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FISCAL REPORT 1937-38

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MONTANA STATE UNIVERSITY

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CURRENT FINES

ALL EXPENSES FOR THE FISCAL YEAR ENDING JUNE 30, 1938, HAVE BEEN CLASSIFIED FOR PLANT EXTENSION OF AGENCY ACCOUNTS IN ACCORDANCE WITH THE RECOMMENDATIONS OF THE NATIONAL COMMITTEE ON STANDARD REPORTS FOR INSTITUTIONS OF HIGHER EDUCATION.

BOTH CURRENT FINES AND CURRENT FINES HAVE BEEN SUBMITTED INTO (1) GENERAL BUDGET, AND (2) PLANT EXTENSION.

CURRENT GENERAL BUDGETMONTANA STATE UNIVERSITYBUSINESS OFFICE

J. B. SPEER, BUSINESS MANAGER AND REGISTRAR
E. K. BADGLEY, UNIVERSITY AUDITOR

EXPENDITURES FROM THESE FUNDS ARE CLASSIFIED "GENERAL BUDGET" AND "PLANT EXTENSION".

THE SUMMARY OF THE FINANCIAL REPORT IS SUBMITTED IN ACCORDANCE WITH THE RECOMMENDATIONS OF THE NATIONAL COMMITTEE ON STANDARD REPORTS FOR INSTITUTIONS OF HIGHER EDUCATION.

LETTER OF TRANSMITTAL

NOVEMBER 22, 1938

CURRENT BUDGET

EXPENDITURES FROM THESE FUNDS ARE CLASSIFIED "GENERAL BUDGET" AND "PLANT EXTENSION".

GEO. FINLAY SIMMONS, PRESIDENT
MONTANA STATE UNIVERSITY

CURRENT FINES

DEAR SIR:

THE FINANCIAL REPORT OF THE BUSINESS MANAGER FOR THE FISCAL YEAR ENDING JUNE 30, 1938 IS SUBMITTED HERewith. THIS REPORT HAS BEEN COMPILED PRIMARILY FOR THE GUIDANCE OF THE ADMINISTRATIVE OFFICES BUT IS ALSO USEFUL AS A COMPLETE AND PERMANENT RECORD OF THE FINANCIAL OPERATIONS OF THE STATE UNIVERSITY.

THE MATERIAL OF THIS REPORT HAS BEEN CLASSIFIED AND ARRANGED, AS FAR AS PRACTICABLE, IN ACCORDANCE WITH THE RECOMMENDATIONS OF THE NATIONAL COMMITTEE ON STANDARD REPORTS FOR INSTITUTIONS OF HIGHER EDUCATION.

THE FINANCIAL BOOKS OF THE STATE UNIVERSITY HAVE BEEN AUDITED BY THE STATE ACCOUNTANT, WHICH IS THE PROCEDURE REQUIRED BY LAW.

RESPECTFULLY SUBMITTED,

CURRENT EXPENDITURES

J. B. SPEER
BUSINESS MANAGER

EXPLANATIONS AND CONDENSED SUMMARIES OF STATEMENTSCURRENT FUNDS

ALL EXPENDABLE INCOME OTHER THAN INCOME DESIGNATED FOR PLANT EXTENSION OR AGENCY ACCOUNTS IS CLASSIFIED AS CURRENT INCOME IN ACCORDANCE WITH THE RECOMMENDATIONS OF THE NATIONAL COMMITTEE ON STANDARD REPORTS FOR INSTITUTIONS OF HIGHER EDUCATION.

BOTH CURRENT INCOME AND CURRENT EXPENDITURES ARE SEGREGATED INTO (1) GENERAL BUDGET, AND (2) RESTRICTED FUNDS ACCOUNTS.

CURRENT GENERAL BUDGET INCOME AND EXPENDITURES

THE INCOME OF THE STATE UNIVERSITY WHICH MAY BE USED FOR GENERAL OPERATING AND MAINTENANCE PURPOSES IS DESIGNATED "CURRENT GENERAL BUDGET INCOME". THIS INCOME CONSISTS OF THE LEGISLATIVE APPROPRIATION FROM THE UNIVERSITY MILLAGE FUND, INCOME FROM THE FEDERAL LAND GRANT CALLED INTEREST AND INCOME, AND INCOME DERIVED FROM STUDENT FEES AND SUNDRY SOURCES DESIGNATED AS THE STATE UNIVERSITY SPECIAL REVOLVING ACCOUNT (#362). THE INCOME FROM STUDENT FEES AND SUNDRY SOURCES INCLUDES REVENUE "EARMARKED" FOR SPECIAL PURPOSES.

EXPENDITURES FROM THESE FUNDS ARE CALLED "CURRENT GENERAL BUDGET EXPENDITURES".

THE SUMMARIES OF DEPARTMENTAL EXPENDITURES ARE SEGREGATED INTO COSTS CHARGEABLE TO UNRESTRICTED BUDGET INCOME, "EARMARKED" DEPARTMENTAL FEES AND EARNINGS, AND INCOME RESTRICTED AS TO USE.

CURRENT RESTRICTED INCOME AND EXPENDITURES

EXPENDABLE INCOMES RESTRICTED TO SPECIAL INSTITUTIONAL PURPOSES ARE INCLUDED IN THIS DIVISION. THIS INCOME IS DERIVED FROM ENDOWMENTS, GIFTS, SELF-SUPPORTING ACTIVITIES, THE RESIDENCE HALLS AND SPECIAL LEGISLATIVE APPROPRIATIONS.

EXPENDITURES FROM THESE FUNDS ARE CALLED "RESTRICTED FUND EXPENDITURES".

CURRENT INCOME

THE TOTAL CURRENT INCOME FOR EDUCATIONAL AND GENERAL PURPOSES FOR THE FISCAL YEAR 1937-38 WAS \$468,872.93, AN INCREASE OF 7.2% OVER LAST YEAR, AND WAS DERIVED FROM THE FOLLOWING SOURCES (SCHEDULE C-1, PAGE 10).

STUDENT FEES - - - - -	\$142,301.12	30.35%
STATE APPROPRIATIONS - - - - -	282,650.00	60.33
FEDERAL GRANTS - - - - -	2,045.50	.44
SUNDRY SALES AND OTHER INCOME - - - - -	14,340.96	3.06
ENDOWMENTS (INCLUDES INCOME FROM LAND		
ENDOWMENTS) - - - - -	27,244.85	5.81
SELF-SUPPORTING ACTIVITY (CERTIFIED PUBLIC		
ACCOUNTANCY) - - - - -	290.50	.01

INCOME FROM AUXILIARY ACTIVITIES (RESIDENCE HALLS AND HEALTH SERVICE) AMOUNTED TO \$134,651.54 (SCHEDULE C-1, PAGE 10).

INCOME SPECIFICALLY DESIGNATED FOR FELLOWSHIPS, SCHOLARSHIPS, PRIZES, AND SIMILAR STUDENT AID AMOUNTED TO \$1,005.50 (SCHEDULE C-1, PAGE 10).

CURRENT EXPENDITURES

EXPENDITURES FOR ORDINARY OPERATION AND MAINTENANCE OF THE ENTIRE UNIVERSITY AMOUNTED TO \$464,400.72, AND WERE DISTRIBUTED AS FOLLOWS: (SCHEDULE C-2, PAGE 13).

ADMINISTRATION AND GENERAL	\$ 56,001.21	12.04%
EDUCATIONAL AND GENERAL	331,629.87	71.43
PHYSICAL PLANT OPERATION AND		
MAINTENANCE	76,769.64	16.53

A FURTHER SUMMARY OF THESE EXPENDITURES IS ON THE FOLLOWING PAGE.

GRAND TOTAL

CONDENSED SUMMARY OF CURRENT EXPENDITURES

(DOES NOT INCLUDE: RESIDENCE HALLS, HEALTH SERVICE,
STUDENT AND AUXILIARY ORGANIZATIONS, AND STUDENT
UNION BUILDING)

	ORGANIZATION UNIT			
	GRAND TOTAL	ADMINIS- TRATION AND GENERAL	EDUCA- TIONAL (INSTRUC- TION)	PHYSICAL PLANT
<u>FOR OPERATION</u>				
SALARIES AND WAGES (INSTRUC- TIONAL, ADMINISTRATIVE AND CLERICAL STAFF AND PHYSICAL PLANT EMPLOYEES)	\$364,740.38	\$ 45,553.46	\$285,500.61	\$ 33,686.31
OFFICE SUPPLIES AND EXPENSE (POSTAGE, STATIONERY, RECORD BOOKS & BLANKS, SUNDRY SUP- PLIES, TELEPHONE AND TELE- GRAPH, EXPRESS AND DRAYAGE)	9,104.86	4,641.63	4,331.29	131.94
TRAVEL (ALL TRAVEL EXPENSE OF PERSONS TRAVELING ON UNIVERSITY BUSINESS)	2,081.84	734.89	1,321.20	25.75
PUBLICATIONS (BULLETINS, CATALOGUES, CIRCULARS)	3,467.37	3,223.37	244.00	---
CHEMICALS AND LABORATORY SUPPLIES	11,226.17	---	11,226.17	---
GENERAL SUPPLIES AND EXPENSE (MISCELLANEOUS ITEMS NOT INCLUDED ABOVE: HEAT, LIGHT, WATER, PHYSICAL PLANT SUP- PLIES AND EXPENSE)	43,183.71	1,819.78	9,378.69	31,985.24
STUDENT AID AND AUXILIARY ENTERPRISES	492.55	---	492.55	---
TOTAL SUPPLIES & EXPENSE	(69,556.50)	(10,419.67)	(26,993.90)	(32,142.93)
TOTAL OPERATION	(434,296.88)	(55,973.13)	(312,494.51)	(65,829.24)
<u>FOR CAPITAL</u>				
LAND IMPROVEMENTS	2,754.64	---	1,684.84	1,069.80
BUILDINGS AND ATTACHED FIXTURES	143.75	---	---	143.75
MACHINERY AND APPLIANCES	4,418.47	---	4,093.47	325.00
HAND TOOLS AND PETTY EQUIPMENT	255.58	---	49.14	206.44
FURNITURE AND FIXTURES	1,351.19	---	397.04	954.15
BOOKS	9,665.39	---	9,665.39	---
SCIENTIFIC APPARATUS	2,179.43	---	2,179.43	---
MUSEUM	152.59	---	152.59	---
TOTAL	(20,921.04)	(---	(18,221.90)	(2,699.14)
<u>FOR REPAIRS AND REPLACEMENTS</u>				
LAND IMPROVEMENTS	116.62	---	.75	115.87
BUILDINGS & ATTACHED FIXTURES	6,130.48	---	36.65	6,093.83
MACHINERY AND APPLIANCES	1,062.43	---	508.76	553.67
HAND TOOLS & PETTY EQUIPMENT	62.87	---	21.60	41.27
FURNITURE AND FIXTURES	1,477.16	28.08	12.46	1,436.62
BOOKS	65.04	---	65.04	---
SCIENTIFIC APPARATUS	268.20	---	268.20	---
TOTAL	(9,182.80)	(28.08)	(913.46)	(8,241.26)
GRAND TOTAL	\$464,400.72	\$ 56,001.21	\$331,629.87	\$ 76,769.64

CONDENSED SUMMARIES CONTINUED

STORES

IN ORDER TO SECURE THE ADVANTAGE OF BUYING IN QUANTITIES AND ON THE ADVICE OF THE STATE PURCHASING AGENT, CERTAIN KINDS OF SUPPLIES ARE PURCHASED, PLACED IN STOREROOMS AND ISSUED TO DEPARTMENTS WHEN NEEDED FOR ACTUAL USE. PURCHASES ARE CHARGED TO A REVOLVING ACCOUNT AND NOT CLASSIFIED AS AN EXPENSE UNTIL ISSUED TO DEPARTMENTS FOR ACTUAL USE. TOTAL PURCHASES FOR THE YEAR 1937-38 AMOUNTED TO \$18,624.84; SUPPLIES ISSUED TO DEPARTMENTS AMOUNTED TO \$16,547.89; AND THE AMOUNT OF INVENTORY AT THE CLOSE OF THE FISCAL YEAR WAS \$14,154.59. (SCHEDULE C-4, PAGE 29)

NO OVERHEAD SALARIES OR WAGES ARE CHARGED TO THE STORES ACCOUNT.

GIFTS

A STATEMENT CONCERNING GIFTS RECEIVED DURING THE YEAR APPEARS ON PAGE 43, APPENDIX B.

INVENTORIES

A SPECIAL REPORT OF INVENTORIES IS MADE ANNUALLY TO THE STATE PURCHASING AGENT IN COMPLIANCE WITH THE LAW.

STUDENT LOAN FUNDS

THE ADMINISTRATION OF THESE FUNDS FOR THE PURPOSES FOR WHICH THEY WERE PROVIDED CAN ORDINARILY BE HANDLED MUCH MORE EFFECTIVELY BY THE BUSINESS ORGANIZATION OF THE UNIVERSITY WHERE THERE ARE EASILY AVAILABLE RECORDS OF SCHOLARSHIP, INFORMATION AS TO THE REAL NEEDS OF STUDENTS, AND FACILITIES FOR MAKING COLLECTIONS. THE BUSINESS MANAGER ACTS AS CHAIRMAN OF THE STUDENT LOAN COMMITTEE AS WELL AS CUSTODIAN OF SEVERAL STUDENT LOAN FUNDS. A FINANCIAL REPORT OF STUDENT LOAN FUNDS MAY BE FOUND ON PAGE 30, EXHIBIT D.

THE TOTAL OF THESE FUNDS ADMINISTERED BY THE STATE UNIVERSITY BUSINESS MANAGER IS \$9,456.95. ADDITIONAL FUNDS WERE SECURED IN THE AMOUNT OF \$387.40, HOWEVER, NOTES RECEIVABLE VALUED AT \$372.00 CONSIDERED UNCOLLECTABLE WERE WRITTEN OFF LEAVING A NET INCREASE OF ONLY \$15.40. THERE IS NO RECORD ON THE STATE UNIVERSITY BOOKS FOR LOAN FUNDS ADMINISTERED BY THE OFFICE OF THE EXECUTIVE SECRETARY AT THE STATE CAPITOL.

ENDOWMENT FUNDS

PERMANENT ENDOWMENTS FROM PRIVATE GIFTS RECORDED ON THE STATE UNIVERSITY BOOKS NOW TOTAL \$114,150.50, EXCLUDING STUDENT LOAN FUNDS (SCHEDULE E-1, PAGE 31). THIS TOTAL IS DISTRIBUTED AS FOLLOWS:

LAW SCHOOL ENDOWMENTS FOR BOOKS AND PROFESSOR	\$85,250.00
LIBRARY ENDOWMENT FOR ECONOMICS BOOKS	7,500.00
FELLOWSHIPS, SCHOLARSHIPS, AND PRIZE ENDOWMENTS	<u>21,400.50</u>
	<u>\$114,150.50</u>

THE PRESENT ARRANGEMENT OF THE BOOKS DOES NOT INCLUDE THE FEDERAL LAND GRANT AS AN ENDOWMENT ACCOUNT. THE STATE ACCOUNTANT REPORTS THIS FUND AS OF JUNE 30, 1938 TO CONSIST OF THE FOLLOWING:

UNINVESTED CASH, STATE TREASURER		\$ 3,115.30
SECURITIES		
FEDERAL FARM LOANS SECURED BY THE FEDERAL GOVERNMENT	100,000.00	
MONTANA STATE CAPITOL BONDS SECURED BY LAND GRANTS	60,000.00	
BONDS OF CITIES AND COUNTIES OF MONTANA SECURED BY PROPERTY TAX	116,000.00	
SCHOOL DISTRICTS OF MONTANA SECURED BY PROPERTY TAX	<u>215,307.91</u>	491,307.91
CONTRACTS RECEIVABLE		22,884.78
LAND, 19,855.4 ACRES @ \$10.00		<u>198,554.00</u>
		<u>\$715,861.99</u>

THE LAND VALUATION AS LISTED IS BASED ON THE ORIGINAL AGREEMENT WITH THE FEDERAL GOVERNMENT BUT MAY BE REVALUED IF AND WHEN IT IS APPRAISED BY THE STATE OF MONTANA. THE INCOME FROM THIS FUND IS CLASSIFIED AS A GENERAL BUDGET UNRESTRICTED FUND AND IS APPROPRIATED FOR GENERAL OPERATION AND MAINTENANCE.

STUDENT AND AUXILIARY ORGANIZATIONS

EXHIBIT I, PAGES 39 & 40, IS A STATEMENT SHOWING A SUMMARY OF THE CASH TRANSACTIONS OF STUDENT AND AUXILIARY ORGANIZATIONS. A SEPARATE DETAILED REPORT OF THESE FUNDS IS MADE. THE BUSINESS OFFICE SERVES AS A DEPOSITORY FOR THESE FUNDS ALTHOUGH ACTUAL COLLECTIONS ARE MADE AT THE UNION BUILDING EXCEPT FOR THE REQUIRED ACTIVITY FEE AND A FEW INCIDENTAL CHARGES. THE NET COLLECTIONS FROM THE STUDENT ACTIVITY FEE WERE \$29,550.50.

HEALTH SERVICE

EXPENDITURES FROM THE SPECIAL HEALTH SERVICE FEE IS NOT INCLUDED AS A PART OF THE EDUCATIONAL SYSTEM COSTS, BUT IS SET UP IN AN AUXILIARY REPORT, (SCHEDULE C-3, PAGE 28)

STUDENT UNION BUILDING AND AUDITORIUM

STATEMENTS ARE INCLUDED AS FOLLOWS:

INSURANCE RECORD - SCHEDULE H4, PAGE 38
CONSOLIDATED STATEMENT OF CURRENT SURPLUSES - EXHIBIT H2, PAGE 37
CONSOLIDATED STATEMENT OF INCOME AND EXPENSE - SCHEDULE H-3, PAGE 37
CASH RECEIPTS & DISBURSEMENTS, INTEREST & SINKING FUND - SCHEDULE G-1, PAGE 33
CASH RECEIPTS & DISBURSEMENTS, OPERATING FUND - SCHEDULE H-1, PAGE 36

THE ORIGINAL BONDED INDEBTEDNESS WAS \$240,000 OF WHICH \$37,000 HAS BEEN REDEEMED. THE NEXT REDEMPTION OF BONDS IS DUE IN 1941. FOR COMMENTS IN REGARD TO OPERATIONS, SEE THE FOOTNOTE AT THE BOTTOM OF PAGE 37.

THE PREMIUM FOR FIRE INSURANCE, \$76,000 TAKEN OUT AS OF MAY 1, 1936 IS NOT INCLUDED. THE EXPENDITURE WAS NOT AUDITED THROUGH THIS OFFICE.

JOURNALISM BUILDING

(FEDERAL PUBLIC WORKS ADMINISTRATION PROJECT 1022-RS)

CONSTRUCTION OF THIS PROJECT IS BEING FINANCED AS FOLLOWS: FEDERAL 45% GRANT, SALE OF BONDS THROUGH FEDERAL AGENCIES TOTALING \$99,000 AND A TRANSFER OF \$20,000 FROM THE STATE UNIVERSITY BUILDING FEE FUND. TOTAL COST OF THE PROJECT INCLUDING FURNISHING AND EQUIPMENT IS EXPECTED TO TOTAL APPROXIMATELY \$200,000. CONSTRUCTION BEGAN IN OCTOBER, 1936 AND WAS COMPLETED DURING 1937. (SCHEDULES G-3 AND 4, PAGE 34) HOWEVER, THE FINAL GRANT AND PAYMENT OF SOME CONTRACTS WERE NOT MADE UNTIL AFTER THE CLOSE OF THIS FISCAL YEAR.

