaine	1,100.00		1,682.92	
Broadwater	1,000.00		1,224.98	
Cascade	1,100.00		2,850.00	
Chouteau	1,300.00		500.00	
Custer	1,100.00		1,050.00	
Dawson	1,200.00		500.00	
Fergus	1,200.00		500.00	
Flathead	500.00		1,644.98	
Hill	1,200.00		2,630.00	
Lewis and Clark	1,200.00		742.59	
Missoula	1,100.00		2,208.35	
Musselshell	1,300.00		1,550.00	
Phillips	1,100.00		2,112.38	
Prairie			548.32	
Ravalli	1,100.00		1,700.00	
Richland	1,100.00		1,541.65	
Rosebud	1,400.00		1,829.64	
Sanders	1,100.00		1,705.00	
Sheridan	1,050.00		1,325.00	
Stillwater	1,300.00		500.00	
Teton	1,151.93		1,125.00	
Toole	1,000.00		1,258.33	
Valley	1,000.00		2,273.34	
Wheatland	38.00			
Yellowstone	1,100.00		2,300.00	
		\$25,739.93		\$35,302.48
MISCELLANEOUS:				
F. S. Cooley	\$ 46.60			
Farm Bureau Signs	22.50			
Farmers' and Stockgrowers' Bank for purchase of strychnine.....	2,788.75		9,755.55	
Interest on Bank Balances			238.12	
Interest on County Warrants			78.42	
Interest, etc.	691.41			
Multigraph Work			110.45	
Unclassified			1,422.75	
Reimbursement from Advance Fund	3.95			
Special Home Demonstration			1,155.61	
Secretary of Farm Bureau	6.40			
		\$3,559.61		\$12,760.90

(Continued on Pages 147 and 148)

UNIVERSITY OF MONTANA

RESOURCES	1918-1919		1919-1920	
BALANCES, February 28th: (1918) (1919)				
County Funds	\$3,599.27		\$1,980.67	
Farmers' Extension Fund	2,601.97			
Farmers' Institute Fund	781.97			
Miscellaneous Extension Fund	111.46		402.09	
Revolving Fund	1,333.21			
Smith-Lever Fund			7,392.29	
Special Home Demonstration Fund			83.02	
Smith-Lever Fund (Overdraft)	\$ 995.82	\$8,427.88		\$9,858.07
Vouchers payable February 28, 1918.....	<u>2,827.75</u>			
		\$3,823.57		
			\$4,604.31	
TOTALS		\$111,662.23		\$185,079.84

This schedule does not include special federal funds paid directly by the United States Department of Agriculture. These funds amounted to approximately \$117,100.00 during the fiscal year 1918-1919, and \$32,400.00 during the fiscal year 1919-1920.

EXPENDITURES	Operation		Capital		Repairs and Replacements		Totals	
	1918-19	1919-20	1918-19	1919-20	1918-19	1919-20	1918-19	1919-20
ADMINISTRATION:								
Chancellor's Office	\$1,750.00	\$2,000.00					\$1,750.00	\$2,000.00
Director's Office	10,508.21	14,426.92	\$ 868.22	\$103.57	\$36.05	\$81.32	11,412.48	14,611.81
Secretary-Treasurer's Office	1,264.52	1,409.17	14.50				1,279.02	1,409.17
TOTALS	\$13,522.73	\$17,836.09	\$ 882.72	\$103.57	\$36.05	\$81.32	\$14,441.50	\$18,020.98
EXTENSION SYSTEM:								
Agronomy	\$ 955.70	\$2,919.88	\$ 102.50	\$ 55.55		\$ 1.74	\$1,058.20	\$2,977.17
Botany	538.78	459.95				5.40	538.78	465.35
Boys' and Girls' Clubs	4,284.25	8,110.93	327.74		\$ 21.07	118.41	4,633.06	8,229.34
County Agents (General)	5,917.08	11,091.68	672.79	64.68	139.95	29.97	6,729.82	11,186.33
County Agents (Administration)	3,216.33	6,514.49	159.29	53.35	49.75	3.50	3,425.37	6,571.34
County Agents:								
Blaine County	1,487.10	2,800.06					1,487.10	2,800.06
Broadwater County	1,763.33	2,238.42	3.73				1,767.06	2,238.42
Cascade County	1,764.78	3,344.82		6.00		15.00	1,764.78	3,365.82
Chouteau County	1,197.00	1,541.52		6.00			1,197.00	1,547.52
Custer County	2,365.46	1,765.54					2,365.46	1,765.54
Dawson County	3,676.69	2,319.59				10.50	3,676.69	2,330.09
Fergus County	2,447.73	1,427.78					2,447.73	1,427.78
Flathead County	1,642.57	2,971.86		50.00			1,642.57	3,021.86
Hill County	2,897.99	3,445.33					2,897.99	3,445.33
Lewis and Clark County	2,442.50	2,099.12	47.25				2,489.75	2,099.12
Missoula County	2,324.09	3,812.74	14.21	87.50	62.14		2,400.44	3,900.24
Musselshell County	980.18	2,206.75					980.18	2,206.75
Phillips County	1,982.18	3,112.92		16.00			1,982.18	3,128.92
Prairie County		1,216.33		19.00				1,235.33
Ravalli County	971.68	2,263.95	89.90				1,061.58	2,263.95
Richland County	1,407.23	2,578.25	20.50	100.00			1,427.73	2,678.25
Rosebud County	2,389.00	2,989.43					2,389.00	2,989.43
Sanders County	1,333.37	3,144.98	10.00	162.68			1,343.37	3,307.66
Sheridan County	3,070.99	2,261.20	41.60				3,112.59	2,261.20
Stillwater County	1,260.80	1,275.75	25.00				1,285.80	1,275.75

(Continued from Page 146)

FINANCIAL REPORT

EXPENDITURES	Operation		Capital		Repairs and Replacements		Totals	
	1918-19	1919-20	1918-19	1919-20	1918-19	1919-20	1918-19	1919-20
Teton County	2,249.34	2,210.32	58.50	.....	.....	.....	2,307.84	2,210.32
Toole County	922.24	2,119.49	.....	.....	.....	.....	922.24	2,119.49
Valley County	1,384.84	3,706.02	.....	.....	.....	.....	1,384.84	3,706.02
Yellowstone County	1,169.22	2,546.05	.....	.....	96.25	.....	1,265.47	2,546.05
Dairy	1,538.45	1,712.87	9.00	25.43	.....	.....	1,547.45	1,738.30
Fairs	1,429.17	1,154.56	.....	.....	.....	.....	1,429.17	1,154.56
Farm Management	1,477.97	3,233.07	153.79	.....	.....	.....	1,631.76	3,233.07
Farmers' Week	132.06	725.35	.....	.....	.....	.....	132.06	725.35
Home Economics	6,961.62	21,857.33	1,279.90	443.31	39.25	15.65	8,280.77	22,316.29
Lectures	2,364.09	3,562.97	.....	.....	.....	.....	2,364.09	3,562.97
Live Stock	473.73	1,474.43	.....	.....	.....	.....	473.73	1,474.43
Live Stock Marketing .....	.....	1,733.13	.....	19.70	.....	.....	.....	1,752.83
Markets	5,000.49	4,126.13	297.10	44.00	11.35	32.80	5,308.94	4,202.93
Poultry .....	.....	1,804.92	.....	.....	.....	8.84	.....	1,813.76
Publications	1,133.73	1,050.63	.....	.....	.....	.....	1,133.73	1,050.63
Publicity	187.00	1,037.00	98.50	.....	.....	.....	285.50	1,037.00
Rodent Control	2,978.47	9,848.60	.....	453.91	.....	.....	2,978.47	10,302.51
TOTALS	\$81,719.23	\$141,816.14	\$3,411.30	\$1,607.11	\$419.76	\$241.81	\$85,550.29	\$143,665.06
PHYSICAL PLANT:								
Entire Plant	\$626.09	\$1,527.77	\$133.34	\$238.20	.....	\$439.50	\$759.43	\$2,205.47
GRAND TOTALS	\$95,868.05	\$161,180.00	\$4,427.36	\$1,948.88	\$455.81	\$762.63	\$100,751.22	\$163,891.51

(Continued from Pages 146 and 147)

UNIVERSITY OF MONTANA

AGRICULTURAL EXTENSION SERVICE

GENERAL SUMMARY OF ALL FINANCIAL OPERATIONS

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE H

	For Detail See Schedule	Amount
Resources	H 10	\$ 185,079.84
(See note below)		
Expenditures for all purposes	H 100	163,891.51
(See note below)		
Balance, February 29, 1920		\$ 21,188.33

Note: These amounts do not include special federal funds paid directly by the United Department of Agriculture. These funds amounted to approximately \$32,400.00 during the fiscal year, 1919-1920.

FINANCIAL REPORT

AGRICULTURAL EXTENSION SERVICE

GENERAL SUMMARY OF ALL RESOURCES*

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE H 10

SOURCE	AMOUNT	
State Appropriations:		
Farmers' Extension Work (House Bill No. 437, Sixteenth Legislative Assembly, Page 604)	\$ 60,000.00	
Farmers' Institutes (House Bill No. 437, Sixteenth Legislative Assembly, Page 603)	10,000.00	
Women's Home Economics Extension Work, (House Bill No. 437, Sixteenth Legislative Assembly, Page 603)	15,000.00	
Live Stock Selling Association (House Bill No. 437, Sixteenth Legislative Assembly, Page 603)	2,000.00	
Gopher Extermination (House Bill No. 310, Sixteenth Legislative Assembly, Page 596)	10,000.00	
		\$ 97,000.00
Federal Funds:		
Smith-Lever Act (1914)	30,158.39	30,158.39
County Funds:		
Blaine	1,682.92	
Broadwater	1,224.98	
Cascade	2,850.00	
Chouteau	500.00	
Custer	1,050.00	
Dawson	500.00	
Fergus	500.00	
Flathead	1,644.98	
Hill	2,630.00	
Lewis and Clark	742.59	
Missoula	2,208.35	
Musselshell	1,550.00	
Phillips	2,112.38	
Prairie	548.32	
Ravalli	1,700.00	
Richland	1,541.65	
Rosebud	1,829.64	
Sanders	1,705.00	
Sheridan	1,325.00	
Stillwater	500.00	
Teton	1,125.00	
Toole	1,258.33	
Valley	2,273.34	
Yellowstone	2,300.00	
		35,302.48
Miscellaneous:		
Special Home Demonstration	1,155.61	
Multigraph Work	110.45	
Interest on County Warrants	78.42	
Interest on Bank Balances	238.12	
Purchase of Strychnine	9,755.55	
Unclassified	1,422.75	
		12,760.90
Balances, February 28, 1919:		
Miscellaneous Extension Fund	402.09	
County Agriculturist Fund	1,980.67	
Smith-Lever Fund	7,392.29	
Special Home Demonstration Fund	83.02	
		9,858.07
TOTAL		\$ 185,079.84

*This schedule does not include special federal funds paid directly by the United States Department of Agriculture. These funds amounted to approximately \$32,400.00 during the fiscal year, 1919-1920.

