

STATE UNIVERSITY
MISSOULA

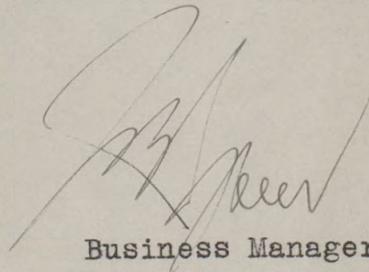
November 5, 1924

MISSOURI

My dear Professor Underwood:

I am handing you herewith at the direction of the President a copy of the financial report for 1923-24. This is sent you as chairman of the Faculty Committee on Budget and Policy. As the number of copies available is limited it is suggested that this copy be filed with the librarian so that it may be consulted by members of the faculty and other persons interested.

Sincerely yours



J. B. Keen

Business Manager

JBS:McF

STATE UNIVERSITY OF MONTANA
MISSOULA

FINANCIAL REPORT

1923 - 1924

October 20, 1924

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STATE
UNIVERSITY
OF

MONTANA

FINANCIAL
REPORT
of the
BUSINESS
MANAGER

1923/24-
1927/28

4

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11318

Sept 20, 1928

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2

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June 30, 1924

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1. Fund balance sheet for State University of Montana in accordance with system of accounts suggested by Mr. Loyd Morey, C.P.A.
 - a. Schedule of cash by funds comprising self-supporting activities and other local funds.
 - b. Analysis of cash by funds carried under Trust and Other Special Funds.
 - c. Surplus account as of June 30, 1924
 2. Schedule of expenditures from Educational Bonds Fund to date.
 3. Statement of receipts and expenditures; Interscholastic Fund for fiscal year 1923-1924.

State University

Missoula

Balance Sheet, Ju

Cash in Office - Banks - and in Transit

AssetsCurrent Assets

Cash in office	1,188.74	
Cash in Bank	35,903.13	
Time Deposit	1,948.37	
Cash in Transit	<u>2,430.00</u>	41,470.24 (S che
C.P.A. Fund - Helena		170.94
Dixon Fund - Helena		<u>7,151.75</u>
		48,792.93

Dormitory

Less: O.D. - Special Fund

Helena	5,959.16	
O. D. - Int. & Inc.	<u>118.34</u>	6,077.50
Total Cash Balances		42,715.43

Carpenter Shop Stores	2,969.38	
Total Current Assets	45,684.81	
Contingent Advances	1,921.24	

Deferred Assets

Prepaid Insurance - University	5,528.69	
" " - Dormitories	1,090.91	
Advances State Treasurer . . .	<u>7,000.00</u>	
Total Deferred Assets	13,619.60	

Investments

Bennett Prize Investment	547.00	
Bonner Fund	6,000.00	
C. A. Dunaway	400.00	
Ann Lewis Joyce	250.96	
1904 Class Prize	492.62	
Dixon Fund	22,703.80	
Aber Memorial	<u>1,000.00</u>	
Total Investments	31,393.68	

Fixed Assets

Inventory - Gen'l Administra-		
tion	5,488.29	21.28
Contingent		
" - Educational Sys-		
tem	246,437.39	70.84
" - Physical Plant . .	<u>1,829.145.40</u>	
" - Dormitories . .	<u>16,769.38</u>	
Total Fixed Assets	2,097,840.46	
Total All Assets	<u>2,190,459.79</u>	

EXHIBIT I

Montana30, 1924LiabilitiesCurrent Liabilities

Vouchers Payable Cont. Rev.		
Fund		100.29
Student Deposits - Regular . . .	2,107.38	
" " - Dormitories	2,785.90	
Homecoming Fund	225.17	
A. S. U. M. Funds	8,035.11	
Interscholastic Fund	<u>3,690.32</u>	<u>16,841.88</u>
<u>Total Current Liabilities</u>		16,942.17

Surplus	2,173,517.62
Total Liabilities and Surplus	<u>2,190,459.79</u>

Cash in Office - Banks - and in Transit

Cash in Transit	\$2,450.00
Dormitory Fund (Income)	7,839.17
Alumni Homecoming	225.17
Student Gen'l Deposit	2,107.38
" Dormitory "	2,785.90
A. S. U. M. Revolving	8,033.11
C. P. A. Missoula	50.00
Interscholastic	3,690.32
Correspondence Study	3,421.88
Health Service	280.08
Music Composite Fund	14.00
U. S. Veterans Bureau	3,272.00
Comp. Rev. Fund 6152	8,931.66
Bennett Prize Fund	66.39
Bonner Prize Fund	150.00
C. A. Daniway Fund	13.46
Anne Lewis Joyce Fund	24.41
1904 Class Prize Fund	25.95
Carpenter Shop Fund	<u>30.62</u>
	\$43,391.48

Less Overdrafts:

Contingent Revolving Fund	<u>1,921.24</u>
	<u>\$41,470.24</u>

SUMMARY OF INCOME - 1923-1924DIVISION A - Legislative Appropriation for Operation and Maintenance

Interest and Income	25,884.82
General Fund	359,050.06
Special Fund (Student Fees)	<u>22,130.53</u>
	407,065.21

DIVISION B - Educational Bonds..... 144,255.05

DIVISION C - Legislative Appropriation for Refund
Students Railroad Fare..... 2,836.45

DIVISION D - Self-Supporting Activities

Composite Revolving Fund

Student Fees	32,292.18
Extension Fees	6,250.10
Federal Government	13,973.05
Miscellaneous	<u>517.59</u>
	52,932.92

Trust Funds..... 16,963.22

Residence Halls 101,837.36 171,733.50

Grand Total, Income..... 725,890.21

DETAIL OF INCOMEDIVISION A - For Operation and Maintenance: Legislative Appropriation.

From United States:

Interest and Income from Federal Land Grant of 1862	
Receipts	26,445.98
Less overdraft, books of State Auditor, July 1, 1925	<u>559.10</u>
Total U. S. Grant	25,884.88

From State:

General Fund of the State (one and one-half mills general property tax, a source of income of the General Fund, specifically devoted to the support of the four institutions of the University of Montana.)

House Bill No. 10	415,095.00
Less	

Expenditures from Interest and Income Fund, student fees and miscellaneous income of the State University included in legislative appropriation - 49,976.15

Reversion(sav- ing by State Univer- sity from appropri- ations available) . .	<u>9,068.81</u>
	<u>59,044.94</u>

Total Actual Income from General Fund	359,050.06
(Includes transfer of \$6,950.00 to maintenance account of Chancellor's office)	

From Student Fees and Miscellaneous Income,
collected by State University and re-
mitted to State Treasurer (State Uni-
versity Special Fund, No. 362)

Balance, books of State Auditor, July 1, 1923	52.41
Balance, at State University, as of July 1, 1923	
Student laboratory deposits	5,234.34
High School Debate League fees	<u>61.00</u>
	5,295.34

Entrance, registration, and non- resident fees paid by students ...	18,195.00
Sale of discarded equipment, publi- cations and charges for clerical service	393.72
Interest on daily bank balances	<u>205.86</u>
Total, student fees & sales, 1923-1924 . . .	18,792.58

Total, student fees and miscellaneous income of State University included in legislative appropriation	<u>22,130.35</u>
--	------------------

Total income under authorization of Legislative Appropriation (House Bill No. 10) (Division A)	407,065.21
---	------------

DIVISION B - For Extension and Betterments

From Educational Bonds Funds	144,255.06
--	------------

DIVISION C - For Refund of Railroad Taxes of Students

From Legislative Appropriation from General Fund (House Bill No. 10).	2,836.45
--	----------

DIVISION D - Self Supporting ActivitiesComposite Revolving Fund

Note: The State Board of Education and State Board of Examiners established a "Composite Revolving Fund" under the authority of the appropriation act (Memoranda Board of Examiners Nos. 503 and 504, April 16, 1923)