ART MUSEUM BUILDING

(FEDERAL PUBLIC WORKS ADMINISTRATION PROJECT 1122-D)

CONSTRUCTION OF THIS PROJECT WAS FINANCED AS FOLLOWS: FEDERAL 45% GRANT AND A GIFT FROM THE WOMEN'S CLUB OF MISSOULA IN THE AMOUNT OF \$18,000. TOTAL COST OF THE PROJECT INCLUDING FURNISHINGS AMOUNTED TO \$32,725.31. CONSTRUCTION BEGAN DURING FEBRUARY, 1937 AND WAS COMPLETED DURING SEPTEMBER, 1937 INVOLVING REPORTS AT THE CLOSE OF TWO FISCAL YEARS. (SCHEDULE G-2, PAGE 33)

BUILDING FUND

AUTHORIZED BY THE STATE BOARD OF EDUCATION AT THE JULY MEETING OF 1935, A BUILDING FEE WAS FIRST ASSESSED DURING THE FALL QUARTER OF 1935-36. THE PROCEEDS FROM COLLECTIONS ARE BEING TRANSFERRED TO THE STATE TREASURER AND DEPOSITED IN A SPECIAL STATE UNIVERSITY BUILDING FUND REVOLVING ACCOUNT. FOR INFORMATION IN REGARD TO RECEIPTS AND DISBURSEMENTS, SEE SCHEDULE G-7, PAGE 35.

NATIONAL YOUTH ADMINISTRATION

EXPENDITURE OF FEDERAL FUNDS UNDER THE N. Y. A. IS NOT RECORDED IN THE ACCOUNTING RECORDS OF THE UNIVERSITY SINCE ALL PAYMENTS ARE MADE FROM THE CENTRAL N. Y. A. OFFICE AT THE STATE CAPITOL. A TOTAL OF \$23,193.18 WAS PAID TO STUDENTS DURING THE FISCAL YEAR FOR VARIOUS TYPES OF WORK.

NEW RESIDENCE HALL

^{4 1/2}% BONDS SECURED WITH RENTAL INCOME FROM ALL RESIDENCE HALLS IN THE AMOUNT OF \$225,000 WERE SOLD IN ORDER TO FINANCE THE CONSTRUCTION OF THIS NEW BUILDING. IT IS TO BE COMPLETED IN TIME FOR OCCUPANCY AT THE BEGINNING OF THE FALL QUARTER. SEE SCHEDULE G5 AND 6, PAGES 34 AND 35.

BALANCE SHEET
JUNE 30, 1938
FOR ANALYSIS OF CASH BALANCES SEE EXHIBIT B, PAGE 8

<u>ASSETS</u>		
<u>I CURRENT FUNDS</u>		
A - I GENERAL BUDGET FUNDS, UNRESTRICTED		
BALANCE IN LEGISLATIVE APPROPRIATION		
SALARIES AND EXPENSE	5,984.44	
NEW INSTRUCTORS	125.29	
CASH - STATE TREASURER	21.14	
CASH - STATE UNIVERSITY	171.09	
	(6,301.96)	
CASH - REVOLVING FUND	2,000.00	
INVENTORIES, EXPENSE SUPPLIES		
IN STORES	14,154.59	
II GENERAL BUDGET FUNDS - RESTRICTED		
CASH, STATE TREASURER	3,154.68	25,611.23
B - RESTRICTED FUNDS (EXPENDABLE SELF-SUPPORTING AND TRUST FUNDS)		
CASH - HELD BY STATE TREASURER		
EDUCATIONAL FUNDS	370.19	
NON-EDUCATIONAL	2,673.51	
CASH - HELD BY STATE UNIVERSITY		
NON-EDUCATIONAL	38,115.36	
CASH - HELD BY DIRECTOR OF THE RESIDENCE HALLS	60.00	
		41,219.06
		(66,830.29)
II STUDENT LOAN FUNDS (EXHIBIT D, PAGE 30)		
CASH BALANCE	552.20	
NOTES RECEIVABLE, STUDENT	8,904.75	9,456.95
III ENDOWMENTS AND OTHER NON-EXPENDABLE FUNDS		
(SCHEDULES E-1 AND 2, PAGE 31)		
STATE TREASURER'S OFFICE		
CASH BALANCE	4,455.00	
SECURITIES	109,695.50	114,150.50
IV AGENCY FUNDS		
CASH BALANCE - STATE UNIVERSITY	23,042.80	
SECURITIES AND SAVINGS ACCOUNTS STATE UNIVERSITY	37,610.30	60,653.10
V PLANT FUNDS		
CASH - STATE UNIVERSITY, SPECIAL BUILDING FEE FUND	162.50	
CASH - STATE TREASURER		
SPECIAL BUILDING FEE FUND	37,818.08	
CONSTRUCTION FUNDS	76,984.26	
INTEREST AND RETIREMENT FUNDS	15,218.58	
SECURITIES - STATE TREASURER		
INTEREST & RETIREMENT FUNDS	3,600.00	
PLANT & PROPERTY - BOOK INVENTORY OF		
GENERAL ADMINISTRATION	7,578.43	
EDUCATIONAL SYSTEM	473,028.56	
PHYSICAL PLANT	2,751,226.46	
RESIDENCE HALLS	54,442.86	
	(3,286,276.31)	3,420,059.73
		<u>\$3,671,150.57</u>

<u>LIABILITIES, RESERVES AND SURPLUS</u>		
<u>I CURRENT FUNDS</u>		
A - GENERAL BUDGET FUNDS		
CURRENT BALANCE AVAILABLE FOR 1938-39 EXPENDITURES	6,301.96	
RESERVE FOR CONTINGENT REVOLVING FUND	2,000.00	
RESERVE FOR STORES BALANCES	14,154.59	
RESERVE FOR EXPENDABLE REVENUE DERIVED FROM ENDOWMENTS	3,154.68	25,611.23
B - RESTRICTED FUNDS		
FOR EDUCATIONAL PURPOSES		
CURRENT RESTRICTED FUND BALANCES AVAILABLE FOR 1938-39 EXPENDITURES	370.19	
FOR NON-EDUCATIONAL PURPOSES		
AUXILIARY ENTERPRISE BALANCES		
RESIDENCE HALLS	36,410.88	
HEALTH SERVICE	1,764.48	
STUDENT AID BALANCES (SCHOLARSHIPS & PRIZES)	2,673.51	41,219.06
		(66,830.29)
II STUDENT LOAN FUNDS		
LOANABLE PRINCIPLE		9,456.95
III ENDOWMENTS AND OTHER NON-EXPENDABLE FUNDS		
FUND BALANCES		114,150.50
IV AGENCY FUNDS		
DEPOSITS	3,551.19	
STUDENT UNION BLDG. OPERATIONS	5,544.13	
STUDENT & AUXILIARY ORGANIZATION FUNDS	48,226.52	
SOCIAL FRATERNITIES	3,331.26	60,653.10
V PLANT FUNDS		
RESERVE FOR CONSTRUCTION OF NEW BUILDINGS & PURCHASE OF EQUIPMENT	114,964.84	
RESERVE FOR BOND INTEREST AND RETIREMENT	18,818.58	
BONDS PAYABLE (SCHEDULE F-1, PAGE 32)	523,000.00	
SURPLUS INVESTED IN PLANT AND PROPERTY	2,763,276.31	3,420,059.73
		<u>\$3,671,150.57</u>

CONSOLIDATED FUND STATEMENTSTATEMENT OF RECEIPTS AND DISBURSEMENTS
(INCLUDES ONLY CASH ACCOUNTS)

	BALANCE JULY 1, 1937	RECEIPTS OR APPRO- PRIATIONS	DISBURSEMENTS	BALANCE JUNE 30, 1938
<u>CURRENT FUNDS</u>				
EDUCATIONAL AND GENERAL				
SPECIAL REVOLVING FUND				
STATE TREASURER	\$ 185.73	\$163,336.10	\$163,505.02	\$ 16.81
STATE UNIVERSITY				
TRANSFERRED AS OF JULY	--- --	171.09	--- --	171.09
TOTAL SPECIAL REVOLVING FUND	(185.73)	(163,507.19)	(163,505.02)	(187.90)
ENDOWMENTS EXPENDABLE INCOME				
UNRESTRICTED				
INTEREST AND INCOME	162.08	22,172.25	22,330.00	4.33
RESTRICTED				
W. W. DIXON LAW ENDOWMENT	1,813.43	4,771.12	4,869.22	1,715.33
J. H. T. RYMAN ECONOMICS LIBRARY	1,529.71	301.48	391.84	1,439.35
TOTAL RESTRICTED ENDOWMENTS	(3,343.14)	(5,072.60)	(5,261.06)	(3,154.68)
PUBLIC APPROPRIATIONS				
STATE - FOR SALARIES AND EXPENSE	--- --	256,400.00	250,415.56	5,984.44
STATE - NEW INSTRUCTORS	--- --	26,250.00	26,124.71	125.29
OTHER FUNDS				
CERTIFIED PUBLIC ACCOUNTANCY	291.32	290.50	211.63	370.19
NON-EDUCATIONAL - RESTRICTED FUNDS				
STUDENT AID				
TRAVEL REFUNDS	--- --	320.74	320.74	--- --
FELLOWSHIPS, SCHOLARSHIPS & PRIZES (SCHEDULE C-28-8)	2,274.56	684.76	285.81	2,673.51
AUXILIARY ENTERPRISES				
RESIDENCE HALLS - OPERATING AND				
RESERVE FUND	25,928.73	118,335.52	107,913.37	36,350.88
HEALTH SERVICE	1,257.25	16,437.23	15,930.00	1,764.48
TOTAL AUXILIARY ENTERPRISES	(27,185.98)	(134,772.75)	(123,843.37)	(38,115.36)
STUDENT LOAN FUND				
CASH ACCOUNT	1,077.95	4,647.51	5,173.26	552.20
ENDOWMENTS - NON-EXPENDABLE				
CASH - STATE TREASURER	3,254.00	9,846.50	8,645.50	4,455.00
CASH - STATE UNIVERSITY	--- --	114.00	114.00	--- --
AGENCY FUNDS				
STUDENT AND OTHER AUXILIARY ORGAN- IZATIONS	5,079.64	108,819.14	103,282.56	10,616.22
SOCIAL FRATERNITIES	3,062.77	87,800.87	87,532.38	3,331.26
DEPOSITS				
GENERAL	1,289.28	17,670.41	17,451.68	1,508.01
RESIDENCE HALLS	1,045.17	5,182.43	4,184.42	2,043.18
STUDENT UNION BUILDING				
OPERATION AND MAINTENANCE	3,550.58	20,653.10	18,659.55	5,544.13
TOTAL AGENCY FUNDS	(14,027.44)	(240,125.95)	(231,110.59)	(23,042.80)
<u>PLANT FUNDS</u>				
CONSTRUCTION FUNDS				
JOURNALISM BUILDING	32,490.81	46,000.00	78,313.31	177.50
ART MUSEUM BUILDING	36.10	9,816.31	9,852.41	--- --
NEW RESIDENCE HALL	--- --	225,000.00	148,193.24	76,806.76
TOTAL CONSTRUCTION FUNDS	(32,526.91)	(280,816.31)	(236,358.96)	(76,984.26)
BUILDING FEE FUND				
STATE TREASURER	24,258.25	27,444.75	13,884.92	37,818.08
TRANSFERRED AS OF JULY	--- --	162.50	--- --	162.50
INTEREST AND SINKING FUNDS				
STUDENT UNION	4,344.08	8,216.00	8,120.00	4,440.08
JOURNALISM	7,456.00	4,080.00	5,820.00	5,716.00
NEW RESIDENCE HALL	--- --	5,062.50	--- --	5,062.50
TOTAL INTEREST AND SINKING FUND	(11,800.08)	(17,358.50)	(13,940.00)	(15,218.58)
GRAND TOTAL	\$120,387.44	\$1,489,986.81	\$1,101,525.13	\$208,849.12

NOTE: RECONCILIATION OF MANY OF THE ABOVE ITEMS WITH INCOME AND EXPENDITURES AS REPORTED HERewith MAY BE FOUND IN APPENDIX A, PAGE 42. CONSULT THE INDEX AS REFERENCE FOR DETAILED ANALYSIS OF RECEIPTS AND DISBURSEMENTS.

SUMMARY STATEMENT OF CURRENT FUNDS
FOR YEAR ENDING JUNE 30, 1938BALANCE AT BEGINNING OF YEAR:

GENERAL BUDGET FUNDS (EXHIBIT B, PAGE 8)

CURRENT BALANCE AVAILABLE FOR 1937-38 EXPENDITURES			
INTEREST AND INCOME FUND	\$ 162.08		
SPECIAL REVOLVING FUND	185.73	\$ 347.81	
CONTINGENT REVOLVING FUND		2,000.00	
INVENTORIES, CONSUMABLE SUPPLIES NOT CHARGED TO DEPARTMENTS		15,034.39	\$ 17,382.20

RESTRICTED FUNDS

RESIDENCE HALLS REVOLVING FUND		60.00	
EDUCATIONAL AND GENERAL, ENDOWED	3,343.14		
OTHER	291.32	3,634.46	
NON-EDUCATIONAL AUXILIARY ENTERPRISES		27,185.98	
STUDENT AID ENDOWED		2,274.56	33,155.00
			50,537.20

ADD: CURRENT INCOME (SCHEDULE C, PAGE 10)

GENERAL BUDGET

STUDENT FEES	142,301.12		
ENDOWMENTS	27,244.95		
PUBLIC APPROPRIATIONS	284,695.50		
SALES AND SUNDRY	14,340.96		
OTHER SOURCES	290.50	468,872.93	
NON-EDUCATIONAL AUXILIARY ENTERPRISES	134,651.54		
STUDENT AID	1,005.50	135,657.04	604,529.97
			655,067.17

DEDUCT: CURRENT EXPENDITURES (SCHEDULE C-2, PAGE 13)

GENERAL BUDGET			
UNRESTRICTED RESOURCES	394,100.13		
DEPARTMENTAL FEES & EARNINGS	64,335.35	458,435.48	
RESTRICTED FUNDS		129,687.40	
TRANSFER TO PRINCIPAL OF ENDOWMENT		588,122.88	
		114.00	588,236.88
			\$ 66,830.29

BALANCE JUNE 30, 1938GENERAL BUDGET FUNDS - UNRESTRICTED
(EXHIBIT B, PAGE 8)

CURRENT BALANCE AVAILABLE FOR 1938-39 EXPENDITURES			
STATE APPROPRIATION SALARIES & EXPENSE	\$5,984.44		
STATE APPROPRIATION NEW INSTRUCTORS	125.29		
INTEREST AND INCOME FUND	14.33		
SPECIAL REVOLVING FUND STATE TREASURER	16.81		
SPECIAL REVOLVING FUND STATE UNIVERSITY	171.09	\$ 6,301.96	
CONTINGENT REVOLVING FUND		2,000.00	
INVENTORIES, CONSUMABLE SUPPLIES NOT CHARGED TO DEPARTMENTS		14,154.59	\$ 22,456.55
RESTRICTED FUNDS			
RESIDENCE HALLS REVOLVING FUND		60.00	
EDUCATIONAL AND GENERAL			
ENDOWED	3,154.68		
OTHER	370.19	3,524.87	
NON-EDUCATIONAL AND AUXILIARY ENTERPRISES		38,115.36	
STUDENT AID, ENDOWED		2,673.51	44,373.74
			\$ 66,830.29

STATEMENT OF CURRENT INCOME

(BY SOURCE)

(1) EDUCATIONAL AND GENERAL
(SCHEDULE C-1A, PAGE 11-12)

1-STUDENT FEES			
A. GENERAL FEES	\$ 91,101.40		
B. DEPARTMENTAL FEES	43,370.30		
C. LOSS, BREAKAGE & FINES	1,746.19		
D. TEXT BOOK FEES	3,250.83		
E. PENALTY AND SUNDRY	2,832.40		\$142,301.12 *
2-ENDOWMENT INVESTMENTS			
UNRESTRICTED			
INTEREST AND INCOME FROM			
FEDERAL LAND GRANT		22,172.25	
RESTRICTED			
W. W. DIXON LAW ENDOWMENT	\$ 4,771.12		
J. H. T. RYMAN ECONOMICS LIBRARY	301.48	5,072.60	27,244.85
3-PUBLIC APPROPRIATIONS			
A. STATE			
LEGISLATURE APPROPRIATION FROM			
2 3/4 MILL LEVY FOR SUPPORT OF			
INSTITUTIONS OF HIGHER EDUCATION			
KNOWN AS THE "UNIVERSITY OF MONTANA"			
SALARIES AND EXPENSE	258,250.00		
LESS: TRANSFER FOR MAINTENANCE			
OF THE OFFICE OF EXECUTIVE			
SECRETARY OF THE UNIVER-			
SITY OF MONTANA	1,850.00	256,400.00	
NEW INSTRUCTORS		26,250.00	
B. FEDERAL			
CLARK McNARY, FOR FORESTRY			
NURSERY		2,045.50	284,695.50
4-SALES AND SUNDRY			
ADMINISTRATIVE SERVICES & SUPPLIES	1,147.15		
EDUCATIONAL DEPARTMENTS	13,060.06		
PHYSICAL PLANT RENTALS & SUNDRY	133.75		14,340.96
5-OTHER SOURCES - RESTRICTED			
AUXILIARY ENTERPRISE			
CERTIFIED PUBLIC ACCOUNTANCY			290.50
TOTAL CURRENT INCOME			(468,872.93)

(2) NON-EDUCATIONAL - RESTRICTED FUNDS

AUXILIARY ENTERPRISES AND ACTIVITIES			
RESIDENCE HALLS	118,335.52		
HEALTH SERVICE	16,316.02		134,651.54
STUDENT AID (SCHEDULE E-1, PAGE 31)			
FELLOWSHIPS	436.40		
SCHOLARSHIPS & PRIZES	248.36		
STUDENT TRAVEL REFUNDS			
STATE APPROPRIATION TO EQUALIZE TRANS-			
PORTATION COSTS FROM HOME RESIDENCE TO			
STATE UNIVERSITY AND RETURN ONCE EACH YEAR	320.74	1,005.50	
			\$604,529.97

* DOES NOT INCLUDE FEES FROM STUDENTS HOLDING VARIOUS SCHOLARSHIPS WHICH EXEMPTED THEM FROM PAYMENT OF FEES TOTALING \$6,148.34. (APPENDIX C). DOES NOT INCLUDE FEES REFUNDED, TOTALING \$1,862.86.