UNIVERSITY OF MONTANA

AGRICULTURAL EXTENSION SERVICE

GENERAL SUMMARY OF ALL EXPENDITURES

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE H 100

DIVISION	For Detail See Schedule	Totals	CLASSIFICATION		
			Operation	Capital	Repairs and Re- placements
Administration	H 101	\$ 18,020.98	\$ 17,836.09	\$ 103.57	\$ 81.32
Extension System	H 201	143,665.06	141,816.14	1,607.11	241.81
Physical Plant	H 301	2,205.47	1,527.77	238.20	439.50
TOTALS		\$ 163,891.51	\$ 161,180.00	\$ 1,948.88	\$ 762.63

AGRICULTURAL EXTENSION SERVICE

SUMMARY OF EXPENDITURES

ADMINISTRATION

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE H 101

OFFICE DEPARTMENT PURPOSE	For Detail See Schedule H 102	Totals	CLASSIFICATION		
			Operation	Capital	Repairs and Re- placements
Chancellor's Office		\$ 2,000.00	\$ 2,000.00		
Director's Office		14,611.81	14,426.92	\$ 103.57	\$ 81.32
Secretary-Treasurer's Office		1,409.17	1,409.17		
TOTALS		\$ 18,020.98	\$ 17,836.09	\$ 103.57	\$ 81.32

FINANCIAL REPORT

AGRICULTURAL EXTENSION SERVICE

DETAIL OF EXPENDITURES

OPERATION—ADMINISTRATION

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE H 102

OFFICE DEPARTMENT PURPOSE	Totals	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	\$ 2,000.00	\$ 2,000.00								
Director's Office	14,426.92	9,400.61	\$41.28	\$1,884.02	\$1,069.11	\$355.72	\$120.23	\$1,176.58	\$297.80	\$81.57
Secretary-Treasurer's Office	1,409.17	1,190.00		120.60					98.57	
TOTALS	\$17,836.09	\$12,590.61	\$41.28	\$2,004.62	\$1,069.11	\$355.72	\$120.23	\$1,176.58	\$396.37	\$81.57

UNIVERSITY OF MONTANA

AGRICULTURAL EXTENSION SERVICE

SUMMARY OF EXPENDITURES

EXTENSION SYSTEM

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE H 201

OFFICE DEPARTMENT PURPOSE	Totals	CLASSIFICATION		
		Operation	Capital	Repairs and Re- placements
	For Detail See Schedule	H 202	H 203	H 204
Agromony	\$ 2,977.17	\$ 2,919.88	\$ 55.55	\$ 1.74
Botany	465.35	459.95		5.40
Boys' and Girls' Clubs	8,229.34	8,110.93		118.41
County Agent (General)	11,186.33	11,091.68	64.68	29.97
County Agent (Administration)	6,571.34	6,514.49	53.35	3.50
County Agents:				
Blaine County	2,800.06	2,800.06		
Broadwater County	2,238.42	2,238.42		
Cascade County	3,365.82	3,344.82	6.00	15.00
Chouteau County	1,547.52	1,541.52	6.00	
Custer County	1,765.54	1,765.54		
Dawson County	2,330.09	2,319.59		10.50
Fergus County	1,427.78	1,427.78		
Flathead County	3,021.86	2,971.86	50.00	
Hill County	3,445.33	3,445.33		
Lewis and Clark County	2,099.12	2,099.12		
Missoula County	3,900.24	3,812.74	87.50	
Musselshell County	2,206.75	2,206.75		
Phillips County	3,128.92	3,112.92	16.00	
Prairie County	1,235.33	1,216.33	19.00	
Ravalli County	2,263.95	2,263.95		
Richland County	2,678.25	2,578.25	100.00	
Rosebud County	2,989.43	2,989.43		
Sanders County	3,307.66	3,144.98	162.68	
Sheridan County	2,261.20	2,261.20		
Stillwater County	1,275.75	1,275.75		
Teton County	2,210.32	2,210.32		
Toole County	2,119.49	2,119.49		
Valley County	3,706.02	3,706.02		
Yellowstone County	2,546.05	2,546.05		
Dairy	1,738.30	1,712.87	25.43	
Fairs	1,154.56	1,154.56		
Farm Management	3,233.07	3,233.07		
Farmers' Week	725.35	725.35		
Home Economics	22,316.29	21,857.33	443.31	15.65
Lectures	3,562.97	3,562.97		
Live Stock	1,474.43	1,474.43		
Live Stock Marketing	1,752.83	1,733.13	19.70	
Markets	4,202.93	4,126.13	44.00	32.80
Poultry	1,813.76	1,804.92		8.84
Publications	1,050.63	1,050.63		
Publicity	1,037.00	1,037.00		
Rodent Control	10,302.51	9,848.60	453.91	
TOTALS	\$ 143,665.06	\$ 141,816.14	\$ 1,607.11	\$ 241.81

FINANCIAL REPORT

AGRICULTURAL EXTENSION SERVICE

DETAIL OF EXPENDITURES

OPERATION—EXTENSION SYSTEM

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE H 202

OFFICE DEPARTMENT PURPOSE	ACCOUNT									
	Totals	Salaries and Wages	Postage	Stationery	Sundry Office Expenses	Telephone and Telegraph	Freight, Express and Drayage	Traveling Expenses	Publications	General Supplies and Expenses
Agronomy	\$2,919.88	\$2,085.02	\$ 5.90			\$19.95	\$ 4.58	\$ 752.37	\$ 7.00	\$ 45.06
Botany	459.95	410.75			\$ 12.10			34.10		3.00
Boys' and Girls' Clubs	8,110.93	5,118.35		\$12.40	71.26	29.24	4.36	2,471.38	392.94	11.00
County Agent (General)	11,091.68	1,898.06	11.80	113.63	123.70	103.27	166.33	2,554.08		6,120.81
Co. Agent (Administration)	6,514.49	5,298.69		83.50	65.65	97.95	69.52	868.23	6.60	24.35
County Agents:										
Blaine County	2,800.06	1,198.00			51.30	34.27	4.27	1,419.74		92.48
Broadwater County	2,238.42	1,163.02	1.76		204.96	16.00	2.14	819.54		31.00
Cascade County	3,344.82	1,674.49	1.47	2.30	107.55	116.20	8.44	1,355.45		78.92
Chouteau County	1,541.52	1,133.38		19.30	9.94	1.95	385.55			.40
Custer County	1,765.54	685.02	6.06	46.06	105.72	43.03	2.67	844.80		32.18
Dawson County	2,319.59	1,750.00		7.90	92.13	11.70	2.89	454.17		.80
Fergus County	1,427.78	742.54		4.75	7.55	12.16		651.93		8.85
Flathead County	2,971.86	1,385.13	4.50	12.10	189.68	157.00	13.55	1,166.82	5.00	38.08
Hill County	3,445.33	2,443.48		14.00	155.34	135.55		696.96		
Lewis and Clark County	2,099.12	1,372.36		17.15	34.64	55.95	.80	610.44		7.78
Missoula County	3,812.74	1,896.38	.50	3.00	76.33	61.02		1,770.96		4.55
Musselshell County	2,206.75	1,424.02		11.35	65.20	10.30	13.02	660.05	12.40	10.41
Phillips County	3,112.92	1,630.37	2.00	21.75	30.52	21.85		1,398.48		7.95
Prairie County	1,216.33	600.00	2.50	3.74	28.35	44.37	.52	536.85		
Ravalli County	2,263.95	1,426.64	13.00	6.80	31.40	1.02		783.17		1.92
Richland County	2,578.25	1,294.98	27.09	51.80	63.76	113.37	2.09	996.35		23.81
Rosebud County	2,989.43	1,809.66			11.04	98.49	2.64	1,059.08		8.52
Sanders County	3,144.98	1,942.94	3.69	9.00	216.10	18.25		904.53		50.47
Sheridan County	2,261.20	1,087.52	4.68	20.00	58.42		12.17	1,054.89		23.52
Stillwater County	1,275.75	768.66		7.00	34.25	18.70		447.14		
Teton County	2,210.32	889.00	24.80	14.69	128.76	140.94	3.84	1,006.63		1.66
Toole County	2,119.49	759.01				330.52		1,029.96		
Valley County	3,706.02	2,049.69	10.20		62.63	37.19	1.64	1,544.67		
Yellowstone County	2,546.05	1,166.70		5.00	158.40	13.70	6.43	1,121.67		74.15
Dairy	1,712.87	923.34			12.75	.96		772.92		2.90
Fairs	1,154.56	179.25					64.80	495.86		414.65
Farm Management	3,233.07	1,611.30			7.12	18.65	16.20	1,559.60		20.20
Farmers' Week	725.35	22.95		13.40			9.00			680.00
Home Economics	21,857.33	15,435.14	1.00	29.30	152.55	111.32	35.39	5,880.14	1.20	211.29
Lectures	3,562.97	1,399.16	3.00				22.00	2,136.36		2.45
Live Stock	1,474.43	700.00			17.00			757.43		
Live Stock Marketing	1,733.13	1,258.32			18.20			442.31		14.30
Markets	4,126.13	2,578.32			3.45	128.13		1,328.73	87.50	
Poultry	1,804.92	1,162.52		125.10		.54	4.14	512.62		
Publications	1,050.63								1,050.63	
Publicity	1,037.00	900.00							137.00	
Rodent Control	9,848.60	1,332.21					402.83	226.30	100.00	7,787.26
TOTALS	\$141,816.14	\$74,606.37	\$123.95	\$655.02	\$2,403.75	\$2,003.54	\$1,261.81	\$43,126.71	\$1,800.27	\$15,834.72

UNIVERSITY OF MONTANA

AGRICULTURAL EXTENSION SERVICE

DETAIL OF EXPENDITURES

CAPITAL—EXTENSION SYSTEM

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE H 203

OFFICE DEPARTMENT PURPOSE	Totals	ACCOUNT								
		Land and Improve- ments	Buildings and Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Refer- ence Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
Agronomy	\$ 55.55					\$ 7.00		\$ 48.55		
Botany										
Boys' and Girls' Clubs										
County Agent (General)	64.68		\$ 2.07			43.35	\$ 19.26			
County Agent (Administration)	53.35					26.00		27.35		
County Agents:										
Blaine County										
Broadwater County										
Cascade County	6.00					6.00				
Chouteau County	6.00					6.00				
Custer County										
Dawson County										
Fergus County										
Flathead County	50.00					50.00				
Hill County										
Lewis and Clark County										
Missoula County	87.50					87.50				
Musselshell County										
Phillips County	16.00					16.00				
Prairie County	19.00					19.00				
Ravalli County										
Richland County	100.00					100.00				
Rosebud County										
Sanders County	162.68					83.03		79.65		
Sheridan County										
Stillwater County										
Teton County										
Toole County										
Valley County										
Yellowstone County										
Dairy	25.43							25.43		
Fairs										
Farm Management										
Farmers' Week										
Home Economics	443.31		14.10		\$376.81	26.40	26.00			
Lectures										
Live Stock										
Live Stock Marketing	19.70							19.70		
Markets	44.00					44.00				
Poultry										
Publications										
Publicity										
Rodent Control	453.91		440.41			13.50				
TOTALS	\$1,607.11		\$456.58		\$376.81	\$527.78	\$45.26	\$200.68		