From Student Fees

Diploma	670.00
-------------------	--------

Penalty and Santry

Late Registration	563.00
Removal Incomplete and conditions	255.50
Change of Enrollments . . .	465.00
Handbooks and Transcripts	76.00
Delayed Application for degree	<u>5.00</u>

	1,562.50
--	----------

Laboratory fees (includes breakage)

Biology	1,089.50
Botany	417.50
Chemistry	2,280.42
Fine Arts	36.75
Forestry	60.98
Geology	177.00
Home Economics	538.75
Library (fines)	1,086.27
Military Science	107.94
Music (piano rentals) . .	598.75
Pharmacy	657.68
Physical Education . . .	1,721.50
Physics	<u>210.00</u>

	8,932.97
--	----------

Applied Music (individual lessons)	8,582.45
------------------------------------	----------

Health Service

Balance, July 1, 1923	169.76
Receipts	<u>7,934.50</u>

	8,104.26
--	----------

Summer Session (1923)	<u>4,940.00</u>
---------------------------------	-----------------

Total, Student Fees, self supporting Activities	52,292.18
---	-----------

From Uttermost Parts

From Federal Government

Smith-Hughes Vocational Training 1,800.00
Veterans' Bureau (for special instruction disabled veterans 12,575.05
13,375.05

From *Miguel lansaeus* Sources

Examination fees, Certified Public
Accountancy
Balance, July 1, 1923 272.74
Receipts 50.00
522.74

High School Debate League fees 51.05	
Deferred Collections from Vet-	
erans' Bureau of Student	
fees 1922-23	<u>143.80</u>
	<u>194.85</u>
Total, Composite Revolving Fund	517.59
	52,932.92

Balance, July 1, 1923 . . .	5.095.07
Receipts	<u>49.857.85</u>
	53.952.92

Trust Funds Income

(Derived from income of trust funds investments)

(See Schedule)

Scholarships and Prizes

Balances, July 1, 1923 . . .	231.87
Receipts	<u>596.56</u>
	828.43

William Wirt Dixon EndowmentIncome

Balance, July 1, 1923 . . .	10,574.75
Receipts	<u>5,560.04</u>
	<u>16,134.79</u>

Total, Income Trust Funds	16,963.22
-------------------------------------	-----------

Residence Halls

(See Schedule)

Balances, July 1, 1923	3,613.49
Receipts	<u>98,223.87</u>

Total, Self Supporting Activities	<u>101,837.36</u>
	<u>171,733.50</u>

Grand Total, Income	725,890.21
-------------------------------	------------

(Balances, July 1, 1923	20,303.77)
(Receipts	<u>705,586.44)</u>
(<u>725,890.21)</u>

EXHIBIT III

//.

DIVISION A - Summary of Expenditures for Operation and Maintenance
Legislative Appropriation

	<u>Operation</u>	<u>Capital</u>	<u>Repairs & Replacements</u>	<u>Total</u>
Administration & General (Schedule 3-a)	46,527.28	41.88	-----	46,569.16
Educational (Institutional) System (Schedule 3-b)	248,978.94	9,516.81	193.06	258,688.81
Physical Plant (Schedule 3-d)	69,261.86	7,653.36	11,363.26	88,278.48
Totals	<u>364,768.08</u>	<u>17,212.05</u>	<u>11,556.32</u>	<u>393,536.45</u>
Plus:				
Prepaid Insurance (Schedule 8-a)				7,528.69
Transfer to Chancellor's Office (Schedule 2-a)				5,950.00
				407,015.14
Less:				
Petty cash payments for maintenance not yet reimbursed . . .				30.79
Net expenditures from Legislative Appropriation.				406,984.35
Plus:				
Advance by State Treasurer for petty cash payments		2,000.00		
Reimbursements for old Contingent Re- volving Fund payments		<u>41.84</u>		<u>2,041.84</u>
Total disbursements from General Maintenance funds (See Division A - Fund Statement).				409,026.19
Plus: Reversion (Schedule 2-a)				9,068.81
Total, Legislative Appropriation (House Bill #10).				418,095.00

Division A--Expenditures for Operation and Maintenance

1 Administration and General

<u>Office, Department, Purpose</u>	<u>Total</u>	<u>Operation</u>
Chancellor's Office (see page)		
President's Office.....	10742.13	10726.94
Business Office.....	12808.10	12781.41
Registrar's Office.....	13759.15	13759.15
Dean of Men.....	1132.41	1132.41
Dean of Women.....	4602.39	4602.39
Publications and Publicity.....	3524.98	3524.98
Totals	46569.16	46527.28

Professional Schools

Business Administration	
Forestry	
Journalism	
Law	
Nursing	
Pharmacy	

Independent Institutions

Biological Station	
Detail of Expenditures	

<u>Supplies and Expense</u>	<u>1122</u>	<u>1123</u>
Administration and General		
Summer Quarter(1923)		
President's Office.....	1121	Record Books
Business Office.....	Postage	file
Registrar's Office.....	And Blanks	pl
Dean of Men.....	110.30	33.35
Dean of Women.....	263.79	398.18
Publications and Publicity.....	463.60	1209.44
Total.....	3514.08	37.50
	8606.46	1295.79
		1678.47
		78

GENERAL ACCOUNTS

Academic Publications	
Clerical Service Divis	16.00
Travel Refunds (Excess)	16.00

162.98 11.30 115.18

SCHEDULE 3a

<u>11 Operation</u>		<u>12 Capital</u>
<u>111</u>	<u>112-115</u>	<u>125</u>
<u>Salaries And Wages</u>	<u>Supplies & Expenses</u>	<u>Furniture & Fixtures</u>
9711.54	1015.40	15.19
11323.16	1458.25	26.69
11660.67	2098.48	-----
1078.41	54.00	-----
4186.14	466.25	-----
10.90	3514.08	-----
37920.82	8606.46	41.88

SCHEDULE 4a

1124	1125	112	113	114	115
Off Telephone Sup- & & Ex. Telegraph	Freight Express Drayage	Total Of- fice Sup- plies & Ex.	Publica- tions	Travel	Other Sup- plies & Expense
13 213.16	2.29	477.93	384.10	-----	153.67
13 60.65	8.27	1083.72	247.36	-----	127.17
66 53.22	3.51	1979.43	-----	-----	119.05
-----	-----	-----	54.00	-----	-----
18 91.04	-----	240.12	219.08	-----	7.05
-----	-----	390.00	-----	2503.87	620.21
30 398.07	14.07	4171.20	904.54	2503.87	1026.85

EDUCATIONAL (INSTRUCTION) SYSTEM

Office, Department, Purpose

21 Operation

211

	Total Operation	Salaries & Wages
--	-----------------	------------------

College of Arts and Sciences

TOTAL

Biology	10789.41	10358.94	9450.77
Botany	10776.77	10195.32	9661.58
Chemistry	14666.77	14531.74	12823.34
Economics	12722.75	12722.75	12673.72
Education	9920.12	9920.12	9816.58
English	21631.08	21631.08	21501.83
Fine Arts	2021.08	1910.45	1893.45
Foreign Languages	16451.38	16451.38	16449.58
Geology	7588.88	6995.56	6935.28
History and Political Science.	10587.15	10587.15	10534.79
Home Economics	5787.35	5575.64	5271.93
Mathematics	10580.24	10348.26	10347.66
Physics	4943.04	4704.97	4268.16
Psychology	6737.09	6611.96	6596.92

Professional Schools

Business Administration.	6623.44	6623.44	6623.44
Forestry	15178.53	14784.89	13618.95
Journalism	6608.79	6608.79	6360.42
Law	14742.74	14742.74	14348.20
Music	9792.27	9027.02	8508.08
Pharmacy	6397.73	6186.73	5710.37