STATEMENT OF NET INCOME FROM STUDENT FEES
AND SUNDRY SOURCES

	ANALYSIS BY DEPTS.		ANALYSIS BY SOURCE						
	TOTAL	GENERAL FEES	FEES AND RENTALS	DEPARTMENTAL LOSS & BREAK-AGE	PENALTY & SUNDRY	TEXT BOOKS	FEDERAL AID	SUNDY INCOME SALES AND SERVICES	INCOME MISCL.
<u>GENERAL FEES</u>									
ENTRANCE	\$ 3,355.00	\$ 3,355.00	---	---	---	---	---	---	---
REGISTRATION	26,127.55	26,127.55	---	---	---	---	---	---	---
INCIDENTAL	51,287.95	51,287.95	---	---	---	---	---	---	---
NON-RESIDENT	10,330.90	10,330.90	---	---	---	---	---	---	---
	\$91,101.40								
<u>DEPARTMENTAL, FEES, FINES AND OTHER EARNINGS:</u>									
<u>ADMINISTRATION</u>									
<u>REGISTRAR'S OFFICE</u>									
LATE REGISTRATION	1,240.00	---	---	---	\$1,240.00	---	---	---	---
CHANGE OF ENROLLMENT	526.00	---	---	---	526.00	---	---	---	---
SPECIAL EXAMINATIONS	134.50	---	---	---	134.50	---	---	---	---
REMOVAL OF INCOMPLETE	416.00	---	---	---	416.00	---	---	---	---
HANDBOOKS AND TRANSCRIPTS	510.90	---	---	---	510.90	---	---	---	---
DELAYED APPLICATION FOR DEGREE	5.00	---	---	---	5.00	---	---	---	---
DIPLOMAS	1,725.00	---	\$1,725.00	---	---	---	---	---	---
CERTIFICATE OF QUALIFICATION TO TEACH	475.00	5,032.40	475.00	---	---	---	---	---	---
<u>BUSINESS OFFICE</u>									
REIMBURSEMENT FOR BOOKKEEPING EXPENSE - FRATERNITIES	989.45	---	---	---	---	---	---	\$989.45	---
MISCELLANEOUS	11.99	1,001.44	---	---	---	---	---	---	\$11.99
PUBLICATIONS AND PUBLICITY									
SALE OF STUDENT DIRECTORIES	145.71	---	---	---	---	---	---	145.71	---
	(97,280.95)		(2,200.00)		(2,832.40)			(1,135.16)	(11.99)
<u>EDUCATIONAL SYSTEM</u>									
BACTERIOLOGY & PUBLIC HEALTH	57.98	---	---	57.98	---	---	---	---	---
CHEMISTRY	964.16	---	---	964.16	---	---	---	---	---
ENGLISH A - SPECIAL FEE	320.00	---	320.00	---	---	---	---	---	---
HOME ECONOMICS									
NURSERY SCHOOL FEE	213.50	---	213.50	---	---	---	---	---	---
LOSS & BREAKAGE	37.10	250.60	---	37.10	---	---	---	---	---
MATHEMATICS A - SPECIAL FEE	150.00	---	150.00	---	---	---	---	---	---
ZOOLOGY									
LABORATORY FEE	87.50	---	87.50	---	---	---	---	---	---
LOSS & BREAKAGE	2.47	89.97	---	2.47	---	---	---	---	---
<u>BUSINESS ADMINISTRATION</u>									
SPECIAL FEE	131.25	---	131.25	---	---	---	---	---	---
SHORTHAND	2,462.00	---	2,462.00	---	---	---	---	---	---
TYPING	1,513.00	4,106.25	---	1,513.00	---	---	---	---	---
<u>FORESTRY</u>									
SPECIAL FEE	4,603.50	---	4,603.50	---	---	---	---	---	---
LOSS AND BREAKAGE	19.16	4,622.66	---	19.16	---	---	---	---	---
<u>FORESTRY NURSERY</u>									
SALES	5,194.73	---	---	---	---	---	---	5,194.73	---
CLARK McNARY ALLOTMENT	2,045.50	7,240.23	---	---	---	---	\$2,045.50	---	---
JOURNALISM - SPECIAL FEE	1,742.50	---	1,742.50	---	---	---	---	---	---
JOURNALISM - PRINT SHOP	6,269.36	---	---	---	---	---	---	6,269.36	---

SUMMARY OF INCOME (CONT'D)

	ANALYSIS BY DEPTS.		ANALYSIS BY SOURCE						
	TOTAL		GENERAL FEES	FEES AND RENTALS	DEPARTMENTAL LOSS & BREAK-AGE	PENALTY & SUNDRY	TEXT BOOKS	FEDERAL AID	SUNDRY INCOME SALES AND SERVICES MISCL.
LAW SCHOOL - SPECIAL FEE	\$ 1,240.00		---	\$ 1,240.00	---	---	---	---	---
MUSIC			---		---	---	---	---	---
PRACTICE ROOM RENT	\$ 241.50		---	241.50	---	---	---	---	---
APPLIED FEES	4,344.45		---	4,344.45	---	---	---	---	---
MISCELLANEOUS	13.72	4,599.67	---	---	---	---	---	---	---
PHARMACY			---		---	---	---	---	13.72
SPECIAL FEE	832.50		---	832.50	---	---	---	---	---
LOSS & BREAKAGE	102.98	935.48	---	---	102.98	---	---	---	---
EXTENSION			---		---	---	---	---	---
CORRESPONDENCE STUDY	5,290.00		---	5,290.00	---	---	---	---	---
LECTURES	1,552.50		---	1,552.50	---	---	---	---	---
HIGH SCHOOL COMMENCEMENT ADDRESS FEE	500.00	7,342.50	---	---	---	---	---	---	---
LIBRARY			---		---	---	---	---	500.00
FINES	509.22		---	---	509.22	---	---	---	---
SALE OF BOOKS & PERIODICALS	21.16		---	---	---	---	---	---	---
DEPOSITS CANCELLED	40.13	570.51	---	---	---	---	---	---	21.16
TEXT BOOK FEE			---	---	---	---	---	---	40.13
BIOLOGICAL SCIENCE	644.25		---	---	---	---	644.25	---	---
CORRESPONDENCE STUDY	58.00		---	---	---	---	58.00	---	---
EDUCATION	1,315.90		---	---	---	---	1,315.90	---	---
PHYSICAL SCIENCE	235.10		---	---	---	---	235.10	---	---
SOCIAL SCIENCE	997.58	3,250.83	---	---	---	---	997.58	---	---
MILITARY SCIENCE			---	---	---	---	---	---	---
LOST EQUIPMENT	53.12		---	---	53.12	---	---	---	---
PHYSICAL EDUCATION			---	---	---	---	---	---	---
SALE OF EQUIPMENT	475.18		---	---	---	---	---	---	475.18
SUMMER SESSION			---	---	---	---	---	---	---
GENERAL FEES	14,780.60		---	14,780.60	---	---	---	---	---
SPECIAL FEES			---	---	---	---	---	---	---
BUSINESS ADMINISTRATION, SHORTHAND & TYPING	138.00		---	138.00	---	---	---	---	---
LAW	358.00		---	358.00	---	---	---	---	---
MUSIC - GENERAL	745.00		---	745.00	---	---	---	---	---
MUSIC - BAND	179.50		---	179.50	---	---	---	---	---
PHYSICAL EDUCATION			---	---	---	---	---	---	---
TOWEL SERVICE	75.00	16,276.10	---	---	---	---	---	---	75.00
BOARD OF RECOMMENDATIONS			---	---	---	---	---	---	---
REGISTRATION FEE	245.00		---	245.00	---	---	---	---	---
CLERICAL SERVICE DIVISION			---	---	---	---	---	---	---
SUNDRY SERVICES	470.78		---	---	---	---	---	---	---
PHYSICAL PLANT	(61,272.88)		---	(41,170.30)	(1,746.19)	---	(3,250.83)	(2,045.50)	(470.78)
SUNDRY REIMBURSEMENTS			---	---	---	---	---	---	(553.85)
SOUTH HALL FIRE	98.00		---	---	---	---	---	---	98.00
WATER	18.75		---	---	---	---	---	---	18.75
BROKEN LAMP POSTS	17.00	133.75	---	---	---	---	---	---	17.00
	\$158,687.58	\$91,101.40	\$43,370.30	\$1,746.19	\$2,832.40	\$3,250.83	\$2,045.50	\$13,641.37	\$699.59

NOTE: ALL COLLECTIONS AT THE STATE UNIVERSITY FOR FEES, SALES & SUNDRY ITEMS ARE TRANSFERRED DAILY TO THE STATE TREASURER AND CREDITED TO THE SPECIAL REVOLVING FUND. (SEE RECONCILIATION WITH STATE AUDITOR, APPENDIX A.)

CURRENT FUND EXPENDITURES
GENERAL BUDGET
ADMINISTRATION AND GENERAL
SUMMARY

SCHEDULE C-2 A

FUND DISTRIBUTION

OBJECT CLASSIFICATION

CURRENT FUND EXPENDITURES							
SUMMARY							
GRAND TOTAL	FUND DISTRIBUTION			OBJECT CLASSIFICATION			
	UNRESTRICTED RESOURCES	DEPARTMENTAL FEES AND EARNINGS	RESTRICTED FUNDS	OPERATION		CAPITAL EQUIPMENT	REPAIRS AND REPLACEMENTS
				SALARIES AND WAGES	SUPPLIES AND EXPENSE		
\$ 56,001.21	\$ 49,821.66	\$ 6,179.55	\$ --- --	\$ 45,553.46	\$ 10,419.67	\$ 28.08	\$ --- --
331,629.87	267,642.58	58,022.05	5,965.24	285,500.61	26,993.90	18,221.90	913.46
76,769.64	76,635.89	133.75	---	33,686.31	32,142.93	2,699.14	8,241.26
(464,400.72)*	(394,100.13)	(64,335.35)	(5,965.24)	(364,740.38)	(69,556.50)	(20,949.12)	(9,154.72)
107,913.37	---	---	107,913.37	34,762.40	55,009.66	12,504.58	5,636.73
15,808.79	---	---	15,808.79	6,989.64	8,465.59	114.06	239.50
(123,722.16)	---	---	(123,722.16)	(41,752.04)	(63,475.25)	(12,618.64)	(5,876.23)
\$588,122.88	\$394,100.13	\$64,335.35	\$129,687.40	\$406,492.42	\$133,031.75	\$33,567.76	\$15,030.95

*FOR RECONCILIATION WITH COST ACCOUNTS SEE APPENDIX A, PAGE 40.

CURRENT FUND EXPENDITURES
GENERAL BUDGET
ADMINISTRATION AND GENERAL
SUMMARY

SCHEDULE C-2 A

	FUND DISTRIBUTION		OBJECT CLASSIFICATION			
	TOTAL BUDGET FUNDS	UNRESTRICTED RESOURCES	DEPARTMENTAL FEES AND EARNINGS	OPERATION SALARIES AND WAGES *1	SUPPLIES AND EXPENSE *2	CAPITAL FURNITURE & FIXTURES
PRESIDENT'S OFFICE	\$10,360.48	\$10,360.48	---	\$ 9,946.47	\$ 414.01	---
BUSINESS OFFICE	16,087.96	15,086.52	\$1,001.44	14,708.89	1,373.80	\$ 5.27
REGISTRAR'S OFFICE	14,737.36	9,704.96	5,032.40	12,351.20	2,363.35	22.81
DEANS' OFFICE	7,166.44	7,166.44	---	7,067.35	99.09	---
PUBLICATIONS & PUBLICITY	4,978.11	4,832.40	145.71	1,479.55	3,498.56	---
TRAVEL	734.89	734.89	---	---	734.89	---
POSTAGE	1,899.65	1,899.65	---	---	1,899.65	---
INSURANCE	36.32	36.32	---	---	36.32	---
	<u>\$56,001.21</u>	<u>\$49,821.66</u>	<u>\$6,179.55</u>	<u>\$45,553.46</u>	<u>\$10,419.67</u>	<u>\$ 28.08</u>

* 1 SEE SCHEDULE C-2A-1 *2 SEE SCHEDULE C-2A-2

NOTE: SEE RECONCILIATION WITH COST ACCOUNTS APPENDIX A

ADMINISTRATION AND GENERAL - SALARIES AND WAGES

SCHEDULE C 2-A1

	TOTAL	ADMINISTRATIVE OFFICERS	CLERKS	LABOR
PRESIDENT'S OFFICE	\$ 9,946.47	\$ 5,733.00	\$ 4,213.47	---
BUSINESS OFFICE	14,708.89	5,096.67	9,612.22	---
REGISTRAR'S OFFICE	12,351.20	4,643.34	7,707.86	---
DEANS' OFFICE	7,067.35	5,648.33	1,406.62	\$ 12.40
PUBLICATIONS & PUBLICITY	1,479.55	---	1,479.55	---
	<u>\$45,553.46</u>	<u>\$21,121.34</u>	<u>\$24,419.72</u>	<u>\$ 12.40</u>

ADMINISTRATION AND GENERAL - SUPPLIES AND EXPENSE

SCHEDULE C-2 A-2

	TOTAL	POSTAGE	STATIONERY, RECORD BOOKS, BLANKS	OFFICE SUPPLIES	TELEPHONE AND TELEGRAPH	FREIGHT AND EXPRESS	PUBLICA- TIONS	OTHER SUPPLIES AND EXPENSE	MISCELLANEOUS
PRESIDENT'S OFFICE	\$ 414.01	---	\$ 10.25	\$100.15	\$160.27	\$ 3.54	---	\$139.80	---
BUSINESS OFFICE	1,373.80	---	591.05	351.73	27.19	17.73	---	386.10	---
REGISTRAR'S OFFICE	2,363.35	---	877.95	430.36	23.45	5.81	---	17.00	\$1,008.78
DEANS' OFFICE	99.09	---	11.75	51.38	25.80	1.16	---	10.00	---
PUBLICATIONS & PUBLICITY	3,498.56	---	---	49.87	2.17	1.37	3,223.37	221.78	---
TRAVEL	734.89	---	---	---	---	---	---	---	734.89
POSTAGE	1,899.65	1,899.65	---	---	---	---	---	---	---
INSURANCE	36.32	---	---	---	---	---	---	---	36.32
	<u>\$10,419.67</u>	<u>\$1,899.65</u>	<u>\$1,491.00</u>	<u>\$983.49</u>	<u>\$238.83</u>	<u>\$ 28.61</u>	<u>\$3,223.37</u>	<u>\$774.68</u>	<u>\$1,779.99</u>

CURRENT FUND EXPENDITURES - GENERAL BUDGET
EDUCATIONAL SYSTEM
SUMMARY

SCHEDULE C-2B.

	FUND DISTRIBUTION				OBJECT CLASSIFICATION			
	TOTAL	UNRESTRICTED RESOURCES	DEPARTMENTAL FEES AND EARNINGS	RESTRICTED FUNDS	OPERATION SALARIES & WAGES *1	SUPPLIES & EXPENSE *2	CAPITAL EQUIP- MENT *4	REPAIRS AND REPLACE- MENTS *3
<u>COLLEGE OF ARTS & SCIENCES</u>								
BACTERIOLOGY & PUBLIC HEALTH	\$ 4,341.47	\$ 4,283.49	\$ 57.98	\$ --- --	\$ 3,558.33	\$ 753.14	---	\$ 30.00
BOTANY	11,800.00	11,800.00	---	---	10,987.65	671.12	\$ 141.23	---
CHEMISTRY	16,521.16	15,557.00	964.16	---	13,533.78	2,946.06	28.00	13.32
CLASSICAL LANGUAGES	4,426.78	4,426.78	---	---	4,415.83	---	10.95	---
ECONOMICS & SOCIOLOGY	8,922.73	8,922.73	---	---	8,891.67	31.06	---	---
ENGLISH	21,647.71	21,327.71	320.00	---	21,632.44	15.27	---	---
FINE ARTS	3,047.23	3,047.23	---	---	2,780.75	138.18	116.04	12.26
GEOLOGY	6,643.41	6,643.41	---	---	6,174.36	340.75	126.00	2.30
HISTORY & POLITICAL SCIENCE	8,138.23	8,138.23	---	---	8,064.15	2.34	71.74	---
HOME ECONOMICS	6,843.53	6,592.93	250.60	---	6,229.37	614.16	---	---
MATHEMATICS	10,840.55	10,690.55	150.00	---	10,840.00	.55	---	---
MODERN LANGUAGES	13,759.16	13,759.16	---	---	13,759.16	---	---	---
PHYSICS	6,188.95	6,188.95	---	---	5,676.82	231.48	269.65	11.00
PSYCHOLOGY	7,317.12	7,317.12	---	---	7,259.18	21.61	22.74	13.59
ZOOLOGY	8,971.15	8,881.18	89.97	---	7,367.19	1,062.67	500.29	41.00
<u>PROFESSIONAL SCHOOLS</u>								
BUSINESS ADMINISTRATION	12,203.58	8,097.33	4,106.25	---	10,853.34	303.24	941.00	106.00
EDUCATION	9,603.76	9,603.76	---	---	9,600.33	3.43	---	---
FORESTRY - GENERAL	25,127.03	20,504.37	4,622.66	---	21,449.35	1,213.07	2,279.27	185.34
FORESTRY - NURSERY *5	7,357.91	7,117.68	7,240.23	---	1,317.90	3,508.08	2,453.98	77.95
JOURNALISM - GENERAL	10,634.07	8,891.57	1,742.50	---	9,573.60	659.83	400.64	---
JOURNALISM - PRINT SHOP *5	6,437.90	168.54	6,269.36	---	5,654.92	419.77	256.80	106.41
LAW	19,877.31	13,768.09	1,240.00	\$4,869.22	16,689.55	97.69	3,038.32	51.75
MUSIC	13,792.71	9,193.04	4,599.67	---	13,171.63	566.08	55.00	---
PHARMACY	8,901.56	7,965.98	935.48	---	8,117.00	751.01	33.55	---
<u>INDEPENDENT INSTRUCTIONAL DEPTS.</u>								
ATHLETICS	6,116.66	6,116.66	---	---	6,116.66	---	---	---
LIBRARY	24,144.49	23,182.14	570.51	391.84	13,254.07	3,696.56	7,180.57	13.29
MILITARY SCIENCE	288.84	235.72	53.12	---	33.43	255.41	---	---
PHYSICAL EDUCATION	9,198.71	8,723.53	475.18	---	8,497.75	700.96	---	---
SUMMER SESSION *5	17,506.95	1,230.85	16,276.10	---	17,330.09	176.86	---	---
<u>EDUCATIONAL SERVICE DIVISION</u>								
BOARD OF RECOMMENDATIONS	1,192.82	947.82	245.00	---	900.52	292.30	---	---
PUBLIC EXERCISE	137.20	137.20	---	---	91.80	45.40	---	---
CLERICAL SERVICE DIVISION	11,406.00	10,935.32	470.78	---	5,268.34	5,617.66	270.75	249.25
<u>EXTENSION DIVISION</u>								
CORRESPONDENCE STUDY	5,194.90	95.10*	5,290.00	---	5,045.94	148.96	---	---
EXTENSION INSTRUCTORS	1,160.63	391.87*	1,552.50	---	1,160.63	---	---	---
H. S. COMMENCEMENT ADDRESSES	376.33	123.67*	500.00	---	200.00	176.33	---	---
<u>GENERAL ACCOUNTS</u>								
ACADEMIC PUBLICATIONS	244.00	244.00	---	---	---	244.00	---	---
INSURANCE	242.13	242.13	---	---	---	242.13	---	---
TESTS AND EXAMINATIONS	106.66	106.66	---	---	---	106.66	---	---
TRAVEL	143.15	143.15	---	---	---	143.15	---	---
<u>AUXILIARY ENTERPRISES</u>								
CERTIFIED PUBLIC ACCOUNTANCY	211.63	---	---	211.63	---	211.63	---	---
HEALTH SERVICE *5	121.21	121.21	---	---	3.08	92.75	25.38	---
<u>NON-EDUCATIONAL ACCOUNTS</u>								
SCHOLARSHIPS & PRIZES	171.81	---	---	171.81	---	171.81	---	---
TRANSPORT, FARE REFUNDS	320.74	---	---	320.74	---	320.74	---	---
TOTAL CHARGED TO EDUCATIONAL	\$331,629.87	\$267,642.58	\$58,022.05	\$5,965.24	\$285,500.61	\$26,993.90	\$18,221.90	\$913.46

*CR. *1 SEE SCHEDULE C-2B-1 *2 SEE SCHEDULE C-2B-2 *3 SEE SCHEDULE C-2B-3 *4 SEE SCHEDULE C-2B-4 *5 SEE SPECIAL REPORTS
(SEE RECONCILIATION WITH COST ACCOUNTS APPENDIX A)