FINANCIAL REPORT

AGRICULTURAL EXTENSION SERVICE

DETAIL OF EXPENDITURES

REPAIRS AND REPLACEMENTS—EXTENSION SYSTEM

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE H 204

OFFICE DEPARTMENT PURPOSE	Totals	ACCOUNT								
		Land and Improve- ments	Buildings and Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Refer- ence Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
Agronomy	\$ 1.74								\$ 1.74	
Botany	5.40		\$ 5.40							
Boys' and Girls' Clubs	118.41		6.61	\$94.80		\$ 17.00				
County Agents (General)	29.97			8.97		21.00				
County Agents (Administration)	3.50					3.50				
County Agents:										
Blaine County										
Broadwater County										
Cascade County	15.00					15.00				
Chouteau County										
Custer County										
Dawson County	10.50					10.50				
Fergus County										
Flathead County										
Hill County										
Lewis and Clark County										
Missoula County										
Musselshell County										
Phillips County										
Prairie County										
Ravalli County										
Richland County										
Rosebud County										
Sanders County										
Sheridan County										
Stillwater County										
Teton County										
Toole County										
Valley County										
Yellowstone County										
Dairy										
Fairs										
Farm Management										
Farmers' Week										
Home Economics	15.65					15.65				
Lectures										
Live Stock										
Live Stock Marketing										
Markets	32.80				\$.55	32.25				
Poultry	8.84	\$8.84								
Publications										
Publicity										
Rodent Control										
TOTALS	\$241.81	\$8.84	\$12.01	\$103.77	\$.55	\$114.90			\$1.74	

UNIVERSITY OF MONTANA

AGRICULTURAL EXTENSION SERVICE

SUMMARY OF EXPENDITURES

PHYSICAL PLANT

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE H 301

OFFICE DEPARTMENT PURPOSE	Total	CLASSIFICATION		
		Operation	Capital	Repairs and Re- placements
	For Detail See Schedule	H 302	H 303	H 304
Entire Plant	\$2,205.47	\$1,527.77	\$238.20	\$439.50

FINANCIAL REPORT

AGRICULTURAL EXTENSION SERVICE

DETAIL OF EXPENDITURES

OPERATION—PHYSICAL PLANT

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE H 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	\$1,527.77	\$1,077.77								\$450.00

AGRICULTURAL EXTENSION SERVICE

DETAIL OF EXPENDITURES

CAPITAL—PHYSICAL PLANT

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE H 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 Refer- ence Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
Entire Plant	\$238.20		\$185.70	\$50.00		\$2.50				

UNIVERSITY OF MONTANA

AGRICULTURAL EXTENSION SERVICE

DETAIL OF EXPENDITURES

REPAIRS AND REPLACEMENTS—PHYSICAL PLANT

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE H 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 Refer- ence Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
Entire Plant	\$439.50		\$422.70			\$16.80				

FINANCIAL REPORT

AGRICULTURAL EXTENSION SERVICE

DETAIL OF EXPENDITURES

CLAIMS PAID FROM CURRENT APPROPRIATION (\$10,000.00) FOR FARMERS' INSTITUTES*

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE H 401

Administration		
F. S. Cooley, Traveling expense	\$ 70.72	
E. P. Bullock, Two 10 foot banners	8.00	
J. R. Campbell, Traveling expenses	18.24	
A. A. Cameron, Treas., Advance for scrip books	120.00	
McGraw-Hill Book Co., Books	4.25	
Remington Typewriter Co., Repairs, etc.	4.75	
F. S. Cooley, Salary as director	500.00	
J. R. Campbell, Salary as assistant director	1,183.22	
Mary A. Pinckney, Salary as stenographer	395.00	
R. B. Bowden, Salary as publicity editor	100.00	
Lucile Smith, Salary as clerk	195.00	
Gladys Gilman, Salary as clerk	365.00	
		\$ 2,964.28
Agronomy		
F. E. Fuller, Traveling expense	80.00	
A. A. Cameron, Treas., Advanced for scrip book	90.00	
		170.00
Dairy		
W. E. Tomson, Traveling expense	88.18	
A. A. Cameron, Treas., Advanced for scrip books	90.00	
		178.18
Home Economics		
Western Newspaper Union, Casts	5.10	
Mrs. Myrtle McDonald, Traveling expense	39.69	
Lucile W. Reynolds, Traveling expense	66.15	
Mary Ann Graber, Traveling expense	247.39	
Alberta Borthwick, Traveling expense	7.50	
Bess M. Rowe, Traveling expense	99.85	
Georgia C. Roosevelt, Traveling expense	72.68	
Mignon M. Quaw	35.00	
A. A. Cameron, Treas., Advances for scrip books	390.00	
Elsie Goodall, Salary as stenographer	100.00	
S. G. Phillips, Office supplies	2.15	
George H. Wilson, Camera	26.00	
A. C. McClurg, Books	4.91	
		1,096.42

*See Schedule H 10.

(Continued on Page 161)

UNIVERSITY OF MONTANA

AGRICULTURAL EXTENSION SERVICE

DETAIL OF EXPENDITURES

Claims Paid From Current Appropriation (\$10,000) for Farmers' Institutes

Lectures		
Oscar Tretsven, Traveling expense	14.40	
J. C. Park, Traveling expense	20.25	
Eve Lott, Traveling expense	69.80	
H. E. Murdock, Traveling expense	317.50	
J. R. Campbell	92.73	
W. F. Schoppe, Traveling expense	50.69	
O. B. Whipple, Traveling expense	19.26	
R. C. McChord, Traveling expense	31.32	
Mrs. H. G. Hall, Traveling expense	84.03	
J. H. Holst, Traveling expense	91.82	
Esther B. Cooley, Traveling expense	16.40	
Alba Bales, Traveling expense	16.63	
George H. Ford, Traveling expense	58.06	
J. M. Hamilton, Traveling expense	164.38	
S. J. Hampton, Traveling expense	336.35	
W. R. Gordon, Traveling expense	27.00	
R. L. Smith, Traveling expense	178.40	
H. M. Jennison, Traveling expense	11.90	
H. E. Morris, Traveling expense	31.58	
Alfred Atkinson, Traveling expense	29.71	
A. D. Anderson, Traveling expense	55.65	
Edmund Burke, Traveling expense	9.70	
F. B. Infield, Traveling expense	24.60	
G. L. Martin, Traveling expense	27.52	
A. A. Cameron, Treas., Advances for scrip books	390.00	
Wm. Ferguson, Salary as lecturer	40.00	
S. J. Hampton, Salary as lecturer	1,141.66	
A. D. Anderson, Salary as lecturer	62.50	
Mrs. E. H. Lott, Salary as lecturer	150.00	
		3,563.84
Livestock		
E. H. Riley, Traveling expense	162.23	
A. A. Cameron, Treas., Advance for scrip book	90.00	
		252.23
Markets		
W. L. Beers, Traveling expense	39.99	
Elsie Goodall, Salary as stenographer	160.00	
Janice Waite, Salary as clerk	760.00	
		959.99
TOTAL		\$ 9,184.94

FINANCIAL REPORT

AGRICULTURAL EXTENSION SERVICE

DETAIL OF EXPENDITURES

CLAIMS PAID FROM CURRENT APPROPRIATION (\$10,000.00) FOR GOPHER EXTERMINATION*

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE H 402

NAME OF CLAIMANT	MATERIAL OR PURPOSE	AMOUNT
Charlotte Young	Stenographer	\$ 40.00
H. L. Seamans	Travel and Salary	508.37
Quinn Shepherdson Co.	Oats	1,815.00
Monsanto Chemical Works	Saccharin	157.50
John Werling	Gravel	24.00
W. W. Reeder	Iron and Labor	21.60
C. N. Wood	Nails, locks	9.55
Gallatin Lumber Co.	Lumber	213.96
A. A. Cameron, Treas.	Scrip	120.00
A. A. Cameron, Treas.	Adv. for freight, express, etc.	107.46
Bemis Brothers Bag Co.	Bags	335.00
Hall Drug Co.	Glycerine	55.00
Gracey's Print Shop	Gopher bait forms	100.00
Mallinckrodt Chemical Works	Strychnine	5,100.00
Valley Transfer Co.	Hauling	60.00
S. K. Suverly	Sand	16.00
Kenyon-Noble Lumber Co.	Lumber	28.75
E. Broox Martin	Gravel	31.00
Labor, Pay Roll .....	.....	92.04
Owenhouse Hardware Co.	Paint	31.25
C. E. Baker	Freight on oats	25.92
Montana Dakota Grain Co	Storage	40.64
M. E. Stebbins	Syrup, etc.	136.40
E. W. Anderson	Freight and drayage	78.48
Alex Barclay	Freight	58.39
Great Northern Railway	Freight	84.80
Robert Clarkson	Freight	12.91
D. H. Budd	Plumbing	95.55
Coleman Hardware Co.	Stove and broom	13.50
Roy Balsly	Salary	100.00
TOTAL .....	.....	\$ 9,513.07

*See Schedule H 10.

UNIVERSITY OF MONTANA

AGRICULTURAL EXTENSION SERVICE

BOZEMAN

STATE ACCOUNTANT'S STATEMENT OF INCOME AND EXPENDITURES

FOR THE YEAR ENDED FEBRUARY 29, 1920

SCHEDULE H 500

INCOME		
Miscellaneous and Extension Income	\$ 2,352.24	
Income from County Agricultural Fund	44,555.53	
Income from Smith-Lever Fund	22,783.37	
Income from Supplemental Extension Fund	7,375.02	
State Appropriation Farmers' Extension Service	\$ 60,000.00	
State Appropriation Farmers Institute	10,000.00	
State Appropriation Women's Home Economics	15,000.00	
State Appropriation Livestock Selling Association	2,000.00	
State Appropriation Gopher Extermination	10,000.00	
State Appropriation Home Demonstration	1,155.61	
	<u>\$ 98,155.61</u>	
Less—Transfer to Chancellor's Account	2,000.00	96,155.61
Total Income		\$ 173,221.77
EXPENDITURES		
Operation, General Administration	\$ 15,884.07	
Operation, Extension Service	141,816.14	
Operation, Physical Plant	1,527.77	
Total Operating Expenses		\$ 159,227.98
Repairs & Replacements General Administration	\$ 81.32	
Repairs & Replacements Extension Service	241.81	
Repairs & Replacements Physical Plant	439.50	
Total Repairs & Replacements		762.63
Capital Expenditures General Administration	\$ 103.57	
Capital Expenditures Extension Service	1,607.11	
Capital Expenditures Physical Plant	238.20	
Total Capital Expenditures		1,948.88
Total Expenditures		\$ 161,939.49
Less—Capital Expenditures as Above		1,948.88
Total Revenue Expenditures		\$ 159,990.61
Excess of Income over Revenue Expenditures		\$ 13,231.16
Surplus, February 28, 1919		18,336.27
SURPLUS FEBRUARY 29, 1920		\$ 31,567.43

INCOME: Owing to a slightly different classification of income derived from County, Home Demonstration and Miscellaneous funds, the amounts of the several items of such income in this statement do not correspond exactly with the amounts of similar items in Schedule H 10. The totals of the income from these sources are in agreement.

EXPENDITURES: The differences between the expenditures found in this statement and the corresponding schedules elsewhere in the report are due chiefly to different classifications, or to the expenditures being accounted for in separate schedules.