Independent Instructional Departments

Biological Station	-----	-----	-----
Extension-Correspondence Study	924.27	924.27	638.48
Library	22720.61	16968.13	14273.69
Books and Periodicals . . .	-----	-----	-----
Military Science	171.67	171.67	157.20
Physical Education	12177.73	12165.13	11936.44
Summer Quarter(1925)	9055.39	9055.39	7290.61

Educational Service Divisions

Board of Recommendations	1243.18	1227.18	1018.18
Health Service	1440.42	1420.92	1388.75
Public Exercises	838.77	838.77	555.02

General Accounts

Academic Publications	304.10	304.10	-----
Clerical Service Division.	5466.06	5384.45	3378.84
Travel Refunds (\$2835.45)			

258688.81 248978.94 234032.36

SCHEDULE 3b

212-215 Supplies & Expense	22 Capital			23 Repairs & Replacements		
	Total Capital	225 Furniture & Fixt.	227 Scientific Apparatus	Total	235 Repairs & Replacements	237 Furn.& Scientif- Fixt. ie Apparatu
908.17	360.75	98.40	262.35	69.72	29.25	40.47
533.74	568.42	5.77	562.65	13.03	-----	13.03
1708.40	99.35	-----	99.35	35.68	-----	35.68
49.03	-----	-----	-----	-----	-----	-----
103.54	-----	-----	-----	-----	-----	-----
129.25	-----	-----	-----	-----	-----	-----
17.00	110.63	-----	110.63	-----	-----	-----
1.70	-----	-----	-----	-----	-----	-----
60.28	393.32	181.90	211.42	-----	-----	-----
52.36	-----	-----	-----	-----	-----	-----
303.71	211.36	-----	211.36	.35	-----	.35
.60	231.98	123.98	108.00	-----	-----	-----
436.81	222.16	69.80	152.36	15.91	-----	15.91
15.04	85.36	-----	85.36	39.77	26.05	13.72
-----	-----	-----	-----	-----	-----	-----
1165.94	393.64	246.25	147.39	-----	-----	-----
248.37	-----	-----	-----	-----	-----	-----
394.54	-----	-----	-----	-----	-----	-----
518.94	765.25	765.25	-----	-----	-----	-----
476.36	211.00	2.75	208.25	-----	-----	-----
-----	-----	-----	-----	-----	-----	-----
285.79	-----	-----	-----	-----	-----	-----
393.13	-----	-----	-----	-----	-----	-----
2301.31	5752.48	(#226)	5752.48	-----	-----	-----
14.47	-----	-----	-----	-----	-----	-----
228.69	10.00	-----	10.00	2.60	2.60	-----
1764.78	-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----	-----
209.00	16.00	16.00	-----	-----	-----	-----
32.17	19.50	19.50	-----	-----	-----	-----
283.75	-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----	-----
304.10	-----	-----	-----	-----	-----	-----
2005.61	65.61	65.61	-----	16.00	16.00	-----
14946.58	9516.81	1595.21	7921.60	193.06	73.90	119.16

ILL OF EXPENDITURES

<u>Supplies and Expense</u>	<u>2121</u>	<u>2122</u>	<u>2123</u>
<u>Educational System</u>		<u>Stationery Record Books and Blanks</u>	<u>Bundry Office Supplie & Expen</u>
<u>ce, Department, Purpose</u>	<u>TOTAL</u>	<u>Postage</u>	
<u>College of Arts and Sciences</u>			
Biology.....	908.17	-----	-----
Botany.....	533.74	-----	-----
Chemistry.....	1708.40	-----	21.30
Economics.....	49.03	-----	-----
Education.....	103.54	-----	1.50
English.....	129.25	-----	-----
Fine Arts.....	17.00	-----	-----
Foreign Languages.....	1.70	-----	-----
Geology.....	60.28	-----	-----
History and Political Science	52.36	-----	-----
Home Economics.....	303.71	-----	-----
Mathematics.....	.60	-----	-----
Physics.....	436.81	-----	-----
Psychology.....	15.04	-----	-----
<u>Professional Schools</u>			
Business Administration.....	-----	-----	-----
Forestry.....	915.15	120.00	.25
Forestry Nursery.....	250.79	-----	-----
Journalism.....	248.37	-----	-----
Law.....	394.54	35.00	-----
Music.....	255.74	-----	-----
Rental Pianos.....	178.20	-----	-----
Tuning Pianos	85.00	-----	-----
Pharmacy.....	476.36	-----	2.40
<u>Independent Instructional Departments</u>			
Biological Station.....	-----	-----	-----
Extension--Correspondence Study	285.79	121.50	15.29
Library.....	393.13	84.25	67.40
(a) Periodicals.....	2301.31	-----	-----
Military Science.....	14.47	-----	-----
Physical Education.....	228.69	-----	45.12
Summer Quarter.....	1764.78	221.00	-----
<u>National Service Divisions</u>			
Board of Recommendations....	209.00	100.00	22.56
Health Service.....	52.17	-----	27.80
Public Exercises.....	283.75	-----	175.00
<u>General Accounts</u>			
American Publications.....	304.10	-----	-----
Clerical Service Division...	2005.61	512.76	1489.22
Totals:	14946.58	1194.51	1866.34
			537.57

<u>2124</u>	<u>213</u>	<u>214</u>	<u>2151</u>	<u>2154</u>
Telephone & Telegraph	Travel	Publi- Cations	Chemicals & Laboratory Supplies	Other Supplies & Expense.
6.13	63.42	-----	791.79	46.83
5.33	50.05	-----	468.54	5.75
-----	116.40	-----	1570.70	-----
5.28	43.75	-----	-----
5.05	78.24	-----	18.75	-----
81.57	47.68	-----	-----	-----
-----	-----	-----	17.00	-----
-----	-----	-----	-----	1.70
.90	-----	-----	56.72	2.66
-----	49.61	-----	-----	2.75
1.61	89.45	-----	212.65	-----
.60	-----	-----	-----	-----
1.10	-----	-----	424.21	11.50
-----	-----	-----	15.04	-----
-----	-----	-----	-----	-----
34.08	384.96	39.75	192.06	14.10
-----	-----	-----	-----	250.79
.89	-----	-----	209.64	37.84
.90	245.71	-----	-----	73.63
---10.73	11.76	-----	233.25	-----
-----	-----	-----	-----	178.20
-----	-----	-----	-----	85.00
-----	-----	-----	442.96	31.00
-----	-----	-----	-----	-----
5.86	-----	88.00	-----	-----
1.86	21.27	-----	-----	-----
-----	-----	-----	-----	2301.31
-----	-----	-----	-----	13.22
12.65	16.40	-----	153.27	-----
52.07	-----	1192.16	34.55	258.96
-----	-----	-----	-----	-----
17.72	-----	-----	-----	-----
-----	-----	-----	4.37	-----
-----	-----	-----	-----	98.75
-----	-----	-----	-----	-----
3.63	-----	304.10	-----	-----
245.96	1218.70	1624.01	4845.50	3413.99

(Report 1922-23)

> INDUSTRIAL PLANT

10. Operation

Administration and General

11. Supplies and Stores

		<u>Summary of Expend</u>
31111	Maintenance Engineer	\$ 1,100.00
31112	Gas	1,261.00
31113	Clarke Inventory }	1,261.00
31115	Postage	2,435.00
31116	Exhibition and Special Police	2,435.00
31118	Grocery Driver	1,840.00
		<u>7,275.99</u>

12. Supplies and Expenses

312	Office Supplies and Expenses	44.00
313	Travel	15.00
31303	General Supplies and Expenses	115.00
31310	Meter (Irrigation, heating plant, buildings except dormitories	2,300.30
31320	Travel, expense, dues, etc.00
31322	Industrial equipment insurance	Total 00
3133	Meter truck supplies and expenses	<u>Total</u>