CURRENT FUND EXPENDITURES - GENERAL BUDGET
EDUCATIONAL SYSTEM - SALARIES AND WAGES

	FUND DISTRIBUTION			OBJECT CLASSIFICATION							
	TOTAL	UNRESTRICTED RE-SOURCES	RESTRICTED FUNDS	PROFESSORS AND ASSOCIATE PROFESSORS	ASSISTANT PROFESSORS	INSTRUCTORS	ASSISTANTS	SPECIAL LECTURERS	STUDENT ASSISTANTS	CLERKS	LABOR
<u>COLLEGE OF ARTS AND SCIENCES</u>											
BACTERIOLOGY & PUBLIC HEALTH	3,558.33	3,558.33	---	3,108.33	---	---	450.00	---	---	---	---
BOTANY	10,987.65	10,987.65	---	4,601.66	---	5,300.04	450.00	---	595.95	---	40.00
CHEMISTRY	13,533.78	13,533.78	---	9,560.00	---	1,500.00	---	---	947.50	---	1,526.28*1
CLASSICAL LANGUAGES	4,415.83	4,415.83	---	2,965.83	---	1,450.00	---	---	---	---	---
ECONOMICS & SOCIOLOGY	8,891.67	8,891.67	---	1,198.33	4,300.01	3,243.33	150.00	---	---	---	---
ENGLISH	21,632.44	21,632.44	---	11,174.16	2,083.34	7,766.69	450.00	---	158.25	---	---
FINE ARTS	2,780.75	2,780.75	---	---	2,415.00	---	341.00	---	---	---	24.75
GEOLOGY	6,174.36	6,174.36	---	6,076.66	---	---	---	---	97.70	---	---
HISTORY & POLITICAL SCIENCE	8,064.15	8,064.15	---	4,409.99	---	3,171.66	450.00	---	---	---	32.50
HOME ECONOMICS	6,229.37	6,229.37	---	5,721.67	---	---	462.50*2	---	45.20	---	---
MATHEMATICS	10,840.00	10,840.00	---	9,240.00	---	1,500.00	100.00	---	---	---	---
MODERN LANGUAGES	13,759.16	13,759.16	---	10,059.16	---	3,700.00	---	---	---	---	---
PHYSICS	5,676.82	5,676.82	---	5,643.33	---	---	---	---	---	---	---
PSYCHOLOGY	7,259.18	7,259.18	---	5,142.51	---	1,666.67	450.00	---	33.49	---	---
ZOOLOGY	7,367.19	7,367.19	---	---	4,766.66	2,116.67	472.31	---	---	---	11.55
<u>PROFESSIONAL SCHOOLS</u>											
BUSINESS ADMINISTRATION	10,853.34	10,853.34	---	6,092.50	315.00	3,395.84	1,000.00	---	50.00	---	---
EDUCATION	9,600.33	9,600.33	---	7,995.83	---	---	---	---	22.50	---	---
FORESTRY - GENERAL	21,449.35	21,449.35	---	11,805.00	3,300.00	2,866.67	---	1,582.00*3	1,264.48	1,480.03	733.17
FORESTRY - NURSERY	1,317.90	1,317.90	---	---	---	---	---	---	---	276.34	1,041.56
JOURNALISM - GENERAL	9,573.60	9,573.60	---	4,775.00	---	3,500.00	100.00	---	150.00	1,048.60	---
JOURNALISM - PRINT SHOP	5,654.92	5,654.92	---	---	---	2,205.00	---	---	---	---	3,449.92
LAW	16,689.55	14,889.55	1,800.00	8,846.67	6,225.00	---	---	---	82.50	1,475.38	---
MUSIC	13,171.63	13,171.63	---	7,690.29	2,383.34	3,000.00	---	---	98.00	---	---
PHARMACY	8,117.00	8,117.00	---	7,253.34	366.66	---	---	---	373.60	---	123.40
<u>INDEPENDENT INSTRUCTIONAL DEPTS.</u>											
ATHLETICS	6,116.66	6,116.66	---	3,333.33	1,149.99	1,633.34	---	---	---	---	---
LIBRARY	13,254.07	13,254.07	---	935.00	4,000.00	4,375.00	---	---	3,944.07	---	---
MILITARY SCIENCE	33.43	33.43	---	---	---	---	---	---	---	---	33.43
PHYSICAL EDUCATION	8,497.75	8,497.75	---	3,360.00	1,150.01	2,620.00	680.00	---	604.80	---	82.94
SUMMER SESSION	17,330.09	17,330.09	---	---	---	16,445.01	---	347.25	10.20	432.93	94.70
<u>EDUCATIONAL SERVICE DIVISION</u>											
BOARD OF RECOMMENDATIONS	900.52	900.52	---	---	---	---	---	---	---	900.52	---
PUBLIC EXERCISE	91.80	91.80	---	---	---	---	---	82.50	---	9.30	---
<u>EXTENSION DIVISION</u>											
CORRESPONDENCE STUDY	5,045.94	5,045.94	---	---	---	3,765.45	---	---	---	1,280.49	---
EXTENSION INSTRUCTION	1,160.63	1,160.63	---	---	---	1,160.63	---	---	---	---	---
H. S. COMMENCEMENT ADDRESS	200.00	200.00	---	---	---	---	---	200.00	---	---	---
<u>GENERAL ACCOUNTS</u>											
CLERICAL SERVICE DIVISION	5,268.34	5,268.34	---	---	---	---	---	---	---	5,268.34	---
<u>AUXILIARY ENTERPRISE</u>											
HEALTH SERVICE	3.08	3.08	---	---	---	---	---	---	---	3.08	---
	\$285,500.61	\$283,700.61	\$1,800.00	\$140,988.59	\$32,515.01	\$76,382.00	\$5,555.81	\$2,211.75	\$8,478.24	\$12,175.01	\$7,194.20

*1 CHEMISTRY STOREKEEPER *2 NURSERY SCHOOL TEACHER *3 SUPERVISING TEACHERS

CURRENT FUND EXPENDITURES - GENERAL BUDGET

EDUCATIONAL SYSTEM - SUPPLIES AND EXPENSE

SCHEDULE C-2B-2

	FUND DISTRIBUTION			OBJECT CLASSIFICATION							
	TOTAL	UNRESTRICTED RESOURCES	RESTRICTED FUNDS	POSTAGE	STATIONERY, RECORD BOOKS, BLANKS	SUNDY OFFICE SUPPLIES	TELEPHONE AND TELEGRAPH	FREIGHT AND EXPRESS	TRAVEL	LABORATORY SUPPLIES	OTHER SUPPLIES AND EXPENSE
COLLEGE OF ARTS AND SCIENCES											
BACTERIOLOGY & PUBLIC HEALTH	\$ 753.14	\$ 753.14	---	---	---	---	\$ 5.04	\$.98	\$ 24.30	\$ 722.82	---
BOTANY	671.12	671.12	---	---	---	---	4.07	16.75	80.00	570.30	---
CHEMISTRY	2,946.06	2,946.06	---	---	---	---	1.08	1.60	12.00	2,886.38	\$ 45.00
ECONOMICS & SOCIOLOGY	31.06	31.06	---	---	---	---	4.16	1.50	25.40	---	---
ENGLISH	15.27	15.27	---	---	---	---	13.86	1.41	---	---	---
FINE ARTS	138.18	138.18	---	---	---	---	6.26	15.20	---	113.30	3.42
GEOLOGY	340.75	340.75	---	---	---	---	1.65	74.38	33.67	231.05	---
HISTORY & POLITICAL SCIENCE	2.34	2.34	---	---	---	---	1.67	.67	---	---	---
HOME ECONOMICS	614.16	614.16	---	---	---	---	3.65	4.03	---	589.12	17.36
MATHEMATICS	.55	.55	---	---	---	---	---	.55	---	---	---
PHYSICS	231.48	231.48	---	---	---	---	1.00	.15	---	230.33	---
PSYCHOLOGY	21.61	21.61	---	---	---	---	5.05	1.12	---	15.44	---
ZOOLOGY	1,062.67	1,062.67	---	---	---	---	2.34	14.56	75.14	966.14	4.49
PROFESSIONAL SCHOOLS											
BUSINESS ADMINISTRATION	303.24	303.24	---	---	---	---	3.40	.32	127.95	171.57	---
EDUCATION	3.43	3.43	---	---	---	---	3.28	.15	---	---	---
FORESTRY - GENERAL	1,213.07	1,213.07	---	---	16.57	144.43	46.13	8.45	414.45	298.69	284.35
FORESTRY - NURSERY	3,508.08	3,508.08	---	72.54	---	40.69	18.36	181.24	37.30	---	3,157.95
JOURNALISM - GENERAL	659.83	659.83	---	---	---	102.49	55.49	.26	134.55	332.70	34.34
JOURNALISM - PRINT SHOP	419.77	419.77	---	---	---	---	---	---	---	---	419.77
LAW	97.69	97.69	---	---	---	45.06	---	1.98	---	---	50.65
MUSIC	566.08	566.08	---	---	---	---	5.38	7.62	---	108.69	444.39
PHARMACY	751.01	751.01	---	---	---	---	---	---	36.96	664.05	50.00
INDEPENDENT INSTRUCTIONAL DEPTS.											
LIBRARY	3,696.56	3,696.56	---	---	---	199.14	8.96	58.99	---	2,854.13	575.34
MILITARY SCIENCE	255.41	255.41	---	---	---	---	---	2.31	---	14.11	238.99
PHYSICAL EDUCATION	700.96	700.96	---	---	---	---	2.04	1.57	---	402.56	294.79
SUMMER SESSION	176.86	176.86	---	15.25	---	60.63	47.89	---	---	53.09	---
EDUCATIONAL SERVICE DIVISION											
BOARD OF RECOMMENDATIONS	292.30	292.30	---	---	32.85	142.05	117.40	---	---	---	---
PUBLIC EXERCISES	45.40	45.40	---	---	---	---	5.42	---	---	---	39.98
EXTENSION DIVISION											
CORRESPONDENCE STUDY	148.96	148.96	---	---	24.15	76.60	13.93	9.28	---	---	25.00
H. S. COMMENCEMENT ADDRESS	176.33	176.33	---	---	---	---	---	---	176.33	---	---
GENERAL ACCOUNTS											
ACADEMIC PUBLICATIONS	244.00	244.00	---	---	---	---	---	---	---	---	244.00
CLERICAL SERVICE DIVISION	5,617.66	5,617.66	---	1,439.55	---	1,045.66	---	---	---	---	3,132.45
INSURANCE	242.13	242.13	---	---	---	---	---	---	---	---	242.13
TESTS AND EXAMINATIONS	106.66	106.66	---	---	---	---	---	---	---	---	106.66
TRAVEL	143.15	143.15	---	---	---	---	---	---	143.15	---	---
AUXILIARY DEPARTMENT											
CERTIFIED PUBLIC ACCOUNTANCY	211.63	---	211.63	---	---	---	---	---	---	---	211.63
HEALTH SERVICE	92.75	92.75	---	3.08	---	46.97	38.57	2.43	---	1.70	---
NON-EDUCATIONAL ACCOUNTS											
SCHOLARSHIPS & PRIZES	171.81	---	171.81	---	---	---	---	---	---	---	171.81
TRANSPORTATION FARE REFUNDS	320.74	---	320.74	---	---	---	---	---	---	---	320.74
TOTAL	\$26,993.90	\$26,289.72	\$704.18	\$1,530.41	\$ 73.57	\$1,903.72	\$416.08	\$407.50	\$1,321.20	\$11,226.17	\$10,115.24

CURRENT FUND EXPENDITURES - GENERAL BUDGET
EDUCATIONAL SYSTEM - CAPITAL

	TOTAL	FUND DISTRIBUTION		OBJECT CLASSIFICATION					
		UNRESTRICTED RE-SOURCES	RESTRICTED FUNDS	MACHINERY & APPLIANCES	PETTY EQUIPMENT	FURNITURE & FIXTURES	BOOKS & BINDING	SCIENTIFIC APPARATUS	MUSEUM CONDUITS (1) (2)
<u>COLLEGE OF ARTS AND SCIENCES</u>									
BOTANY	\$ 141.23	\$ 141.23	---	---	---	---	---	\$ 141.23	---
CHEMISTRY	28.00	28.00	---	---	---	---	---	28.00	---
CLASSICAL LANGUAGES	10.95	10.95	---	---	---	---	---	---	10.95 (1)
FINE ARTS	116.04	116.04	---	---	---	46.14	---	---	69.90 (1)
GEOLOGY	126.00	126.00	---	---	---	69.25	---	56.75	---
HISTORY & POLITICAL SCIENCE	71.74	71.74	---	---	---	---	---	---	71.74 (1)
PHYSICS	269.65	269.65	---	---	---	---	---	269.65	---
PSYCHOLOGY	22.74	22.74	---	---	---	14.24	---	8.50	---
ZOOLOGY	500.29	500.29	---	---	5.00	15.94	---	479.35	---
<u>PROFESSIONAL SCHOOLS</u>									
BUSINESS ADMINISTRATION	941.00	941.00	---	900.00	---	36.00	---	5.00	---
FORESTRY - GENERAL	2,279.27	2,279.27	---	1,131.92	---	---	---	1,147.35	---
FORESTRY - NURSERY	2,453.98	2,453.98	---	725.00	44.14	---	---	---	---
JOURNALISM - GENERAL	400.64	400.64	---	379.00	---	11.59	---	10.05	1,684.84 (2)
JOURNALISM - PRINT SHOP	256.80	256.80	---	256.80	---	---	---	---	---
LAW	3,038.32	20.85	3,017.47	---	---	12.50	3,025.82	---	---
MUSIC	55.00	55.00	---	---	---	55.00	---	---	---
PHARMACY	33.55	33.55	---	---	---	---	---	33.55	---
<u>INDEPENDENT INSTRUCTIONAL DEPTS.</u>									
LIBRARY - GENERAL	5,294.58	4,902.74	391.84	430.00	---	111.00	4,753.58	---	---
LIBRARY - TEXT BOOKS	1,885.99	1,885.99	---	---	---	---	1,885.99	---	---
<u>GENERAL ACCOUNTS</u>									
CLERICAL SERVICE DIVISION	270.75	270.75	---	270.75	---	---	---	---	---
<u>AUXILIARY DEPARTMENT</u>									
HEALTH SERVICE	25.38	25.38	---	---	---	25.38	---	---	---
	<u>\$18,221.90</u>	<u>\$14,812.59</u>	<u>\$3,400.31</u>	<u>\$4,093.47</u>	<u>\$ 49.14</u>	<u>\$397.04</u>	<u>\$9,665.39</u>	<u>\$2,179.43</u>	<u>\$1,837.43</u>

CURRENT FUND EXPENDITURES - GENERAL BUDGET
EDUCATIONAL SYSTEM - REPAIRS AND REPLACEMENTS

	TOTAL	OBJECT CLASSIFICATION						
		BUILDINGS	MACHINERY & APPLIANCES	PETTY EQUIPMENT	FURNITURE & FIXTURES	BOOKS	SCIENTIFIC APPARATUS	
<u>COLLEGE OF ARTS AND SCIENCES</u>								
BACTERIOLOGY & PUBLIC HEALTH	\$ 30.00	---	---	---	---	---	\$ 30.00	---
CHEMISTRY	13.32	---	---	---	---	---	13.32	---
FINE ARTS	12.26	---	---	---	\$ 8.96	---	3.30	---
GEOLOGY	2.30	---	---	---	---	---	2.30	---
PHYSICS	11.00	---	---	---	---	---	11.00	---
PSYCHOLOGY	13.59	---	---	---	---	---	13.59	---
ZOOLOGY	41.00	---	---	---	---	---	41.00	---
<u>PROFESSIONAL SCHOOLS</u>								
BUSINESS ADMINISTRATION	106.00	---	\$ 106.00	---	---	---	---	---
FORESTRY - GENERAL	185.34	---	19.65	\$ 8.50	3.50	---	153.69	---
FORESTRY - NURSERY	77.95	36.65	29.20	11.35	---	---	---	\$.75
JOURNALISM - PRINT SHOP	106.41	---	106.41	---	---	---	---	---
LAW	51.75	---	---	---	---	51.75	---	---
<u>INDEPENDENT INSTRUCTIONAL DEPTS.</u>								
LIBRARY	13.29	---	---	---	---	13.29	---	---
<u>GENERAL ACCOUNTS</u>								
CLERICAL SERVICE DIVISION	249.25	---	247.50	1.75	---	---	---	---
	<u>\$ 913.46</u>	<u>\$ 36.65</u>	<u>\$ 508.76</u>	<u>\$ 21.60</u>	<u>\$ 12.46</u>	<u>\$ 65.04</u>	<u>\$ 268.20</u>	<u>\$.75</u>

CURRENT FUND EXPENDITURES -- GENERAL BUDGET

EDUCATIONAL SYSTEM -- FORESTRY NURSERY

STATEMENT SHOWING COMPARISONS OF INCOME AND EXPENDITURES FOR FIVE YEARS

	1933-34	1934-35	1935-36	1936-37	1937-38
<u>INCOME</u> (ACTUAL RECEIPTS, JULY 1, TO JUNE 30)					
SALES	\$2,429.96	\$2,854.40	\$3,213.25	\$4,739.78	\$6,460.47
CLARK-MONARY FUND (FEDERAL)	1,363.64	1,500.00**	1,364.74	1,177.00	2,045.50
STATE APPROPRIATION	1,035.03	2,020.77	1,199.96	2,659.12	— — *
TOTALS	\$4,829.43	\$6,383.17	\$5,777.95	\$8,575.90	\$8,505.97
<u>EXPENDITURES</u>					
<u>ADMINISTRATION</u>					
SUPERVISOR	\$1,800.00	\$1,800.04	\$1,800.00	\$1,800.00	— —
CLERKS	202.00	132.61	80.75	121.03	276.34
TRAVEL	17.90	130.40	— —	64.90	37.30
<u>FIELD PERSONNEL</u>					
LABOR	— —	— —	— —	— —	— —
NURSERYMAN	— —	— —	— —	800.00	— —
GENERAL	964.70	2,050.22	1,727.99	1,201.11	1,041.56
LABOR -- PLOWING, ETC.	30.00	66.00	14.00	— —	— —
<u>SUPPLIES, MATERIALS, & REPAIRS</u>					
WATER & POWER	133.10	94.40	229.36	89.27	43.24
SEEDS, MATERIAL, & SUPPLIES	521.45	750.06**	557.01	1,005.41	1,526.40
SUNDRY EXPENSE	45.57	35.10	19.59	47.34	101.14
REPAIRS AND REPLACEMENTS	— —	— —	— —	— —	— —
MACHINERY, PETTY EQUIPMENT & TOOLS	30.12	— —	30.65	76.72	77.20
CONDUITS	147.00	— —	— —	38.79	.75
<u>EQUIPMENT (CAPITAL EXPENDITURES)</u>					
MACHINERY AND PETTY EQUIPMENT	— —	324.26	10.60	200.05	769.14
CONDUITS, WATER, WELL	4.59	— —	— —	2,071.28	1,604.84
BUILDINGS AND FURNISHINGS	25.00	— —	— —	80.00	— —
LAND RENTAL	1,000.00	1,000.00	1,000.00	900.00	1,800.00
*SURPLUS					7,357.91
TOTALS	\$4,829.43	\$6,303.17	\$5,777.95	\$8,575.90	\$1,148.06
					\$8,505.97

** INCLUDES \$72.68 FOR SUPPLIES PURCHASED FROM THE FEDERAL FOREST SERVICE AND DEDUCTED FROM CLARK MONARY FUND PAYMENT

NOTE: THE SURPLUS, PLUS AN ALLOWANCE OF \$117.68 REPRESENTING THE UNUSED PORTION OF THEIR BUDGET FROM THE PRECEEDING YEAR, WAS RECORDED IN A SEPARATE FUND AND NOT AS GENERAL BUDGET INCOME

