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p.1

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FISCAL REPORT 1938-39

# ARCHIVES

## MONTANA STATE UNIVERSITY

MISSOULA

1938-39

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SEPTEMBER, 1939

FOR THE YEAR ENDING JUNE 30, 1939



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CURRENT FUNDS

ALL EXPENSES FROM THE STATE OF MONTANA ARE CLASSIFIED AS CURRENT FUNDS. THE NATIONAL COMMITTEE ON STANDARD REPORTS FOR INSTITUTIONS OF HIGHER EDUCATION

BOTH CURRENT AND RESTRICTED

MONTANA STATE UNIVERSITYCURRENT GENERAL FUNDBUSINESS OFFICE

THE FINANCIAL MAINTENANCE PURCHASES THE LEGISLATIVE GRANT CALLED LIBRARY DESIGNATED AS THE STATE AND BUDGET SOURCE

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

LETTER OF TRANSMITTAL

SEPTEMBER 25, 1939

THE FINANCIAL UNRESTRICTED FUNDS AS TO USE.

CURRENT RESTRICTED

GEO. FINLAY SIMMONS, PRESIDENT  
MONTANA STATE UNIVERSITY

EXPENSES DIVISION, THIS IN RESIDENCE TRAILER ARE

DEAR SIR:

EXPENSES

THE FINANCIAL REPORT OF THE BUSINESS MANAGER FOR THE FISCAL YEAR ENDING JUNE 30, 1939 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.

CURRENT INCOME

THE STATE OF MONTANA SCHOOLS

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.

STUDENT FEES STATE OF MONTANA FEDERAL GOVERNMENT BUDGET SOURCE

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

INCOME FROM SMALL AND LARGE STUDENT AND AMOUNTED TO \$1,500,000.00 (SCHEDULE C-1, PAGE

RESPECTFULLY SUBMITTED,

INCOME FROM SMALL AND LARGE STUDENT AND AMOUNTED TO \$1,500,000.00 (SCHEDULE C-1, PAGE

CURRENT EXPENDITURES

EXPENDITURES FOR CURRENT FUNDS TO \$1,500,000.00 (SCHEDULE C-1, PAGE

ADMINISTRATIVE AND PHYSICAL PLANT

A FURTHER SUMMARY OF THE FINANCIAL

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 FUND 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 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 1938-39 WAS \$475,338.99, AN INCREASE OF 1.4% OVER LAST YEAR, AND WAS DERIVED FROM THE FOLLOWING SOURCES (SCHEDULE C-1, PAGE 10).

STUDENT FEES - RESIDENCE STUDENTS-----	\$139,963.34	----	29.45%
FEES - EXTENSION-----	7,764.80	----	1.62%
STATE APPROPRIATIONS-----	282,650.00	----	59.50%
FEDERAL GRANTS-----	3,577.15	----	.74%
SUNDRY SALES AND OTHER INCOME-----	16,003.73	----	3.36%
ENDOWMENTS (INCLUDES INCOME FROM LAND ENDOWMENTS)-----	25,379.97	----	5.33%

INCOME FROM AUXILIARY ACTIVITIES (RESIDENCE HALLS AND HEALTH SERVICE) AMOUNTED TO \$156,236.23 (SCHEDULE C-1, PAGE 10).

INCOME SPECIFICALLY DESIGNATED FOR FELLOWSHIPS, SCHOLARSHIPS, PRIZES, AND SIMILAR STUDENT AID AMOUNTED TO \$1,521.63 (SCHEDULE C-1, PAGE 10).

CURRENT EXPENDITURES

EXPENDITURES FOR ORDINARY OPERATION AND MAINTENANCE OF THE ENTIRE UNIVERSITY AMOUNTED TO \$482,416.61, AND WERE DISTRIBUTED AS FOLLOWS: (SCHEDULE C-2, PAGE 13).

