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State University of Montana (Missoula, Mont.)

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STATE UNIVERSITY OF MONTANA

Missoula

Financial Report of Business Manager for year ending
June 30, 1925

This report is compiled primarily for the guidance of
administrative officers.

State University of Montana
Report for year 1924-25

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Assets

Current Assets:

Cash--Schedule #1		
Cash in Office	6,907.86	
Cash in Bank.....	31,540.12	
Certificate of Deposit.....	<u>4,142.69</u>	41,590.57
C. P. Al Fund, Helena.....		103.42
Dixon Fund, Helena.....		6,323.13
Interest and Income, Helena.....		<u>241.01</u>
		48,758.13
Less Overdraft Special Fund, Helena.....		672.24
		<u>48,085.89</u>
Carpenter Shop Stores.....		<u>576.37</u>
Total.....		<u>48,462.26</u>

Deferred Assets:

Advances by State Treasurer.....	5,000.00
----------------------------------	----------

Investments:

Bennett Prize.....	547.00	
Bonner Scholarship.....	6,000.00	
C. A. Duniway Prizes.....	400.00	
Annie Lewis Joyce Prize.....	250.26	
1904 Class Prize.....	492.62	
W. W. Dixon Law Endowment		
Invested.....	19,462.92	
Uninvested.....	<u>3,787.08</u>	23,250.00
Aber Memorial Prize.....	<u>1,000.00</u>	
Total Investments.....		31,939.88

Fixed Assets:

Inventory, General Administration.....	5,488.29	
Inventory, Educational System.....	270,401.00	
Inventory, Physical Plant.....	1,833,381.62	
Inventory, Residence Halls.....	<u>18,074.12</u>	
Total Fixed Assets.....		<u>2,132,545.03</u>
Total All Assets.....		<u>2,217,747.17</u>

City of Montana

Year 1924-25

Sheet

Liabilities

Current Liabilities:

Student Deposits.....	98.50	
Student and Auxiliary Organizations.....	9,016.84	
Advances.....	<u>5,000.00</u>	
Total Current Liabilities.....		14,115.34
Surplus.....		2,203,631.83

Total Liabilities and Surplus..... 2,217,747.17

State University of Montana

Report for year 1924-25

FUND STATEMENT

Cash in Office and Bank

June 30, 1925

6154	- Public Service Revolving Fund.....	4,996.99
6157	- Health Service Revolving Fund.....	372.68
6158A	- Certified Public Accounting Revolving Fund....	100.00
62	- Residence Halls Revolving Fund.....	18,946.17
631	- Carpenter Shop.....	2,623.63
6411	- Bennett Prize Income Fund/.....	58.46
6412	- Bommer Scholarship Income Fund.....	56.11
6413	- C.A. Duniway Honor Scholarship Income Fund..	4.55
6414	- Annie Lewis Joyce Memorial Income Fund.....	10.48
6416	- 1904 Class Prize Income Fund.....	7.93
6417	- Aber Memorial Prize Income Fund.....	25.00
651	- Student Deposits.....	98.50
661	- Student and Auxiliary Organizations.....	9,016.84
664	- Alumni Challenge Athletic Field Fund.....	273.23
671	- Advanced by the Treasurer.....	<u>5,000.00</u>
	Represented by Cash Balancing Acc't #689....	<u><u>41,590.57</u></u>

State University of Montana
Report for year 1924-25

SUMMARY OF INCOME

<u>Division A.</u>	Legislative Appropriations for		
<u>Schedule 2</u>	Operations and Maintenance		
	General Fund.....	357,860.88	
	Interest and Income.....	30,560.59	
	Special Fund (Student Fees.)..	<u>20,976.57</u>	
			409,398.04
<u>Division B.</u>	Educational Bonds.....		30,988.06
<u>Schedule 3</u>			
<u>Division C.</u>	Legislative Appropriation for		
<u>Schedule 4</u>	Refund Students' Railway Fare.....		1,784.08
<u>Division D.</u>	Self-supporting Activities		
<u>Schedule 5</u>	Composite Revolving Fund		
	Student Fees.....	43,553.03	
	Public Service....	21,113.71	
	Federal Gov't.....	4,296.01	
	Misc. Sources.....	<u>270.94</u>	
			69,233.69
	Trust Funds.....		13,988.31
	Residence Halls.....	<u>104,873.69</u>	
			188,095.69
	Grand Total, Income.....		<u><u>630,265.86</u></u>

State University of Montana
Report for year 1924-25

DETAIL OF INCOME

Division A - For Operation and Maintenance: Legislative Appropriation

From United States:

Interest and Income from Federal

Land Grant of 1862

Receipts..... 30,678.93

Less overdraft, books State

Auditor, July 1, 1924..... 118.34

Total U. S. Grant..... 30,560.59

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..... 422,607.50

Less

Expenditures from Interest and Income Fund..... 30,319.58

Student Fees and Miscellaneous income of the State

University included in legislative appropriation... 21,648.81

Reversion (saving by State University from appropriations available). 12,748.44 64,716.83

Income from General Fund..... 357,890.67

Less

Checks drawn on Contingent Revolving Fund-Charged 1923-1924 - Reimbursed

by State in 1924-1925..... 29.79

Total Income for expenditures from General Fund..... 357,860.88

Carried forward to---Page 5..... 388,421.47

Notation

(Includes the following)

Transfer from Chancellor's Office..... 5,950.00

General Ledger Acc't #511..... 353,940.67

359,890.67

Less Residence Halls Refund to

General Appropriation Account In-

surance..... 2,000.00

357,890.67

Less Notation above..... 29.79

357,860.88

State University of Montana
Report for year 1924-25

Total Brought Forward from page 4..... 388,421.47

From Student Fees and Miscellaneous Income
collected by State University and
remitted to State Treasurer (State
University Special Fund No. 362)

Money in transit at close of June 30, 1924.....	2,430.00
Balance in Sundry Income of June 30, 1924, transmitted to Helena,.....	3,686.52
Entrance, registration and non- resident fees paid by students,...	20,279.50
Sundry Income (Included rent of grazing land, sales of discard- ed equipment, refunds for over- payment and interest on bank balances).....	539.71
	<u>26,935.73</u>

Less overdraft as of June 30, 1924..... 5,959.16

Total student fees and miscellaneous
income of State University included
in legislative appropriation..... 20,976.57*

Total income under authorization of
Legislative Appropriation (House Bill
No. 10) (Division A)..... 409,398.04

* See Memorandum of Reconciliation Page 29

Schedule 3

DIVISION B--For Extension and Betterments

From Educational Bonds.....	31,057.55
Less	
Checks drawn on Contingent Revolving Fund charged 1923-1924 - Reimbursed by State in 1924-1925.....	<u>69.50</u>
Total Income from Division B	<u>30,988.05</u>

Schedule 4

DIVISION C-- For Refunds of Railroad Fares of Students.... 1,784.08

State University of Montana
Report for year 1924-25

DIVISION D -- Self-Supporting Activities

Composite 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 15, 1923)

From Student Fees

Balance July 1, 1924.....	5,050.29
Diploma.....	1,010.00

Penalty and Sundry

Delayed Registration)		
Late Registration).....	1,043.10	
Delayed Application for Degree)		
Removal of Incomplete.....	194.00	
Change of Enrollment.....	537.00	
Special Examination.....	309.00	
Handbooks and Transcripts.....	142.00	
Examination Books.....	<u>801.00</u>	
		3,026.10

Laboratory Fees (Includes breakage)

Biology.....	1,184.65
Botany.....	604.10
Chemistry.....	2,262.37
English.....	29.50
Geology.....	313.80
Fine Arts.....	76.81
Home Economics.....	488.44
Physics.....	347.00
Forestry.....	7.66
Forestry Short Course.....	607.50
Music (Piano Rentals).....	273.50
Pharmacy.....	892.00
Library (Fines).....	785.36
Military Science.....	110.07
Physical Education.....	<u>2,123.80</u>

10,107.06
9,671.50

Summer Session.....

Balance carried forward to next page..... 28,364.96

State University of Montana
Report for year 1924-25

Brought forward 28,864.95

Applied Music

Balance July 1, 1924..... 14.00
Receipts to June 30, 1925.. 6129.25 6,213.25

Health Service

Balance July 1, 1924..... 220.00
Receipts to June 30, 1925.. 8194.75 8,474.85

Total Student Fees--Self-supporting Activities..... 43,553.03

From Public Service Fees

Balance July 1, 1924..... 3421.85
Correspondence Study..... 3409.75
High School Addresses..... 577.43
Salesmanship.....12,454.65
Less transfer
to Radio broad-
casting..... 500.00 11964.65
Radio Broadcasting.....1750.00

Total..... 21,113.71

From Federal Government

Smith Hughes Vocational
Training..... 500.00
Veterans Bureau (for special
instruction disabled veter-
ans)
Balance July 1, 1924..... 3272.00
Transfer from Sundry Income 143.80
Receipts..... 350.21

Total..... 4,296.01

Total carried forward to next page..... 68,962.75

Total Carried Forward to page #7..... 68,962.75

From Miscellaneous Sources

Examination Fees Certified
Public Accountancy
Balance July 1, 1924.....220.94
Receipts..... 50.00 270.94

undry

Balance, July 1, 1924.....3881.37
Interest on Bank Balances....1145.61
High School Debate League.... 51.00
Writing Off Old Outstanding
Checks..... 39.76
Grazing Fees..... 50.00
Academic Publications..... 9.00
Miscellaneous Sales..... 7.10
Refunds..... 9.62 5,193.46
Total Miscellaneous..... 5,464.40