SCHEDULE C-2B-6

CURRENT FUND EXPENDITURES -- GENERAL BUDGET

EDUCATIONAL SYSTEM -- PRINT SHOP

STATEMENT OF INCOME AND EXPENDITURES

	1934	1935	1936	1937	1938
<u>INCOME</u>	\$6,359.24	\$7,029.06	\$7,460.69	\$7,079.98	\$7,338.11
<u>EXPENSES</u>					
<u>DIRECT</u>					
SUPPLIES					
PAPER	344.89	443.90	474.15	460.46	615.73
INK	27.53	20.74	24.55	16.73	19.98
MISCELLANEOUS	26.42	209.05	11.24	19.93	10.39
TOTAL SUPPLIES AND EXPENSE	(398.84)	(674.49)	(509.94)	(497.12)	(646.10)
LABOR	4,100.47	3,954.53	4,400.40	4,501.25	3,974.55
TOTAL DIRECT COSTS	4,499.31	4,629.02	4,990.34	4,990.37	4,620.65
<u>OVERHEAD</u>					
SUPERVISION -- HARDY (INCLUDES SUMMER SALARY)	1,022.70	1,003.54	1,030.84	1,212.00	1,391.00
LABOR	260.49	219.63	304.30	215.10	209.37
MISCELLANEOUS SUPPLIES, ETC.	133.06	102.02	153.00	139.58	86.70
REPAIRS & REPLACEMENTS	273.90	93.73	222.44	10.96	106.41
TOTAL OVERHEAD COSTS	(1,690.95)	(1,498.92)	(1,711.39)	(1,577.64)	(1,873.48)
TOTAL OPERATING COSTS	6,190.26	6,127.94	6,701.72	6,576.01	6,494.13
OPERATING SURPLUS	168.98	901.12	758.97	1,303.97	843.98
<u>OTHER EXPENDITURES</u>					
CAPITAL EXPENDITURES	101.74	565.19	709.20	879.55	256.00
CURRENT YEARS SURPLUS	-\$ 12.76	\$ 335.93	-\$ 30.23	\$ 424.42	\$ 507.10

CURRENT FUND EXPENDITURES - GENERAL BUDGET

EDUCATIONAL SYSTEM — SUMMER SESSION 1937
(EXPENDITURES FOR THE SUMMER SESSION ARE MADE DURING PARTS OF TWO FISCAL YEARS)

<u>INCOME</u>	<u>1936-37</u>	<u>1937-38</u>	<u>TOTAL</u>
<u>FEES</u>			
<u>UNRESTRICTED</u>			
REGULAR STUDENTS - GENERAL	— —	\$ 14,780.60	\$ 14,780.60
BUSINESS ADMINISTRATION, SHORTHAND & TYPING	— —	138.00	138.00
MUSIC, BAND	— —	179.50	179.50
<u>RESTRICTED FEES</u>			
LAW	— —	358.00	358.00
MUSIC, APPLIED	— —	745.00	745.00
PHYSICAL EDUCATION	— —		
TOWEL SERVICE	— —	75.00	75.00
TOTAL INCOME	— —	\$ 16,276.10	\$ 16,276.10
<u>EXPENDITURES</u>			
<u>SALARIES AND WAGES</u>			
INSTRUCTORS			
RESIDENT	— —	\$ 11,870.01	\$ 11,870.01
VISITING	— —	4,575.00	4,575.00
SPECIAL LECTURES	— —	347.25	347.25
STUDENT ASSISTANTS	— —	10.60	10.60
CLERKS			
PUBLICITY & GENERAL	18.75	— —	18.75
DEPARTMENTAL	— —	56.51	56.51
LABOR			
TENNIS COURTS	— —	21.20	21.20
TOWEL ROOM	— —	45.40	45.40
<u>SUPPLIES AND EXPENSE</u>			
POSTAGE	— —	2.50	2.50
OFFICE SUPPLIES	23.13	— —	23.13
TELEPHONE AND TELEGRAPH	13.31	2.63	16.14
PUBLICATIONS, DEPARTMENTAL	— —	— —	— —
PUBLICITY AND ADVERTISING	175.75	— —	175.75
LABORATORY SUPPLIES	137.11	25.89	163.00
FREIGHT & EXPENSE	1.84	— —	1.84
MISCELLANEOUS	— —	— —	— —
TOTAL EXPENDITURES	\$ 369.89	\$ 16,957.19	\$ 17,327.08

NOTE: THIS REPORT DOES NOT INCLUDE COSTS OF ADMINISTRATIVE OFFICES, PHYSICAL PLANT UPKEEP OR GENERAL LIBRARY EXPENSE.

FELLOWSHIPS, SCHOLARSHIPS, AND PRIZESSCHEDULE OF RECEIPTS AND DISBURSEMENTS
EXPENDABLE INCOME FUND

	RECEIPTS			DISBURSEMENTS				
	CASH BALANCE JULY 1, 1937	INTEREST EARNINGS	GIFTS	TOTAL TO BE ACCOUNTED FOR	AWARDS	TRANSFER TO PERMANENT FUND	TOTAL DISBURSE- MENTS	CASH BALANCE JUNE 30, 1938
FELLOWSHIPS - STATE TREASURER ENDOWED J. H. T. RYMAN - ECONOMICS & SOCIOLOGY	\$2,085.95	\$ 436.40	\$ --- --	\$2,522.35	\$ --- --	\$ --- --	\$ --- --	\$2,522.35
SCHOLARSHIPS ENDOWED								
STATE TREASURER E. L. BONNER	.22	26.12	--- --	26.34	20.00	--- --	20.00	6.34
STATE UNIVERSITY BUSINESS MANAGER KAIMIN EDITOR'S	117.57 (117.79)	13.54 (39.66)	--- -- (--- --)	131.11 (157.45)	17.11 (37.11)	114.00 (114.00)	131.11 (151.11)	--- -- (6.34)
PRIZES ENDOWED								
W. M. ABER - ORATORY	24.65	40.98	--- --	65.63	50.00	--- --	50.00	15.63
PHILO S. BENNETT - ESSAY	19.86	22.72	--- --	42.58	25.00	--- --	25.00	17.58
CLASS OF 1904	10.16	19.59	--- --	29.75	20.00	--- --	20.00	9.75
PRESIDENT C. A. DUNIWAY - HONOR SCHOLARSHIP BOOKS	9.33	15.61	--- --	24.94	14.70	--- --	14.70	10.24
ANNIE LEWIS JOYCE MEMORIAL	6.82 (70.82)	9.80 (108.70)	--- -- (--- --)	16.62 (179.52)	--- -- (109.70)	--- -- (--- --)	--- -- (109.70)	16.62 (69.82)
GIFTS								
GEORGE DAVIS BIVEN FOUNDATION	--- -- (70.82)	--- -- (108.70)	100.00 (100.00)	100.00 (279.52)	25.00 (134.70)	--- -- (--- --)	25.00 (134.70)	75.00 (144.82)
	\$2,274.56	\$ 584.76	\$ 100.00	\$2,959.32	\$ 171.81	\$ 114.00	\$ 285.81	\$2,673.51

CURRENT FUND EXPENDITURES - GENERAL BUDGET

PHYSICAL PLANT SUMMARY

	GRAND TOTAL	TOTAL OPERATIONS*1	SALARIES AND WAGES	SUPPLIES AND EXPENSE	CAPITAL EQUIPMENT AND MINOR IMPROVEMENTS*2	REPAIRS AND REPLACE- MENTS*3
ADMINISTRATION AND GENERAL	\$ 12,101.41	\$ 11,534.69	\$ 6,927.56	\$ 4,607.13	\$ 437.74	\$ 128.98
BUILDINGS	30,192.80	21,989.98	16,028.34	5,961.64	1,161.60	7,041.22
HEATING PLANT	29,788.34	29,277.11	8,417.88	20,859.23	—	511.23
CAMPUS	4,687.09	3,027.46	2,312.53	714.93	1,099.80	559.83
	\$ 76,769.64	\$ 65,029.24	\$ 33,606.31	\$ 32,142.93	\$ 2,699.14	\$ 8,241.26

- *1 SCHEDULE C-2C-1, PAGE 23
 *2 SCHEDULE C-2C-2, PAGE 24
 *3 SCHEDULE C-2C-3, PAGE 24

NOTE: FOR RECONCILIATION WITH COST ACCOUNTS SEE APPENDIX A.

CURRENT FUND EXPENDITURES - GENERAL BUDGETPHYSICAL PLANT - OPERATIONADMINISTRATION AND GENERALSALARIES AND WAGES

MAINTENANCE ENGINEER	\$ 1,900.00
CLERKS AND DRAFTING	960.17
STENOGRAPHER	226.21
SURVEYING	34.60
WATCHMEN AND SPECIAL POLICE	2,470.10
TRUCK DRIVER	1,336.32
TOTAL SALARIES AND WAGES	(6,927.56)

SUPPLIES AND EXPENSE

OFFICE SUPPLIES AND EXPENSE	
POSTAGE	\$ 11.60
TELEPHONE AND TELEGRAPH	33.02
FREIGHT AND EXPRESS	6.33
SUNDRY SUPPLIES	80.91
WATER	131.94
INSURANCE	2,902.52
INDUSTRIAL ACCIDENT	922.50
MOTOR TRUCK SUPPLIES AND EXPENSE	505.04
GENERAL SUPPLIES AND EXPENSE	65.05*
TOTAL SUPPLIES AND EXPENSE	(4,607.13)
	\$ 11,534.69

BUILDINGSSALARIES AND WAGES

JANITORS - CUSTODIANS & REGULAR	10,470.59
JANITORS - STUDENTS & SPECIAL	2,547.26
ASSISTANT REPAIRMEN (REPAIRMAN CHARGED TO BUILDINGS R & R)	1,122.66
TELEPHONE OPERATORS, MAIL CLERK, AND MESSENGERS	1,007.03
TOTAL SALARIES AND WAGES	(16,020.34)

SUPPLIES AND EXPENSE

GAS	292.90
LAMPS	202.51
JANITOR SUPPLIES	1,620.55
HARDWARE AND SUNDRY SUPPLIES	403.75
INSURANCE (SPECIAL ON JOURNALISM & ART MUSEUM BUILDINGS)	599.02
LAUNDRY	167.52
TELEPHONE EXCHANGE RENTALS	2,587.39
TOTAL SUPPLIES AND EXPENSE	(5,961.64)
	21,909.90

HEATING PLANTSALARIES AND WAGES

ENGINEER AND FIREMEN	8,329.60
COAL ANALYST	36.40
SPECIAL LABOR	51.00
TOTAL SALARIES AND WAGES	(8,417.00)

SUPPLIES AND EXPENSE

FUEL	15,170.25
LIGHT AND POWER (INCLUDES BUILDINGS AND CAMPUS)	5,102.06
HARDWARE AND SUNDRY SUPPLIES	61.37
OIL, GREASE, WASTE, ETC.	300.97
BOILER INSURANCE AND INSPECTION	144.58
TOTAL SUPPLIES AND EXPENSE	(20,059.23)
	29,277.11

CAMPUSSALARIES AND WAGES

GARDENERS	2,290.16
SPECIAL LABOR	22.37
TOTAL SALARIES AND WAGES	(2,312.53)

SUPPLIES AND EXPENSE

GARDENERS' SUPPLIES AND EXPENSE (SPRAYING AND TRIMMING TREES, ROAD MAINTENANCE, ETC.)	225.67
HARDWARE AND SUNDRY SUPPLIES	57.11
FIRE PROTECTION	15.60
IMPROVEMENT DISTRICT ASSESSMENT (UPKEEP)	416.55
TOTAL SUPPLIES AND EXPENSE	(714.93)
	3,027.46

\$ 65,029.24

* INCLUDES TRAVEL \$25.75

CURRENT FUND EXPENDITURES - GENERAL BUDGET

PHYSICAL PLANT - CAPITAL

	TOTAL	LAND IMPROVE- MENTS	BUILDINGS & ATTACHED FIXTURES	MACHINERY AND APPLIANCES	HAND TOOLS AND PETTY EQUIPMENT	FURNITURE AND FIXTURES
ADMINISTRATION	\$ 437.74	— —	— —	\$ 325.00	\$ 112.74	— —
BUILDINGS						
ART MUSEUM	60.56	— —	\$ 60.56	— —	— —	— —
CRAIG	32.66	— —	32.66	— —	— —	— —
JOURNALISM	50.53	— —	50.53	— —	— —	— —
UNDISTRIBUTED	1,017.85	— —	— —	— —	63.70	\$ 954.15
	(1,161.60)	(— —)	(143.75)	(— —)	(63.70)	(954.15)
CAMPUS						
GRADING, PLANTING, ETC.	350.44	\$ 350.44	— —	— —	— —	— —
PAVEMENT, WALKS, ETC.	304.50	304.50	— —	— —	— —	— —
CONDUITS	36.45	36.45	— —	— —	— —	— —
IMPROVEMENT DISTRICT						
ASSESSMENT	290.33	290.33	— —	— —	— —	— —
HAND TOOLS & PETTY EQUIPMENT	30.00	— —	— —	— —	30.00	— —
	(1,099.00)	(1,069.80)	(— —)	(— —)	(30.00)	(— —)
	\$2,699.14	\$1,069.00	\$ 143.75	\$ 325.00	\$ 206.44	\$ 954.15

SCHEDULE C-20-3

CURRENT FUND EXPENDITURES - GENERAL BUDGET

PHYSICAL PLANT - REPAIRS AND REPLACEMENTS

	TOTAL	LAND IMPROVE- MENTS	BUILDINGS & ATTACHED FIXTURES	MACHINERY AND APPLIANCES	HAND TOOLS AND PETTY EQUIPMENT	FURNITURE AND FIXTURES
ADMINISTRATION	\$ 128.90	— —	— —	\$ 119.90	\$ 9.00	— —
BUILDING						
ART MUSEUM	46.51	— —	\$ 46.51	— —	— —	— —
BIOLOGICAL STATION	156.41	— —	156.41	— —	— —	— —
BLEACHERS	131.09	— —	131.09	— —	— —	— —
COOK	131.55	— —	131.55	— —	— —	— —
CRAIG	30.64	— —	30.64	— —	— —	— —
FORESTRY	45.22	— —	45.22	— —	— —	— —
HEATING PLANT	13.49	— —	13.49	— —	— —	— —
GYMNASIUM, MEN	443.41	— —	443.41	— —	— —	— —
GYMNASIUM, WOMEN	5.57	— —	5.57	— —	— —	— —
JOURNALISM	74.51	— —	74.51	— —	— —	— —
LAW	50.32	— —	50.32	— —	— —	— —
LIBRARY	326.02	— —	326.02	— —	— —	— —
MUSIC PRACTICE	12.04	— —	12.04	— —	— —	— —
NATURAL SCIENCE	194.26	— —	194.26	— —	— —	— —
PRESIDENT'S HOUSE	30.03	— —	30.03	— —	— —	— —
R. O. T. C.	109.26	— —	109.26	— —	— —	— —
SCIENCE	43.20	— —	43.20	— —	— —	— —
SIMPKINS	92.42	— —	92.42	— —	— —	— —
STUDENT STORE BUILDING	2.25	— —	2.25	— —	— —	— —
UNIVERSITY OR MAIN	642.13	— —	642.13	— —	— —	— —
UNDISTRIBUTED	4,460.09	— —	3,022.82	— —	1.45	\$1,436.62
	(7,041.22)	(— —)	(5,603.15)	(— —)	(1.45)	(1,436.62)
HEATING PLANT	511.23	— —	490.60	20.55	— —	— —
CAMPUS						
PAVEMENT, WALKS, ETC.	99.95	99.95	— —	— —	— —	— —
SEWERS	15.92	15.92	— —	— —	— —	— —
MACHINERY AND APPLIAN- CES	413.14	— —	— —	413.14	— —	— —
HAND TOOLS AND PETTY EQUIPMENT	30.02	— —	— —	— —	30.02	— —
	(559.83)	(115.07)	(— —)	(413.14)	(30.02)	(— —)
	\$6,241.26	\$ 115.07	\$6,093.03	\$ 553.67	\$ 41.27	\$1,436.62

NOTE: FOR RECONCILIATION WITH COST ACCOUNTS SEE APPENDIX A.

RESIDENCE HALLS

SUMMARY OF CASH RECEIPTS AND DISBURSEMENTS

CASH BALANCE JULY 1, 1937

RESERVE ACCOUNT	\$20,853.47		
SAVINGS ACCOUNT	<u>5,075.26</u>	\$25,928.73	
REVOLVING FUND		<u>60.00</u>	\$25,988.73

RECEIPTS

OPERATING INCOME FOR 1937-38 (SCHEDULE C-20-2, PAGE 26)	118,184.02		
INTEREST ON SAVINGS DURING 1937-38 (INCREASES SAVINGS ACCOUNT)	<u>63.60</u>	118,247.62	
PLUS DECREASE IN ACCOUNTS RECEIVABLE DURING 1937-38			
ACCOUNTS RECEIVABLE 6/30/37	108.55		
ACCOUNTS RECEIVABLE 6/30/38	<u>20.65</u>	<u>87.90</u>	
TOTAL CASH RECEIPTS			<u>118,335.52</u>
TOTAL CASH TO BE ACCOUNTED FOR			\$144,324.25

DISBURSEMENTS

OPERATING EXPENSE (SCHEDULE C-20-2, PAGE 26)	90,605.64		
LESS DECREASE IN INVENTORIES 7/1/37 TO 6/30/38 (SEE MEMO PAGE 27)	<u>833.58</u>		
TOTAL CASH DISBURSEMENTS FOR OPERATION		89,772.06	
CAPITAL EXPENDITURES (SCHEDULE C-20-3, PAGE 27)	8,032.72		
REPAIRS & REPLACEMENTS EXPENDITURES (SCHEDULE C-20-4, PAGE 27)	<u>5,636.73</u>		
TRANSFER TO STATE TREASURER FOR PURPOSE OF PAYING INTEREST ON BONDED INDEBTEDNESS OF NEW HALL	<u>4,471.86</u>	<u>18,141.31</u>	
TOTAL CASH DISBURSEMENTS			<u>107,913.37</u>

CASH BALANCE JUNE 30, 1938

CASH RESERVE	31,212.02		
SAVINGS & INTEREST	<u>5,138.86</u>		
REVOLVING FUND	<u>60.00</u>		<u>\$36,410.88</u>

SCHEDULE B-20-1

RESIDENCE HALLS

MEMORANDUM OF COMPARATIVE INCOME AND EXPENDITURES

	<u>1937-38</u>	<u>1936-37</u>	<u>1935-36</u>	<u>1934-35</u>	<u>1933-34</u>
INCOME	\$118,184.02	\$126,567.16	\$113,698.02	\$85,607.66	\$73,950.49
EXPENDITURES FOR OPERATION	<u>90,605.64</u>	<u>102,649.15</u>	<u>98,825.67</u>	<u>80,247.76</u>	<u>68,787.02</u>
EXCESS INCOME OVER EXPEN- DITURES FOR OPERATION	<u>27,578.38</u>	<u>23,918.01</u>	<u>14,872.35</u>	<u>5,359.90</u>	<u>5,163.47</u>
EXPENDITURES FOR CAPITAL REPAIRS AND REPLACEMENTS	<u>18,141.31</u>	<u>10,874.47</u>	<u>9,917.83</u>	<u>4,882.07</u>	<u>4,155.00</u>
CASH BALANCE, JUNE 30	<u>\$36,410.88</u>	<u>\$25,988.73</u>	<u>\$12,516.69</u>	<u>\$8,866.77</u>	<u>\$8,579.73</u>