Administration

and General 10,162.19 10,162.1

Buildings

Buildings 34,196.44 22,544.6

13. Supplies and Expenses

31410	Heating Plant	34,497.30	33,795.8
31417	Campus	9,290.36	2,759.1
	Carpenter Shop	152.19	-----

14. Supplies and Expenses

315125	Ranges	88,278.48	69,261.8
31513	Gas	387.91	-----
3152	Janitors' Supplies	1,160.67	-----
3155	Hardware and Sundry Supplies	368.10	-----
3156	Insurance	1,700.00	6,779.1
3157	Laundry	194.77	-----
31598	Telephone Exchange Rentals	1,700.00	22,554.65

Sources Physical Plant

Native Appropriation;
 Extentions from
 included)

Operation	Supplies	Capital	Repairs and Replacements
Salaries & Wages	& Expense		
7,278.99	2,883.20	-----	-----
15,764.76	6,779.89	2,359.11	9,292.68
10,329.73	23,466.15	41.26	660.16
1,831.37	927.77	5,120.80	1,410.42
-----	-----	132.19	-----
35,204.85	34,057.01	7,653.36	11,363.26

Schedule 3-d

(Report 1923-24)

3 PHYSICAL PLANT**31 Operation**Administration and General**311 Salaries and Wages**

3111	Maintenance Engineer	2,100.00	
3112	Clerks	1,201.69	
31122	Clerks Inventory }		
31123	Draftsman }		
3119	Watchmen and Special Police	2,437.50	
31194	Truck Driver	1,540.00	7,278.99

312,315--Supplies and Expense

312	Office Supplies and Expense	44.49	
313	Travel	15.00	
31595	General Supplies and Expense	138.25	
31514	Water (irrigation, heating plant, buildings except dormitories	2,338.36	7,883.20
3158	Freight, express, drayage82	
31592	Industrial accident Insurance00	
316	Motor Truck Supplies and Expense	348.28	10,162.19

Buildings**311 Salaries and Wages**

3113	Janitors	13,264.22	
3117	Telephone operators, mail clerk, messengers	2,500.54	15,764.76

315 Supplies and Expense

315125	Lamps	664.58	
31513	Gas	387.75	
3152	Janitors' Supplies	1,188.47	
3155	Hardware and Sundry Supplies	962.10	
3156	Insurance	1,703.20	
3157	Laundry	134.77	
31596	Telephone Exchange Rentals	1,739.04	23,544.65

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Heating Plant (Heat, Light, Power)311 Salaries and Wages

3114	Engineers and Firemen	9,829.73
31142	Coal Analyst	<u>500.00</u>

10,329.73

315 Supplies and Expense

31511	Fuel	17,877.69
31522	Light and Power (includes buildings and campus) . . .	5,206.98
3155	Hardware and Sundry Supplies	381.48
31552	Oil, grease, waste, etc... . . .	<u>33,795.88</u>

23,466.15

Campus311 Salaries and Wages

31151	Gardners--Regular	
31152	Labor--Special; includes upkeep	
	{ 1) walks, roads, grading	
	{ 2) snow removal	
	{ 2) conduit systems	
	{ 3) sewers	

1,831.37

315 Supplies and Expense

3153	Gardners' supplies and expense	
	Spraying and trimming trees,	
	sundry planting (includes ex-	
	pense, cleanup, Aber Day	
31532	Sprinkling Hose	
3155	Hardware and Sundry Supplies	
31597	Improvement district assessments (upkeep)	

927.77

2,759.14Grand Total 69,261.86

3 PHYSICAL PLANT

32 Capital

33 Repairs and Replacements

<u>Buildings</u>	<u>Total</u>	<u>32 Capital</u>	<u>Repairs & Replacements</u>
3-2 Buildings and Attached Fixtures	8141.46	796.41	7345.05
3-3 Machinery and Appliances . . .	414.00	364.56	49.44
3-4 Hand Tools and Petty Equipment	214.02	32.76	181.26
3-5 Furniture and Fixtures	2882.31	1165.38	1716.93
	(11651.79)	(2359.11)	(9292.68)

Heating Plant

3-3 Machinery and Appliances . . .	629.77	8.00	621.77
3-4 Hand Tools and Petty Equipment	71.65	33.26	38.39
	(701.42)	(41.26)	(660.16)

Ceratosus

321 Purchase Additional Land . . .	4950.00	4950.00	-----
3-3 Land Improvements (pave- ments, walks, conduit systems, sewers, plant- ing, etc..)	731.42	26.38	705.04
Machinery and Appliances . . .	240.82	-----	240.82
Hand Tools and Petty Equip- ment	464.56	-----	464.56
321 Improvement District Assess- ments	144.42	144.42	-----
	(6531.22)	(5120.80)	(1410.42)

Carpenter Shop

3-3 Machinery and Appliances . . .	104.54	104.54	-----
3-4 Hand Tools and Petty Equipment	27.65	27.65	-----
	(132.19)	(132.19)	(-----)
Totals	19016.62	7653.36	11363.26

EXHIBIT IV

DIVISION B - Summary of Expenditures from
Educational Bond Fund

Expenditures for fiscal year 1923-1924

	<u>Capital</u>	<u>Repairs & Replacements</u>	<u>Totals</u>
Physical Plant.....	112,879.00.....		112,879.00
Educational System	621.75.....		621.75
Old Buildings.....		30,823.80.....	30,823.80
	113,500.75	30,823.80	144,324.55

Less:

Petty cash payments for Educational Bonds Fund not yet reimbursed	69.50
TOTALS.....	144,255.05

(See Division B. Fund Statement)

(Report 1923)

Division B - Extensions

Detail of Expenditure

From Educational

RECEIVED ✓

<u>Office, Department, Purpose</u>	<u>Grand Totals</u>	<u>Totals</u>	<u>Land & Land Imp.</u>
<u>Physical Plant</u>			
Sewer's Job #17	642.69	642.69	642.6
Steam District Job #18	410.10	410.10	410.1
Underground Wiring Job #23	16,010.41	16,010.41	16,010.4
New Library Bldg.	35,808.72	35,808.72	-----
Women's Dormitory	12,139.14	12,139.14	-----
Men's Dormitory	11,146.47	11,146.47	-----
New Forestry Building	6,954.56	6,954.56	-----
New Gymnasium Bldg	5,605.18	5,605.18	-----
New Heating Plant	9,246.67	9,246.67	-----
Grad. & Sidewalks Job #30 . . .	9,482.05	9,482.05	9,482.0
Telephone Lines Job #32	5,178.66	5,178.66	5,178.6
New Science Bldg.(Botany Dept.)	254.35	254.35	-----
<u>Totals</u>			
	<u>112,879.00</u>	<u>112,879.00</u>	<u>31,723.9</u>

Educational System

Forestry	621.75	621.75	-----
--------------------	--------	--------	-------

Old Buildings

Old Library Bldg. Job #28. . .	28,925.09	-----	-----
Craig Hall Job #31	1,404.31	-----	-----
Main Hall Job #33	494.40	-----	-----

Totals	<u>30,823.80</u>	-----	-----
------------------	------------------	-------	-------

Grand Totals. . .	144,324.55	113,500.75	31,723.9
-------------------	------------	------------	----------

PI
SCHEDULE 4a

and Betterments

s (1923-24)

onds Funds

<u>Capital</u>			<u>Rep. & Rep.</u>	
<u>Bldgs & Att.</u>		<u>Scientific</u>	<u>Bldgs. &</u>	
<u>Fixtures</u>	<u>Fur. & Fix.</u>	<u>Apparatus</u>	<u>Att. Fix.</u>	
-----	-----	-----	-----	-----
-----	-----	-----	-----	-----
-----	-----	-----	-----	-----
31,988.20	3,820.52	-----	-----	-----
1,773.91	10,365.23	-----	-----	-----
2,167.65	8,978.82	-----	-----	-----
4,018.14	2,936.42	-----	-----	-----
5,055.86	549.52	-----	-----	-----
(3,481.59	-----	-----	-----	-----
29) 5,765.08	-----	-----	-----	-----
-----	-----	-----	-----	-----
-----	-----	-----	-----	-----
254.35	-----	-----	-----	-----
-----	-----	-----	-----	-----
54,504.78	26,650.31	-----	-----	-----

621.75

-----	-----	-----	28,925.09	28,925.09
-----	-----	-----	1,404.31	1,404.31
-----	-----	-----	494.40	494.40
-----	-----	-----	30,823.80	30,823.80
-----	-----	621.75	30,823.80	30,823.80
54,504.78	26,650.31	-----	-----	-----

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EXHIBIT V

DIVISION C - Expenditures for Students
Railroad Fare Refunds

(See Division C - Fund statement.)