Transfer to the following accounts:

Special Fund, Helena.....4226.23
See page 29, Memo. of Reconciliation
Veterans Bureau..... 143.80
Student and Auxiliary Organizations
H. S. Debate League.....102.05
Reserve Fund.....349.79
Residence Halls.....370.69
Contingent Revolving Fund... .90 5,193.46

Net Miscellaneous Receipts..... 270.94

Total Composite Revolving Fund.....69,233.69

From Trust Funds

(Derived from Trust Fund Investments)

Scholarship and Prizes

Balance, July 1, 1924.....280.19
Aber Memorial..... 50.00
Bennett Prize..... 32.07
Bonner Scholarship.....206.11
Danniway Prize..... 24.00
Joyce Memorial.....13.07
1904 Class Prize.....27.00 632.44

William Wirt Dixon Endowment

Balance, July 1, 1924.....6205.55
Receipts.....5131.66 11,337.21
Alumni Athletic Field..... 2,018.66 13,985.31

Residence Halls

(See Exhibit 5)

Balance, July 1, 1924..... 7,839.17
Receipts..... 96,950.52
Advanced Payments..... 1,084.00 104,873.69

Grand Total Division D..... 188,096.69

State University of Montana
Report for year 1924-25

SUMMARY OF EXPENDITURE

<u>Division A.</u> Schedule 6	Expenditures for Operation and Maintenance Legislative Appropriation....	419,358.86
<u>Division B.</u> Schedule 7	Expenditures from Educational Bond Funds.....	30,988.05
<u>Division C.</u> Schedule 8	Expenditures from Railroad Fare Refunds Legislative Appropriation.....	1,784.08
<u>Division D.</u> Schedule 9	Expenditures from Self-Supporting Activities	
	A-- Composite Revolving Funds.....	63,660.60
	B-- Trust Funds.....	6,729.42
	C-- Residence Halls.....	85,227.52
		<u>156,317.54</u>
	Grand Total Expenditures.....	<u>608,448.53</u>

State University of Montana
Report for year 1924-25

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

	<u>Operation</u>	<u>Capital</u>	<u>Repairs & Replacements</u>	<u>Total</u>
Administrative & General (Schedule 6-1).....	46,065.94	.....	.....	46,065.94
Educational Institutions System (Schedule 6-2)..	251,534.55	19,969.49	757.96	272,262.00
Physical Plant (Schedule 6-3).....	77,645.10	3,567.55	13875.27	95,090.92
Totals.....	<u>375,235.59</u>	<u>23,537.04</u>	<u>14633.23</u>	<u>413,403.86</u>
Total Expenditures per detail University Books.....				413,403.86
Plus: Transfer from Chancellor's Office.....				<u>5,950.00</u>
				<u><u>419,353.86</u></u>

	<u>Detail</u>	<u>Expenditures for</u>	<u>Main</u>
	Total Operation	111 Salaries and ages, Schedule 6-	
<u>Administration and General:</u>			
Chancellor's Office.....	.....	.....	.....
President's Office.....	10,155.82	9,477.42	
Business Office.....	12,228.00	11,132.35	
Registrar's Office.....	13,630.32	11,849.26	
Dean of Men.....	1,204.75	1,204.75	
Dean of Women.....	4,644.25	4,454.60	
Publications and Publicity	3,671.47	210.13	
Travel.....	521.35	.....
Total.....	46,055.94	38,328.51	

Detail of Expenditures

	<u>Total</u>	<u>Adm. Office</u>
President's Office.....	9,477.42	7,850.00
Business Office.....	11,132.35	4,275.00
Registrar's Office.....	11,849.26	3,199.92
Dean of Men.....	1,204.75	600.00
Dean of Women.....	4,454.60	2,983.32
Publications and Publicity	210.13	.....
Total.....	38,328.51	18,908.24

Detail of Expenditures

	<u>Grand</u>	<u>112 Tot. Off.</u>	<u>1121</u>	<u>1123</u>
	<u>Total</u>	<u>Sup. & Exp.</u>	<u>Postage</u>	<u>Sta'ty</u>
				<u>Rec. Bks</u>
				<u>& Blanks</u>
President's Office.....	678.40	529.70	206.20	21.60
Business Office.....	1,095.65	957.05	290.43	177.30
Registrar's Office.....	1,781.06	1,538.44	340.25	742.40
Dean of Men.....	.....	.....	.....	.....
Dean of Women.....	189.63	189.63	59.00	34.00
Publications & Publicity..	3,461.34	364.12	225.50	24.50
Travel.....	521.35	.....	.....	.....
Total.....	7,727.43	3,598.94	1,121.35	999.80

Finance 1924-1925

112-115 Supplies
& Expenses, Schedule 6-12

.....
678.40
1,085.65
1,781.06
.....
189.63
3,461.34
521.35
7,727.43

Salaries and Wages

Schedule 6-11

Clerks

1,627.42
6,857.36
8,649.34
604.75
1,471.28
210.13
19,420.27

Supplies and Expense

Schedule 6-12

1123 Sundry Off. Supp & Exp.	1124 Tel & Tele.	1125 Freight Exp. & Drayage	113 Total Travel	114 Total Pub- lications	115 Total Other Sup. & Exp.
154.54	136.82	10.54	.....	.....	148.70
465.62	27.91	7.79	.....	.....	138.60
429.25	46.54	.....	.....	.....	222.62
.....
32.19	63.54	.90	.....	.....	.....
114.12	.....	.....	.....	2,296.36	800.86
.....	.....	.....	521.35	.....	.....
1,183.72	274.81	19.23	521.35	2,296.36	1,310.76

ional System (Instruction)

Department, Purpose.

(--21 Operation-----)

	Grand Total	Total Operation	211 Salaries & Wages Sched. 6-24	212-215 Sup. & Exp. Scheduled 6-21
Department of Arts and Sciences:				
ogy.....	11,399.18	10,001.20	9,666.85	334.35
ay.....	10,908.47	10,321.71	9,823.17	498.54
istry.....	13,105.88	13,105.88	13,162.53	56.65 (OD)
omics.....	11,152.49	11,152.49	11,152.49	.....
ation.....	10,392.94	10,392.94	10,338.22	10.72
ish.....	21,668.50	21,668.50	21,598.09	70.41
Arts.....	2,289.35	2,289.35	2,274.00	15.35
ign Language...	19,200.52	19,200.52	19,197.36	3.16
gy.....	7,802.44	7,192.28	7,025.32	166.96
ry and				
litical Science	9,947.56	9,947.56	9,947.56	.....
conomics....	6,253.94	5,908.18	5,860.66	47.52
ematics.....	10,270.95	10,270.95	10,270.95	.....
les.....	7,060.46	5,105.06	4,796.92	308.14
ology.....	7,490.50	7,345.11	7,157.91	187.20
Divisional Schools:				
ness Admini-				
ration.....	7,094.75	7,094.75	7,021.42	73.33
try.....	24,249.33	17,607.22	16,907.97	699.25
alism.....	7,518.24	7,518.24	7,515.74	2.50
.....	14,853.05	14,853.05	14,743.63	109.42
c.....	7,311.15	7,311.15	7,081.72	229.43
nacy.....	6,542.44	6,218.44	5,828.14	390.30
Student Instructional Aids:				
logical Station	.....	.....	.....	.....
espondence Study	473.48	473.48	312.42	161.06
ary.....	16,862.56	16,644.35	15,433.42	1,210.93
& Periodicals	10,820.09	2,741.52	.....	2,741.52
ary Science...	218.80	218.80	202.50	16.30
ical Education.	13,421.52	13,342.41	12,958.69	383.72
ar Session (1924)	1,315.48	1,315.48	1,106.38	209.10
Divisional Service Division:				
Recommendations	1,202.06	1,202.06	983.31	218.75
lt Service.....	1,387.90	1,387.90	1,371.28	16.62
le Exercises...	1,701.13	1,701.13	1,408.68	292.45
Account:				
mic Publications	.....	.....	.....	.....
ical Service Div.	7,214.82	6,870.82	3,517.27	3,353.55
el.....	1,132.02	1,132.02	.....	1,132.02
Total	272,262.00	251,534.55	239,013.60	12,520.95

Hand Tools and Petty Equipment
Books (See Schedule 6-25)
Electric Mimeograph

-----22 Capital-----0 (---23 Repairs & Replacements-----)

Total Capital	225 Furn-iture and Fixtures	227 Scien-tific Ap-paratus	Total Re-pairs and Replacements	225 Furni-ture & Fixtures	227 Scien-tific Ap-paratus.
132.55	126.20	1,006.33	265.45	.....	265.43
574.21	12.00	562.21	12.55	1.00	11.55
.....
.....
.....
.....
.....
.....
590.41	221.60	363.81	19.75	19.75	.....
.....
265.95	.....	265.95	79.31	.....	79.31*
.....
846.06	207.85	1,633.20	109.35	.....	109.35
145.59	96.30	49.09	.....	.....	.....
.....
.....
571.04	11.25	6,559.79	71.07	53.80	12.27
.....
.....
.....
324.00	.....	324.00	.....	.....	.....
.....
.....
.....
218.21	218.21	.....	.....	.....	.....
078.57	8,078.57**	.....	.....	.....	.....
.....
79.11	.....	79.11	.....	.....	.....
.....
.....
.....
.....
.....
144.00	144.00	.....	200.00	.....	200.00***
.....
<u>969.49</u>	<u>9,115.98</u>	<u>10,853.51</u>	<u>757.36</u>	<u>79.55</u>	<u>678.41</u>