RESIDENCE HALLS

STATEMENT OF OPERATING EXPENSE AND INCOME

	CORBIN HALL		NORTH HALL		SOUTH HALL		TOTALS
	BOARD	ROOMS	BOARD	ROOMS	BOARD	ROOMS	
<u>INCOME</u>							
BOARD	\$23,996.25	---	\$26,894.12	---	\$29,687.57	---	\$80,577.94
ROOMS	---	\$ 9,492.92	---	\$13,607.37	---	\$14,505.79	37,606.08
TOTAL OPERATING INCOME	23,996.25	9,492.92	26,894.12	13,607.37	29,687.57	14,505.79	118,184.02
<u>EXPENSES FOR OPERATION</u>							
<u>SALARIES AND WAGES</u>							
ADMINISTRATION	1,141.85	1,844.15	979.25	2,233.80	1,048.00	3,507.35	10,754.40
CLERICAL	614.46	639.09	512.82	781.90	444.12	336.50	3,328.80
FULL-TIME EMPLOYEES	2,632.45	1,194.45	2,002.30	1,391.40	2,431.05	1,417.30	11,068.95
FULL-TIME SPECIAL CLEANING	48.40	141.35	54.90	236.80	35.40	325.95	842.80
STUDENT EMPLOYEES	2,808.45	21.85	2,682.40	26.30	3,031.85	19.40	8,590.25
HEALTH SERVICE	---	---	---	---	177.20	---	177.20
TOTAL SALARIES AND WAGES	(7,245.61)	(3,840.80)	(6,231.67)	(4,670.20)	(7,167.62)	(5,606.50)	(34,762.40)
<u>SUPPLIES AND EXPENSE</u>							
OFFICE SUPPLIES	58.40	63.60	56.50	63.32	53.82	51.21	346.85
TELEPHONE AND TELEGRAPH	36.42	276.35	52.20	278.88	43.50	317.10	1,004.45
SUBSISTENCE	11,693.07	---	11,344.93	---	16,199.12	---	39,237.12
KITCHEN FUEL	2.54	---	224.60	---	257.50	---	484.64
JANITOR SUPPLIES	4.50	76.85	9.64	108.05	9.64	159.11	367.79
HOUSEHOLD SUPPLIES	362.01	146.83	354.12	146.81	295.52	141.66	1,446.95
HEAT	143.05	432.10	323.25	966.80	310.85	932.57	3,108.62
LIGHT	432.03	356.55	323.09	410.90	287.37	423.90	2,233.84
WATER	64.83	109.36	111.00	328.75	117.65	348.10	1,079.69
LAUNDRY	825.46	505.95	797.77	895.87	859.09	982.31	4,866.45
MISCELLANEOUS							
ENTERTAINMENT	14.00	280.66	13.50	323.00	32.00	296.00	959.16
INSURANCE	151.58	42.50	135.60	42.50	135.62	47.50	555.30
OTHER ITEMS	6.65	43.81	8.99	45.26	6.70	40.97	152.38
TOTAL SUPPLIES AND EXPENSE	(13,794.54)	(2,334.56)	(13,755.19)	(3,610.14)	(18,608.38)	(3,740.43)	(55,843.24)
TOTAL EXPENSES FOR OPERATION	21,040.15	6,175.36	19,986.86	8,280.34	25,776.00	9,346.93	90,605.64
DIFFERENCE BETWEEN INCOME AND OPERATING EXPENSE	2,956.10	3,317.56	6,907.26	5,327.03	3,911.57	5,158.86	27,578.38

RESIDENCE HALLS

STATEMENT OF CAPITAL EXPENDITURES

	TOTAL	BUILDINGS & ATTACHED FIXTURES	MACHINERY & APPLIANCES	LAND & LAND IM- PROVEMENTS	FURNITURE AND FIXTURES
CORBIN HALL					
BOARD	\$ 623.93	\$ 13.95	\$ 52.18	\$ --- --	\$ 557.80
ROOM	14.20	14.20	--- --	--- --	--- --
NORTH HALL					
BOARD	11.81	--- --	--- --	--- --	11.81
ROOM	40.50	40.50	--- --	--- --	--- --
SOUTH HALL					
BOARD	54.90	--- --	--- --	--- --	54.90
ROOM	670.00	--- --	--- --	670.00	--- --
NEW HALL					
ROOM	6,617.38*	6,376.98	--- --	--- --	240.40
TOTAL	\$8,032.72	\$6,445.63	\$ 52.18	\$ 670.00	\$ 864.91

* DOES NOT INCLUDE \$4,471.86 TRANSFERRED TO STATE TREASURER TO PAY INTEREST ON BONDED INDEBTEDNESS OF NEW HALL.

SCHEDULE C-20-4

RESIDENCE HALLS

STATEMENT OF REPAIRS AND REPLACEMENT EXPENDITURES

	TOTAL	BUILDINGS & ATTACHED FIXTURES	MACHINERY & APPLIANCES	FURNITURE AND FIXTURES
CORBIN HALL				
BOARD	\$ 592.55	\$ 93.80	\$ 73.91	\$ 424.84
ROOM	1,427.70	861.42	5.05	561.23
NORTH HALL				
BOARD	627.28	83.30	102.29	441.69
ROOM	825.05	109.22	5.10	710.73
SOUTH HALL				
BOARD	445.87	206.77	78.53	160.57
ROOM	1,718.28	380.42	7.80	1,330.06
TOTAL	\$5,636.73	\$1,734.93	\$ 272.68	\$3,629.12

MEMORANDUM OF STORES INVENTORIES

	JUNE 30, 1937	JUNE 30, 1938
CORBIN HALL	\$2,372.62	\$ 406.91
NORTH HALL	156.96	1,125.27
SOUTH HALL	353.85	517.67
	2,883.43	2,049.85
DECREASE IN INVENTORIES DURING 1937-38		833.58
	<u>\$2,883.43</u>	<u>\$2,883.43</u>

AUXILIARY ENTERPRISE

HEALTH SERVICE

SPECIAL REPORT OF NET RECEIPTS AND DISBURSEMENTS

	ACTUAL 1935-36	ACTUAL 1936-37	ACTUAL 1937-38
<u>CASH BALANCE</u> JULY 1.	\$ 284.07	\$ 611.08	\$1,257.25
<u>RECEIPTS</u>			
STUDENTS' HEALTH SERVICE FUND			
STUDENT FEES			
DEFERRED FROM PREVIOUS YEARS	---	32.87	17.50
SUMMER SESSION	---	---	710.20
REGULAR YEAR	12,069.85	13,720.75	14,112.50
ATHLETIC BOARD	---	---	250.00
MISCELLANEOUS	---	---	---
SERUM	---	5.00	---
REIMBURSEMENT FOR HOSPITALIZATION, ETC.	---	373.90	1,225.82
TOTAL STUDENTS' HEALTH SERVICE FUND	(12,069.85)	(14,132.52)	(16,316.02)
STATE UNIVERSITY GENERAL BUDGET	1,507.00	972.42	121.21*
TOTAL TO BE ACCOUNTED FOR	13,860.92	15,716.02	17,694.48
<u>DISBURSEMENTS</u>			
OPERATING COSTS			
SALARIES AND WAGES			
DIRECTOR AND PHYSICIAN, DR. HESDORFFER	---	2,666.60	2,658.32
ASSISTANT PHYSICIAN	---	---	2,000.00
DIRECTOR AND NURSE, MRS. LECLAIRE	2,291.66	2,310.00	385.00
NURSE, REGULAR	796.75	---	799.92
NURSE, SPECIAL	30.00	83.50	50.00
PROCTOR, SOUTH HALL	168.15	200.70	194.65
LABRATORY TECHNICIAN	---	82.30	179.25
SECRETARY AND MISCELLANEOUS CLERKS	347.28	166.24	725.58
SUPPLIES AND EXPENSE	75.86	67.97	264.97
OFFICE SUPPLIES AND EXPENSE	666.92	547.75	671.75
MEDICAL SUPPLIES	197.80	292.35	267.28
TRANSPORTATION (INCLUDES AMBULANCE SERVICE)	9.83	15.88	92.72
SUNDRY	8,049.59	7,473.19	7,191.62
HOSPITALIZATION AND PROFESSIONAL SERVICES	616.00	71.25	70.00
PHYSICAL EXAMINATIONS	---	---	---
TOTAL OPERATING COSTS	(13,249.84)	(13,977.73)	(15,551.06)
CAPITAL AND REPAIR COSTS			
BUILDING ALTERATIONS	---	---	239.50
EQUIPMENT	---	481.04	139.44
TOTAL CAPITAL AND REPAIR COSTS	(---	(481.04)	(378.94)
TOTAL EXPENDITURES	13,249.84	14,458.77	15,930.00
<u>CASH BALANCE</u> JUNE 30	611.08	1,257.25	1,764.48

* FOR ANALYSIS OF DISBURSEMENTS SEE PAGES 15, 16, AND 17.

STORES ACCOUNTS

SUMMARY OF OPERATIONS

ACCOUNT	BALANCE 6/30/37	PURCHASES	TOTAL TO BE ACCOUNTED FOR	SUPPLIES ISSUED TO DEPARTMENTS	CASH SALES	TOTAL SUPPLIES ISSUED	BALANCE 6/30/38
CARPENTER SHOP	\$ 634.58	\$5,270.22	\$5,904.80	\$4,157.81	\$1,370.80	\$5,528.61	\$ 376.19
CHEMISTRY	10,815.06	4,475.21	15,290.27	4,689.90	641.31	5,331.21	9,959.06
JANITOR SUPPLIES							
LAMPS	692.61	863.83	1,556.44	290.53	117.32	407.85	1,148.59
OTHER SUPPLIES	789.35	1,822.87	2,612.22	1,480.48	86.82	1,567.30	1,044.92
	(1,481.96)	(2,686.70)	(4,168.66)	(1,771.01)	(204.14)	(1,975.15)	(2,193.51)
OFFICE SUPPLIES							
POSTAGE	721.98	3,291.26	4,013.24	3,330.21	353.19	3,683.40	329.84
STATIONERY	1,380.81	2,901.45	4,282.26	2,598.96	387.31	2,986.27	1,295.99
	(2,102.79)	(6,192.71)	(8,295.50)	(5,929.17)	(740.50)	(6,669.67)	(1,625.83)
TOTAL	\$15,034.39	\$18,624.84	\$33,659.23	\$16,547.89	\$2,956.75	\$19,504.64	\$14,154.59

STUDENT LOAN FUNDSCASH RECORD AND FUND TOTALS

	<u>CASH SUMMARY FOR YEAR'S TRANSACTIONS</u>					<u>FUND BALANCES, JUNE 30, 1938</u>		
	BALANCE JULY 1, 1937	INTEREST EARNINGS ETC.	GIFTS	LOANS PAID	NEW LOANS	CASH	NOTES	TOTAL
AMERICAN ASSOCIATION OF UNIVERSITY WOMEN	\$ 368.65	\$ 94.20	\$ -- --	\$ 575.24	\$ 905.07	\$133.02	\$2,193.31	\$2,326.33
ASSOCIATED WOMEN STUDENTS	190.39	43.25	50.25	491.13	645.00	130.02	1,919.09	2,049.11
CLASS OF 1923	31.32	14.52	-- --	50.00	50.00	45.84	196.43	242.27
FACULTY WOMEN'S CLUB	74.40	2.47	-- --	-- --	50.00	26.87	100.00	126.87
FORESTRY CLUB	258.96	114.43	-- --	2,976.46	3,285.00	64.85	3,855.46	3,920.31
GENERAL	12.69	9.15	-- --	16.35	38.19	-- --	134.49	134.49
MEMORIAL FUND ELECTA CHAPTER #7 O. E. S.	131.08	-- --	-- --	-- --	50.00	81.08	150.00	231.08
SCOTTISH RITE MASON CLUB OF MISSOULA	10.46	6.16	50.00	142.74	150.00	59.36	330.97	390.33
SIGMA DELTA CHI	-- --	2.97	-- --	8.19	-- --	11.16	25.00	36.16
	\$1,077.95	\$287.15	\$100.25	\$4,260.11	\$5,173.26	\$552.20	\$8,904.75	\$9,456.95

LOAN RECORD

	<u>LOANS RECEIVABLE JULY 1, 1937</u>		<u>NEW LOANS</u>		<u>LOANS PAID</u>	<u>LOANS RECEIVABLE JUNE 30, 1938</u>	
	NUMBER	AMOUNT	NUMBER	AMOUNT	AMOUNT	NUMBER	AMOUNT
STUDENTS			STUDENTS			STUDENTS	
AMERICAN ASSOCIATION OF UNIVERSITY WOMEN	26	\$2,178.48	9	\$ 905.07	\$ 890.24 *1	24	\$2,193.31
ASSOCIATED WOMEN STUDENTS	25	1,822.22	8	645.00	548.13 *2	27	1,919.09
CLASS OF 1923	6	196.43	1	50.00	50.00	6	196.43
FACULTY WOMEN'S CLUB	2	50.00	1	50.00	-- --	2	100.00
FORESTRY CLUB	48	3,546.92	50	3,285.00	2,976.46	59	3,855.46
GENERAL	4	112.65	2	38.19	16.35	6	134.49
MEMORIAL FUND ELECTA CHAPTER #7 O. E. S.	2	100.00	1	50.00	-- --	3	150.00
SCOTTISH RITE MASON CLUB OF MISSOULA	4	323.71	1	150.00	142.74	4	330.97
SIGMA DELTA CHI	2	33.19	--	-- --	8.19	1	25.00
	119	\$8,363.60	73	\$5,173.26	\$4,632.11 *3	132	\$8,904.75

DUPLICATION OF LOANS TO SAME STUDENT FROM ONE FUND COUNTED ONLY
ONCE.

*1 INCLUDES LOANS CANCELLED \$315.00
*2 INCLUDES LOANS CANCELLED 57.00
*3 INCLUDES LOANS CANCELLED \$372.00

ENDOWMENTSPERMANENT NON-EXPENDABLE FUND
CHANGES IN FUND

	TOTAL FUND JULY 1, 1937	ADDITIONS TO FUND	VALUATION ADJUSTMENT	TOTAL FUND JUNE 30, 1938
<u>EDUCATIONAL</u>				
W. W. DIXON, LAW	\$ 85,250.00	\$ --- --	\$ --- --	\$ 85,250.00
J. H. T. RYMAN, ECONOMICS & SOCIOLOGY	7,500.00	--- --	--- --	7,500.00
<u>NON-EDUCATIONAL</u>				
<u>FELLOWSHIPS</u>				
J. H. T. RYMAN, ECONOMICS & SOCIOLOGY	10,000.00	--- --	--- --	10,000.00
<u>SCHOLARSHIPS</u>				
E. L. BONNER	6,579.50	--- --	-9.50*1	6,570.00
KAIMIN EDITOR'S	1,806.00	114.00*2	--- --	1,920.00
<u>PRIZES</u>				
W. M. ABER - ORATORY	1,050.00	--- --	--- --	1,050.00
PHILO S. BENNETT - ESSAY	707.50	--- --	--- --	707.50
CLASS OF 1904	502.00	--- --	--- --	502.00
PRESIDENT C. A. DUNIWAY - HONOR				
SCHOLARSHIP BOOKS	400.00	--- --	--- --	400.00
ANNIE LEWIS JOYCE MEMORIAL	251.00	--- --	--- --	251.00
TOTAL PERMANENT FUND	\$114,046.00	\$ 114.00	\$ -9.50	\$114,150.50

*1 ADJUSTED THROUGH SURPLUS BECAUSE OF ERROR IN
SECURITIES VALUATION.

*2 TRANSFER FROM EXPENDABLE INCOME.

SCHEDULE E2

ENDOWMENTSPERMANENT NON-EXPENDABLE FUND
CHANGES IN INVESTMENTS

	TOTAL INVESTMENTS JULY 1, 1937	SECURITIES REDEEMED	VALUATION ADJUST- MENT	SECURITIES PURCHASED	TOTAL INVESTMENTS JUNE 30, 1938
<u>EDUCATIONAL</u>					
W. W. DIXON, LAW	\$ 83,537.12	\$ 384.32	\$ --- --	\$ --- --	\$ 83,152.80
J. H. T. RYMAN, ECONOMICS & SOCIOLOGY	6,512.48	336.28	--- --	--- --	6,176.20
<u>NON-EDUCATIONAL</u>					
<u>FELLOWSHIPS</u>					
J. H. T. RYMAN, ECONOMICS & SOCIOLOGY	9,446.40	480.40	--- --	--- --	8,966.00
<u>SCHOLARSHIPS</u>					
E. L. BONNER	6,579.50	6,570.00	9.50	6,570.00	6,570.00
KAIMIN EDITOR'S	1,806.00	1,806.00	--- --	1,920.00	1,920.00
<u>PRIZES</u>					
W. M. ABER - ORATORY	1,050.00	155.50	--- --	155.50	1,050.00
PHILO S. BENNETT - ESSAY	707.50	--- --	--- --	--- --	707.50
CLASS OF 1904	502.00	--- --	--- --	--- --	502.00
PRESIDENT C. A. DUNIWAY - HONOR					
SCHOLARSHIP BOOKS	400.00	--- --	--- --	--- --	400.00
ANNIE LEWIS JOYCE MEMORIAL	251.00	--- --	--- --	--- --	251.00
TOTAL INVESTMENTS	\$110,792.00	\$9,732.50	\$ 9.50	\$8,645.50	\$109,695.50

NOTE: FOR EARNINGS SEE EXPENDABLE INCOME, PAGE 21A
SCHEDULE C-2B-8ENDOWMENTSPERMANENT NON-EXPENDABLE FUND
CASH TRANSACTIONS

	CASH BALANCE JULY 1, 1937	REDEMPTION OF SECURITIES	ADDITION TO FUND	INVESTMENT IN SECURITIES	CASH BALANCE JUNE 30, 1938
<u>EDUCATIONAL</u>					
W. W. DIXON, LAW	\$ 1,712.88	\$ 384.32	\$ --- --	\$ --- --	\$ 2,097.20
J. H. T. RYMAN, ECONOMICS & SOCIOLOGY	987.52	336.28	--- --	--- --	1,323.80
<u>NON-EDUCATIONAL</u>					
<u>FELLOWSHIPS</u>					
J. H. T. RYMAN, ECONOMICS & SOCIOLOGY	553.60	480.40	--- --	--- --	1,034.00
<u>SCHOLARSHIPS</u>					
E. L. BONNER	--- --	6,570.00	--- --	6,570.00	--- --
KAIMIN EDITOR'S	--- --	1,806.00	114.00	1,920.00	--- --
<u>PRIZES</u>					
W. M. ABER - ORATORY	--- --	155.50	--- --	155.50	--- --
TOTAL	\$ 3,254.00	\$9,732.50	\$114.00	\$8,645.50	\$ 4,455.00

PLANT FUNDS
BONDS PAYABLE RECORD

	BALANCE PAYABLE JULY 1, 1937	ADDITIONS	REDEMPTIONS	BALANCE PAYABLE JUNE 30, 1938
STUDENT UNION BUILDING	\$203,000.00	\$ --- --	\$ --- --	\$203,000.00
JOURNALISM BUILDING	97,000.00	--- --	2,000.00	95,000.00
NEW RESIDENCE HALL	--- --	225,000.00	--- --	225,000.00
TOTAL BONDS PAYABLE	\$300,000.00	\$225,000.00	\$ 2,000.00	\$523,000.00

CONSOLIDATED SUMMARY OF RECEIPTS AND DISBURSEMENTS

EXHIBIT G

RECEIPTS

	TOTAL	FEDERAL GRANT	SALE OF BONDS	FEES & EARNINGS	TRANSFERS FROM OTHER FUNDS	ACCRUED INTEREST
STUDENT UNION BUILDING						
INT. & SINKING FUND	\$ 8,216.00	\$ --- --	\$ --- --	\$ 216.00	\$ 8,000.00	\$ --- --
JOURNALISM BUILDING						
CONSTRUCTION FUND	46,000.00	46,000.00	--- --	--- --	--- --	--- --
INT. & SINKING FUND	4,080.00	--- --	--- --	--- --	4,080.00	--- --
ART MUSEUM BUILDING						
CONSTRUCTION FUND	9,816.31	9,816.31	--- --	--- --	--- --	--- --
NEW RESIDENCE HALL						
CONSTRUCTION FUND	225,000.00	--- --	225,000.00	--- --	--- --	--- --
INT. & SINKING FUND	5,062.50	--- --	--- --	--- --	4,471.86	590.64
BUILDING FEE FUND						
TRANSFER TO STATE						
TREASURER	27,444.75	--- --	--- --	27,444.75	--- --	--- --
TO BE TRANSFERRED	162.50	--- --	--- --	162.50	--- --	--- --
TOTAL RECEIPTS	\$325,782.06	\$55,816.31	\$225,000.00	\$27,823.25	\$16,551.86	\$ 590.64

DISBURSEMENTS

	TOTAL	CONSTRUCTION COSTS EQUIPMENT	CONSTRUCTION	BOND INTEREST	BOND RETIREMENT	TRANSFER TO OTHER FUNDS
STUDENT UNION BUILDING						
INT. & SINKING FUND	\$ 8,120.00	\$ --- --	\$ --- --	\$ 8,120.00	\$ --- --	\$ --- --
JOURNALISM BUILDING						
CONSTRUCTION FUND	78,313.31	11,109.35	67,203.96	--- --	--- --	--- --
INT. & SINKING FUND	5,820.00	--- --	--- --	3,820.00	2,000.00	--- --
ART MUSEUM BUILDING						
CONSTRUCTION FUND	9,852.41	1,704.90	8,147.51	--- --	--- --	--- --
NEW RESIDENCE HALL						
CONSTRUCTION FUND	148,193.24	--- --	148,193.24	--- --	--- --	--- --
BUILDING FEE FUND	13,884.92	5,519.33	4,285.59*	--- --	--- --	4,080.00
TOTAL DISBURSEMENTS	\$264,183.88	\$18,333.58	\$227,830.30	\$11,940.00	\$ 2,000.00	\$4,080.00

* INCLUDES ALTERATIONS: COOK HALL, \$172.27 - MENS' GYM, \$140.80;
TOTAL, \$313.07.