ADMINISTRATION AND GENERAL-----	\$ 57,023.14	----	11.8%
EDUCATIONAL AND GENERAL-----	346,243.57	----	71.8%
PHYSICAL PLANT OPERATION AND MAINTENANCE-----	79,149.90	----	16.4%

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



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 (INSTRUCTIONAL, ADMINISTRATIVE AND CLERICAL STAFF AND PHYSICAL PLANT EMPLOYEES)	\$381,951.00	\$ 46,820.85	\$299,809.74	\$ 35,320.41
OFFICE SUPPLIES AND EXPENSE (POSTAGE, STATIONERY, RECORD BOOKS & BLANKS, SUNDRY SUPPLIES, TELEPHONE AND TELE- GRAPH, EXPRESS AND DRAYAGE)	9,639.53	4,575.91	4,894.64	168.98
TRAVEL (ALL TRAVEL EXPENSE OF PERSONS TRAVELING ON UNIVERSITY BUSINESS)	3,215.48	747.63	2,467.85	---
PUBLICATIONS (BULLETINS, CATALOGUES, CIRCULARS)	3,372.07	3,228.82	143.25	---
CHEMICALS AND LABORATORY SUPPLIES	11,484.74	---	11,484.74	---
GENERAL SUPPLIES AND EXPENSE (MISCELLANEOUS ITEMS NOT INCLUDED ABOVE: HEAT, LIGHT, WATER, PHYSICAL PLANT SUPPLIES AND EXPENSE)	42,539.94	1 649.93	11,907.58	28 982.43
STUDENT AID AND AUXILIARY ENTERPRISES	1,658.92	---	1,658.92	---
TOTAL SUPPLIES AND EXPENSE	(71,910.68)	(10,272.29)	(32,556.98)	(29,151.41)
TOTAL OPERATION	(453,861.68)	(57,023.14)	(332,366.72)	(64,471.82)
<u>FOR CAPITAL</u>				
LAND IMPROVEMENTS	507.00	---	---	507.00
BUILDINGS AND ATTACHED FIXTURES	906.12	---	89.90	816.22
MACHINERY AND APPLIANCES	2,294.28	---	1,321.47	972.81
HAND TOOLS AND PETTY EQUIPMENT	404.25	---	126.31	277.94
FURNITURE AND FIXTURES	974.34	---	263.77	710.57
BOOKS	10,090.00	---	10,090.00	---
SCIENTIFIC APPARATUS	1,181.04	---	1,181.04	---
MUSEUM	4.90	---	4.90	---
TOTAL	(16,361.93)	(---	(13,077.39)	(3,284.54)
<u>FOR REPAIRS AND REPLACEMENTS</u>				
LAND IMPROVEMENTS	679.62	---	11.76	667.86
BUILDINGS & ATTACHED FIXTURES	7,355.31	---	---	7,355.31
MACHINERY AND APPLIANCES	1,564.19	---	516.51	1,047.68
HAND TOOLS & PETTY EQUIPMENT	662.26	---	61.34	600.92
FURNITURE AND FIXTURES	1,738.65	---	16.88	1,721.77
BOOKS	48.35	---	48.35	---
SCIENTIFIC APPARATUS	144.62	---	144.62	---
TOTAL	(12,193.00)	(---	(799.46)	(11,393.54)
GRAND TOTAL	\$482,416.61	\$57,023.14	\$346,243.57	\$79,149.90

EXHIBIT 1, PAGES 40 AND 41, IS A STATEMENT OF THE CURRENT EXPENDITURES OF THE UNIVERSITY OF MICHIGAN. THE BUSINESS OFFICE SERVES AS A DEPOSITORY FOR THESE FUNDS. ACTUAL COL-  
LECTIONS ARE MADE AT THE STUDENTS' UNION BUILDING EXCEPT FOR THE UNIVERSITY OF MICHIGAN AND A FEW INCIDENTAL CHARGES. THE NET COLLECTION FROM THE STUDENT ACTIVITY FOR 1938-39 WAS \$22,617.50.



## 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 1938-39 AMOUNTED TO \$21,170.62; SUPPLIES ISSUED TO DEPARTMENTS AMOUNTED TO \$17,314.97; AND THE AMOUNT OF INVENTORY AT THE CLOSE OF THE FISCAL YEAR WAS \$14,332.08. (SCHEDULE C-4, PAGE 30)

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

GIFTS

A STATEMENT CONCERNING GIFTS RECEIVED DURING THE YEAR APPEARS ON PAGE 44, 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 31, EXHIBIT D.