Division D - Expenditures for Self-Supporting Activities

I. From income for self-supporting activities;
(a) Composite Revolving Fund.

Description	of Investment	Grand Total	Salaries and Wages	
			Total Salaries	Instructo
<u>Administration and General</u>				
Registrar's Office-Diplomas	493.55			
Registrar's Office-Clerks	1,433.85	1,433.85		
<u>Educational System</u>		492.68		
<u>College of Arts and Sciences</u>				
Biology	848.64			
Botany	186.26			
Chemistry	67.01			
Fine Arts	19.91			
Geology	143.90			
Home Economics	204.09	47.00		
Physics	69.36			
<u>Professional Schools</u>				
Forestry	189.55			
Music - Piano Rentals	627.45			
Pharmacy	94.56	5.00		
<u>Independent Departments</u>				
Library	1,056.07			
Physical Education	1,265.98	374.20		
Applied Music	8,368.45	8,368.45		8,368
<u>Health Service</u>				
General	2,794.93	2,133.90		1,903
Claims for Hospital and Medical Bills				
Physicians Bills	4,739.20			
Transportation	290.05			
Summer Session (1923)	4,055.00	4,055.00		4,055
<u>Extension</u>				
Correspondence Study	2,630.54	2,630.54		2,530
Lectures-Travel Expense	197.68			
<u>Vocational Training</u>				
Home Economics (Smith-Hughes)	1,300.00	1,300.00		1,300
Veterans' Bureau Trainees				
Business Administration	4,132.79	3,975.00		3,975
Forestry	5,168.26	5,168.26		5,168
Certified Public Accountancy	101.80			
<u>Total:</u>	40,478.88	29,444.20		27,300
<u>(b) Trust Fund Expenditures:</u>				
Scholarships and Prizes	405.36			
William Wirt Dixon Law Endowment	5,029.24	2,199.96		2,199
<u>Total Trust Fund Expenditures</u>				
5,435.60	2,199.96			2,199
45,914.48	31,644.16			29,500
<u>(c) Residence Halls - (See...)</u>				
<u>(d) Principal (See...)</u>				
(See Chancellor's Report)				

EXHIBIT VI

Repairs and
Replacements

Operation		Supplies and Expense				
	Clerks	Total Supplies & Expense	2151 Chemical Lab. Sup.	2154 Other Sup. & Expense	213 Travel	236 Books
		493.55	-----	493.55	-----	-----
	1,433.85	-----	-----	-----	-----	-----
		-----	-----	-----	-----	-----
		848.64	848.64	-----	-----	-----
		186.26	186.26	-----	-----	-----
		67.01	67.01	-----	-----	-----
		19.91	19.91	-----	-----	-----
		143.90	143.90	-----	-----	-----
		204.09	204.09	-----	-----	-----
		69.36	69.36	-----	-----	-----
		189.55	189.55	-----	-----	-----
		627.45	-----	627.45	-----	-----
	5.00	89.56	89.56	-----	-----	-----
		-----	-----	-----	-----	1,056.07
	374.20	891.78	891.78	-----	-----	-----
		-----	-----	-----	-----	-----
		230.40	661.05	454.32	226.71	-----
		4,739.20	-----	4,739.20	-----	-----
		290.05	-----	290.05	-----	-----
		-----	-----	-----	-----	-----
		100.00	-----	-----	-----	-----
		197.68	-----	-----	197.68	-----
		-----	-----	-----	-----	-----
		157.79	-----	-----	157.79	-----
		-----	-----	-----	-----	-----
		101.80	-----	33.87	67.93	-----
	2,143.45	9,978.61	3,144.38	6,410.83	423.40	1,056.07
		-----	-----	-----	-----	-----
		-----	-----	-----	-----	2,829.28
		-----	-----	-----	-----	-----
		2,143.45	9,978.61	3,144.38	6,410.83	423.40
						3,885.35

Name and Description	Date Established	Original Amount of Principal	Cash Balance July 1, 1923	Receipts
<u>Scholarships and Prizes</u>				
Class of 1904 Prize	1904			
Principal	----	-----	-----	
Interest	----	-----	95.05	23.50
Professor William N. Aber Memorial Prize for Oratory	1919	1000.00		
Principal	----	-----	-----	
Interest	----	-----	-----	50.00
Philo S. Bennett Prize . .	1906	400.00		
Principal	----	-----	-----	
Interest	----	-----	30.39	36.00
E. L. Bonner Scholarship	1906	6000.00		
Principal	----	-----	-----	
Interest	----	-----	-----	450.00
President C. A. Duniway, Honor Scholarships Books	1911	400.00		
Principal	----	-----	-----	
Interest	----	-----	45.82	24.00
Annie Lewis Joyce Memorial Prize	1906	200.00		
Principal	----	-----	-----	
Interest	----	-----	60.61	13.06
<u>Total, Scholarships and Prizes</u>		8000.00	251.87	596.56
William Wirt Dixon Endowment	1916	58750.00		
Principal	----	-----	1905.00	1300.00
Interest	----	-----	10574.75	5560.04
<u>Totals, Trust Funds</u>		66750.00	12711.62	7456.60

*Purchase additional securities, added to principal

Note Re: Dixon Endowment: The balance sheet of June 30, 1923 shows \$1 follows: principal (investment) account, \$1,905.00; interest (income) of the endowment (and present total of endowment fund):

- (a) Investments, balance sheet of June 30, 1923.
- (b) Distribution of bank stock (cash) of original bequest on bank
- (c) 225 Shares of Metal Bank and Trust Co. of Butte, of estimated original estimate of \$40,000.00 as the value of the original bequest
- (d) Principal (investment funds) in interest income account, June Original amount of endowment

(See Chancellor's Calendar, Act 934, State Board of Education, .