FINANCIAL REPORT

AGRICULTURAL EXTENSION SERVICE STATE ACCOUNTANT'S BALANCE SHEET

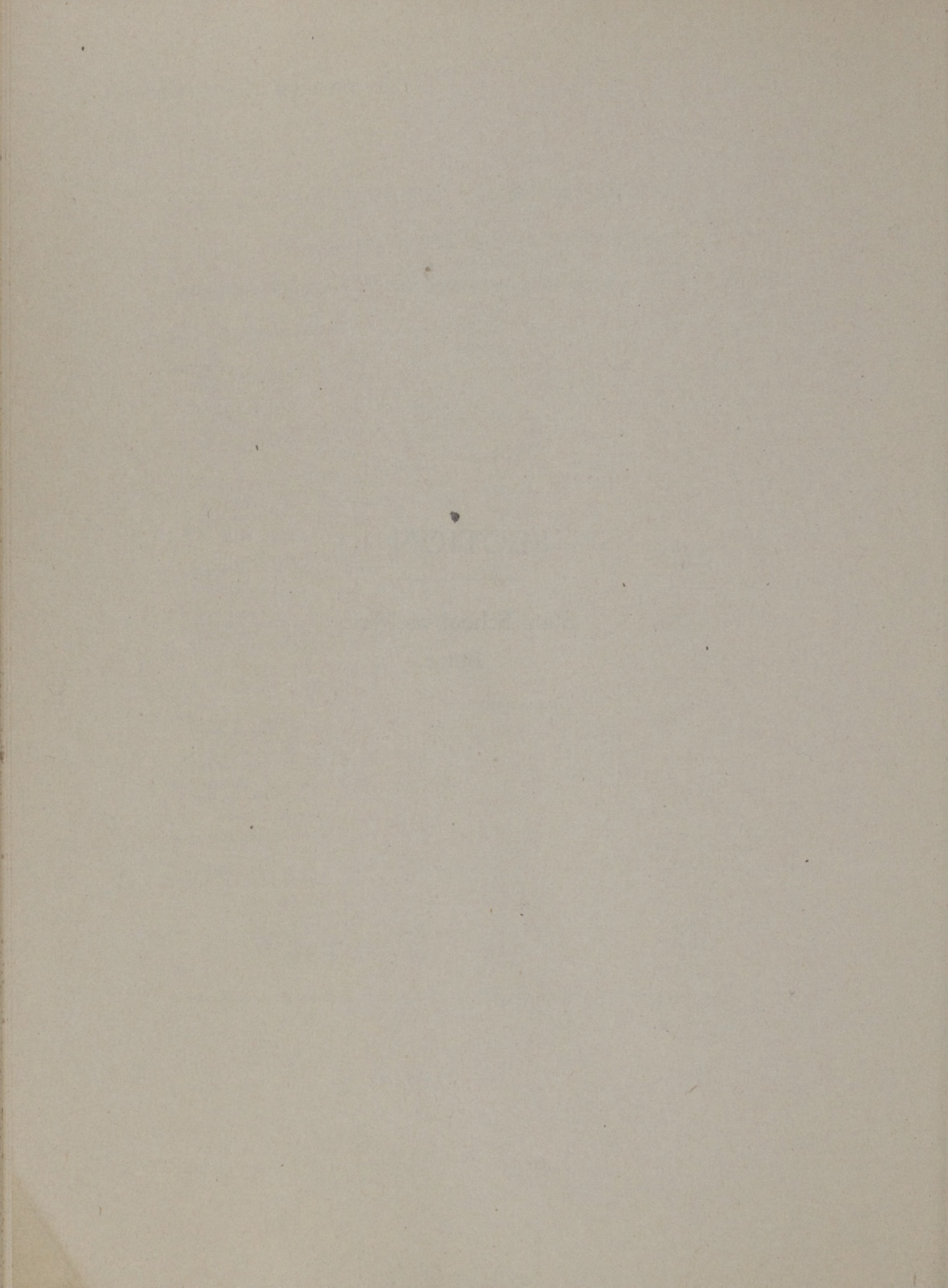
SHOWING CONDITION OF THE BOOKS AT CLOSE OF BUSINESS FEB. 29, 1920

SCHEDULE H 501

ASSETS			
Current—			
Cash in Office	\$ 656.67		
Cash in Bank	16,577.92	\$ 17,234.59	
Balance Appropriation Farm Exten- sion	\$ 6,861.35		
Balance Appropriation Farm Institutes	815.06		
Balance Appropriation Gopher Exterm- ination	486.93		
Total Appropriation Balances	\$ 8,163.34		
Less—Women's Home Economic Appro- priation Overdrawn	\$ 1,065.90		
Less—Livestock Selling Association Ap- propriation Overdrawn	240.29		
Total Appropriation Overdrafts	1,306.19		
Net Appropriation Balances		6,857.15	
Advances from State Treasurer		1,500.00	
Total Current Assets			\$ 25,591.74
Fixed Assets—			
Inventories, General Administration	\$ 2,457.58		
Inventories, Extension Service	6,056.98		
Inventories, Physical Plant	425.79		
Total Physical Property			\$ 8,940.35
TOTAL ASSETS			\$ 34,532.09
LIABILITIES			
Vouchers Payable—			
Miscellaneous Extension Fund	\$ 277.73		
County Agricultural Fund	1,326.76		
Smith-Lever Act Fund	187.73		
Home Demonstration Special Fund	49.65	\$ 1,841.87	
Net Liability Account of Contingent Re- volving Fund		1,122.79	
Total Liabilities			\$ 2,964.66
SURPLUS—STATE OF MONTANA			\$ 31,567.43
NOTE—The above amount of \$17,234.59, Cash in Office and Cash in Bank, is appro- priated to the following Local Fund Accounts:			
Miscellaneous Extension Fund	\$ 1,152.20		
County Agricultural Fund	3,185.54		
Smith Lever Act Fund	8,520.29		
Supplemental Extension Fund	3,149.49		
Home Demonstration Fund	104.28		
Contingent Revolving Fund	1,122.79		
		\$ 17,234.59	

SECTION J

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 & Mineralogy, Mathematics, Mechanics, Metallurgy, and Mining Engineering, a course of instruction four years in length is provided.

During 1919-20 the teaching staff consisted of five professors (one of whom served also as president), three assistant professors, and one research professor.

EXHIBIT II

STUDENT ENROLLMENT

STATE SCHOOL OF MINES	1918-1919			1919-1920		
	Men	Women	Total	Men	Women	Total
Seniors	7	0	7	9	0	9
Juniors	11	0	11	15	0	15
Sophomores	14	1	15	25	0	25
Freshmen	47	0	47	47	1	48
Specials	12	0	12	7	0	7
Unclassified	0	0	0	14	7	21
Totals	91	1	92	117	8	125

NOTE: Of the 125 students enrolled in 1919-1920, 79 were awarded Military Service Scholarships.

Extension Course students 65.

FINANCIAL REPORT

STATE SCHOOL OF MINES

COMPARATIVE SUMMARY OF ALL FINANCIAL OPERATIONS

FISCAL YEARS, 1918-1919 AND 1919-1920

RESOURCES	1918-1919		1919-1920	
STATE APPROPRIATIONS:				
Maintenance and Betterments (H. B. No. 450, 15th Leg. Assembly, P. 514)	\$38,500.00*	\$38,500.00*		
Maintenance and Betterments (H. B. No. 437, 16th Leg. Assembly, P. 603)			\$45,000.00*	
Special appropriation to reimburse school for extraordinary expense of keeping United States soldiers on campus (H. B. No. 348, 16th Leg. Assembly, P. 597)			5,773.54	
Buildings (H. B. No. 437, 16th Leg. Assembly, P. 603)			50,000.00	
				\$100,773.54
STUDENT RECEIPTS:				
Registration Fees	\$ 485.50		\$ 405.00	
Course Fees and Deposits	252.20		1,437.80	
		\$ 737.70		\$1,842.80
MISCELLANEOUS:				
State Council of Defense Loan	\$12,000.00			
Reimbursement from United States Government for Students' Army Training Corps, Section "A" (Collegiate)	2,906.78		\$8,096.74	
Reimbursement from other sources for Students' Army Training Corps	318.36		103.42	
Butte School District No. 1 for heating barracks				
		\$15,225.14		\$8,200.16
BALANCES, February 28th: (1918) (1919)				
State Appropriation, Maintenance	\$2,340.73			
Student Deposit Fund	650.83		898.03	
Student Registration Fees	410.00		.50	
Special Fund, State Treasurer	3,735.71		\$ 83.04	
S. A. T. C., Cash			179.74	
		\$7,137.27		\$1,161.31
TOTALS		\$61,600.11		\$111,977.81

*These amounts include the interest and income from the United States land grants for the State School of Mines, amounting to approximately \$28,291.54 for the year 1918-19, and \$9,113.09 for the year 1919-20.

(Continued on Page 169)

UNIVERSITY OF MONTANA

EXPENDITURES	Operation		Capital		Repairs and Replacements		Totals	
	1918-19	1919-20	1918-19	1919-20	1918-19	1919-20	1918-19	1919-20
ADMINISTRATION:								
Chancellor's Office	\$1,600.00	\$2,000.00	.....	.....	.....	.....	\$1,600.00	\$2,000.00
President's Office	1,591.25	1,766.78	.....	.....	.....	.....	1,591.25	1,766.78
Registrar and Accountant's Office	1,624.24	2,349.69	\$308.00	\$164.60	.....	\$522.50	1,932.24	3,036.79
Local Executive Board	85.00	60.00	.....	.....	.....	.....	85.00	60.00
Advertising and Publicity	307.54	499.84	.....	.....	.....	.....	307.54	499.84
High School Visitation .....	.....	19.98	.....	.....	.....	.....	.....	19.98
TOTALS	\$5,208.03	\$6,696.29	\$308.00	\$164.60	.....	\$522.50	\$5,516.03	\$7,383.39
EDUCATIONAL SYSTEM:								
Athletics	\$ 54.50	\$ 500.00	.....	\$300.00	.....	.....	\$ 54.50	\$ 800.00
Chemistry	3,581.92	4,457.43	.....	12.30	\$ 4.20	\$256.28	3,586.12	4,726.01
English and Economics .....	.....	1,325.40	.....	.....	.....	.....	.....	1,325.40
Geology and Mineralogy	3,661.25	3,802.27	.....	227.85	.....	.....	3,661.25	4,030.12
Library	942.05	934.82	\$1,355.55	690.53	.....	121.82	2,297.60	1,747.17
Mathematics and Mechanics	4,312.84	5,509.16	.....	815.49	.....	356.05	4,312.84	6,680.70
Metallurgy	4,289.95	4,589.88	339.80	273.02	.....	.....	4,629.75	4,862.90
Mining Engineering	6,032.10	6,655.67	128.50	162.09	.....	5.75	6,160.60	6,823.51
Spanish .....	.....	315.00	.....	.....	.....	.....	.....	315.00
Summer Session .....	.....	550.00	.....	.....	.....	.....	.....	550.00
Surplus Adjusting Account .....	.40	.....	.....	.....	.....	.....	.40	.....
TOTALS	\$22,875.01	\$28,639.63	\$1,823.85	\$2,481.28	\$ 4.20	\$ 739.90	\$24,703.06	\$31,860.81
PHYSICAL PLANT:								
Buildings Undistributed	\$10,879.07	\$9,452.58	\$610.37	\$267.42	\$2,112.98	\$2,712.39	\$13,602.42	\$12,432.39
New Construction (Metallurgical Building) .....	.....	.....	.....	32,643.20	.....	.....	.....	32,643.20
TOTALS	\$10,879.07	\$9,452.58	\$610.37	\$32,910.62	\$2,112.98	\$2,712.39	\$13,602.42	\$45,075.59
Students' Army Training Corps	\$2,348.20	.....	\$14,269.09	.....	.....	.....	\$16,617.29	.....
GRAND TOTALS	\$41,310.31	\$44,788.50	\$17,011.31	\$35,556.50	\$2,117.18	\$3,974.79	\$60,438.80	\$84,319.79

FINANCIAL REPORT

STATE SCHOOL OF MINES

GENERAL SUMMARY OF ALL FINANCIAL OPERATIONS

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE J

	For Detail See Schedule	Amount
Resources	J 10	\$111,977.81*
Expenditures for all Purposes	J 100	84,319.79
BALANCE, February 29, 1920		\$ 27,658.02

*This amount includes the interest and income from the United States land grants for the State School of Mines, amounting to approximately \$9,113.09.