PLANT FUNDSSTUDENT UNION BUILDING
FEDERAL PROJECT 1835 (MONTANA)INTEREST AND SINKING FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

BALANCE JULY 1, 1937		
CASH	\$4,344.08	
MONTANA POWER STOCK	<u>3,600.00</u>	\$7,944.08
<u>RECEIPTS</u>		
INTEREST - MONTANA POWER STOCK	216.00	
TRANSFER FROM OPERATING FUND	<u>8,000.00</u>	8,216.00
TOTAL TO BE ACCOUNTED FOR		<u>16,160.08</u>
<u>DISBURSEMENTS</u>		
INTEREST		<u>8,120.00</u>
BALANCE JUNE 30, 1938		
CASH	4,440.08	
MONTANA POWER STOCK	<u>3,600.00</u>	<u>\$8,040.08</u>

SCHEDULE G2-1

ART MUSEUM BUILDING
FEDERAL PROJECT 11220 (MONTANA)

CONSTRUCTION FUND

CASH BALANCE JULY 1, 1937	\$ 36.10	
<u>RECEIPTS</u>		
FEDERAL GRANT	<u>9,816.31</u>	\$9,852.41
<u>DISBURSEMENTS</u>		
CONSTRUCTION	8,147.51	
EQUIPMENT	<u>1,704.90</u>	<u>9,852.41</u>
CASH BALANCE JUNE 30, 1938		<u>\$ 000.00</u>

SCHEDULE G2-2

ART MUSEUM BUILDING
CONSTRUCTION FUND

FINAL REPORT - EXPENDITURES MADE DURING TWO FISCAL YEARS

	<u>1936-37</u>	<u>1937-38</u>	<u>TOTAL</u>
<u>RECEIPTS</u>			
GIFT	\$18,000.00	\$ --- --	\$18,000.00
FEDERAL GRANT	<u>4,909.00</u>	<u>9,816.31</u>	<u>14,725.31</u>
TOTAL	<u>22,909.00</u>	<u>9,816.31</u>	<u>32,725.31</u>
<u>DISBURSEMENTS</u>			
PRELIMINARY COSTS	87.55	8.39	95.94
ARCHITECTS	1,379.11	418.63	1,797.74
GENERAL CONTRACTS	21,406.24	7,722.88	29,129.12
FURNISHINGS	--- --	1,258.06	1,258.06
DEPARTMENTAL EQUIPMENT	--- --	444.45	444.45
	<u>\$22,872.90</u>	<u>\$9,852.41</u>	<u>\$32,725.31</u>

PLANT FUNDSJOURNALISM BUILDING
FEDERAL PROJECT 1022RS (MONTANA)CONSTRUCTION FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

CASH BALANCE JULY 1, 1937	\$32,490.81	
<u>RECEIPTS</u>		
FEDERAL GRANT	<u>46,000.00</u>	\$78,490.81
<u>DISBURSEMENTS</u>		
PRELIMINARY COSTS	42.50	
LEGAL COSTS	354.00	
ARCHITECTS	2,436.84	
CONSTRUCTION CONTRACTS		
GENERAL	57,057.63	
PLUMBING	3,655.55	
ELECTRIC WIRING	3,657.44	
EQUIPMENT		
GENERAL FURNISHINGS	3,978.35	
DEPARTMENTAL		
MACHINERY	6,616.85	
FURNISHINGS	<u>514.15</u>	<u>78,313.31</u>
CASH BALANCE JUNE 30, 1938		<u>\$ 177.50</u>

NOTE: CLAIMS UNPAID AND NOT RECORDED ABOVE BECAUSE OF NOT RECEIVING FINAL GRANT UNTIL AFTER CLOSE OF FISCAL YEAR AMOUNTED TO \$17,199.67.

JOURNALISM BUILDING
INTEREST AND SINKING FUND

SCHEDULE G4

CASH BALANCE JULY 1, 1937	\$7,456.00	
<u>RECEIPTS</u>		
TRANSFER FROM BUILDING FEE FUND	<u>4,080.00</u>	\$11,536.00
<u>DISBURSEMENTS</u>		
REDEMPTION OF BONDS # 3 AND 4	2,000.00	
INTEREST	<u>3,820.00</u>	<u>5,820.00</u>
CASH BALANCE JUNE 30, 1938		<u>\$5,716.00</u>

NEW RESIDENCE HALL

SCHEDULE G5

CONSTRUCTION FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
(DOES NOT INCLUDE PAYMENTS MADE FROM RESIDENCE
HALLS OPERATING FUND AND RECORDED AS CAPITAL
CHARGES FOR THIS BUILDING)

<u>RECEIPTS</u>		\$225,000.00
SALE OF BONDS		
<u>DISBURSEMENTS</u>		
FINANCING SALE OF BONDS	\$11,250.00	
PRELIMINARY COSTS	57.30	
ARCHITECTS	4,258.59	
CONSTRUCTION CONTRACTS		
GENERAL	105,864.00	
PLUMBING	20,991.85	
ELECTRIC WIRING	<u>5,771.50</u>	<u>148,193.24</u>
CASH BALANCE JUNE 30, 1938		<u>\$76,806.76</u>

PLANT FUNDSNEW RESIDENCE HALL
INTEREST AND SINKING FUNDRECEIPTS

ACCURED INTEREST	\$ 590.64	
TRANSFER FROM RESIDENCE HALLS OPERATING FUND	<u>4,471.86</u>	\$5,062.50

DISBURSEMENTS

NONE		<u>000.00</u>
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CASH BALANCE JUNE 30, 1938		<u><u>\$5,062.50</u></u>
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SCHEDULE G7

BUILDING FEE FUND

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

CASH BALANCE JULY 1, 1938	\$24,258.25	
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RECEIPTS

STUDENT FEES	<u>27,607.25</u>	\$51,865.50
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DISBURSEMENTS

TRANSFERS TO JOURNALISM, INTEREST AND SINKING FUND	4,080.00	
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SPECIAL PROJECTS AUTHORIZED BY THE STATE BOARD OF EDUCATION

- (1) CHEMISTRY LABORATORY IN FORESTRY BUILDING, INCLUDING REMODELING OF COOK HALL TO PROVIDE A CLASS ROOM FOR FORESTRY DRAFTING CLASSES.

CHEMISTRY LABORATORY	
BUILDING IMPROVEMENTS	1,662.06
DEPARTMENTAL EQUIPMENT	
PETTY EQUIPMENT	144.36
FURNITURE AND FIXTURES	3,113.86
SCIENTIFIC APPARATUS	1,968.29

COOK HALL	
ALTERATIONS	172.27
IMPROVEMENTS	349.44
TOTAL (1)	(7,410.28)

- (2) MEN'S GYMNASIUM, CLORINATOR

(3) MEN'S GYMNASIUM	765.40
ALTERATIONS	140.80
IMPROVEMENTS	723.01

- (4) NATURAL SCIENCE ADDITION

EQUIPMENT	171.00
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- (5) MOVING EQUIPMENT FROM COOK HALL TO NEW JOURNALISM BUILDING

594.43	<u>13,864.92</u>
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CASH BALANCE JUNE 30, 1938

STATE TREASURER	37,818.08	
STATE UNIVERSITY, BUSINESS MANAGER	<u>162.50</u>	

\$37,980.58

AGENCY FUNDS
MONTANA STUDENT UNION

OPERATING FUND

SUMMARY OF RECEIPTS AND DISBURSEMENTS

CASH BALANCE JULY 1, 1937

\$ 3,541.13

RECEIPTS

STUDENT FEES

SUMMER - 1937

669.50

REGULAR - 1936-37

\$ 9,292.66

\$ 9,962.16

RENTALS

STORE

1,600.00

THEATRE

750.83

BALLROOMS

3,509.02

MUSIC PRACTICE

306.80

MEETING ROOMS (INCLUDES CARD TABLES)

89.00

KITCHEN, DISHES

172.10

MISCELLANEOUS (GAMES, ETC.)

34.25

6,462.00

CHECKROOM

662.11

BOOKKEEPING SERVICES

1,950.00

SPONSORED PROGRAMS

DANCES (MIXERS)

654.00

HARVEST BALL

284.10

DANCING CLASSES

438.00

BRIDGE CLASSES

103.25

1,480.25

REIMBURSEMENT OF EXPENSE CHARGES

117.02

MISCELLANEOUS

19.56

20,653.10

- TOTAL TO BE ACCOUNTED FOR

\$24,194.23

DISBURSEMENTS

SALARIES AND WAGES

MANAGEMENT AND GENERAL

1,914.05

GENERAL OFFICE- BOOKKEEPING ETC.

2,402.04

JANITORS

1,763.50

6,079.59

GENERAL EXPENSE

INDUSTRIAL ACCIDENT INSURANCE

37.28

INSURANCE - BUILDINGS & EQUIPMENT

916.03

933.31

CHECKROOM EXPENSE

58.08

OFFICE SUPPLIES AND EXPENSE

138.41

GENERAL BUILDING SUPPLIES & EXPENSE

291.01

SPONSORED PROGRAMS

DANCES (MIXERS)

207.05

HARVEST BALL

217.35

DANCING CLASSES

350.25

BRIDGE CLASSES

53.47

820.12

STUDENT ENTERTAINMENT

FORUMS

7.40

GAMES, MAGAZINES, ETC.

99.70

MISCELLANEOUS PROMOTIONAL EXPENSE

63.78

170.86

REPAIRS AND REPLACEMENTS

BUILDING & ATTACHED FIXTURES

1,082.71

EQUIPMENT & FURNISHINGS

612.79

1,695.50

CHARGES TO BE REIMBURSED

55.83

MISCELLANEOUS EXPENSE

43.36

10,314.09

NET OPERATING CASH SURPLUS

13,880.14

CAPITAL EXPENDITURES

BUILDINGS & ATTACHED FIXTURES

248.47

EQUIPMENT & FURNISHINGS

525.38

773.85

TRANSFER TO INTEREST & SINKING FUND

8,000.00

8,773.85

CASH BALANCE JUNE 30, 1938

5,106.29

AGENCY FUNDSMONTANA STUDENT UNIONCONSOLIDATED STATEMENT SHOWING FUNDS AVAILABLE FOR
CURRENT OPERATIONS AND RETIREMENT OF INDEBTEDNESSASSETS

OPERATING FUND (STATE UNIVERSITY)		
CASH	\$5,544.13	
LESS: DUE STUDENT UNION REVOLVING FUND	437.84	
NET		\$5,106.29
INTEREST AND SINKING FUND (STATE TREASURER)		
CASH	4,440.08	
INVESTMENTS	3,600.00	8,040.08
ACCRUED AND DEFERRED ITEMS		
PREPAID INSURANCE	966.62	
ACCOUNTS RECEIVABLE RENTALS	48.00	
ACCOUNTS RECEIVABLE		
INTEREST EARNINGS FROM RESERVE FUNDS		
ASSOCIATED STUDENT STORE	3,638.97	
ASSOCIATED STUDENTS	592.92	5,246.51
TOTAL ASSETS		<u>18,392.88</u>

LIABILITIES

BONDED INDEBTEDNESS IS \$203,000.00, BUT THERE IS NO OBLIGATION TO RETIRE ANY OF THIS AMOUNT UNTIL MARCH 1, 1941 WHEN \$6,000.00 IS DUE		<u>0.00</u>
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SURPLUS

AVAILABLE FOR CURRENT OPERATIONS, INTEREST EXPENSE, AND RETIREMENT OF INDEBTEDNESS		
SURPLUS JULY 1, 1937	15,931.55	
CURRENT YEAR SURPLUS	<u>2,461.33</u>	<u>\$18,392.88</u>

SCHEDULE H3

MONTANA STUDENT UNIONCONSOLIDATED FUND STATEMENT - INCOME AND EXPENSES
CURRENT OPERATING FUNDSINCOME

OPERATIONS		
STUDENT FEES	\$9,962.16	
RENTALS AND MISCELLANEOUS	6,948.34	
BOOKKEEPING SERVICE	1,950.00	
SPONSORED PROGRAMS	1,480.25	
SUB-TOTAL	(20,340.75)	
INTEREST EARNINGS		
MONTANA POWER STOCK	216.00	
OTHER INVESTMENTS		
ASSOCIATED STUDENT STORE RESERVE	628.26	
ASSOCIATED STUDENT RESERVE	592.92	
SUB-TOTAL	(1,437.18)	\$21,777.93

EXPENSE

OPERATING ACCOUNT		
SALARIES AND WAGES	6,079.59	
SUPPLIES AND EXPENSE	794.85	
SPONSORED PROGRAMS (FOR WHICH REVENUE IS RECEIVED)	828.12	
REPAIRS AND REPLACEMENTS	1,695.50	
INSURANCE (NET COST FOR THE YEAR)	1,024.69	
SUB-TOTAL	(10,422.75)	
INTEREST ON BONDED INDEBTEDNESS	<u>8,120.00</u>	<u>18,542.75</u>
OPERATING SURPLUS		<u>3,235.18</u>
CAPITAL EXPENDITURES		<u>773.85</u>
NET INCREASE CURRENT OPERATING FUND		<u>\$ 2,461.33</u>

NOTE: THE ORIGINAL BOND AGREEMENT PROVIDED THAT BONDS BE RETIRED DURING THIS YEAR IN THE AMOUNT OF \$5,000.00. THESE WERE REDEEMED WITH SURPLUS FUNDS IN MARCH, 1937. HAD IT BEEN NECESSARY TO MEET THIS OBLIGATION, THERE WOULD HAVE BEEN A DECREASE IN THE CURRENT OPERATING FUND OF \$2,538.67 (\$5,000.00 - \$2,461.33).

AGENCY FUNDS
MONTANA STUDENT UNION

INSURANCE RECORD

INSURER	LOCAL AGENT	COVERS	POLICY No.	AMOUNT OF COVERAGE	PREMIUM	EXPIRES	PREPAID PREMIUM
EMPLOYEES LIABILITY ASSURANCE COMPANY	F. H. WHISTLER	SAFE BURGLARY MONEY AND PERSONAL PROPERTY	BU 909967	\$ 2,000.00	\$ 47.40	JAN. 18, 1939	\$ 8.69
WESTCHESTER FIRE INSURANCE COMPANY	TAYLOR, TIPPING AND COMPANY	LOSS OF RENTAL, BUILDING 100% CO-INSURANCE	737508	9,000.00	39.60	FEB. 2, 1939	7.73
PEARL ASSURANCE COMPANY	MILLER INSURANCE COMPANY	FIRE AND LIGHTNING, BUILDING. \$61,000.00, CONTENTS \$15,000.00	4269398	76,000.00	NOT PAID FROM OPERATING FUNDS	DEC. 2, 1939	- --
PEARL ASSURANCE COMPANY	MILLER INSURANCE COMPANY	EARTHQUAKE 5% DEDUCTIBLE 70% CO-INSURANCE, BUILDING	901356	146,300.00	670.08	MAR. 15, 1940	381.57
MERCHANTS FIRE INSURANCE COMPANY	MOON AGENCY	FIRE AND LIGHTNING 90% CO-INSURANCE PLUS 8 POINT COVERAGE, BUILDING	1046	15,000.00	66.69	OCT. 27, 1940	51.69
MERCHANTS FIRE INSURANCE COMPANY	MOON AGENCY	FIRE AND LIGHTNING 90% CO-INSURANCE PLUS 8 POINT COVERAGE, BUILDING	1128	70,000.00	311.22	DEC. 5, 1940	252.15
MERCHANTS FIRE INSURANCE COMPANY	MOON AGENCY	FIRE AND LIGHTNING 90% CO-INSURANCE PLUS 8 POINT COVERAGE, BUILDING \$34,000.00 CONTENTS \$30,000.00	1227	64,000.00	284.54	APR. 15, 1941	264.79
							<u>\$ 966.62</u>

SUMMARY OF COVERAGE:

FIRE AND LIGHTNING - BUILDING -	\$180,000.00
- CONTENTS -	45,000.00
LOSS OF RENTAL -	9,000.00
EARTHQUAKE -	146,300.00
SAFE - BURGLARY	2,000.00

NOTE:

ALL EMPLOYEES ARE COVERED BY INDUSTRIAL ACCIDENT INSURANCE
BOOKKEEPERS BOND \$5,000.00 (PART OF GENERAL UNIVERSITY POLICY)
BANK MESSENGERS BOND \$1,000.00 AND PROTECTION AGAINST ROBBERY OF MESSENGER (PART OF GENERAL UNIVERSITY POLICIES)