THE TOTAL OF THESE FUNDS ADMINISTERED BY THE STATE UNIVERSITY BUSINESS MANAGER IS \$10,517.43. ADDITIONAL FUNDS WERE SECURED IN THE AMOUNT OF \$750.00, HOWEVER, \$250.00 OF THE AMOUNT IS A TEMPORARY LOAN SECURED FOR THE PURPOSE OF CARING FOR AN EMERGENCY AT THE FORESTRY SCHOOL. 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 \$114,869.09, EXCLUDING STUDENT LOAN FUNDS (EXHIBIT E-1 PAGE 32). 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	22,119.09
	<u>\$114,869.09</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, 1939 TO CONSIST OF THE FOLLOWING:

UNINVESTED CASH, STATE TREASURER		\$27,866.25
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, COUNTIES, AND SCHOOL DISTRICTS OF MONTANA SECURED BY PROPERTY TAX	307,072.11	467,072.11
CONTRACTS RECEIVABLE		29,600.49
LAND, 19,855.4 ACRES @ \$10.00		198,554.00
		<u>\$723,092.85</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 40 AND 41, 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 STUDENTS' UNION BUILDING EXCEPT FOR THE REQUIRED ACTIVITY FEE AND A FEW INCIDENTAL CHARGES. THE NET COLLECTIONS FROM THE STUDENT ACTIVITY FEE WERE \$29,617.50.



HEALTH SERVICE

EXPENDITURES FROM THE SPECIAL HEALTH SERVICE FEE ARE NOT INCLUDED AS A PART OF THE EDUCATIONAL SYSTEM COSTS, BUT ARE SET UP IN AN AUXILIARY REPORT, (SCHEDULE C-3, PAGE 29)

STUDENT UNION BUILDING AND AUDITORIUM

STATEMENTS ARE INCLUDED AS FOLLOWS:

CASH RECEIPTS & DISBURSEMENTS, INTEREST & SINKING FUND -  
SCHEDULE G-1, PAGE 34  
CASH RECEIPTS & DISBURSEMENTS, OPERATING FUND - SCHEDULE H-1, PAGE 37  
CONSOLIDATED STATEMENT OF CURRENT SURPLUSES - EXHIBIT H2, PAGE 38  
CONSOLIDATED STATEMENT OF INCOME AND EXPENSE - SCHEDULE H-3, PAGE 38  
INSURANCE RECORD - SCHEDULE H4, PAGE 39

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 38.

PLANT FUNDSJOURNALISM BUILDING AND NEW RESIDENCE HALL

THESE PROJECTS WERE COMPLETED DURING THIS FISCAL YEAR AT A TOTAL COST OF \$446,653.51. FINAL REPORTS SHOWING THE SOURCE OF FUNDS MADE AVAILABLE FOR CONSTRUCTION PURPOSES TOGETHER WITH A DETAIL ANALYSIS OF EXPENDITURES MAY BE FOUND ON PAGES 34 AND 35.

PHARMACY-CHEMISTRY BUILDING AND  
ADDITION TO NATURAL SCIENCE BUILDING

THESE PROJECTS ARE IN THE PROCESS OF CONSTRUCTION AND WILL BE COMPLETED DURING THIS NEXT YEAR. PARTIAL REPORTS SHOWING CONSTRUCTION PROGRESS TO DATE MAY BE FOUND ON PAGE 36.

BUILDING FEE 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. THERE WERE NO DIRECT EXPENDITURES FROM THIS FUND FOR CAPITAL ITEMS THIS YEAR. THE DISBURSEMENTS CONSISTED OF TRANSFERS TO OTHER CONSTRUCTION OR INTEREST AND SINKING FUNDS AS FOLLOWS:

JOURNALISM BUILDING, INTEREST & SINKING FUND	\$3,075.94
NATURAL SCIENCE ADDITION, CONSTRUCTION	30,915.00
PHARMACY-CHEMISTRY BUILDING, INTEREST & SINKING FUND	17,372.29
	<u>\$51,363.23</u>

THE CASH BALANCE IN THE FUND IS \$14,364.50.