Total redits	Disburse- ments	Cash Balance June 30, 1924	Amount of in- vestment	Nature of Investment	Total Fund
118.55	92.62*	25.93	492.62	5% City of Spokane Im- provement District, 1931 7% Austrian Government 1943	492.62
50.00	50.00	-----	1000.00	5% Bond of Montana Power, 1943	1000.00
66.39	-----	66.39	547.00	6% Bonds of Masonic Temple) (Missoula) 1929) 547.00 7% Austrian Government 1943 4 1/4% Liberty) 5% Bonds of U.S. Steel, 1963-6000.00	
450.00	300.00	150.00	6000.00		
69.82	56.36	13.46	400.00	6% Bonds of Masonic Temple (Missoula) 1929	400.00
73.67	49.26*	24.41	250.26	6% Bonds of Masonic Temple (Missoula) 1929 4 1/4% 4th Liberty Bond, 1938	250.26
828.43	548.24	280.19	8689.88		
5205.00	7158.80	3953.80 (O.D.)	60783.80	225 sh. Metals Bank and Trust Company of Butte (par value \$100.00 each) and other securities purchased and held by State Treasurer	
6134.79	5029.24	11105.55	-----	(See note below)	58750.00
0168.22	12736.28	7431.94	69473.68		

,479.15 in the interest (income) account, which is distributed as account, \$10,574.75; The following items represent the original amount

.....	16845.00
re-organization	4500.00
value (based on bank stock of the	
.....	<u>35500.00</u>
	40000.00
	56845.00
30, 1923.	1905.00
.....	<u>58750.00</u>
ril 1919)	

Statement of Income andRESIDENCE HALLJuly 1, 1923 to June

	<u>Craig Hall</u> (Women)	<u>North Hall</u> (Women)		
	House	Dining Room	House	Dining Room
Room rent	5,701.14		10,082.79	
Board		26,864.62		20,861.24
Miscellaneous Income (Interest on Bank Balance).				
	5,701.14	26,864.62	10,082.79	20,861.24

Expenditures:Operation - Current Expense
Service (Salaries and Wages)3,610.78 9,917.35 3,601.40 6,032.95Supplies and Expenses -

Office supplies	176.56	56.87	69.47	50.93
Telephone	188.03	60.71	262.75	53.68
Food	-----	14,423.70	-----	10,327.37
Kitchen fuel - gas	-----	255.26	-----	567.01
Heat	777.88	279.23	1,691.55	422.37
Light and Power	313.51	116.49	583.26	221.63
Water	162.31	54.09	187.15	56.75
Household Supplies and Expense	72.45	222.80	208.80	228.83
Insurance (Fire)	85.28	28.44	298.57	99.52
Laundry	111.67	357.91	51.77	335.31
Rent	-----	-----	-----	-----
Miscellaneous Expense	-----	-----	-----	-----
Total, Supplies and Expense	1,887.69	15,855.50	3,353.32	12,363.40

Total, Current Expense . . . 5,498.47 25,772.85 6,954.72 18,396.35Excess Income over Current
Expense 202.67 1,091.77 3,128.07 2,464.89Balance forward Previous Year -----Total Available for Capital
Repairs and Replacements - - - - -Deduct: Expenditures for Capital,
Repairs and Replacements (see
Supplementary Schedule) - - - - -Deduct: Prepaid Insurance for
1924-1925 - - - - -Net Balance for Repairs and
Replacements, June 30, 1924 - - - - -

EXHIBIT VII

Expenditures

50, 1924

<u>South Hall (Men)</u>	<u>Simpkins Hall(Men)</u>	<u>Knowles Cottage House</u>	<u>Miscellaneous Income (and Expenditures)</u>	<u>Totals</u>
House	Dining Room			
10,575.86		1,472.50	631.00	28,463.29
21,830.88				69,556.74
10,575.86	21,830.88	1,472.50	631.00	203.84
				203.84
				98,223.87
3,444.81	6,195.07	943.85	-----	-----
				33,746.21
51.75	51.04	7.12	-----	463.74
245.16	52.48	62.35	48.00	973.16
-----	13,361.52	-----	-----	38,112.39
-----	617.96	-----	-----	1,440.23
1,611.55	422.38	622.33	-----	5,827.29
581.25	226.74	137.05	25.10	2,205.03
158.47	52.85	-----	31.20	702.82
231.08	243.67	67.88	-----	1,275.51
298.57	98.71	-----	-----	909.09
49.15	401.97	43.15	5.25	1,356.16
-----	-----	-----	600.00	600.00
-----	-----	-----	-----	531.82
-----	-----	-----	-----	531.82
3,226.98	15,529.12	939.86	709.55	531.82
6,671.79	21,724.19	1,883.71	709.55	531.82
				88,143.45
3,904.07	106.69	O.D411.21	O.D 73.55	O.D. 327.98
				10,080.42

				3,613.49

				13,693.91

				4,763.83

				1,090.91

				7,839.17

25

Statement of Inc

RESIDENCE

Suppleme

Detail of Expenditure

	<u>Craig Hall</u>	<u>North Hall</u>
	House	Dining Room

Capital

Building and Attached Fixtures	2.40	-----	-----	14
Machinery and Appliances	-----	-----	-----	14
Hand Tools and Petty Equipment	-----	-----	.96	4
Furniture and Fixtures	<u>74.20</u>	<u>18.91</u>	<u>271.11</u>	<u>129</u>
Total Capital	<u>76.60</u>	<u>18.91</u>	<u>272.07</u>	<u>29</u>

Repairs and Replacements

Buildings and Attached Fixtures	232.37	497.61	195.10	41
Machinery and Appliances	-----	12.36	37.91	39
Hand Tools and Petty Equipment	22.30	18.59	-----	4
Furniture and Fixtures	<u>1,484.50</u>	<u>101.37</u>	<u>25.35</u>	<u>74</u>
Total Repairs and Replacements	<u>1,739.17</u>	<u>629.93</u>	<u>258.36</u>	<u>16</u>
Total Capital and Repairs and Replacements	<u>1,815.77</u>	<u>648.84</u>	<u>530.43</u>	<u>45</u>

J.B.S.
7/31/24

SCHEDULE 7-a

Income and ExpendituresBILLS 1923-1924Statement Schedulefor Capital, Repairs and Replacements

	<u>South Hall</u> House	<u>Dining</u> Room	<u>Simpkins Hall</u> House	<u>Knowles Cottage</u> House	<u>Total</u>
35	-----	124.90	-----	-----	270.65
41	-----	15.00	-----	-----	29.41
21	-----	19.02	-----	-----	25.19
91	<u>401.01</u>	<u>186.61</u>	<u>2.48</u>	-----	<u>1,084.23</u>
88	<u>401.01</u>	<u>345.53</u>	<u>2.48</u>	-----	<u>1,409.48</u>
77	205.75	45.10	-----	5.10	1,223.80
45	36.41	26.19	-----	-----	152.32
70	-----	8.55	-----	-----	58.14
67	<u>57.00</u>	<u>190.30</u>	-----	<u>6.90</u>	<u>1,920.09</u>
59	280.16	270.14	-----	12.00	3,354.35
47	681.17	615.67	2.48	12.00	4,763.83

GENERAL FUND FundDivision A

		<u>Balance</u>	<u>July 1, 1923</u>	<u>Receipt</u>
(1)	Operation and Maintenance			
	Legislative Appropriation			
(2)	Interest and Income	559.16	O.D. 26,443	
(3)	Legislative Appropriation			
(4)	General Fund		Reverted 359,050	
(5)	Special (Student Fees, etc.) . . .	52.41	18,782	
(6)	BALANCE, JULY 1, 1923	(3,295.34)		---

Division B

	Extensions and Betterment
(1)	Educational Bonds Fund

Division C

	Refund Railroad Fares of Students
(1)	Legislative Appropriation (b) 2,836

Division D

	Self-Supporting Activities
(1)	

Composite Revolving Fund	(c) 3,095.07	49,837
Trust Funds Income		
Scholarships and Prizes	231.87	596
Dixon Endowment	10,574.75	5,560
Residence Halls	3,613.49	98,223

Grand Total	20,303.77	705,580
-------------	-----------	---------

- (a) See memorandum of reconciliation with State Auditor
 (b) Not on books
 (c) Balance was \$3,146.50; less refund of \$51.43 against sur
 (d) An investment of \$141.88 not included in expenditures (se
 (e) (Item of \$1905.00 belonging to investment not included in
 (Item of \$1300.00, redemption of investment, not includ ed
 (An investment of \$7,158.80 not included in expenditures