Detail Expenditures: Educational System, Legislative

	Total	Profs. and Assoc. Profs.	Asst. Profs.	Instru
<u>College of Arts and Sciences:</u>				
Biology.....	9,666.85	3,999.96	2,683.32	2,000.00
Botany.....	9,823.17	3,966.62	2,799.96	2,400.00
Chemistry.....	13,162.53	10,299.84	.....	590.00
Economics.....	11,152.49	6,716.62	2,466.66	1,810.00
Education.....	10,382.22	6,983.30	1,399.92	1,900.00
English.....	21,598.09	6,574.86	11,224.82	3,600.00
Fine Arts.....	2,274.00	.....	.....	2,100.00
Foreign Languages..	19,197.36	6,983.18	6,950.00	5,130.00
Geology.....	7,025.32	3,799.92	2,849.99	.....
<u>History and Political</u>				
Science.....	9,947.56	5,716.54	.....	4,150.00
Home Economics.....	5,860.66	2,937.47	2,881.59	.....
Mathematics.....	10,270.95	7,299.84	2,799.96	.....
Physics.....	4,796.92	3,749.92	.....	750.00
Psychology.....	7,157.91	3,450.00	3,566.68	.....
<u>Professional Schools:</u>				
Business Administration	7,021.42	3,683.30	2,499.94	750.00
Forestry.....	16,907.97	9,383.32	2,333.30	3,000.00
Journalism.....	7,515.74	3,600.00	.....	3,000.00
Law.....	14,743.63	13,266.52	.....	.....
Music.....	7,081.72	3,724.92	1,949.88	1,350.00
Pharmacy.....	5,828.14	3,099.96	.....	2,190.00
<u>Dependent Instructional Departments:</u>				
Biological Station.....	.....	.....	.....	.....
Correspondence Study	312.42	.....	.....	.....
Library.....	15,433.42	2,799.96	.....	9,210.00
Military Science...	202.50	.....	.....	.....
Physical Education...	12,958.69	3,799.92	4,900.00	3,240.00
Summer Session.....	1,106.38	1,000.00	.....	100.00
<u>Educational Service Division:</u>				
Board of Recommendations	983.31	165.00	.....	.....
Health Service.....	1,371.28	.....	1,000.00 (1)	.....
Public Exercises.....	1,408.68	.....	.....	1,340.00
<u>General Accounts:</u>				
Academic Publications.....	.....	.....	.....	.....
Clerical Service Div. (Schedule 6-24)	3,817.27	.....	.....	.....
Total.....	239,013.60	117,000.97	52,306.02	48,810.00

- (1) University Nurse
(2) Special lecturers

Montana

24-25

Salaries and Wages, Edu-
cation Appropriations.

Years	Student Assistants	Clerks	Temporary Labor
52	900.25	.....	.....
00	630.94	.....	25.65
94	907.75	1,355.00	.....
56	152.55	.....	.....
00	44.00	.....	.....
91	193.50	.....	.....
00	41.40	.....	132.60
18	131.00	.....	.....
..	375.41	.....	.....
26	97.76	.....	.....
..	41.60	.....	.....
..	171.15	.....	.....
00	288.00	.....	9.00
..	141.23	.....	.....
56	121.52	.....	.....
00	435.98	1,538.70	216.67
24	832.50	.....	.....
..	75.00	1,402.11	.....
92	32.00	.....	.....
96	464.45	.....	63.77
..
..	.....	312.42	.....
54	1,992.67	1,424.25	.....
..	202.50	.....	.....
97	1,008.80	.....	.....
00	.....	5.38	.....
..	.....	823.31	.....
..	.....	13.28	358.00
0 (2)	.....	53.68	10.00
..
..	.....	3,817.27	.....
56	9,331.96	10,746.40	815.69

Detail of Expenditures.

Supplies and Expense (Educational System)	Total	2121 Postage	2122 Sta'ty Rec.Bks. & Blanks	2123 Sundry Off Sup & Exp.
<u>Office, Department, Purpose</u>				
<u>College of Arts and Sciences:</u>				
Biology.....	334.35	.....	.....	.....
Botany.....	498.64	.....	.....	1.00
Chemistry.....	56.65 (OD)	.....	.....	.....
Economics.....	.....	.....	.....	.....
Education.....	10.72	.....	.....	.....
English.....	70.41	.....	.....	.....
Fine Arts.....	15.35	.....	.....	.....
Foreign Language.....	3.16	.....	.....	.....
Geology.....	166.96	.....	.....	.....
History & Political Science.....	.....	.....	.....	.....
Home Economics.....	47.52	.....	.....	.....
Mathematics.....	.....	.....	.....	.....
Physics.....	308.14	.....	.....	.70
Psychology.....	227.20	.....	.....	.....
<u>Professional Schools:</u>				
Business Administration.....	73.33	.....	.....	.....
Forestry.....	699.25	141.50	17.50	138.94
Journalism.....	2.57	.....	.....	.....
Law.....	109.42	10.00	.....	54.92
Music.....	229.43	.....	.....	.....
Pharmacy.....	390.30	.....	.....	.....
<u>Dependent Instructional Departments.</u>				
Biological Station.....	.....	.....	.....	.....
Correspondence Study.....	161.06	92.50	17.00	51.56
Library (Schedule 6-23).....	1,210.93	107.00	140.15	149.90
a. Periodicals.....	2,741.62	.....	.....	.....
Military Science.....	16.30	.....	15.30	.....
Physical Education.....	383.72	.....	1.50	2.40
Summer Session.....	209.10	.....	.....	.....
<u>Functional Service Division:</u>				
Board of Recommendations.....	213.76	115.00	42.50	41.30
Health Service.....	16.62	.....	.....	9.50
Public Exercises.....	292.45	8.00	.....	.....
<u>General Accounts:</u>				
Academic Publications.....	.....	.....	.....	.....
Clerical Service Division... (Schedule 6-24)	3,053.55	562.11	.....	2,000.30
Travel.....	1,132.02	.....	.....	.....
Total.....	12,520.95	1,036.11	234.25	2,450.60

Explanation : *1 \$360.42 of this amount used for field trip. *2 Burroughs
 planes; *5 Drug Garden; *6 Card Catalogues, etc. ; *7 Periodicals; *8 Include

2124 Tel. & Tele- graph	2125 Freight & Exp.	213 Travel	214 Publi- cations	2151 Chem. & Lab. Sup.	2154 Other Sup. & Expense
2.40	45.04	.....	.....	228.21	58.70
6.30	23.99	.....	.....	88.31 *1	378.92
....	2.66	.....	.....	59.31(OD)	.....
....
3.60	7.12	.....	.....	.....	.....
57.41	.....	.....	.....	.....	13.00
....	.....	.....	.....	15.35	.....
....	.16	.....	.....	.....	3.00
....	44.26	.....	.....	122.70	.....
....
1.59	11.60	.....	.....	30.71	3.72
....
26.11	41.90	.....	.....	235.93	5.50
2.10	.....	.....	.....	172.39	12.71
....
1.80	.....	.....	.....	.....	*2 71.53
39.86	30.60	.....	.....	141.50	*3 189.35
....	.....	.....	.....	.....	2.50
....	4.50	.....	.....	.....	40.00
2.00	.50	.....	.....	144.13	*4 83.00
.....	3.70	.....	.....	22.82	*5 363.78
....
....
11.21	238.00	.....	.....	.....	*6 564.61
....	.....	.....	.....	.....	*7 2,741.52
....	.....	.....	.....	.....	1.00
14.32	18.38	.....	.....	346.82	.....
5.10	.....	.....	200.00	.....	4.00
....
14.95	.....	.....	.....	.....	.....
5.35	.....	.....	.....	1.77	.....
....	.....	.....	.....	.....	*8 284.45
....
....	.....	.....	.....	.....	*9 491.11
....
194.10	472.11	1,132.02	200.00	1,491.33	5,310.40

Add. -- supervision of Adding Machines; *3 Forestry Nursery; *4 Tuning commencement and other programs; *9 Repairs to typewriters.