BONDS PAYABLE

DURING THE YEAR THE JOURNALISM BUILDING BONDS WERE REFINANCED THROUGH THE SALE OF SERIES I (JOURNALISM AND PHARMACY-CHEMISTRY BUILDING) LAND GRANT INCOME 3 3/4% BONDS. TOTAL OUTSTANDING BONDS NOW AMOUNT TO \$678,000.00, A NET INCREASE OF \$155,000.00 FOR THE YEAR. A RECORD OF BONDS PAYABLE MAY BE FOUND ON PAGE 33.

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 \$23,584.29 WAS PAID TO STUDENTS DURING THE FISCAL YEAR FOR VARIOUS TYPES OF WORK.



BALANCE SHEET  
JUNE 30, 1939  
FOR ANALYSIS OF CASH BALANCES SEE EXHIBIT B, PAGE 8

<u>ASSETS</u>		
<u>I CURRENT FUNDS</u>		
A-EDUCATIONAL AND GENERAL		
I UNRESTRICTED FUNDS		
CASH STATE TREASURER	18.88	
CASH STATE UNIVERSITY		
BUSINESS MANAGER	304.44	
PETTY CASH REVOLVING FUND-CASH	1,955.00	
PETTY CASH REVOLVING FUND-		
ACCOUNTS RECEIVABLE	45.00	
INVENTORIES-STORES SUPPLIES	14,332.08	
II RESTRICTED FUNDS		
CASH - STATE TREASURER	5,938.64	22,594.04
B-NON-EDUCATIONAL		
RESTRICTED FUNDS		
CASH STATE TREASURER	2,139.82	
CASH STATE UNIVERSITY		
BUSINESS MANAGER	40,345.90	
CASH RESIDENCE HALLS DIRECTOR	60.00	
		42,545.72
		(65,139.76)
II STUDENT LOAN FUNDS (EXHIBIT D, PAGE 31)		
CASH BALANCE	1,778.27	
NOTES RECEIVABLE, STUDENT	8,739.16	10,517.43
III ENDOWMENTS AND OTHER NON-EXPENDABLE FUNDS		
(SCHEDULES E-1 AND 2, PAGE 32)		
STATE TREASURER'S OFFICE		
CASH BALANCE	6,435.34	
SECURITIES	108,433.75	114,869.09
IV AGENCY FUNDS		
CASH BALANCE - STATE UNIVERSITY	16,674.35	
SECURITIES AND SAVINGS ACCOUNTS		
STATE UNIVERSITY	37,764.66	54,439.01
V PLANT FUNDS		
CASH - STATE TREASURER		
SPECIAL BUILDING FEE FUND	14,364.50	
CONSTRUCTION FUNDS	84,793.44	
INTEREST & RETIREMENT FUNDS	22,217.33	
SECURITIES - STATE TREASURER		
INTEREST & RETIREMENT FUNDS	3,600.00	
PLANT & PROPERTY - BOOK INVENTORY		
OF GENERAL ADMINISTRATION	7,578.43	
EDUCATIONAL SYSTEM	503,181.22	
PHYSICAL PLANT	3,067,489.30	
RESIDENCE HALLS	65,476.71	
TOTAL PLANT & PROPERTY	(3,643,725.66)	3,768,700.93
		\$4,013,666.22