UNIVERSITY OF MONTANA

STATE SCHOOL OF MINES

GENERAL SUMMARY OF ALL RESOURCES

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE J 10

SOURCE	AMOUNT
STATE APPROPRIATIONS:	
Maintenance (House Bill No. 437, Sixteenth Legislative Assembly, Page 603)	\$ 45,000.00*
Special appropriation to reimburse school for expense of keeping United States soldiers on campus (House Bill No. 348, Sixteenth Legislative Assembly, Page 597)	5,773.54
Special appropriation for construction of Metallurgical Building (House Bill No. 437, Sixteenth Legislative Assembly, Page 603)	50,000.00
	\$ 100,773.54
STUDENT RECEIPTS:	
Registration Fees	405.00
Course Fees and Deposits	1,437.80
	\$1,842.80
MISCELLANEOUS:	
Students' Army Training Corps Reimbursement by United States Government	8,096.74†
Butte School District No. 1 for heating Barracks	103.42
	\$8,200.16
BALANCES, February 28, 1919:	
Special Fund, State Treasurer	83.04
Student Deposits	898.03
Registration Fees	.50
S. A. T. C., Cash	179.74
	\$1,161.31‡
TOTAL	\$ 111,977.81

*This amount includes the interest and income from the United States land grants for the State School of Mines, amounting to approximately \$9,113.09.

†For detail see Schedule J 11.

‡Net Balance, February 28, 1919, was \$3,331.31. This amount less \$1,161.31 is \$2,170.00, which is the balance of Accrued Current Assets over Accrued Current Liabilities of February 28, 1919, on account of the Students' Army Training Corps contract. This balance of \$2,170.00 was transferred to State Treasurer, Special Fund, during the fiscal year 1919-1920.

NOTE: Seventy-nine Military Scholarships were awarded to students during the year ending February 29, 1920. This exempts students from the payment of registration fees, viz., \$5.00 each semester, or \$10.00 per year for each scholarship, making a total of \$790.00.

FINANCIAL REPORT

STATE SCHOOL OF MINES

DETAIL OF REIMBURSEMENTS BY UNITED STATES GOVERNMENT

STUDENTS' ARMY TRAINING CORPS

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE J 11

Date 1919	From 1918	To 1919	Housing	Subsistence	Instruction	Total
Nov. 30	Oct. 1	Feb. 1	\$8,220.63	* \$286.75	\$162.86	\$8,096.74

*Due United States.

STATE SCHOOL OF MINES

DETAIL LABORATORY DEPOSITS

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE J 14

DEPARTMENT	Gross Receipts	Refunds	Net Receipts
Assaying	\$ 30.00		\$ 30.00
Chemistry	1,298.00	\$ 424.30	873.70
Geology	9.90		9.90
Metallurgy	125.00	50.00	75.00
Mineralogy	18.60	6.20	12.40
Plane Surveying	171.00	156.50	14.50
Total	\$ 1,652.50	\$ 637.00	\$ 1,015.50

UNIVERSITY OF MONTANA

STATE SCHOOL OF MINES

GENERAL SUMMARY OF ALL EXPENDITURES

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE J 100

DIVISION	For Detail See Schedule	Totals	CLASSIFICATION		
			Operation	Capital	Repairs and Re- placements
ADMINISTRATION	J 101	\$ 7,383.39	\$ 6,696.29	\$ 164.60	\$ 522.50
EDUCATIONAL SYSTEM	J 201	31,860.81	28,639.63	2,481.28	739.90
PHYSICAL PLANT	J 301	12,432.39	9,452.58	267.42	2,712.39
METALLURGICAL BUILDING	J 314	32,643.20		32,643.20	
TOTALS		\$84,319.79	\$44,788.50	\$35,556.50	\$3,974.79

STATE SCHOOL OF MINES

SUMMARY OF EXPENDITURES

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE J 101

OFFICE DEPARTMENT PURPOSE	For Detail See Schedule J 102	Totals	CLASSIFICATION		
			Operation	Capital	Repairs and Re- placement
Chancellor's Office		\$ 2,000.00	\$ 2,000.00		
Executive Board		60.00	60.00		
President's Office		1,766.78	1,766.78		
Registrar & Accountant's Office		3,036.79	2,349.69	\$ 164.60*	\$ 522.50*
Advertising		499.84	499.84		
High School Visitation		19.98	19.98		
TOTALS		\$ 7,383.39	\$ 6,696.29	\$ 164.60*	\$ 522.50*

*Furniture and Fixtures.

FINANCIAL REPORT

STATE SCHOOL OF MINES

DETAIL OF EXPENDITURES

OPERATION—ADMINISTRATION

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE J 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	\$2,000.00	\$2,000.00								
Executive Board	60.00	60.00								
President's Office	1,766.78	1,608.30			\$ 4.50			\$153.98		
Registrar and Accountant's Office ..	2,349.69	1,111.00	\$155.00	\$385.71	184.88	\$160.99	\$18.41	7.95	\$325.75	
Advertising	499.84			51.80			26.06	123.97	298.01	
High School Visitation	19.98							19.98		
TOTALS	\$6,696.29	\$4,779.30	\$155.00	\$437.51	\$189.38	\$160.99	\$44.47	\$305.88	\$623.76	

UNIVERSITY OF MONTANA

STATE SCHOOL OF MINES

SUMMARY OF EXPENDITURES

EDUCATIONAL SYSTEM

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE J 201

OFFICE DEPARTMENT PURPOSE	Total For Detail See Schedule	CLASSIFICATION		
		Operation	Capital	Repairs and Replaces- men ts
		J 202	J 203	
Athletics	\$ 800.00	\$ 500.00	\$ 300.00	
Chemistry	4,726.01	4,457.43	12.30	\$ 256.28*
English & Economics	1,325.40	1,325.40		
Geology & Mineralogy	4,030.12	3,802.27	227.85	
Library	1,747.17	934.82	690.53	121.82†
Mathematics & Mechanics	6,680.70	5,509.16	815.49	356.05†
Metallurgy	4,862.90	4,589.88	273.02	
Mining Engineering	6,823.51	6,655.67	162.09	5.75*
Spanish	315.00	315.00		
Summer Session	550.00	550.00		
TOTALS	\$ 31,860.81	\$ 28,639.63	\$ 2,481.28	\$ 739.90

*Scientific Apparatus.

†Buildings and Attached Fixtures.

FINANCIAL REPORT

STATE SCHOOL OF MINES

DETAIL OF EXPENDITURES

OPERATION—EDUCATIONAL SYSTEM

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

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
Athletics	\$ 500.00	\$ 225.00	.....	.....	.....	.....	.....	.....	.....	\$ 275.00
Chemistry	4,457.43	2,843.91	.....	.....	.....	.....	\$114.07	.....	.....	1,499.45
English and Economics	1,325.40	1,325.40	.....	.....	.....	.....	.....	.....	.....	.....
Geology and Mineralogy	3,802.27	3,623.50	.....	.....	\$ 7.85	.....	12.56	\$ 87.36	.....	71.00
Library	934.82	892.00	.....	.....	10.20	.....	7.12	.....	\$25.50	.....
Mathematics and Mechanics	5,509.16	5,332.12	.....	.....	2.50	.....	103.30	48.72	.....	22.52
Metallurgy	4,589.88	3,993.75	.....	.....	22.95	.....	39.66	62.02	.....	471.50
Mining Engineering	6,655.67	6,350.37	.....	.....	40.71	.....	23.10	198.11	.....	43.38
Spanish	315.00	315.00	.....	.....	.....	.....	.....	.....	.....	.....
Summer Session	550.00	550.00	.....	.....	.....	.....	.....	.....	.....	.....
TOTALS	\$28,639.63	\$25,451.05	.....	.....	\$84.21	.....	\$299.81	\$396.21	\$25.50	\$2,382.85

UNIVERSITY OF MONTANA

STATE SCHOOL OF MINES

DETAIL OF EXPENDITURES

CAPITAL—EDUCATIONAL SYSTEM

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE J 203

OFFICE DEPARTMENT PURPOSE	Totals	ACCOUNT								
		Land and Improve- ments	Buildings and Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Refer- ence Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
Athletics	\$ 300.00			\$300.00						
Chemistry	12.30				\$12.30					
English and Economics										
Geology and Mineralogy	227.85							\$227.85		
Library	690.53					\$340.65	\$349.88			
Mathematics and Mechanics	815.49					455.00		360.49		
Metallurgy	273.02			176.12				96.90		
Mining Engineering	162.09			70.90				91.19		
Spanish										
Summer Session										
TOTALS	\$2,481.28			\$547.02	\$12.30	\$795.65	\$349.88	\$776.43		

FINANCIAL REPORT

STATE SCHOOL OF MINES

SUMMARY OF EXPENDITURES

PHYSICAL PLANT

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE J 301

DIVISION	Totals	CLASSIFICATION		
		Operation	Capital	Repairs and Re-placements
	For Detail See Schedule	J 302	J 303	J 304
Entire Plant	\$ 12,432.39	\$ 9,452.58	\$ 267.42	\$ 2,712.39

UNIVERSITY OF MONTANA

STATE SCHOOL OF MINES DETAIL OF EXPENDITURES

OPERATION—PHYSICAL PLANT

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE J 302

OFFICE BUILDING PURPOSE	Totals	ACCOUNT								
		Salaries and Wages	Postage	Stationery	Sundry Office Expenses	Telephone and Telegraph	Freight Express and Drayage	Traveling Expenses	Publications	General Sup- plies and Expenses
Entire Plant	\$9,452.58	\$3,573.46								\$5,879.12

STATE SCHOOL OF MINES DETAIL OF EXPENDITURES

CAPITAL—PHYSICAL PLANT

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE J 303

OFFICE BUILDING PURPOSE	Totals	ACCOUNT								
		Land and Improve- ments	Buildings and Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Refer- ence Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
Entire Plant	\$267.42		\$154.92	\$112.50						

FINANCIAL REPORT

STATE SCHOOL OF MINES DETAIL OF EXPENDITURES

REPAIRS AND REPLACEMENTS—PHYSICAL PLANT

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE J 304

OFFICE BUILDING PURPOSE	ACCOUNT									
	Totals	Land and Improve- ments	Buildings and Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Refer- ence Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
Entire Plant	\$2,712.39		\$1,972.92		\$40.65	\$698.82				