Detail Expenditures through Library for Books and Binding

June 30, 1925

	<u>Capital</u>
Biology.....	\$ 203.83
Botany.....	201.20
Chemistry.....	133.12
Economics.....	314.88
Education.....	366.93
English.....	454.64
Fine Arts.....	26.96
Foreign Languages.....	258.45
Geology.....	94.38
History and Political Science.....	643.41
Home Economics.....	21.25
Mathematics.....	164.05
Physics.....	60.67
Psychology.....	218.37
Business Administration.....	46.47
Forestry.....	167.32
Journalism.....	58.00
Music.....	5.98
Pharmacy.....	77.97
Library (General).....	4,532.74
Physical Education.....	<u>27.95</u>
Total.....	\$8,078.57

State University of Montana
Report for year 1924-25

Detail Expenditure through Clerical Service Division
for Clerical Work and Supplies

	<u>Total</u>	<u>Salaries and Wages</u>	<u>Postage</u>	<u>Supplies & Expenses</u>
ology.....	208.93	\$ 86.45	27.00	\$ 95.48
tany.....	209.99	126.78	17.00	66.21
emistry.....	112.55	77.46	1.00	33.89
conomics.....	48.33	5.78	5.00	37.55
ucation.....	155.94	100.11	26.00	29.83
nglish.....	562.76	341.16	93.50	128.10
ne Arts.....	12.82	.....	2.00	10.82
oreign Language.....	154.90	72.94	4.00	77.96
ology.....	245.11	136.34	26.95	81.82
istory.....	120.49	72.79	4.50	43.20
ome Economics.....	90.22	56.77	14.60	18.85
athematics.....	346.10	229.53	20.00	96.57
ysics.....	313.92	225.63	29.72	58.57
ychology.....	279.34	184.77	12.00	82.57
usiness Administration.....	159.46	116.53	.....	42.93
ournalism.....	339.03	289.13	20.00	29.90
usic.....	67.56	23.72	30.00	13.84
armacy.....	121.25	75.09	13.00	33.16
ilitary Science.....	34.87	2.30	10.50	22.07
hysical Education.....	80.50	20.33	24.00	36.17
ummer Session.....	134.33	129.60	2.50	2.23
health Service.....	55.99	19.86	21.00	15.13
ublic Exercise.....	4.60	4.60	.....	.....
ublicity & Publications..	75.67	75.67	.....	.....
Clerical Service Division (General).....	2,445.25	1,343.93	157.34	943.48
Total	\$ 6,379.71	\$3,817.27	\$562.11	\$2,000.33

Summary of Expenses
From Legislat
(Physical Plant Extension fro
cluded. Prepared ins

Expenditures for Physical Plant
from Legislative Appropriation

21. Detail

Administration and General

	Grand Total	Total	Salaries and Wages	Supplies and Expenses
Administration General....	12,716.66	12,716.66	7,795.04	4,921.62
Buildings.....	43,888.88	29,765.14	16,814.31	12,948.83
Planting Plant..	30,637.98	30,208.46	9,971.42	20,237.04
Bus.....	7,847.40	4,959.84	3,786.19	1,173.65
Total....	95,090.92	77,648.10	38,366.96	39,281.14

~~Salaries and Wages~~

Janitors.....	1242.20
.....	2049.00
.....	2112.00
.....	1261.80

~~Supplies and Expenses~~

.....	437.16
.....	477.22
.....	1227.43
.....	1270.09
.....	7027.26
.....	72.70
.....	172.17
.....	12340.22

Carried forward to page 19..... 22,479.90

Physical Plant
e Appropriation
Bond Funds not in-
ance included)

Capital

Repairs and Replacements

.....

2,505.81

.....

1,063.74

3,567.55

.....

11,621.93

429.52

1,823.82

13,375.27

State University of Montana
Report for year 1924-25

Expenditures for Physical Plant
from Legislative Appropriation

31 Operation

Administration and General

311 Salaries and Wages

3111	Maintenance Engineer.....	2350.00	
3112	Clerks.....	1143.27	
31122	Clerks Inventory.....	604.59	
3119	Watchman and Special Police.....	2442.18	
31194	Truck Driver.....	1255.00	
			(7795.04)

312,315--Supplies and Expense

312	Office Supplies and Expense....	142.65	
31595	General Supplies and Expense....	50.71	
31513	Water (irrigation, heating plant, buildings).....	3001.39	
3158	Freight, express, drayage.....	23.99	
31592	Industrial Accident Insurance....	1159.74	
316	Motor Truck Supplies and Expense.	513.16	
		(4921.62)	12,716.66

Buildings

311 Salaries and Wages

3113	Janitors.....	12461.23	
31132	Repair Man.....	2040.00	
3117	Telephone operators, mail clerk, messengers.....	2513.08	
		(16814.31)	

315 Supplies and Expense

31514	Gas.....	407.96	
31515	Lamps.....	497.85	
3152	Janitors' Supplies.....	1737.69	
3155	Hardware and Lundry Supplies....	1390.39	
3156	Insurance.....	7027.29	
3157	Laundry.....	92.38	
31596	Telephone Exchange Rentals.....	1795.27	
		(12948.83)	29,763.14

Carried forward to page 19.....

42,479.80

State University of Montana
Report for year 1924-25

Brought forward from page 18..... 42,479.80

Heating Plant, (Heat, Light, Power)

311 Salaries and Wages

3114	Engineers and Firemen.....	\$ 9,721.42
31142	Coal Analyst.....	250.00
		<u>(9,971.42)</u>

315 Supplies and Expenses

31511	Fuel.....	14,869.66
31512	Light and Power (Included buildings and campus).....	4,607.12
3155	Hardware and Sundry Supplies	533.84
31552	Oil, grease, waste, etc.....	226.42
		<u>(20,237.04)</u>
	Total Heating Plant.....	20,208.46

Campus

311 Salaries and Wages

31151	Gardeners -- Regular.....	1,591.33
31152	Labor--Special; included upkeep (1) walks, roads, grading) (2) Snow removal) (3) conduit system) (4) sewers)	2,194.86
		<u>(3,786.19)</u>

315 Supplies and Expense

3158	Gardeners' supplies and expenses Spraying and trimming trees, sun- dry planting (included expense "cleanup aber day".....	426.36
31552	Sprinkling hose.....	308.55
3155	Hardware and Sundry Supplies	111.41
31597	Improvement district assess- ments (upkeep).....	327.33
		<u>(1,173.65)</u>
	Total Campus.....	4,959.84
	Total Physical Plant Operation.....	<u>77,648.10</u>

Check with General Ledger 31 Account

Total..... \$ 77,648.10

Less Prepaid Insurance \$ 640.29

General Ledger Acc't. 31 \$ 72,007.81

State University of Montana
Report for year 1924-25

3 Physical Plant

32 Capital
33 Repairs and Replacements

	<u>32</u> <u>Capital</u>	<u>33</u> <u>Repairs and</u> <u>Replacements</u>
<u>Buildings</u>		
2 Buildings and Attached		
Fixtures.....	835.92	9,301.01
3 Machinery and Appliance.....	74.23	439.50
4 Hand Tools and Petty Equip- ment.....	.....	27.50
5 Furniture and Fixtures.....	1,693.66	1,853.92
Schedule 6-32	<u>(2,503.81)</u>	<u>(11,621.93)</u>
<u>Heating Plant</u>		
3 Machinery and Appliance.....	.....	410.16
4 Hand Tools and Petty Equipment.....	.....	19.36
		<u>(429.52)</u>
<u>Campus</u>		
122 Land Improvements (Pavements, walks, conduit systems, sewers, planting, etc.).....	1,063.74	1,739.26
Machinery and Appliance .....	.....	84.56
	<u>(1,063.74)</u>	<u>(1,823.82)</u>
Totals.....	3,567.55	13,875.27
Grand Total Physical Plant Expenditure from Legislative Appropriation.....		<u><u>95,090.92</u></u>

Detail of Expenditures from

(----- Capital -----)

	Grand Total	Total Capital	Buildg. & App. Fix.	Mach. & Appel.
Hall.....	416.00	.....	.....	.....
Library (Old).....	159.35	55.35	.....	.....
Library (New).....	15.70	.....	.....	.....
Massium (old).....	47.00	.....	.....	.....
Massium (New).....	64.55	.....	.....	.....
Center Shop.....	19.50	.....	.....	.....
University Hall.....	874.41	429.94	275.84	.....
Agricultural Science.....	236.04	74.95	.....	.....
Science Hall.....	1,626.39	.....	.....	.....
Library (Old).....	406.55	.....	.....	.....
Library (New).....	364.04	198.80	166.00	.....
Robbins Hall.....	181.20	.....	.....	.....
Robbins Hall (Radio).....	437.29	.....	.....	.....
President's House.....	23.45	.....	.....	.....
Printing Plant.....	250.29	.....	.....	.....
Trade House.....	225.00	.....	.....	.....
Distributed.....				
Buildings.....	8,686.58	1,744.77	394.08	74.23
C. T. C.	42.40	.....	.....	.....
Total.....	14,125.74	2,503.81	535.92	74.23

Maintenance for Buildings.

(----- Repairs and Replacements -----)

Furn. & Fix.	Total R & M	Blgds. & Att. Fix.	Mach. & Appl.	Hand Tools & Petty Equip.	Furn. & Fix.
.....	416.00	416.00	.....	.....	.....
55.35	104.00	104.00	.....	.....	.....
.....	15.70	.....	.....	.....	15.70
.....	47.00	47.00	.....	.....	.....
.....	64.55	64.55	.....	.....	.....
.....	19.50	19.50	.....	.....	.....
154.10	444.47	444.47	.....	.....	.....
74.95	211.09	211.09	.....	.....	.....
.....	1,626.39	1,612.09	14.30	.....	.....
.....	406.55	406.55	.....	.....	.....
32.80	165.24	165.24	.....	.....	.....
.....	181.20	181.20	.....	.....	.....
.....	437.29	437.29	.....	.....	.....
.....	23.45	23.45	.....	.....	.....
.....	250.29	250.29	.....	.....	.....
.....	225.00	225.00	.....	.....	.....
276.46	6,941.51	4,657.79	425.20	27.50	1,831.32
.....	42.40	35.50	.....	.....	6.90
593.66	11,621.93	9,301.01	439.50	27.50	1,838.92

State University of Montana
Report for year 1924-25

Summary of Expenditure from Educational Bonds Fund

	<u>Total</u>	<u>Land & Land Improvements</u> 321	<u>Buildings & Att. Fix.</u> 322	<u>Capital Furniture & Fixtures</u> 325	<u>Repairs & Replacements Buildings & Attached Fixtures</u> 332
Physical Plant					
University Hall	24476.77	.....	.....	.....	24476.77
Old Forestry Bldg.	233.76	.....	.....	.....	233.76
Law School	2354.28	.....	.....	.....	2354.28
Sidewalks	3650.34	3650.34	.....	.....	.....
New Library	78.00	.....	.....	..78.00.	.....
Undistributed Bldgs.	59.90	.....	.....	.....	.....
North Hall	<u>135.00</u>	<u>.....</u>	<u>135.00</u>	<u>.....</u>	<u>.....</u>
	\$30988.05	\$3710.24	\$ 135.00	\$ 78.00	\$27064.81

Plus:
Petty cash pay-
ment for Educational
Bonds Fund for 1923-24
reimbursed this year.