STUDENT AND AUXILIARY ORGANIZATIONS

SUMMARY OF RECEIPTS AND DISBURSEMENTS

<u>ASSOCIATED STUDENTS ACTIVITIES</u>	<u>BALANCE</u> <u>JULY 1, 1937</u>	<u>RECEIPTS</u> <u>FOR YEAR</u>	<u>DISBURSEMENTS</u> <u>FOR YEAR</u>	<u>BALANCE</u> <u>JUNE 30, 1938</u>
ATHLETIC BOARD	\$ 145.99	\$58,381.80	\$58,169.68	\$ 358.11
ATHLETIC BOARD - COACHING SCHOOL	134.12	26.82	160.94	---
BAND	30.27	812.05	803.52	38.80
BAND SPECIAL TRAVEL FUND	54.00	30.00	84.00	---
BLEACHER CONSTRUCTION FUND	---	750.00	---	750.00
CLASS OF 1938	52.73	150.00	202.73	---
CLASS OF 1939	43.00	142.50	168.41	17.09
CLASS OF 1940	24.71	110.75	77.14	58.32
CLASS OF 1941	---	147.45	91.29	56.16
DEBATE AND ORATORY FUND	60.01	350.00	370.42	39.59
GENERAL A. S. M. S. U. OPERATING FUND	66.19	2,977.30	2,925.68	117.81
GENERAL A. S. M. S. U. - STUDENT SHOW	---	---	2.85	-2.85
GLEE CLUB AND ORCHESTRA FUND	20.00	613.17	616.18	16.99
INTRAMURAL FIELD CONSTRUCTION ACCOUNT	---	600.00	159.08	440.92
KAIMIN	690.03	7,941.20	7,724.83	906.40
MASQUERS	124.46	1,800.66	1,879.72	45.40
MINOR AND INTRAMURAL SPORTS	6.77	1,014.65	840.26	181.16
OUTSIDE ENTERTAINMENT COMMITTEE	---	1,380.67	1,380.67	---
RESERVE FUND - A. S. M. S. U.	44.99	1,475.00	1,000.00	519.99
RESERVE FUND - A. S. M. S. U. OBLIGATED TO STUDENT UNION	---	517.94	---	517.94
RESERVE FUND - MASQUERS & ENTERTAINMENT	462.51	374.34	750.00	86.85
RESERVE FUND - NATIONAL TRACK TRAVEL	26.54	31.88	58.42	---
RESERVE FUND - PUBLICATIONS	---	997.46	992.46	5.00
SENTINELS PRIOR TO 1937	---	40.00	40.00	---
SENTINEL - 1937	760.39	292.19	1,052.58	---
SENTINEL - 1938	567.07	6,426.15	6,438.55	554.67
TRADITIONS COMMITTEE	1.91	206.26	208.17	---
TRAVEL FUND - BAND & GLEE CLUB	50.00	400.00	387.20	62.80
WOMEN'S ATHLETIC ASSOCIATION	12.62	605.91	608.99	9.54
	(3,378.31)	(88,596.15)	(87,193.77)	(4,780.69)
<u>STUDENT ORGANIZATIONS (SELF-SUPPORTING)</u>				
ALPHA KAPPA PSI	1.42	145.00	143.75	2.67
ALPHA LAMBDA DELTA	---	90.50	90.50	---
ASSOCIATED WOMEN STUDENTS	43.59	622.30	572.24	93.65
BAND CLUB	2.00	---	---	2.00
CORBIN HALL	---	264.00	247.30	16.70
DRUIDS	15.12	284.25	294.60	4.77
FORESTRY BALL FUND	31.58	1,327.02	1,358.60	---
FORESTRY CLUB	55.68	829.10	874.46	10.32
FORESTRY KAIMIN (PRIOR TO 1938 ISSUE)	-119.79	325.00	205.21	---
FORESTRY KAIMIN - 1938 ISSUE	---	864.51	787.08	77.43
GIRLST DRUM CORPS	---	11.15	3.96	7.19
INDEPENDENTS	.69	223.25	221.05	2.89
INTERCOLLEGIATE KNIGHTS	.08	192.08	190.67	1.49
INTERFRATERNITY COUNCIL	5.95	557.68	534.90	28.73
KAPPA EPSILON	3.46	2.00	2.00	3.46
KAPPA PSI	1.63	244.38	219.73	26.28
KAPPA TAU	34.92	52.00	64.60	22.32
LAW SCHOOL ASSOCIATION	---	414.65	411.92	2.73
"M" CLUB	194.80	712.80	906.70	.90
MANAGERS CLUB	---	364.50	360.61	3.89
MASQUER CLUB	---	377.63	377.63	---
MORTAR BOARD	51.96	264.01	255.84	60.13
NORTH HALL CLUB	---	287.00	252.93	34.07
PANHELLENIC COUNCIL	64.53	327.50	375.28	16.75
PHARMACY CLUB	3.86	163.60	166.75	.71
PHI DELTA PHI	1.86	551.05	550.45	2.46
PHI LAMBDA	12.61	---	12.61	---
PHI SIGMA	12.48	272.25	278.15	6.58
PRESS CLUB	---	197.74	197.16	.58
PSI CHI	14.53	16.25	30.61	.17
SCABBARD AND BLADE	84.10	527.57	556.46	55.21
SIGMA DELTA CHI	53.47	460.00	404.89	106.58
SPURS	16.56	662.64	581.31	97.89
SOUTH HALL CLUB	---	282.00	281.23	.77
SUMMER SESSION PLAYS	80.66	142.75	170.48	52.93
SUMMER SESSION TRIPS	85.91	399.70	472.90	12.71
TAU KAPPA ALPHA	---	36.75	34.00	2.75
THETA SIGMA PHI	201.77	554.14	667.65	88.26
	(955.43)	(13,048.75)	(13,156.21)	(847.97)

(CONTINUED ON NEXT PAGE)

STUDENT AND AUXILIARY ORGANIZATIONSSUMMARY OF RECEIPTS AND DISBURSEMENTS
(CONTINUED FROM PAGE 39)

	BALANCE JULY 1, 1937	RECEIPTS FOR YEAR	DISBURSEMENTS FOR YEAR	BALANCE JUNE 30, 1938
<u>AUXILIARY ORGANIZATIONS</u>				
ALUMNI ASSOCIATION	\$ 293.96	\$ 433.10	\$ 268.09	\$ 458.97
FACULTY CLUB	64.01	39.50	58.05	45.46
FRONTIER AND MIDLAND	13.63	1,683.87	1,629.79	67.71
HIGH SCHOOL DEBATE ASSOCIATION	182.07	97.30	100.20	179.17
INTERSCHOLASTIC COMMITTEE	21.54	4,920.47	4,658.00	284.01
	(575.21)	(7,174.24)	(6,714.13)	(1,035.32)
<u>TOTAL STUDENT & AUXILIARY ORGANIZATIONS</u>	4,908.95	108,819.14	107,064.11	6,663.98*
<u>MONTANA STUDENT UNION OPERATING FUND</u>	3,541.13	20,653.10	19,087.94	5,106.29**
<u>SOCIAL FRATERNITIES</u>	3,062.77	87,800.87	87,532.38	3,331.26
<u>TOTAL</u>	\$11,512.85	\$217,273.11	\$213,684.43	\$15,101.53

* INCLUDES \$200.00 KEPT AS A WORKING FUND NOT RECORDED IN BUSINESS OFFICE LESS \$4,152.24 IN OUTSTANDING CHECKS NOT PAID BY BUSINESS OFFICE, BRINGING THIS AMOUNT TO BUSINESS OFFICE FIGURE OF \$10,616.22.

** INCLUDES EXPENDITURES PAID WITH REVOLVING FUND CHECKS NOT REIMBURSED BY THE BUSINESS OFFICE AMOUNTING TO \$437.84 BRINGING THIS BALANCE TO THEIR FIGURE OF \$5,544.13.

AGENCY FUNDSSTUDENT AND AUXILIARY ORGANIZATIONS
INVESTMENTS

TYPE OF INVESTMENT AND RECORD OF EARNINGS

SAVINGS ACCOUNT DEPOSITS	INVESTMENTS 7/1/37	ADDITIONS & REDEMPTIONS DURING YEAR	INVESTMENTS 6/30/38	INTEREST RATE	INTEREST EARNED	INTEREST ACCRUED 6/30/38
ART MUSEUM PICTURE FUND	\$ --- --	\$ 128.69	\$ 128.69	1%	\$.64	\$ --- --
ASSOCIATED STUDENTS RESERVE FUND	8,950.19	65.70	9,015.89	1½% - 1%	115.70	---
CLASS OF 1929 (GATEWAY ARCH)	82.56	1.02	83.58	"	1.02	---
FORESTRY CLUB	99.21	1.25	100.46	"	1.25	---
INTERSCHOLASTIC	4,318.93	-794.17	3,524.76	"	54.15	---
KAIMIN	500.00	6.26	506.26	"	6.26	---
MASQUER & CONCERTS RESERVE	413.15	755.17	1,168.32	"	5.17	---
PHI SIGMA	21.44	.27	21.71	"	.27	---
PUBLICATIONS RESERVE	---	848.32	848.32	"	---	---
<u>CERTIFICATES OF INDEBTEDNESS</u>						
ASSOCIATED STUDENT RESERVE FUND	2,000.00	---	2,000.00	6%	120.00	120.00
<u>FIRST MORTGAGE</u>						
ASSOCIATED STUDENT RESERVE FUND PRINCIPAL	7,632.30	---	7,632.30	6%	457.94	228.97*
<u>ESCROW AGREEMENT</u>						
ASSOCIATED STUDENT RESERVE PRINCIPAL	9,800.01	---	9,800.01	6%**	---	980.00**
<u>NOTE RECEIVABLE</u>						
ASSOCIATED STUDENT RESERVE (ATHLETIC BOARD)	2,500.00	---	2,500.00	4%	100.00	150.00*
<u>ACCOUNT RECEIVABLE</u>						
ASSOCIATED STUDENT RESERVE (MASQUERS)	420.00	-140.00	280.00	4%	11.20	11.20
TOTALS	\$36,737.79	\$ 872.51	\$37,610.30	--	\$ 873.60	\$1,490.17

* PAST DUE INTEREST

** TRANSFER OF OWNERSHIP PENDING NO INTEREST RECORDED FOR 1937-38.

INVESTMENTSPRINCIPAL OF VARIOUS RESERVE FUNDS AS OF JUNE 30, 1938
ORGANIZATION AND TYPE OF INVESTMENT

	TOTAL	SAVINGS DEPOSITS	CERTIFICATE OF INDEBTEDNESS	FIRST MORTGAGES	NOTES AND OTHER LOANS
ART MUSEUM PICTURE FUND	\$ 128.69	\$ 128.69	\$ --- --	\$ --- --	\$ --- --
ASSOCIATED STUDENTS RESERVE FUND	31,228.20	9,015.89	2,000.00	17,432.31	2,780.00
CLASS OF 1929 (GATEWAY ARCH)	83.58	83.58	---	---	---
FORESTRY CLUB	100.46	100.46	---	---	---
INTERSCHOLASTIC	3,524.76	3,524.76	---	---	---
KAIMIN	506.26	506.26	---	---	---
MASQUER & CONCERTS RESERVE	1,168.32	1,168.32	---	---	---
PHI SIGMA	21.71	21.71	---	---	---
PUBLICATIONS RESERVE	848.32	848.32	---	---	---
TOTALS	\$37,610.30	\$15,397.99	\$2,000.00	\$17,432.31	\$2,780.00

INVESTMENTS

RECORD OF INTEREST EARNINGS

	INTEREST ACCRUED 7/1/37	INTEREST EARNED DURING YR.	INTEREST COLLECTED	INTEREST NOT DUE	INTEREST PAST DUE 6/30/38	TOTAL ACCRUED INTEREST
ART MUSEUM PICTURE FUND	\$ --- --	\$.64	\$.64	\$ --- --	\$ --- --	\$ --- --
ASSOCIATED STUDENT RES.	1,335.77	804.84	650.44	50.00	1,440.17	1,490.17
CLASS OF 1929 (GATEWAY ARCH)	---	1.02	1.02	---	---	---
FORESTRY CLUB	---	1.25	1.25	---	---	---
KAIMIN	---	6.26	6.26	---	---	---
INTERSCHOLASTIC	---	54.15	54.15	---	---	---
MASQUER & CONCERTS RESERVE	---	5.17	5.17	---	---	---
PHI SIGMA	---	.27	.27	---	---	---
PUBLICATIONS RESERVE	---	---	---	---	---	---
TOTALS	\$1,335.77	\$ 873.60	\$ 719.20	\$ 50.00	\$1,440.17	\$1,490.17

RECONCILIATION WITH STATE AUDITORSPECIAL REVOLVING FUND

STATE TREASURER'S ACCOUNT #362

RECEIPTS

STUDENT FEE (SCHEDULE C1, PAGE 10)	\$142,301.12
SALES AND SUNDRY INCOME (SCHEDULE C1, PAGE 10)	14,340.96
FEDERAL, CLARK-MCNARY	2,045.50
NET INCOME	(158,687.58)
STORES, CASH SALES	2,956.75
FEES AND SUNDRY INCOME COLLECTED AND REFUNDED	<u>1,862.86</u>
GROSS RECEIPTS AT STATE UNIVERSITY BUSINESS OFFICE	163,507.19
LESS FUNDS IN CUSTODY OF STATE UNIVERSITY BUSINESS MANAGER	<u>171.09</u>
TOTAL TO EXHIBIT B, PAGE 8	<u>\$163,336.10</u>

CURRENT FUND EXPENDITURES

SPECIAL REVOLVING FUND	\$163,505.02
INTEREST AND INCOME FUND	22,330.00
APPROPRIATION: SALARIES & EXPENSE	250,415.56
SALARIES, NEW INSTRUCTORS	<u>26,124.71</u>
GROSS	462,375.29
LESS: REFUNDS	\$1,862.86
STORES PURCHASES (IN EXCESS OF DEPARTMENTAL ISSUES)	<u>2,076.95</u>
NET GENERAL BUDGET EXPENDITURES (EXHIBIT C, PAGE 9)	<u>\$3,939.81</u>
	<u>\$458,435.48</u>

RECONCILIATION WITH COST ACCOUNTS

COST ACCOUNTS (STATE UNIVERSITY ACCOUNTS 11 TO 33 INCLUSIVE)

ADMINISTRATION

OPERATION (ACCOUNT #11)	\$67,915.52
LESS: PAYMENT FROM OTHER THAN GENERAL BUDGET FUNDS	
INTEREST: STUDENT UNION BUILDING	\$8,120.00
JOURNALISM BUILDING	3,820.00
CLERICAL COSTS: ART MUSEUM	
CONSTRUCTION FUND	<u>2.39</u>
CAPITAL (ACCOUNT #12)	<u>11,942.39</u>
NET GENERAL BUDGET	\$55,973.13
	<u>28.08</u>
	(56,001.21)

EDUCATIONAL

OPERATION (ACCOUNT #21)	314,357.37
LESS: REFUNDS	<u>1,862.86</u>
CAPITAL (ACCOUNT #22)	31,023.86
LESS: PAYMENTS FROM OTHER THAN GENERAL BUDGET FUNDS	
CONSTRUCTION FUNDS: JOURNALISM	7,131.00
BUILDING FEE FUND	5,226.51
ART MUSEUM	<u>444.45</u>
REPAIRS AND REPLACEMENTS (ACCOUNT #23)	<u>12,801.96</u>
NET GENERAL BUDGET	18,221.90
	<u>913.46</u>
	(331,629.87)

PHYSICAL PLANT

OPERATION (ACCOUNT #31)		65,829.24
CAPITAL (ACCOUNT #32)	235,154.96	
LESS: PAYMENTS FROM OTHER THAN GENERAL BUDGET FUNDS		
CONSTRUCTION FUNDS:		
JOURNALISM BUILDING	71,182.31	
ART MUSEUM BUILDING	9,405.57	
BUILDING FEE FUND	4,265.34	
NEW RESIDENCE HALL	<u>148,193.24</u>	
	233,046.46	
LESS CREDIT PAYMENT FOR ACCRUED INTEREST		
NEW RESIDENCE HALLS	<u>590.64</u>	<u>232,455.82</u>
REPAIRS AND REPLACEMENTS (ACCOUNT #23)	8,554.33	2,699.14
LESS: PAYMENTS FROM OTHER THAN GENERAL BUDGET FUNDS		
BUILDING FEE FUND	<u>313.07</u>	<u>8,241.26</u>
		(76,769.64)
TOTAL NET GENERAL BUDGET (SCHEDULE C2, PAGE 13)		<u>\$464,400.72</u>

GIFTS

	<u>ESTIMATED VALUE</u>
<u>LAND</u>	
ANACONDA COPPER MINING COMPANY 19,068 ACRES FOREST LAND IN BLACKFOOT VALLEY	\$ --- --
<u>BOOKS & PERIODICALS</u>	
GENERAL LIBRARY BOOKS:	1,135.00
DEAN STONE COLLECTION, 218 VOLUMES	
MRS. EDWARD H. BOOS, 165 VOLUMES	
FROM VARIOUS DONORS, 225 VOLUMES	
GENERAL LIBRARY PERIODICAL SUBSCRIPTIONS:	
FROM VARIOUS DONORS, 166 SUBSCRIPTIONS	263.00
THEODORE KESSLER, ENGINEERING BOOKS & PERIODICALS FOR USE OF PHYSICAL PLANT EMPLOYEES	--- --
<u>MUSEUM</u>	
MRS. EDWARD H. BOOS MISCELLANEOUS INDIAN RELICS AND FIVE INDIAN PICTURES	--- --
MARY SMITH BARTLETT TWO ETCHINGS	--- --
H. W. WHICKER SOME ORIGINAL MANUSCRIPTS OF POE, BROWNING, ELIZABETH BARRETT BROWNING AND OTHER ITEMS	--- --
ANONYMOUS FRAMING ART DEPARTMENT PICTURES	100.00
FROM VARIOUS DONORS MISCELLANEOUS INDIAN RELICS INCLUDING PIECES OF WEARING APPAREL, BELTS, HEAD BANDS, PICTURES, AND OTHER ITEMS	--- --

COMPARISON OF SCHOLARSHIP FEE EXEMPTIONS BY QUARTERS, 1937-38

	AUTUMN		WINTER		SPRING		TOTAL	
	No.	AMOUNT	No.	AMOUNT	No.	AMOUNT	No.	AMOUNT
<u>ENTRANCE FEE</u>								
HIGH SCHOOL HONOR SCHOLARSHIPS	63	\$ 315.00	--	\$ --- --	--	\$ --- --	63	\$ 315.00
MILITARY SERVICE SCHOLARSHIPS	1	5.00	--	---	--	---	1	5.00
AGRICULTURAL CLUB SCHOLARSHIPS	9	45.00	--	---	--	---	9	45.00
STATUTE SCHOLARSHIPS	1	5.00	--	---	--	---	1	5.00
TOTAL	74	370.00	--	---	--	---	74	370.00
<u>REGISTRATION FEE</u>								
HIGH SCHOOL HONOR SCHOLARSHIPS	66	330.00	59	295.00	59	295.00	184	920.00
MILITARY SERVICE SCHOLARSHIPS	3	15.00	3	15.00	2	10.00	8	40.00
AGRICULTURAL CLUB SCHOLARSHIPS	9	45.00	9	45.00	9	45.00	27	135.00
PRIZE CONTEST SCHOLARSHIPS	1	5.00	1	5.00	1	5.00	3	15.00
STATE UNIVERSITY SCHOLARSHIPS	54	270.00	54	270.00	53	265.00	161	805.00
STATUTE SCHOLARSHIPS	1	5.00	1	5.00	--	---	2	10.00
TOTAL	134	670.00	127	635.00	124	620.00	385	1,925.00
<u>INCIDENTAL FEE</u>								
HIGH SCHOOL HONOR SCHOLARSHIPS	66	660.00	59	590.00	59	590.00	184	1,840.00
MILITARY SERVICE SCHOLARSHIPS	3	25.00*	3	25.00*	2	20.00	8	70.00
AGRICULTURAL CLUB SCHOLARSHIPS	9	90.00	9	90.00	9	90.00	27	270.00
PRIZE CONTEST SCHOLARSHIPS	1	10.00	1	10.00	1	10.00	3	30.00
STATE UNIVERSITY SCHOLARSHIPS	54	535.00*	54	540.00	53	530.00	161	1,605.00
STATUTE SCHOLARSHIPS	1	10.00	1	10.00	--	---	2	20.00
TOTAL	134	1,330.00	127	1,265.00	124	1,240.00	385	3,835.00
<u>BUILDING FEE</u>								
STATUTE SCHOLARSHIPS	1	5.00	1	5.00	--	---	2	10.00
<u>HEALTH SERVICE FEE</u>								
STATUTE SCHOLARSHIPS	1	1.67	1	1.67	--	---	2	3.34
<u>LABORATORY INCIDENTAL FEE</u>								
STATUTE SCHOLARSHIPS	--	---	1	5.00	--	---	1	5.00
GRAND TOTAL	134	\$2,376.67	127	\$1,911.67	124	\$1,860.00	385	\$6,148.34

SUMMER QUARTER, 1937, MILITARY SERVICE SCHOLARSHIP EXEMPTIONS 10, \$230.00.

TOTAL NUMBER OF PERSONS RECEIVING SCHOLARSHIP EXEMPTIONS (EXCLUDING SUMMER SESSION) 136

NUMBER OF SCHOLARSHIPS AND AMOUNT OF EXEMPTIONS BY YEARS:

1934-35	165	\$7,280.00	1936-37	138	\$6,275.84
1935-36	147	\$6,300.00	1937-38	136	\$6,148.34

* INCLUDES ONE LIMITED REGISTRANT.