STATE SCHOOL OF MINES DETAIL OF EXPENDITURES

CONSTRUCTION—METALLURGICAL BUILDING

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE J 314

Name of Claimant	Material or Purpose	†Amount	Warrant	Paid
Montana Record P. Co.	Advertising bids	\$ 12.50	221417	Oct., 1919
Oates & Roberts, Inc.	Advertising bids	11.40	221416	" "
Floyd Hamill	Architect	2,000.00	221415	" "
M. F. Rohn Team. Co.	Excavation	4,413.69	221414	" "
M. F. Rohn Team. Co.	Sand and Rock	90.00	223298	Nov., 1919
Jones Stg. & Tfr. Co.	Drayage	27.89	223297	" "
Western Lumber Co.	Lumber	46.27	223296	" "
Montana Hardware Co.	Hardware	11.60	223295	" "
Hugh Johnston	Crushed rock	80.00	223294	" "
Pioneer Fuel Co.	Cement	145.00	223293	" "
P. J. Nepper	Boss carpenter	125.00	223292	" "
Fred Quantz	Carpenter	32.00	223292	" "
J. E. Maynard	Carpenter	15.00	223292	" "
Frank Dahlberg	Laborer	58.75	223292	" "
Dave Buzza	Laborer	35.00	223292	" "
J. P. Crowley	Concrete work	90.00	223292	" "
John Mathison	Iron work	12.00	223292	" "
Walter H. Wheeler	Iron and steel	3,781.18	224047	" "
Northern Pacific Ry. Co.	Freight on steel	508.43	225446	Dec., 1919
James Hartley & Co.	Labor and supplies	113.05	225445	" "
James Hartley & Co.	Labor and supplies	7,742.99	225444	" "
Western Iron Works	Iron work	10.99	227410	Jan., 1920
Floyd Hamill	Architect	1,000.00	227411	" "
James Hartley & Co.	Labor and supplies	4,929.81	227408	" "
M. F. Haley	Labor	22.50	227409	" "
C. A. Hooper	Labor	19.50	227409	" "
Walter H. Wheeler	Iron and steel	2,571.71	*	Feb., 1920
Walter H. Wheeler	Iron and steel	3,344.61	*	" "
E. A. & P. Ry. Co.	Freight on steel	620.29	229019	" "
James Hartley & Co.	Labor and supplies	380.82	229018	" "
Great Northern Ry. Co.	Freight on steel	389.30	229020	" "
Timber Butte Mfg. Co.	Blasting powder	1.92	229021	" "
TOTAL		\$32,643.20		

†Amounts in this column paid from Special Appropriation Fund.

*Delivered at Helena.

UNIVERSITY OF MONTANA

STATE SCHOOL OF MINES

FINAL TRIAL BALANCE

FEBRUARY 29, 1920

SCHEDULE J 500

State Treasurer			\$	903.05
Special Fund, State Treasurer			\$	9,292.05
Maintenance				131.08
Text-books				20.16
Students' Deposits				1,386.50
Current Revolving Fund				656.76
Sundry Income				9,209.01
Athletics				108.52
Extension Course				422.30
Miscellaneous Cash Account				58.42
Cash Balance				2,652.66
GENERAL ADMINISTRATION—(\$1,059.39)				
Operation				1,213.54
Capital				141.65
Repairs and Replacements				12.50
Executive Board			\$	60.00
President's Office	\$	252.78		
Registrar and Accountant		696.79		
Advertising		249.84		
High School Visitation			80.02	
EDUCATIONAL SYSTEM—(\$3,235.69)				
Operation				323.22
Capital				3,161.11
Repairs and Replacements				397.80
Library				587.83
English and Economics	125.40			
Mathematics & Mechanics				679.30
Metallurgy				1,513.60
Mining Engineering				121.49
Chemistry				153.99
Geology and Mineralogy				269.88
Spanish	15.00			
Summer Session				50.00
PHYSICAL PLANT—(\$3,127.39)				
Operation				2,482.58
Capital				32.58
Repairs and Replacements				677.39
Heat	1,753.38			
Light and Power	73.20			
Gas				18.10
Water	59.05			
Insurance	198.92			
Buildings and Fixtures	942.84			
Machinery and Appliances				87.50
Furniture andd Fixtures				100.00
Hardware and Sund. Sups.				46.59
Electrical Wiring				101.18
Janitors	306.71			
Janitor's Supplies	49.91			
Flamen	96.75			
			\$	16,641.44
			\$	16,641.44

SECTION K

Montana State Bureau of Mines
and Metallurgy

Butte

MONTANA STATE BUREAU OF MINES AND METALLURGY

BUTTE

EXHIBIT I

ORGANIZATION—WORK—STAFF

The Montana State Bureau of Mines and Metallurgy was established as a department of the State School of Mines by the Legislative Assembly of Montana for 1919 (Chapter 161, Page 311). The Bureau was established primarily for the purpose of promoting the development of the mineral resources of the State, and of increasing the safety and efficiency of mining and its allied operations. Its duties are to collect statistics, geological specimens, photographs, models, and drawings, and a library pertaining to the geology, mining, milling, and smelting of Montana; to study the physiology, geology and mining, milling, and smelting operations of the State; to make qualitative examinations of rocks and mineral samples; to communicate special information on Montana geology, mining, and metallurgy; and to prepare and publish reports which shall embrace both a general and a detailed description of the natural resources and geology, mines, mills, and reduction plants of the State.

During the year 1919-1920 the Bureau Staff consisted of three, one on full time in charge of metallurgy and safety, and two on part time, one of whom was director and geologist, and the other was mining engineer.

FINANCIAL REPORT

MONTANA STATE BUREAU OF MINES AND METALLURGY

GENERAL SUMMARY OF ALL FINANCIAL OPERATIONS

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE K

	For Detail See Schedule	Amount
RESOURCES:		
STATE APPROPRIATION (Chapter 161, Page 313, Sixteenth Legislative Assembly)		\$10,000.00
EXPENDITURES FOR ALL PURPOSES.....	K 100	5,114.99
BALANCE, February 29, 1920		\$ 4,885.01

MONTANA STATE BUREAU OF MINES AND METALLURGY

GENERAL SUMMARY OF ALL EXPENDITURES

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE K 100

DIVISION	For Detail See Schedule	Totals	CLASSIFICATION		
			Operation	Capital	Repairs and Re- placements
ADMINISTRATION	K 101	\$ 1,368.85	\$ 1,305.35	\$ 63.50	.....
EXPERIMENTAL SYSTEM.....	K 201	3,746.14	3,746.14	.....	.....
TOTALS		\$ 5,114.99	\$ 5,051.49	\$ 63.50	.....

UNIVERSITY OF MONTANA

MONTANA STATE BUREAU OF MINES AND METALLURGY

SUMMARY OF EXPENDITURES

ADMINISTRATION

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE K 101

OFFICE DEPARTMENT PURPOSE	For Detail See Schedule	Total	CLASSIFICATION		
			Operation	Capital	Repairs and Re- placements
Director's Office	K 102	\$ 1,368.85	\$ 1,305.35	\$ 63.50*	.....

*Machinery and Appliances.

FINANCIAL REPORT

MONTANA STATE BUREAU OF MINES AND METALLURGY

DETAIL OF EXPENDITURES

OPERATION—ADMINISTRATION

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE K 102

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
Director's Office	\$1,305.35	\$850.00	\$95.50	\$119.35	.....	.....	.....	\$30.00	\$210.50	.....

UNIVERSITY OF MONTANA

MONTANA STATE BUREAU OF MINES AND METALLURGY

SUMMARY OF EXPENDITURES

EXPERIMENTAL SYSTEM

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE K 201

OFFICE DEPARTMENT PURPOSE	For Detail See Schedule K 202	Totals	CLASSIFICATION		
			Operation	Capital	Repairs and Re- placements
Geology Department		\$ 710.92	\$ 710.92		
Metallurgy and Safety		2,435.22	2,435.22		
Mining Department		600.00	600.00		
TOTALS		\$ 3,746.14	\$ 3,746.14		

FINANCIAL REPORT

MONTANA STATE BUREAU OF MINES AND METALLURGY

DETAIL OF EXPENDITURES

OPERATION—EXPERIMENTAL SYSTEM

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE K 202

OFFICE DEPARTMENT PURPOSE	Totals	ACCOUNT								
		Salaries and Wages	Postage	Stationery	Sundry Office Expenses	Telephone and Telegraph	Freight, Express and Drayage	Traveling Expenses	Publications	General Supplies and Expenses
Geology Department	\$710.92	\$600.00	.....	.....	.....	.....	\$ 1.45	\$107.01	.....	\$ 2.46
Metallurgy and Safety	2,435.22	2,100.00	.....	.....	.....	.....	162.82	84.15	.....	88.25
Mining Department	600.00	600.00	.....	.....	.....	.....	.....	.....	.....	.....
TOTALS	\$3,746.14	\$3,300.00	.....	.....	.....	.....	\$164.27	\$191.16	.....	\$90.71

UNIVERSITY OF MONTANA

MONTANA STATE BUREAU OF MINES AND METALLURGY

FINAL TRIAL BALANCE

FEBRUARY 29, 1920

SCHEDULE K 500

State Treasurer	\$ 4,885.01	
General Administration:		
Operation		\$ 696.15
Director's Office:		
Operation	\$ 696.15	
Experimental System:		
Operation		2,328.86
Capital		800.00
Geological Department:		
Operation	1,189.08	
Metallurgy & Safety:		
Operation	639.78	
Capital	800.00	
Mining Department:		
Operation	500.00	
Balance Not Budgeted		1,060.00
TOTAL	\$ 4,885.01	\$ 4,885.01

SECTION L

State Normal College
Dillon

UNIVERSITY OF MONTANA

STATE NORMAL COLLEGE

DILLON

EXHIBIT I

ORGANIZATION—INSTRUCTION—STAFF

The main problem of the State Normal College may be defined as that of preparing high school graduates in two years for teaching positions in the elementary graded and rural schools of the State. Recent changes in salary schedules in many states from which Montana has drawn teachers indicate that these states will no longer send us the major portion of our teachers; our State is under the necessity of training her own. The development of high schools renders it unnecessary for the Normal College to devote much of its energy to the training of students below college rank, a fact well attested by the small number of irregular students listed in the report of student enrollment. A very largely increased number of high school graduates should come to the College during the next two years, if Montana is to be supplied with competent teachers. There is evidence of increased interest in teaching as a prospective career for high school graduates.

With adequate financial support, the organization of teacher training facilities at the Normal College, including the cooperating city school system of Dillon, the rural demonstration schools, and the Teachers' Service Division affords exceptional opportunity for professional development to a much larger number of students than are now in attendance. There is every prospect of a great increase in enrollment during the next two years and the increased cost of each item of expense in providing properly for the needs of this larger student body must inevitably call for additional funds.

During the academic year 1919-1920, the teaching staff of the State Normal College consisted of nine professors, (one being on leave of absence), one associate professor, eight assistant professors, and two instructors. Twenty critic teachers were employed in the city training school and two in the rural demonstration schools. Five additional instructors were employed during the summer quarter, 1919.