69.50

State University of Montana
- Report for year 1924-25

Division C - Expenditures for Students
Railroad Fare Refunds

Refunds, to students, from Special Legislation Appropriation.....	1,784.08
--	----------

Division D: Expenditures for self-supporting activities... State University
 (a) Composite Revolving Fund Report for year

	Salaries and Wages			
	Grand Total	Total Sal. & Wages	Instructors	Clerks
Thomas.....	763.58	.....	.....	.....
Dry.....	1,361.07	.....	.....	.....
<u>General System:</u>				
<u>College of Arts & Sciences</u>				
Geology.....	3,127.21	.....	.....	.....
History.....	1,007.66	.....	.....	.....
Chemistry.....	5,172.60	.....	.....	.....
Physics.....	15.00	.....	.....	.....
Liberal Arts.....	55.67	.....	.....	.....
Psychology.....	215.69	.....	.....	.....
Political Economics.....	592.70	.....	.....	.....
Statistics.....	294.91	.....	.....	.....
Psychology.....	106.64	.....	.....	.....
<u>Continental Schools:</u>				
Library.....	119.00	.....	.....	.....
Library-Short Course.....	566.39	374.33	108.00	.....
Music - Piano Rentals.....	676.85	.....	.....	.....
Pharmacy.....	999.61	.....	.....	.....
<u>Student Departments:</u>				
Library.....	10.88	.....	.....	.....
Library Science.....	184.94	.....	.....	.....
Physical Education.....	1,688.29	683.50	.....	.....
Music.....	6,213.25	6213.25	6,213.25	.....
<u>Service:</u>				
General.....	2,746.53	2372.81	1,995.88	376.93
Claims for Hospital and Physician Billse.....	5,164.34	.....	.....	.....
Transportation.....	191.28	.....	.....	.....
Session (1924).....	15,286.43	14915.83	14,915.83	.....
Examination of Accounting Procedure Lloyd Morey, C. P. A....	300.00	300.00	300.00	.....
<u>Service:</u>				
Correspondence Study.....	3,273.27	3223.27	2,395.78	827.49
Scholarship.....	10,584.20	10584.20	10,584.20	.....
Out of School Addressee (Travel)	579.25	.....	.....	.....
Radio Broadcasting.....	1,680.00	.....	.....	.....
<u>Special Training:</u>				
Political Economics (Smith Hughes).	500.00	439.16	439.16	.....
Veterans' Bureau Trainees				
Business Administration....	124.95	12.50	12.50	.....
Red Public Accountancy:.....	67.52	.....	.....	.....
Total.....	63,660.60	39113.15	36,964.60	1,204.42

Scientific Apparatus Expenditures	Grand Total	Sal. & Wages	Prof.	Scho. &
Section b: <u>Trust Fund Expenditures:</u>				
Scholarship Prizes.....	469.91	.....	.....	469
Wirt Dixon Law Endowment....	4,514.08	.....	2,199.96	.....
Quinn Athletic Field.....	1,745.43	.....	.....	.....
Total.....	6,729.42		2,199.96	469

Section C: Residence Halls
 includes expenditures as follows: 85,927.52 See page 29.
 Blue - books 570.77; Printing for Registrar
 work in Psychology Dept. 1.50

Supplies & Expenses

bor	Total Sup- plies & Exp.	Chem. & Lab Supplies	Other Sup. & Expense	213 Travel	Physician Bills
...	753.58	.....	753.58	.....	.....
...	1,361.07	.....	*1 1,361.07	.....	.....
...	3,127.21	3,127.21	.....	.....	.....
...	1,007.65	1,007.65	.....	.....	.....
...	5,172.60	5,172.60	.....	.....	.....
...	15.00	15.00	.....	.....	.....
.....	56.57	56.57	.....	.....	.....
.....	215.69	149.62	.....	66.07	.....
.....	592.70	592.70	.....	.....	.....
.....	294.91	294.91	.....	.....	.....
.....	106.64	106.64	.....	.....	.....
.....	119.00	119.00	.....	.....	.....
6.33	192.06	42.06	150.00	.....	.....
.....	676.85	309.95	366.90	.....	.....
.....	999.51	999.51	.....	.....	.....
.....	10.38	.....	10.38	.....	.....
.....	184.94	.....	184.94	.....	.....
3.50	1,004.79	1,004.79	.....	.....	.....
.....
.....	373.72	348.00	25.72	.....	.....
.....	5,164.34	.....	.....	.....	5,164.34
.....	191.28	.....	.....	191.28	.....
.....	370.60	.....	370.60	.....	.....
.....
.....	50.00	.....	50.00	.....	.....
.....
.....	579.25	.....	.....	579.25	.....
.....	1,680.00	.....	.....	.....	*2 1,680.00
.....	60.84	.....	.....	60.84	.....
.....	112.45	.....	.....	112.45	.....
.....	67.52	.....	67.52	.....	.....
49.83	24,541.75	13,546.31	3,541.21	1,009.89	6,844.34

Capital

Prizes.	Scientific Apparatus	Books	Land & Land Improvement
91
..	2,314.12	.....
...	1,745.43
91	2,314.12	1,745.43

r's office 332.82; C. E. D. Stationery 455.98; and Carpenter Shop

Name and Description	Date Estab- lished	Original Amount of Principal	Cash Bal- -ance, July 1, 1924	Receipts	Total Credits
Scholarships and Prizes:					
Class of 1904 Prize	1904	400.00	.....	.....	...
Principal	.....	.....	.....	.....	...
Interest	.....	.....	25.93	27.00	5293
Professor William M. Aber Memorial Prize for Oratory	1919	1000.00	.....	.....	.....
Principal	.....	.....	.....	.....	.....
Interest	.....	.....	.....	50.00	50.00
Wallo S. Bennett Prize	1906	400.00	.....	.....	.....
Principal	.....	.....	.....	.....	.....
Interest	.....	.....	66.39	32.07	9846
J. L. Bonner Scholarship	1906	6000.00	.....	.....	.....
Principal	.....	.....	.....	.....	.....
Interest	.....	.....	150.00	206.11	35611
President C. A. Duniway Honor Scholarship Books	1911	400.00	.....	.....	.....
Principal	.....	.....	.....	.....	.....
Interest	.....	.....	13.46	24.00	3'46
Annie Lewis Joyce Memorial Prize	1906	200.00	.....	.....	.....
Principal	.....	.....	.....	.....	.....
Interest	.....	.....	24.41	13.07	348
Total Scholarships and Prizes		(8400.00)	(280.19)	(352.23)	(6344)
William Wirt Dixon Law Endowment	1916	58750.00	.....	.....	.....
Principal	.....	.....	1046.20	2740.83	37808
Interest	.....	.....	6205.55	5131.66	113321
		(58750.00)	(7251.75)	(7872.54)	(151229)
Totals, Trust Funds:		67150.00	7531.94	8224.73	157873

Note Re: Dixon Endowment: The balance sheet of June 30, 1924, shows \$7,2575 as follows: Uninvested principal, \$1,046.20; (some

Trust Fund
1924-1925

Dis- burse- ments	Cash Balance June 30, '25	Amount of In- vestment	Nature of Investment	Total Fund
.....	.....	492.62	5% City of Spokane Improve- ment District, 1931	
.....	.....	.....	7% Austrian Gov't. 1943	492.62
45.00	7.93	.....	
.....	.....	.....	5% Bonds of Montana	
.....	.....	1000.00	Power, 1943	1000.00
25.00	25.00	.....	
.....	.....	.....	6% Bonds of Masonic Temple)	
.....	.....	.....	(Missoula) 1929	547.00
.....	.....	547.00	7% Austrian Gov't. 1943)
40.00	58.46	.....	4 1/4% Liberty)
.....	.....	.....	5% Bonds U. S. Steel,	
.....	.....	6000.00	1963	6000.00
300.00	56.11	.....	
.....	.....	.....	6% Bonds of Masonic Temple	
.....	.....	400.00	(Missoula) 1929	400.00
32.91	4.55	.....	
.....	.....	.....	6% Bonds of Masonic Temple	
.....	.....	.....	(Missoula) 1929	250.26
.....	.....	250.26	4 1/4% Rtn Liberty Bond,	
27.00	10.48	.....	1938	
469.91)	(162.53)	(8689.88)		8689.88
.....	.....	35500.00	225 shares Metals Bank & Trust Co. of Butte, (par value \$100.00 each) and other securities purchased and held by State Treasurer (See Note Below)	58750.00
.....	3787.08	19462.92		
514.08	6823.13	.....	
514.08)	(10610.21)	(54962.92)		58750.00
983.99	10772.74	65652.80		67439.88

the Fund. This is distributed
subject to expenditure (\$6,205.55)