EXHIBIT VIII

	<u>Total Income</u>	<u>Expenditures</u>	Balances June 30, 1924
18	25,884.82	26,003.16	118.34 O.D.
06	359,050.06	359,050.06	-----
68	-----	-----	-----
-	22,130.33	23,972.97	(a) 5,529.16 O.D. (3,686.52)
05	144,255.05	144,255.05	(b)
45	2,836.45	2,836.45	(b)
35	52,932.92	40,478.88	12,454.04
56	828.43	406.36	(a) 280.19
04	16,134.79	5,029.24	(e) 7,151.75
37	101,837.36	93,998.19	7,839.17
44	725,890.21	696,030.36	25,764.17

lus
 schedule ... Transaction Trust Fund)
 balance July 1, 1923
 in receipts
 see schedule ... Transaction Trust Funds)

Schedule 8-a

MEMORANDUM CONCERNING RECONCILIATION OF
SPECIAL FUND WITH STATE AUDITOR FROM DATA FURNISHED BY
STATE ACCOUNTANT

(1)	Remittances to State Treasurer,	
	July 1, 1923 to June 30, 1924 . . .	17,961.40
(2)	Remittance in transit, June 30, 1924 . . .	430.00
(3)	Balance, remitted as of June 30, 1924 . . .	<u>3,686.52</u>
		<u>22,077.92</u>
(4)	Balance, books of State Auditor,	
	July 1, 1923	52.41
	Item (1) above	<u>17,961.40</u>
(5)	Claims paid on authorization of State Board of Examiners, July 1, 1923 to June 30, 1924	<u>23,972.97</u>
(6)	Overdraft, books State Auditor, June 30, 1924	5,959.16
Less		
	Item #2 above	<u>430.00</u>
	Item #3 above	<u>3,686.52</u>
(7)	A remittance of \$2000.00 from Residence Hall funds was made as of June 30, 1924, for fire insurance on the res- idence halls, payment for which had been previously made from the gener- al fund; the remittance was placed in the Special Fund (No. 362).	<u>2,000.00</u> <u>5,686.52</u>
	Balance, as of June 30, 1924	<u>157.36</u>

Detail

Composite Revolving Fund

<u>Office, Department, Purpose</u>	<u>Balance July 1, 1923</u>	<u>Receipts</u>
Student Fees		
Diploma	-----	670.00
Penalty and Sundry	-----	1,362.50
Laboratory Fees	-----	8,832.97
Applied Music	-----	8,382.45
Health Service	169.76	7,934.50
Summer Session (1923)	-----	4,940.00
	(169.76)	(32,122.42)
Extension (Correspondence (Addresses	(2,652.57	3,408.75 188.78)
Smith-Hughes Vocational Training	-----	1,300.00
Veterans' Bureau Training	-----	12,573.05
Certified Public Accountancy	272.74	50.00
Sundry	-----	194.85
TOTAL	3,095.07	49,837.85

Schedule 8-b

<u>Total Income</u>	<u>Expenditures</u>	<u>Balance July 30, 1924</u>
670.00	493.55	176.45
1,362.50	1,433.85	71.35 O. D.
8,832.97	4,772.78	4,060.19
8,382.45	8,368.45	14.00
8,104.26	7,824.18	280.08
4,940.00	4,055.00	885.00
(32,292.18)	-----	-----
6,250.10	(2,630.54 (197.68	3,421.88
1,300.00	1,300.00	-----
12,573.05	9,301.05	3,272.00
322.74	101.80	220.94
194.85	-----	194.85
<u>52,932.92</u>	<u>40,478.88</u>	<u>12,454.04</u>

EXHIBIT IX

29

BALANCE SHEET
CARPENTER SHOP STORES FUND
JUNE 30, 1924

Assets

Cash	30.62
Accounts Receivable (Sched.A)	3057.09
Work in Progress (none)	
Materials Inventory	<u>425.00</u>
	3512.71

Liabilities

Advances	3000.00
Reserve for Overhead	<u>512.71</u>
	<u>3512.71</u>

(Schedule A)

<u>Voucher #</u>	<u>Fund</u>	<u>Amount</u>
6314	Maintenance	389.05
7029	"	832.00
7239	"	605.92
7569	Educational Bonds	296.92
7647	Maintenance	655.10
1967	Residence Halls	<u>278.10</u> <u>3057.09</u>

TOP SCHEDULE 9a

STATEMENT
RECEIPTS & EXPENDITURES
CARPENTER SHOP FUND
JUNE 30, 1924

alance June 30, 1923 (Overdraft) 984.90

Receipts

Advance from Special Fund,

Helena	500.00
from: Maintenance	3,666.94
Interest & Income	841.77
Educational Bond	10,051.37
Dormitories	1,089.95
Student Organization. .	145.75
State Forester	<u>217.59</u>
Net Receipts for year	<u>16,513.37</u>
Total in Fund for year	15,528.47

Expenditures

Salaries and Wages	12,250.46
Materials and Supplies .	<u>3,247.39</u>
Total Disbursements for year	<u>15,497.85</u>
Net balance in fund at close of year	30.62

30
Appendix State University

Balance Sh

Self Supporting Activities June 30, 1

I Local Funds

Cash: (In Office)	1,188.74
(Schedule A) 805.00	
Bank Deposit (In Bank, \$5,000)	26,814.17
Interest Income (On Time Deposit)	<u>1,948.37</u> 29,951.28
Postage & Fees 7,420.19	
C. P. A. Fund, Helena	170.94

Petty cash payments
to be reimbursed from state
funds: 8,921.24

Cash in Transit	<u>2,430.00</u> 41,473.46
---------------------------	---------------------------

II State Operation and Maintenance Funds

Due from State Funds to

cover vouchers in process:

From various funds for petty cash payments	100.29
Deficit for State Funds	<u>6,077.50</u>

	<u>6,177.79</u>
--	-----------------

III State Bond Fund

Allotment Balances	220.94 (not on books)
--------------------	-----------------------

IV Trust Funds (Schedule B)

Cash at Missoula	9,083.96
Cash at Helena	7,151.75
Investments	<u>31,393.68</u> 52,634.39

V Plant Living Fund

General Administration	5,488.29
Educational System . .	246,437.39
Physical Plant	1,829,145.40
Dormitories	<u>16,769.38</u> 2,097,840.46
	<u>2,193,126.10</u>

APPENDIX 1

of Montana

et
24

I Local Funds

Reserves for: Self-Support-		
ing acitivities (Schedule A)	16,171.18	
Dormitories	7,839.17	
Student Organizations	8,033.11	
Advances from State Treasurer for		
working Funds	7,000.00	
Reserve for Cash in Transit. . . .	<u>2,430.00</u>	<u>41,473.46</u>

I State Operation and Maintenance Funds

Vouchers payable for		
Petty Cash Payments	100.29	
Overdrafts in Int. and Inc.		
Fund	118.34	
Overdrafts in Special Fund	<u>5,959.16</u>	<u>6,177.79</u>

II State Bond Fund

Assignments Unexpended		
Unassigned Balances	(not on books)	

V Trust Funds (Schedule B)

Permanent	31,393.68	
Expendable	<u>16,240.71</u>	<u>47,634.39</u>

V Plant

Surplus invested in		
fixed assets:	<u>2,097,840.46</u>	<u>2,097,840.46</u>
		<u>2,193,126.10</u>

Appendix a

(Schedule A)

Self Supporting Activities

Project: Bal. June
30,---1924

Summer Session	885.00	
Penalty and Sundry	71.35	O.D
Diploma Fees	176.45	
Academic Publications	78.04	
Sundry Tuition & Fees	3,490.19	
Biology	240.86	
Botany	231.24	
Chemistry	2,213.41	
Fine Arts	16.84	
Geology	33.10	
Home Economics	384.69	
Physics	140.64	
Piano Rentals	228.70	O.D
Forestry	128.57	O.D
Pharmacy	563.12	
Library Penalty	30.20	
Physical Education	455.52	
R. O. T. C.	107.64	
Sundry Income	<u>313.14</u>	8,931.66
Music Fees		14.00
Extension--		
- Correspondence:	3,430.76	
Commencement:	<u>8.90</u>	O.D 3,421.88
Veteran's Bureau		3,272.00
Health Service		280.00
C.P.A: Helena:	170.94	
Missoula:	<u>50.00</u>	220.94
Carpenter Shop Fund		30.62
Total Cash Self-Supporting Activities:		<u>16,171.18</u>
<u>Other Local Cash</u>		
Dormitories:	7,839.17	
Student Organizations:	<u>6,033.11</u>	32,043.46
Less: O.D. Contingent-		
-Revolving Fund:-	1,921.24	
C.P.A. Fund-----		
Helena:-	<u>170.94</u>	2,092.18
Total Local Funds, Cash:		\$29,951.28