FINANCIAL REPORT

EXHIBIT II

STUDENT ENROLLMENT

STATE NORMAL COLLEGE	1918-1919			1919-1920		
	Men	Women	Total	Men	Women	Total
Seniors (3 year course)		2	2	2	2	4
Seniors (2 year course)		50	50		51	51
Juniors (2 year course)		51	51	1	74	75
Freshmen		14	14			
Irregular		12	12	3	30	33
TOTALS		129	129	6	157	163
Special (Music)	8	113	121	7	156	163
Summer Quarter	7	321	328	17	412	429
Correspondence Study				5	70	75
TOTALS	15	563	578	35	795	830
Counted Twice		77	77	1	104	105
NET TOTALS	15	486	501	34	691	725

UNIVERSITY OF MONTANA

STATE NORMAL COLLEGE

COMPARATIVE SUMMARY OF ALL FINANCIAL OPERATIONS

FISCAL YEARS, 1918-1919 AND 1919-1920

RESOURCES	1918-1919		1919-1920	
STATE APPROPRIATIONS:				
Maintenance and Betterments (H. B. No. 450, 15th Leg. Assembly, P. 514)	\$101,250.00*	\$101,250.00*		
Maintenance and Betterments (H. B. No. 437, 16th Leg. Assembly, P. 603)			\$85,000.00*	\$85,000.00*
STUDENT RECEIPTS:				
Registration Fees	4,690.00		6,121.88	
Chemistry Laboratory Fees	139.40		64.00	
Physics Laboratory Fees	31.00		11.00	
Diploma Fees	106.00			
Piano Rental	39.50		59.25	
Special Examination Fees	23.00		10.00	
		\$5,028.90		\$6,266.13
BALANCES, February 28th: (1918) (1919)				
State Appropriation, Maintenance	\$27,273.25			
Special Fund, State Treasurer	13,909.85		\$7,201.39	
Special Fund, Local Executive Board	849.47		1,193.48	
	\$42,032.57			\$8,394.87
Transferred to Dormitory Fund, August, 1918	1,256.64			
		\$40,775.93		
TOTALS		\$147,054.83		\$99,661.00

*These amounts include the interest and income from the United States land grants for the State Normal College, amounting to approximately \$27,219.98 for the year 1918-19, and \$13,034.28 for the year 1919-20.

(Continued on Page 198)

FINANCIAL REPORT

STATE NORMAL COLLEGE

COMPARATIVE SUMMARY OF ALL FINANCIAL OPERATIONS

FISCAL YEARS, 1918-1919 AND 1919-1920

(Continued from Page 197)

EXPENDITURES	Operation		Capital		Repairs and Replacements		Totals	
	1918-19	1919-20	1918-19	1919-20	1918-19	1919-20	1918-19	1919-20
ADMINISTRATION:								
Chancellor's Office	\$2,600.00	\$2,000.00					\$2,600.00	\$2,000.00
President's Office	7,619.50	8,642.10	\$.90	\$109.65		\$17.02	7,620.40	8,768.77
Local Executive Board	120.00	100.00					120.00	100.00
Advertising and Publicity	369.32	1,471.15					369.32	1,471.15
High School Visitation	226.18	617.71					226.18	617.71
Lectures	50.00	325.60					50.00	325.60
TOTALS	\$10,985.00	\$13,156.56	\$.90	\$109.65		\$17.02	\$10,985.90	\$13,283.23
EDUCATIONAL SYSTEM:								
Chemistry and Geographic Science	\$2,437.37		\$324.53				\$2,761.90	
Domestic Science	1,974.85	\$2,691.54	16.25	\$ 4.25	\$ 3.50	\$ 34.75	1,994.60	\$2,730.54
Education		499.98						499.98
English	3,188.97	3,843.30					3,188.97	3,843.30
History and Economics	2,813.96	3,471.51	28.71	86.70			2,842.67	3,558.21
Kindergarten		1,408.75						1,408.75
Latin and German	2,289.51	2,000.00					2,289.51	2,000.00
Manual Arts and Drawing	1,950.38	2,738.67		32.75			1,950.38	2,771.42
Mathematics	4,179.03	2,958.50					4,179.03	2,958.50
Music	2,075.43	2,178.66		16.00	1.50		2,076.93	2,194.66
Penmanship	1,565.99	1,771.63					1,565.99	1,771.63
Physical Education	1,639.63	1,803.94	4.00				1,643.63	1,803.94
Physical Science		3,042.01		105.24				3,147.25
Physics	1,028.77						1,028.77	
Psychology and B.ology	2,764.50	3,395.51					2,764.50	3,395.51
School Nurse		150.00						150.00
Teachers' Service Division		1,249.75						1,249.75
Training	15,067.64	15,588.76	18.40	13.92			15,086.04	15,602.68
Rural	3,913.04	3,312.35		5.68			3,913.04	3,318.03
Library	1,600.05	1,768.79	747.67	553.40	128.50		2,476.22	2,322.19
TOTALS	\$48,489.12	\$53,873.65	\$1,139.56	\$817.94	\$133.50	\$34.75	\$49,762.18	\$54,726.34
PHYSICAL PLANT:								
Entire Plant	\$8,288.95	\$11,206.27	\$66,569.98	\$2,014.55	\$2,469.53	\$2,628.14	\$77,328.46	\$15,848.96
GRAND TOTALS	\$67,763.07	\$78,236.48	\$67,710.44	\$2,942.14	\$2,603.03	\$2,679.91	\$138,076.54	\$83,858.53

UNIVERSITY OF MONTANA

STATE NORMAL COLLEGE

GENERAL SUMMARY OF ALL FINANCIAL OPERATIONS

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE L

	For Detail See Schedule	Amount
RESOURCES	L 10	\$ 99,661.00*
EXPENDITURES FOR ALL PURPOSES	L 100	83,858.53
BALANCE, February 29, 1920		\$ 15,802.47

*This amount includes the interest and income from the United States land grants for the State Normal College, amounting to approximately \$13,034.28.

NOTE: The amounts here recorded do not include the income and expenditures of the 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 L 401 for summary and detail of the financial operations of the residence halls.

FINANCIAL REPORT

STATE NORMAL COLLEGE GENERAL SUMMARY OF ALL RESOURCES

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE L 10

SOURCE	AMOUNT	
STATE APPROPRIATIONS:		
Maintenance and Betterments (House Bill No. 437, Sixteenth Legislative Assembly, Page 603)	\$ 85,000.00*	\$ 85,000.00*
STUDENT RECEIPTS:		
Registration Fees (Correspondence	\$ 671.88	
(Regular Year	1,420.00	
(Summer Quarter	4,030.00	
	6,121.88	
Chemistry Laboratory Fees†	64.00	
Physical Laboratory Fees†	11.00	
Piano Rental	59.25	
Special Examination	10.00	
		6,266.13
BALANCES, February 28, 1919:		
Special Fund, State Treasury	7,201.39	
Special Fund, Local Executive Board	1,193.48	
		8,394.87
TOTAL		\$ 99,661.00

*This amount includes the interest and income from the United States land grants for the State Normal College, amounting to approximately \$13,034.28.

†For detail see Schedule L 13.

NOTE: The following table shows the number of students exempted from the payment of fees by scholarships:

Scholarship	Number of Students	Amount
Agricultural Club	1	\$ 10.00
High School Honor	13	130.00
Military Service	16	160.00
Total	30	\$300.00

UNIVERSITY OF MONTANA

STATE NORMAL COLLEGE

DETAIL—LABORATORY FEES

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE L 13

OFFICE DEPARTMENT PURPOSE	Income	Refunds	Balance
Physics Laboratory Fees	\$11.00		\$11.00
Chemistry Laboratory Fees	66.00	\$2.00	64.00
TOTALS	\$77.00	\$2.00	\$75.00

STATE NORMAL COLLEGE

DETAIL—LABORATORY AND OTHER DEPOSITS

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE L 14

OFFICE DEPARTMENT PURPOSE	Income	Refunds	Balance
Library Deposit Balance, 1919			\$103.36
Library Deposits	\$592.00	\$495.47	96.53
Locker Key Deposits	3.00	4.50	1.50*
TOTALS	\$595.00	\$499.97	\$198.39

*Deficit.

FINANCIAL REPORT

STATE NORMAL COLLEGE

GENERAL SUMMARY OF ALL EXPENDITURES

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE L 100

DIVISION	For Detail See Schedule	CLASSIFICATION			
		Totals	Operation	Capital	Repairs and Replacements
ADMINISTRATION	L 101	\$13,283.23	\$13,156.56	\$ 109.65	\$ 17.02
EDUCATIONAL SYSTEM	L 201	54,726.34	53,873.65	817.94	34.75
PHYSICAL PLANT	L 301	15,848.96	11,206.27	2,014.55	2,628.14
TOTALS		\$83,858.53	\$78,236.48	\$2,942.14	\$2,679.91

In addition \$3,370.83 was spent for Railway Refunds above our allowance.

STATE NORMAL COLLEGE

SUMMARY OF EXPENDITURES

ADMINISTRATION

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE L 101

OFFICE DEPARTMENT PURPOSE	For Detail See Schedule L 102	Totals	CLASSIFICATION		
			Operation	Capital	Repairs and Re- placement
Chancellor's Office		\$2,000.00	\$2,000.00		
Local Executive Board		100.00	100.00		
President's Office		8,768.77	8,642.10	\$109.65*	\$17.02*
General Advertising and Publicity		1,471.15	1,471.15		
Lectures		325.60	325.60		
High School Visitation		617.71	617.71		
TOTALS		\$13,283.23	\$13,156.56	\$109.65	\$17.02

*Furniture and Fixtures.

UNIVERSITY OF MONTANA

STATE NORMAL COLLEGE

DETAIL OF EXPENDITURES

OPERATION—ADMINISTRATION

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE L 102

OFFICE DEPARTMENT PURPOSE	Totals	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	\$2,000.00	\$2,000.00								
Local Executive Board	100.00	100.00								
President's Office	8,642.10	6,752.00	\$89.79	\$192.09	\$1,073.66	\$124.08	\$48.67	\$361.81		
Advertising and Publicity	1,471.15								\$1,471.15	
Lectures	325.60	325.60								
High School Visitation	617.71							617.71		
TOTALS	\$13,156.56	\$9,177.60	\$89.79	\$192.09	\$1,073.66	\$124.08	\$48.67	\$979.52	\$1,471.15	

FINANCIAL REPORT

STATE NORMAL COLLEGE

SUMMARY OF EXPENDITURES

EDUCATIONAL SYSTEM

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE L 201

OFFICE DEPARTMENT PURPOSE	Totals For Detail See Schedule	CLASSIFICATION		
		Operation	Capital	Repairs and Re- placements
		L 202	L 203	
Domestic Science	\$ 2,730.54	\$ 2,691.54	\$ 4.25	\$ 34.75*
Education	499.98	499.98		
English	3,843.30	3,843.30		
History and Economics	3,558.21	3,471.51	86.70	
Kindergarten	1,408.75	1,408.75		
Latin	2,000.00	2,000.00		
Manual Arts & Drawing	2,771.42	2,738.67	32.75	
Mathematics	2,958.50	2,958.50		
Music	2,194.66	2,178.66	16.00	
Penmanship	1,771.63	1,771.63		
Physical Education	1,803.94	1,803.94		
Physical Science	3,147.25	3,042.01	105.24	
Psychology	3,395.51	3,395.51		
School Nurse	150.00	150.00		
Teachers' Service Division	1,249.75	1,249.75		
Training	15,602.68	15,588.76	13.92	
Rural	3,318.03	3,312.35	5.68	
Library	2,322.19	1,768.79	553.40	
TOTALS	\$ 54,726.34	\$ 53,873.65	\$ 817.94	\$ 34.75

*Furniture and Fixtures.