C. Statement of Income and Expenditures, Residence H

	Craig Hall House	Dining Room	North Hall House	Dining Room	South Hall House	Dining Room
Rent.....	5427.95	.....	11479.08	.....	10876.74	.....
.....	.....	20597.46	.....	24288.14	.....	22862
Income on Bank Balance)...	.....	.....	.....	.....	.....	.....
	5427.95	20597.46	11479.08	24288.14	10876.74	22862
Expenditures:						
Operation -- Current Expenses						
Salaries & Wages)	3191.93	7479.98	3834.70	7369.90	3869.77	8732
Utilities and Expenses:						
Ice Supplies	37.27	42.86	47.94	36.68	55.39	36
Telephone.....	172.99	62.12	338.82	63.07	311.54	68
.....	.....	11299.23	.....	11962.09	.....	12600
.....	.....	430.18	.....	583.90	.....	422
.....	250.00	.....	931.09	376.60	931.09	376
.....	273.75	121.89	876.92	238.03	1085.29	361
.....	122.55	46.10	263.96	86.12	192.85	62
.....	135.43	217.69	160.03	287.15	134.49	210
.....	70.98	59.90	87.84	157.14	79.26	78
.....	157.48	337.20	171.06	346.16	145.28	414
.....	89.23	33.74	363.88	125.42	356.64	123
.....
.....	.....	22.18	25.00	.....	.....	.....
.....	1300.68	12673.09	3266.54	14312.36	3291.73	1474
.....	4501.61	20153.37	7161.24	21682.26	7161.50	2145

Less Income over Current Expense:	926.34	444.39	4327.84	2605.88	3725.2	138
--------------------------------------	--------	--------	---------	---------	--------	-----

Balance Forward:
..... 7839.17
.....
..... 1090.91

..... Expenditures for Capital, Repairs and Replacements
..... (See Supplemental Schedule)
..... Balance for Repairs and Replacements, June 30, 1925.
..... unpaid board and room
..... General Ledger Balance

Montana
4-25

11s, July 1, 1924 to June 30, 1925

	Simpkins Hall House	Knowles Cottage House	Misc. Income & Expenditures	Totals
	10.00	37.50	.....	27831.27
6	.....	.....	.....	67748.26
	.....	.....	370.99	370.99
6	10.00	37.50	370.99	95950.52
9	.....	.....	.....	32519.27
8	.....	.....	.....	266.32
30	.....	.....	.....	1010.74
75	.....	.....	.....	35862.07
21	.....	.....	.....	1436.29
30	.....	.....	.....	2865.33
77	.....	.....	.....	3007.65
22	.....	5.20	.....	780.00
38	.....	31.00	.....	1176.17
63	.....	.....	.....	533.75
09	21.45	.....	.....	1592.72
10	.....	.....	.....	1090.91
..	.....	50.00	.....	50.00
..	.....	.....	.....	47.18
13	21.45	86.20	.....	49709.18
12	21.45	86.20	.....	82128.40
54	11.45(OD)	48.70 (OD)	370.99	13722.07
				8930.08
				22652.15
				4789.98
				17862.17
				1084.00
				18946.17

Statement of Income and Expenditures.
Residence Halls

	<u>Craig Hall</u>		<u>North Hall</u>		<u>Sou</u>
	<u>House</u>	<u>Dining Room</u>	<u>House</u>	<u>Dining Room</u>	<u>House</u>
<u>Total:</u>					
ding and ached Fixtures..	20.99	2.50	32.20	111.10	46.20
inery and liances.....	.....	.....	.....	4.16	.....
Tools and Petty ipment.....	2.50	7.35	2.52	47.15	2.25
iture and tures.....	312.76	.....	105.45	76.65	411.30
<u>Total Capital ..1...</u>	<u>336.25</u>	<u>10.85</u>	<u>140.17</u>	<u>239.04</u>	<u>459.75</u>
<u>Repairs and Replacements:</u>					
dings and ached fixtures..	310.89	159.65	398.40	103.47	357.76
inery and liances.....	.....	212.67	1.05	69.18	11.00
Tools and Petty ipment.....	18.82	58.41	60.82	116.88	89.71
iture and tures.....	87.53	229.78	73.77	381.27	82.49
<u>Total Repairs and Replacements:</u>	<u>417.24</u>	<u>660.51</u>	<u>534.04</u>	<u>670.80</u>	<u>540.96</u>
<u>Total Capital and Repairs Replacements:</u>	<u>753.49</u>	<u>671.36</u>	<u>674.21</u>	<u>909.84</u>	<u>1000.71</u>

ana
5

Hall	Simkins Hall	Knowles Cottage	Total
Dining Room	House	House	
103.15	317.14
4.16	8.51
11.38	73.13
.....	306.16
118.63	1304.74
98.98	6.85	1436.00
100.87	394.77
207.271.....	551.91
247.72	1102.56
654.84	6.85	3485.24
773.52	6.85	4789.98

FUND	Balance		Receipts	Total Income
	July 1, 1924			
Division A:				
Operation and Maintenance:				
Legislative Appropriation				
General Fund *1	29.79(OD)		357,890.67	357,860.88
Interest and Income	118.34(OD)		30,678.93	30,560.59
Special (Student Fees)	5,959.16(OD)		26,935.73	20,976.57
	(6,107.29)(OD)		(415,505.33)	(409,398.04)
Division B:				
Extensions and Betterments				
Educational Bond Fund *4	(69.50)(OD)		(31,057.55)	(30,988.05)
Division C:				
Railroad fare refund to students				
Legislative Appropriation	.....		(1,784.08)	(1,784.08)
Division D:				
Self-supporting Activities				
Composite Revolving Fund	16,140.56		53,093.13	69,233.69
Trust Funds:				
Scholarships and Prizes	280.19		352.25	632.44
Dixon Endowment *5	6,205.55		5,131.66	11,337.21
Athletic Field	.....		2,018.66	2,018.66
Residence Halls	7,939.17		7,034.52	104,873.69
	(30,465.47)		(157,630.22)	(166,095.59)
Grand Total	24,288.63		606,977.18	630,265.86

- *1 Checks written on Contingent Revolving Fund check - last year outstanding
- *2 Represents certain credits made by the State University against which
- | | |
|---|-----------------|
| Prepaid Insurance, paid 1923-1924..... | 5,528.69 |
| Prepaid Insurance refunded by Residence Halls..... | 2,000.00 |
| Refunded to state, advance..... | 2,000.00 |
| Transfer adjustment to Contingent Revolving Fund from Composite Revolving Fund covering error in claim against general appropriation..... | 9,529.59 |
| Total..... | 9,529.59 |
- *3 Expenditure for operation and maintenance, Legislative Appropriation, Division A..... 419,358.86
- Plus: Reimbursement by State for *1..... 29.79
- Less Credits as per *2..... 9,529.59
- Unused portion of budget which reverted to State For year 1924-1925, Budget..... 422,607.50
- *4 Similar to *1
- *5 General Ledger Balance in this fund is \$7,251.75 for beginning of year explanation.
- *6 See page 30

Montana
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Expenditures	Balance June 30, 1925
367,390.47	*2 9,529.59 (OD)
30,319.58	241.01
21,648.81	572.24 (OD)
*3(419,358.86)	(9,960.82)(OD)
(30,988.05)	.....
(1,784.08)	.....
63,660.60	5,573.09
469.91	162.53
4,514.08	6,823.13
1,745.43	273.23
85,927.52	18,945.17
<u>(156,317.54)</u>	<u>(31,773.15)</u>
608,448.53	21,817.33

June 30, 1924.
the following items are credit to this years' budget:

Reversion for year 1923-1924.....	9068.61
" " " 1924-1925.....	12748.44
Total for biennium.....	<u>21817.25</u>

The refund of \$2000.00 for insurance, from Residence Halls fund, was carried by the State Auditor as an income of Special Fund. This interpretation of the transaction gave a reversion of \$19,817.25 for the biennium.

and \$10,610.21 for close. See Trust Fund Statement, page 25, for

State University of Montana
Report for year 1924-25

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

(1)	Balance as of June 30, 1924.....	5959.16(OD)	
(2)*	Remittances to State Treasurer July 1, 1924 to June 30, 1925.....	<u>26935.73</u>	<u>20976.57</u>
(3)	Claims paid on authorization of State Board of Examiners, July 1, 1924 to June 30, 1925.....	<u>21648.81</u>	
	Balance as of June 30, 1925.....Overdraft....	<u>672.24</u>	

* Remittance to State Treasurer represents receipts to the State University from the following sources:

Fees -- Income

Balance from Registration Fees, 1923-24.	430.00	
Entrance.....	2015.00	
Registration.....	14427.50	
Non-Resident.....	<u>3837.00</u>	20709.50

Sundry Income

Balance in Composite Revolving Fund 1923-24			
High School Debate League.....	61.00		
Student Deposits.....	3234.34		
Interest on bank balance.....	203.86		
Sales.....	109.28		
Academic Publications.....	<u>78.04</u>	3686.52	
Interest on bank Balances.....		425.13	
Writing off old outstanding checks.....		39.76	
Grazing Fees... ..		50.00	
Academic Publications.....		9.00	
Miscellaneous Sales.....		7.10	
Refunds.....	9.62		
Less: Adjustment to Contingent Rev- olving Fund.....	<u>.90</u>	8.72	4226.23

Residence Halls:

Refund to State for Insurance paid by the State in 1923-1924.....		<u>2000.00</u>	
		<u>26935.73</u>	