Appendix b

(Schedule B)

Trust Funds

	Cash Balance June 30- '24	Investments	Total Fund Balances
Alumni Homecoming.....	225.17		
Student Deposit Fund....	2,107.38		
Student Derm. Deposit...	2,785.90		
Interscholastic.....	5,690.32		
Bennett Fund.....	65.39	547.00	
Bonnar Fund.....	150.00	6,000.00	
Duniway Fund.....	13.46	400.00	
Joyce Fund.....	24.41	250.26	
1904 Class Prize.....	25.95	492.62	
Aber Oratorical.....		1,000.00	
Dixon Endowment.....	<u>7,151.75</u>	<u>22,705.80</u>	
	16,240.71	31,395.68	47,634.39

State University of MontanaSurplus AccountJune 30, 1924

	Dr.	Cr.
Balance as per Ledger	\$2,613,661.56	
Close Expense Accounts	8546,744.68	
Close Income Accounts		703,101.54
<u>Transfer To Separate Accounts:</u>		
Self Supporting Activities . .	16,171.18	
Dormitories	7,839.17	
Inventory	2,097,840.46	
<u>Trust Fund Reserve</u>		
Total	47,634.39	
Less--Liability Accts. in Trial Balance	<u>8,808.77</u>	38,825.62
Advances from State Treasurer . . .	7,000.00	
Close Prepaid Insurance	(5,528.69	
	(1,090.91	
Set up Amts. Due from State Funds to Cover Vouchers in Process		100.29
Adjustment to Inventory		89.73
Adjustment to Old Cont. Rev. F. (Vouchers Payable Account)		440.07
Reserve for Cash in Transit	2,430.00	
To set up Deficit incurred in State funds 1923-24		6,077.50
	2,723,470.71	2,723,470.71

State University
Detail of Expenditure
Total from these bonds

	Grand Totals	Totals	Land & Land Imp.	Bldgs. & Attached Fixtures	Furniture
<u>Physical Plant</u>					
<u>Buildings:</u>					
ewers Job #17.....	14089.61	14089.61	14089.61	-----	-----
team District. Job #18....	48730.36	48730.36	48730.36	-----	-----
nderground Wiring. Job#23..	16292.70	16292.70	16292.70	-----	-----
ew Library.....	271317.64	271317.64	-----	262250.90	84
omen's Dormitory.....	186975.83	186975.83	-----	162977.85	239
en's Dormitory.....	181299.10	181299.10	-----	161644.81	196
ew Forestry.....	132181.10	132181.10	-----	124424.62	77
ew Gymnasium.....	241482.04	241482.04	-----	226872.01	146
ew Heating Plant.....	157873.10	157873.10	-----	157873.10	-----
rad. & Sidewalks Job #30....	9482.05	9482.05	9482.05	-----	-----
elephone Lines Job #32....	5225.50	5225.50	5225.50	-----	-----
Total:.....	1264949.03	1264949.03	93820.22	1096643.29	744
<u>Old Buildings:</u>					
ook Hall (10).....	169.71	-----	-----	-----	-----
raig Hall (5) (Job #31)....	3154.27	-----	-----	-----	-----
orestry (9).....	213.95	-----	-----	-----	-----
ymnasium (4).....	305.01	-----	-----	-----	-----
eating Plant.....	13.67	-----	-----	-----	-----
natural Science (7).....	403.55	366.35	-----	366.35	-----
resident's House (3).....	1140.19	-----	-----	-----	-----
cience Hall (1-1A).....	11175.47	1040.35	-----	-----	10
impkins Hall..(2-2A).....	2552.77	1211.62	-----	-----	12
iversity Hall (8)(Job#33)	551.35	13.48	-----	13.48	-----
"Y" Hut (Music & Dramatics)	72.03	-----	-----	-----	-----
ndist. Bldgs.....	5068.61	5680.84	-----	68.87	36
ndist. Bldgs. (Job 15)....	28.65	28.65	-----	28.65	-----
ld Library (Job #28).....	29400.40	-----	-----	-----	-----
Total:.....	54249.61	6341.29	-----	477.35	55
<u>Miscellaneous:</u>					
Carpenter Shop.....	558.30	537.20	-----	-----	-----
Inventory & Mapping.....	2440.63	2440.63	-----	2440.63	-----
Physical Plant Adm.....	45.00	45.00	-----	-----	-----
Total:.....	3053.93	3022.83	-----	2440.63	-----
<u>National System</u>					
iology.....	1263.50	1263.50	-----	-----	-----
otany.....	1531.08	1531.08	-----	-----	4
Business Ad.....	582.92	582.92	-----	-----	-----
ine Arts.....	225.32	212.32	-----	-----	-----
orestry.....	728.15	728.15	-----	-----	1
Home Ec.....	123.75	123.75	-----	-----	-----
aw.....	4122.50	4122.50	-----	-----	-----
Library.....	6168.57	6168.57	-----	-----	-----
Music.....	143.50	143.50	-----	-----	1
harmacy.....	913.24	913.24	-----	-----	4
Physical Ed.....	52.10	52.10	-----	-----	-----
ysics.....	1348.13	1348.13	-----	-----	-----
Total.....	17202.76	17189.76	-----	-----	11
Revolving Fund Loan.....	5000.00	-----	-----	-----	-----
Grand Total.....	1344455.33	1291502.91	93820.22	1099561.27	81

Missoula, Montana
from Educational Bonds Fund
s from 1921 to June 30, 1924

APPENDIX 2

Repairs and Replacements			
Machy	Furn.	Machy	Scien.
& Att.	&	&	App.
Books	Totals	Fixt.	Fixt.
5.74			
7.98			
4.29			
5.48			
0.03			
5.52			
	169.71	169.71	
	3154.27	3154.27	
	213.95	213.95	
	305.01	292.91	12.10
	13.67	13.67	
	57.20	15.00	7.20
	1140.19	1140.19	
0.55	10135.12	9985.12	150.00
1.62	1341.15	1337.90	3.25
	537.85	537.85	
	72.03	72.03	
1.97	1387.77	1174.76	213.01
	29400.40	29400.40	
3.94	47908.32	47507.76	373.46
			12.10
			15.00
537.20	51.10		51.10
5.00			
5.00	537.20	51.10	51.10
	1265.50		
0.00	1521.08		
6.25	165.67		
0.57	191.75	13.00	13.00
	728.15		
3.75	4122.50		
	6168.57		
3.50			
1.60	501.64		
	52.10		
	1348.13		
5.67	5773.02	10291.07	13.00
			13.00
0.13	537.20	5773.02	10291.07
			47952.42
			47507.76
			386.46
			43.20
			15.00

INTERSCHOLASTIC FUND STATEMENTJune 30, 1924

Balance June 30, 1924 1,951.23

Receipts:

Gate Receipts: 6,759.64

Interest on Bank Deposits: 112.37 6,872.01

Total in Fund for Year 8,823.24

Expenditures

Sundry Supplies 500.99

Railroad Travel 3,038.44

Labor 165.81

Lodging 1,377.40

Medals 48.28

Total Expenditures: 5,130.92

Add Refunds 2.00

Total Disbursements: 5,132.92

Balance June 30, 1924: 3,690.32