UNIVERSITY OF MONTANA

STATE NORMAL COLLEGE

DETAIL OF EXPENDITURES

OPERATION—EDUCATIONAL SYSTEM

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE L 202

OFFICE DEPARTMENT PURPOSE	Totals	ACCOUNT							
		Salaries and Wages	Postage	Stationery	Sundry Office Expenses	Telephone and Telegraph	Freight, Express and Drayage	Traveling Expenses	General Supplies and Expenses
Domestic Science	\$2,691.54	\$2,599.98		\$ 5.00				\$ 27.41	\$ 59.15
Education	499.98	499.98							
English	3,843.30	3,838.30		5.00					
History and Economics	3,471.51	3,425.00		5.00			\$ 8.36	33.15	
Kindergarten	1,408.75	1,408.75							
Latin and German	2,000.00	1,995.00		5.00					
Manual Arts, Drawing	2,738.67	2,627.46		5.00				22.27	83.94
Mathematics	2,958.50	2,930.45		5.00				19.85	3.20
Music	2,178.66	2,137.44		5.00			4.64		31.58
Penmanship	1,771.63	1,766.63		5.00					
Physical Education	1,803.94	1,749.96		5.00				26.58	22.40
Physical Science	3,042.01	2,916.10		5.00					120.91
Psychology, Biology	3,395.51	3,350.00		5.00				40.51	
School Nurse	150.00	150.00							
Teachers' Service Division	1,249.75	798.23			\$82.82			235.11	133.59
Training	15,588.76	15,469.63		21.00			2.00	84.97	11.16
Rural	3,312.35	2,516.10		5.00				785.00	6.25
General Library	1,768.79	1,739.94		5.00			4.23		19.62
TOTALS	\$53,873.65	\$51,918.95		\$6.00	\$82.82		\$19.23	\$1,274.85	\$491.80

FINANCIAL REPORT

STATE NORMAL COLLEGE

DETAIL OF EXPENDITURES

CAPITAL—EDUCATIONAL SYSTEM

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE L 203

OFFICE DEPARTMENT PURPOSE	Totals	ACCOUNT								
		Land and Improve- ments	Buildings and Attached Fixtures	Machinery and Appliances	Hand Tools and Petty Equipment	Furniture and Fixtures	Library and Refer- ence Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
Domestic Science	\$ 4.25							\$ 4.25		
Education										
English										
History and Economics.....	86.70				\$ 4.79		\$ 81.91			
Kindergarten										
Latin and German										
Manual Arts, Drawing.....	32.75							32.75		
Mathematics										
Music	16.00						16.00			
Penmanship										
Physical Education										
Physical Science	105.24							105.24		
Psychology, Biology										
School Nurse										
Teachers' Service Division.....										
Training	13.92								\$13.92	
Rural	5.68							5.68		
General Library	553.40						553.40			
TOTALS	\$817.94				\$4.79		\$651.31	\$147.92	\$13.92	

UNIVERSITY OF MONTANA

STATE NORMAL COLLEGE

SUMMARY OF EXPENDITURES

PHYSICAL PLANT

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE L 301

OFFICE DEPARTMENT PURPOSE	Total	CLASSIFICATION		
		Operation	Capital	Repairs and Re- placements
	For Detail See Schedule	L 302	L 303	L 304
ENTIRE PLANT	\$ 15,848.96	\$ 11,206.27	\$ 2,014.55	\$ 2,628.14

FINANCIAL REPORT

STATE NORMAL COLLEGE

DETAIL OF EXPENDITURES

OPERATION—PHYSICAL PLANT

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE L 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	\$11,206.27	\$5,045.45			\$.95	\$27.50	\$26.92			\$6,105.45

STATE NORMAL COLLEGE

DETAIL OF EXPENDITURES

CAPITAL—PHYSICAL PLANT

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE L 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 Refer- ence Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
Entire Plant	\$2,014.55	\$461.75	\$552.05	\$400.45		\$600.30				

UNIVERSITY OF MONTANA

STATE NORMAL COLLEGE

DETAIL OF EXPENDITURES

REPAIRS AND REPLACEMENTS—PHYSICAL PLANT

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920.

SCHEDULE L 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 Refer- ence Books	Scientific Apparatus	Museum and Collections	Live Stock and Poultry
Entire Plant	\$2,628.14	\$42.00	\$2,360.28	\$137.00	\$71.25	\$17.61				

FINANCIAL REPORT

STATE NORMAL COLLEGE

SUMMARY OF INCOME AND EXPENDITURES

WOMEN'S RESIDENCE HALLS

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE L 401

RESOURCES:	
Board	\$ 25,615.52
Rooms	6,933.74
Linen	115.40
Sundry Income	109.65
Dormitory Special, State Treasury	714.72
Dormitory Fund, Balance February 28, 1919	3,920.95
TOTAL	\$ 37,409.98
EXPENDITURES:	
Operation:	
Salaries and Wages	7,676.65
Office Supplies and Expenses	353.38
Traveling Expenses	98.16
General Supplies and Expenses:	
Subsistence	19,662.73
Heat	2,944.66
Light	757.94
Water	624.70
Ice	200.65
Laundry Supplies and Expenses	871.99
Insurance	226.80
Other Supplies and Expenses	607.56
	34,025.22
Capital	959.30
Repairs and Replacements	1,641.99
TOTAL	36,626.51
BALANCE, February 29, 1920	\$ 783.47

Three residence halls are maintained, the first constructed in 1902 (cost \$20,000.00), the second in 1906 (cost \$25,000.00), the third in 1919 (cost \$75,000.00). All are of brick construction. The total number of student rooms is one hundred, student capacity slightly less than two hundred. Room charges \$5.25 to \$7.75 a month according to location of room. Table board has been maintained at \$22.50 per month.

UNIVERSITY OF MONTANA

STATE NORMAL COLLEGE

STATE ACCOUNTANT'S STATEMENT OF INCOME AND EXPENDITURES

FOR YEAR ENDING FEBRUARY 29, 1920

SCHEDULE L 500

INCOME.		
State Appropriation		\$85,000.00
Less—Transfer to Interest and Income Fund	\$13,034.28	
Less—Transfer to Chancellor's Account	2,000.00	15,034.28
Net Appropriation		\$69,965.72
Refund Appropriation		1,566.46
Interest and Income Fund		13,034.28
Enrollment Fees		6,121.88
Chemical Laboratory Fees		64.00
Physical Laboratory Fees		11.00
Piano Rentals		59.25
Special Examinations		10.00
Dormitory—Board		25,615.52
Dormitory—Rooms		6,933.74
Dormitory—Linen Rental		115.40
Sundry		109.65
Total Income		\$123,606.90
EXPENDITURES.		
Operation:		
General Administration	\$11,156.56	
Educational System	59,244.48	
Physical Plant	11,206.27	
Dormitory	34,025.22	
Total Operating Expense		\$115,632.53
Repairs and Replacements:		
General Administration	\$ 17.02	
Educational System	34.75	
Physical Plant	2,628.14	
Dormitory	1,641.99	
Total Repairs and Replacements		\$4,321.90
Capital Expenditures:		
General Administration	\$ 109.65	
Educational System	817.94	
Physical Plant	2,014.55	
Dormitory	959.30	
Total Capital Expenditures		\$3,901.44
Total Expenditures		\$123,855.87
Less—Capital Expenditures as Above		3,901.44
Total Revenue Expenditures		\$119,954.43
Excess of Income over Revenue Expenditures		\$ 3,652.47
Surplus February 28, 1919		345,212.20
Surplus Adjustments		1.24
SURPLUS FEBRUARY 29, 1920		\$348,865.91

INCOME AND EXPENDITURES: The differences found between the income and expenditures in this statement and the corresponding schedules elsewhere in the report are due chiefly to different classifications, or to the income and expenditures being accounted for in separate schedules.

FINANCIAL REPORT

STATE NORMAL COLLEGE

STATE ACCOUNTANT'S BALANCE SHEET

SHOWING CONDITION OF THE BOOKS AT CLOSE OF BUSINESS FEB. 29, 1920.

SCHEDULE L 501

ASSETS.			
Current—			
Cash in Office	\$ 39.06		
Cash in Bank	9,040.77		
		\$9,079.83	
Special Fund State Treasury.....		3,362.21	
State Appropriation for Maintenance.....		1,179.02	
Advanced by State Treasurer.....		1,000.00	
Dormitory Fund, State Treasury.....		344.72	
Advanced Account Dormitory Fund.....		7.25	
Total Current Assets			\$14,973.03
Fixed Assets—			
Inventories:			
General Administration	\$ 1,236.30		
Educational System	16,574.85		
Physical Plant	305,693.78		
Dormitory	11,578.17		
Total Fixed Assets			\$335,083.10
Total Assets			\$350,056.13
LIABILITIES.			
Library Deposits	\$ 199.89		
Liability Account Contingent Revolving Fund	990.33		
Total Liabilities			\$1,190.22
SURPLUS—STATE OF MONTANA.....			\$348,865.91
NOTE—The above amount, \$9,079.83, Cash in Office and Cash in Bank, is appropriated to the following Local Fund Accounts:			
Special Fund, Dillon	\$7,458.11		
Dormitory Fund	431.50		
Contingent Revolving Fund	990.33		
Library Deposit Fund	199.89		
		\$9,079.83	

SECTION M

Chancellor's Office
State Capitol
Helena

UNIVERSITY OF MONTANA

CHANCELLOR'S OFFICE

GENERAL SUMMARY OF ALL FINANCIAL OPERATIONS

FISCAL YEAR, MARCH 1, 1919, TO FEBRUARY 29, 1920

SCHEDULE M

RESOURCES:

Apportionment from Institutions	\$ 19,500.00*
Contributions from Alumni for publication of Alumni Quarterly....	150.00†
	\$19,650.00

EXPENDITURES:

Chancellor's Salary	\$ 10,000.00
Salaries of Regular Employees	5,218.45
Salaries of Temporary Employees	328.00
Postage	215.00
Stationery, Record Books, and Blanks	618.41
Sundry Office Supplies	108.91
Telephone and Telegraph	570.10
Freight, Express, and Drayage	18.08
Publications	678.63
Traveling Expenses	1,650.89
General Expense	47.74
Furniture and Fixtures	108.88
Repairs and Replacements	25.00
	\$ 19,588.09
BALANCE	61.91
	\$ 19,650.00

*The State University	\$6,000
The College of Agriculture & Mechanic Arts	5,000
The Agricultural Experiment Station	2,500
The Agricultural Extension Service	2,000
The State School of Mines	2,000
The State Normal College	2,000
†From the Alumni of the State University	\$50
From the Alumni of the College of Agriculture and Mechanic Arts.....	50
From the Alumni of the Normal College	50