Summary of Receipts and Expenditures

Office, Department, Purpose.	Balance	Receipts	Refunds	Revolving Fund
	July 1, 1924			Total Credits
Student Fees:				
Diploma.....	176.48	1010.00	.....	1186.48
Penalty and Sundry.....	71.36(OD)	3031.10	5.00	2954.74
Laboratory Fees.....	4060.19	10121.35	14.29	14167.25
Applied Music.....	14.00	6350.50	151.25	6212.75
Health Service.....	230.08	8232.25	37.50	8474.83
Summer Session, 1924.....	885.00	9952.75	281.25	10556.50
Public Service:				
Correspondence Study.....	3430.78	3845.75	436.00	6840.53
High School Addresses.....	8.90(OD)	577.43	.....	568.53
Salesmanship.....	.....	11984.65	30.00	11954.65
Radio Broadcasting.....	.....	1750.00	.....	1750.00
With Hughes Vocational Training:.....	.....	500.00	.....	500.00
Veterans' Bureau:.....	3272.00	524.01	.....	3796.01
Certified Public Accountancy:	220.94	50.00	.....	270.94
Sundry:.....	3881.37	1315.09	4.00	5190.46
Total	16140.56	68745.88	959.29	74427.15
			Less transfer...	5190.46
				69236.69

Note : Balance Represents:

Health Service	372.68
Correspondence Study	3567.26
High School Addresses	10.72(OD)
Salesmanship	1370.45
C. P. A.	203.42
Radio	70.00
	<u>5573.09</u>

Expenditures, Composite

and

	Expenditures	Transfers	Balance June 30, 1925
	753.58	.....	432.87
	1361.07	.....	1593.68
	14834.93	.....	667.68(OD)
	6213.25	.....	.....
	8102.15	.....	372.68
	15586.43	.....	5029.93(OD)
	3275.27	.....	5567.26
	579.25	.....	10.72(OD)
	10584.20	.....	1370.45
	1680.00	.....	70.00
	500.00	.....	.....
	124.95	.....	3671.06
	67.02	.....	203.42
	.....	a. 4226.23	.....
	.....	b. 967.25	.....
	65660.60	5193.46	5573.09

a. Special Fund, Helena) See Detail Page 7
b. To other Funds.)

Carpenter Shop

BALANCE SHEET
CARPENTER SHOP STORES FUND
June 30, 1925

Assets:

Cash.....	2623.63	
Accounts Receivable.....	56.25	
Work in process (none).....		
Materials Inventory.....	435.00	<u>3114.88</u>

Liabilities:

Advances.....	3000.00	
Reserve for Overhead.....	114.88	<u>3114.88</u>

Accounts Receivable

Residence Halls.....	56.25	
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STATEMENT
RECEIPTS AND EXPENDITURES
JUNE 30, 1925

Balance June 30, 1924..... 30.62

Receipts

From: Maintenance.....	5964.60	
Interest & Income.....	798.90	
Special Revolving Fund.....	21.45	
Educational Bond.....	2092.14	
Residence Halls.....	814.25	
Student Organizations.....	185.10	<u>9874.44</u>
Total in Fund for year.....		<u>9905.06</u>

Expenditures

Salaries & Wages.....	5502.75	
Materials and Supplies....	1778.68	<u>7281.43</u>
Net Balance in Fund at Close of Year.....		<u>2623.63</u>

	Grand Totals	Totals	Capital		Furn. Fixt.
			Land & Land Imp.	Blgds. & Attached Fixtures	
Physical Plant					
Buildings and Improvements:					
Power (Job # 17)	14089.61	14089.61	14089.61	.....	.....
Steam Distribution (Job #18)	48730.36	48730.36	48730.36	.....	.....
Underground Wiring, Job #23	16352.60	16352.60	16352.60	.....	.....
Law Library	271395.64	271395.64	.....	262850.00	8544
Men's Residence Hall	187110.83	187110.83	.....	163112.85	23997
Women's Residence Hall	181299.10	181299.10	.....	161644.81	19854
Law Forestry	132181.10	132181.10	.....	124424.62	7756
Law Gymnasium	241482.04	241482.04	.....	226872.01	14610
Law Heating Plant	157873.10	157873.10	.....	157873.10	.....
Grading & Sidewalks Job #30	13132.39	13132.39	13132.39	.....	.....
Telephone Lines Job #32	5225.50	5225.50	5225.50	.....	.....
Sub-Totals	(1268872.27)	(1268872.27)	(97530.46)	(1096776.29)	(74562)
Buildings:					
Book Hall (10)	169.71	.....	.....	.....	.....
Repair Hall (5) Job # 31	3154.27	.....	.....	.....	.....
Drestry (9) (33A)	447.71	.....	.....	.....	.....
Gymnasium (4)	305.01	.....	.....	.....	.....
Heating Plant	13.67	.....	.....	.....	.....
Natural Science (7)	403.65	366.35	.....	366.35	.....
President's House (3)	1140.19	.....	.....	.....	.....
Science Hall (1-1A)	11175.47	1040.35	.....	.....	104
Starkins Hall (2-2A)	2552.77	1211.62	.....	.....	121
Y. M. Hut (Music & Dramatics)	72.03	.....	.....	.....	.....
Artist. Blgds.	5068.61	3680.84	.....	68.87	361
Artist. Blgds. (Job 16)	28.65	28.65	.....	28.65	.....
University Hall (8) (Job 23)	25028.10	13.48	.....	13.48	.....
Law Library (Job 28)	31754.68	.....	.....	.....	.....
Sub-Totals	(81314.42)	(6341.29)	.....	(477.35)	(586)
Miscellaneous:					
Carpenter Shop	568.30	527.20	.....	.....	.....
Inventory & Mapping	2440.63	2440.63	.....	2440.63	.....
Physical Plant adm	45.00	45.00	.....	.....	.....
Sub-Totals	(3053.93)	(3022.83)	.....	(2410.63)	(4)
Non-Physical Plant:					
Biology	1263.50	1263.50	.....	.....	.....
Botany	1531.08	1531.08	.....	.....	.....
Business Administration	582.92	582.92	.....	.....	.....
Fine Arts	225.32	212.32	.....	.....	.....
Forestry	728.15	728.15	.....	.....	.....
Home Economics	123.75	123.75	.....	.....	.....
Law	4122.50	4122.50	.....	.....	.....
Library	6168.57	6168.57	.....	.....	.....
Music	143.50	143.50	.....	.....	.....
Pharmacy	913.24	913.24	.....	.....	.....
Physical Education	52.10	52.10	.....	.....	.....
Physics	1348.13	1348.13	.....	.....	.....
Total	(17202.75)	(17189.75)	.....	.....	(112)
Total Expenditures	1370443.38	1295426.15	97530.46	1099696.27	8152
Resolving Loan Fund	5000.00	.....	.....	.....	.....
Grand Total from Funds	1375443.38	.....	.....	.....	.....

Repairs and Replacements

Res	Machy. & Appl.	Scien. App.	Books	Totals	Bldgs. & Att. Fixt.	Furn. & Fixt.	Machy & Appl.	Sci. App.

74
98
99
18
03
52)
.....	169.71	169.71	.....	.....	.....
.....	3154.27	3154.27	.....	.....	.....
.....	447.71	447.71	.....	.....	.....
.....	305.01	292.91	.....	12.10	.....
.....	13.67	13.67	.....	.....	.....
.....	37.20	15.00	7.20	.....	15.00
.....	1140.19	1140.19	.....	.....	.....
55	10155.12	9985.12	150.00	.....	.....
62	1341.15	1337.90	3.25	.....	.....
.....	72.03	72.03	.....	.....	.....
97	1387.77	1174.76	213.01	.....	.....
.....
.....	25014.62	25014.62	.....	.....	.....
.....	31754.68	31754.68	.....	.....	.....
94)	(74973.13)	(74572.57)	(373.46)	(12.10)	(15.00)
.....	537.20	.....	.....	31.10	.....	.....	31.10	.....
.....
00
00)	(537.20)	.....	.....	(31.10)	.....	.....	(31.10)	.....
.....	1263.50	.....	.....	.....	.....	.....	.....
00	1521.08	.....	.....	.....	.....	.....	.....
25	166.67	.....	.....	.....	.....	.....	.....
57	191.75	.....	13.00	.....	13.00	.....	.....
.....	723.15	.....	.....	.....	.....	.....	.....
75
.....	4122.50	.....	.....	.....	.....	.....	.....
.....	6168.57	.....	.....	.....	.....	.....	.....
.....
50	501.64	.....	.....	.....	.....	.....	.....
.....	52.10	.....	.....	.....	.....	.....	.....
.....	1348.13	.....	.....	.....	.....	.....	.....
57)	(5773.02)	10291.07	(13.00)	.....	(13.00)	.....	.....
13	537.20	5773.02	10291.07	75017.23	74572.57	386.46	43.20	15.00

TRIAL BALANCE

SHOWING THE CONDITION OF THE BOOKS OF THE STATE UNIVERSITY
AT THE CLOSE OF BUSINESS ON JUNE 30, 1925

Operation Expenditures	General Administration	46,055.94	
Inventory	" "	5,488.29	
Operation Expenditures	Educational System	253,318.63	
Operation	" "	64,550.47	
Capital Expenditures	" "	19,969.49	
Capital Expenditures	" "	2,314.12	
Repairs & Replacements	" "	757.96	
Inventory	" "	246,437.39	
Operation Expenditures	Physical Plant	72,007.81	
Capital	" "	7,490.79	
Rep. & Repl.	" "	40,940.08	
Inventory	" "	1,829,145.40	
Operation Expenditures	Dormitory	81,137.54	
Capital Expenditures	" "	1,304.74	
Rep. & Repl.	" "	3,485.24	
Inventory	" "	16,769.38	
State Appropriation	General		353,940.67
Interest and Income			30,678.93
Refund Appropriation	Income		1,784.08
Educational Bonds			31,057.53
Registration Fees	Income		20,279.50
Tuition Fees	Division B		23,814.66
Music Tuition			6,199.25
Public Service Fees			16,011.83
U. S. Veterans Bureau	Income		380.21
Smith-Hughes	Income		500.00
Health Service	Income		8,194.75
C. P. A.	Income		50.00
Sundry Income	State University		540.61
Residence Halls	Income		97,054.52
Carpenter Shop	Stores	376.37	
Bennett Prize	Income		32.07
Bonner Fund	Income		206.11
G. A. Duniway Honor	Scholarship Income		24.00
Annie Lewis Joyce	Memorial Income		13.07
1904 Class	Prize Income		27.00
Aber Memorial	Income		50.00
Dixon, Ida W.	Income		5,131.66
Interest and Income	State Treasurer	241.01	
Special Fund	State Treasurer		672.24
Public Service	Revolving Fund - Corres.	4,996.99	
Health Service	Fund	372.68	
C. P. A. Fund	State Treasurer	103.42	
C. P. A. Revolving	Fund -- Missoula	100.00	
Dormitory	Revolving Fund	18,946.17	
Carpenter Shop	Revolving Fund	2,623.63	
Bennett Prize	Fund	58.46	

Balance carried forward

State University of Montana
Report for year 1924-25

- 2 -

Bonner Scholarship Fund.....	56.11	
C. A. Duniway Honor Scholarship Book Fund.....	4.55	
Annie Lewis Joyce Memorial Fund.....	10.48	
1904 Class Prize Fund.....	7.93	
Aber Memorial Fund.....	25.00	
Dixon Fund Endowment - State Treasurer	10,610.21	
Bennett Prize Investment.....	547.00	
Bonner Scholarship Fund Investment.....	6,000.00	
G.A. Duniway Honor Scholarship Bk. Fund Inv....	400.00	
Annie Lewis Joyce Memorial Investment.....	250.26	
1904 Class Prize Fund Investment.....	492.62	
Aber Memorial Investment.....	1,000.00	
Dixon Fund Investment.....	19,462.92	
Student Deposit Fund.....	98.50	
Student Organization Fund.....	9,016.84	
Alumni Athletic Field Corp. Tr. Fund.....	273.23	
Advances by State Treasurer.....	5,000.00	
Revolving Fund.....	5,000.00	
Cash in Office.....	5,907.86	
Cash in Bank.....	6,670.20	
Missoula Trust & Savings Bank.....	4,142.69	
Missoula Trust & Savings Bank.....	15,736.08	
First National Bank of Missoula.....	9,133.74	
Cash Balancing Account.....		41,590.57
Prepaid Insurance.....	6,640.29	
Prepaid Insurance - Dormitories.....	1,090.91	
Vou. Payable - State Appr. Spec. & Int. & Inc..		98.50
Student Deposit - Liab.....		
Dormitory Deposit - Liab.....		9,016.84
Student Organizations - Liab.....		273.23
Alumni Athletic Challenge Field Corp.Trust Fd. Liab		5,000.00
Advances Cash Receipts and Disbursements.....		2,173,466.57
Surplus State of Montana.....		399.00
Surplus Adjustment Account.....	399.00	
		<u>2,826,068.42</u>
		<u>2,826,068.42</u>

Post Closing Trial Balance

Showing the condition of the books of the State University, June 30, 1925

	Inventory-General Administration.....	5488.29	
	Inventory-Educational System.....	270401.00	
	Inventory-Physical Plant	1838381.62	
	Inventory-Dormitory.....	18074.12	
	Carpenter Shop Stores.....	376.37	
	Interest & Income-State Treasurer.....	241.01	
51A	Special Fund State Treasurer overdraft		672.24
54	Public Service Composite Revolving Fund.....	4996.89	
57	Health Service Fund.....	372.68	
58	G. P. A. Fund State Treasurer.....	103.42	
58A	C. P. A. Fund (Revolving) Missoula.....	100.00	
	Residence Halls Revolving Fund.....	18946.17	
	Carpenter Shop Revolving Fund.....	2623.63	
11	Bennett Prize Income.....	58.46	
12	Bonner Scholarship Income Fund.....	56.11	
13	G. A. Duniway Honor Scholarship Book Income Fund	4.55	
14	Annie Lewis Joyce Memorial Income Fund.....	10.48	
16	1904 Class Prize Income Fund.....	7.93	
17	Aber Memorial Income Fund.....	25.00	
18	W. W. Dixon Endowment State Treasurer (Fund)	10610.21	
19	Alumni Athletic Field Fund.....	273.23	
21	Bennett Prize Investment.....	847.00	
22	Bonner Scholarship Investment.....	6000.00	
23	C. A. Duniway Honor Scholarship Book Fund Invest.	400.00	
24	Annie Lewis Joyce Memorial Investment.....	250.26	
26	1904 Class Prize Fund Investment.....	492.62	
27	Aber Memorial Investment.....	1000.00	
28	Dixon Fund Investment.....	19462.92	
1	Student Deposit Fund.....	98.50	
1	Student Organization Funds.....	9016.84	
1	Advances by State Treasurer.....	5000.00	
2	Contingent Revolving Fund.....	5000.00	
1	Cash in Office.....	5907.86	
2	Cash in Bank		
	Western Montana National Bank... 6670.20		
	Missoula Trust & Savings Bank 15736.08		
	First National Bank..... 9130.74		
	Certificate of Deposits made		
	Trust and Savings... 4142.69		
		35682.71	
19	Cash Balancing Account.....		41590.57
1	Student Deposit Liability.....		98.50
1	Student Organizations Liability.....		9016.84
3	Advances - by State Treasurer from Educational		5000.00
	Bonds Funds.....		2203631.83
	Surplus - State of Montana.....		2260009.98
		<u>2260009.98</u>	<u>2260009.98</u>

STUDENT AND AUXILIARY OR

Receipts

	Balance	Receipts	A. Transfers	B. Return of Adv.	
<u>Student Organizations July 1, 1924</u>					
<u>Participating in Activity Fee</u>					
<u>Associated Students:</u>					
Reserve Fund.....	3703.54	23.31	A. 2142.08		50
General Fund.....	300.00	18191.29	A. 2616.67		211
Kaisin.....	.....	5044.02	A. 1700.00		67
Sentinel 1925.....	.....	1372.81	A. 3089.16		44
Sentinel 1926.....	.....	.....	.....		38
Sentinel 1924/4/4.....	3149.41	684.20	.....		38
Debate.....	.....	271.17	(B. 51.97)		
			(A. 507.70)		
Band.....	.....	70.00	(A. 4001.00)		
			(B. 75.00)		
Athletic Board.....	235.62	14775.74	(A. 7897.04)		238
			(B. 891.61)		
Class of 1924.....	113.50	.....	.....
Class of 1925.....	160.42	417.83	A. 166.65		
Class of 1926.....	37.78	89.00	A. 166.57		
Class of 1927.....	79.76	23.00	A. 166.67		
Class of 1928	.....	56.00	A. 166.68		
<u>Self Supporting:</u>					
A. W. S.	93.07	1047.80	.....		11
Glee Club.....	110.01	4059.35	(A. 191.24)		44
			(B. 41.45)		
Masquers.....	.....	2596.17	A. 250.00		26
<u>Auxiliary Organizations:</u>					
Alumni Association	.....	504.80	.....	
Alumni Homecoming Committee ...	.....	2.50	A. 548.04		
Interscholastic Committee ....	.....	5610.31	(A. 3598.91)		98
			(B. 524.75)		
High School Debate League ....	.....	.....	A. 102.05		
<u>Totals:</u>	<u>8033.11</u>	<u>54639.80</u>	<u>25394.35</u>		<u>880</u>

A. 23709.56
B. 11634.79
25394.35

All overdrafts are guaranteed before made by the Central Board
General Fund Account. Detailed reports of these activities are

LIABILITIES

Disbursements

Balance	Expenditures	A. Transfers B. Adv. Returns C. Refunds	Total Disbursements	Balance, June 30, 1925
3.93	900.00	.....	900.00	4968.93
7.96	1419.67	(A. 17828.01) (C. 30.00)	19327.68	1780.28
4.02	6144.69	A. 601.50	6746.19	2.17(OD)
1.97	4347.38	A. 114.59	4461.97	None
..	18.72	.....	18.72	18.72(OD)
3.61	3825.36	C. 8.25	3833.61	None
0.84	778.87	B. 51.97	830.84	None
5.00	421.40	B. 75.00	496.40	48.60
0.01	23716.91	B. 891.61	24608.52	808.51(OD)
3.50	113.50	.....	113.50	None
4.90	703.24	A. 41.65	744.90	None
3.45	276.69	A. 41.67	318.36	25.09
9.43	119.50	A. 41.67	161.17	108.26
2.68	159.21	A. 41.67	200.88	21.80
0.87	1013.75	.....	1013.75	127.12
2.55	4652.26	B. 41.45	4693.71	291.16(OD)
6.17	2635.03	A. 400.00	3035.03	386.86(OD)
4.80	176.20	.....	176.20	228.60
0.54	25.66	.....	25.66	524.88
3.98	6576.49	B. 624.76	7201.25	2532.73
2.05	42.08	.....	42.08	29.97
7.26	58166.51	20883.81	79050.42	9016.84

A. 19110.77
B. 1684.79
C. 88.25
20883.81

the A. S. U. M. and are covered by the balance in the
on file.