<u>LIABILITIES, RESERVES AND SURPLUS</u>		
<u>I CURRENT FUNDS</u>		
A-EDUCATIONAL AND GENERAL		
CURRENT BALANCE AVAILABLE FOR		
1939-40 EXPENDITURES	323.32	
RESERVE FOR CONTINGENT REVOLV-		
ING FUND	2,000.00	
RESERVE FOR STORES BALANCES	14,332.08	
RESERVE FOR EXPENDABLE REVENUE		
DERIVED FROM ENDOWMENTS	3,418.20	
RESERVE FOR FOREST CONSERVATION		
EXPERIMENT STATION	2,520.44	22,594.04
B-NON-EDUCATIONAL		
RESTRICTED FUNDS		
CURRENT RESTRICTED FUND		
BALANCES AVAILABLE FOR		
1939-40 EXPENDITURES	449.95	
FOR NON-EDUCATIONAL PURPOSES		
AUXILIARY ENTERPRISE BALANCES		
RESIDENCE HALLS	38,866.66	
HEALTH SERVICE	1,539.24	
STUDENT AID BALANCES		
(SCHOLARSHIPS & PRIZES)	1,689.87	42,545.72
		(65,139.76)
II STUDENT LOAN FUNDS		
LOANABLE PRINCIPLE		
		10,517.43
III ENDOWMENTS AND OTHER NON-EXPENDABLE FUNDS		
FUND BALANCES		
		114,869.09
IV AGENCY FUNDS		
DEPOSITS	3,791.30	
STUDENT UNION BLDG. OPERATIONS	6,487.37	
STUDENT & AUXILIARY ORGAN-		
IZATION FUNDS	42,298.00	
SOCIAL FRATERNITIES	1,862.34	54,439.01
V PLANT FUNDS		
RESERVE FOR CONSTRUCTION OF		
NEW BUILDINGS & PURCHASE OF		
EQUIPMENT	99,157.94	
RESERVE FOR BOND INTEREST		
AND RETIREMENT	25,817.33	
BONDS PAYABLE (SCHEDULE F-1,		
PAGE 32)	678,000.00	
SURPLUS INVESTED IN PLANT		
AND PROPERTY	2,965,725.66	3,768,700.93
		\$4,013,666.22



## CONSOLIDATED FUND STATEMENT

STATEMENT OF RECEIPTS AND DISBURSEMENTS  
(INCLUDES ONLY CASH ACCOUNTS)

	BALANCE JULY 1, 1938	RECEIPTS OR APPRO- PRIATIONS	DISBURSEMENTS	BALANCE JUNE 30, 1939
<b>CURRENT FUNDS</b>				
EDUCATIONAL AND GENERAL				
UNRESTRICTED FUNDS				
REVOLVING FUND				
STATE TREASURER	\$ 16.81	\$165,979.89	\$165,977.82	\$ 18.88
STATE UNIVERSITY BUSINESS MANAGER				
TRANSFERRED AS OF JULY	(171.09)*	304.44	— —	304.44
TOTAL REVOLVING FUND	(187.90)	(166,284.33)	(165,977.82)	(323.32)
ENDOWMENTS — EXPENDABLE INCOME				
INTEREST AND INCOME FUND	4.33	20,343.82	20,348.15	— —
PUBLIC APPROPRIATIONS				
STATE — FOR SALARIES & EXPENSE	5,984.44	256,400.00	262,380.38	4.06
STATE — NEW INSTRUCTORS	125.29	26,250.00	26,375.29	— —
TOTAL PUBLIC APPROPRIATIONS	(6,109.73)	(282,650.00)	(288,755.67)	( 4.06)
RESTRICTED FUNDS				
ENDOWMENTS — EXPENDABLE INCOME				
W. W. DIXON LAW ENDOWMENT	1,715.33	4,751.68	4,341.70	2,125.31
J. H. T. RYMAN ECONOMICS LIBRARY	1,439.35	284.47	430.93	1,292.89
TOTAL ENDOWMENTS	(3,154.68)	(5,036.15)	(4,772.63)	(3,418.20)
FOREST CONSERVATION AND EXP. STATION	2,357.57	7,038.71	6,875.84	2,520.44
TOTAL RESTRICTED FUNDS	(5,512.25)	(12,074.86)	(11,648.47)	(5,938.64)
TOTAL EDUCATIONAL & GENERAL	(11,643.12)	(481,353.01)	(486,730.11)	(6,266.02)
NON-EDUCATIONAL				
STUDENT AID				
TRAVEL REFUNDS	— —	338.36	338.36	— —
FELLOWSHIPS, SCHOLARSHIPS & PRIZES	2,673.51	788.27	1,771.91	1,689.87
CERTIFIED PUBLIC ACCOUNTANCY	370.19	395.00	315.24	449.95
AUXILIARY ENTERPRISES				
RESIDENCE HALLS — OPERATING, RESERVE				
AND REVOLVING FUNDS	36,410.88	138,876.52	136,420.74	38,866.66
HEALTH SERVICE	1,764.48	17,359.71	17,584.95	1,539.24
TOTAL AUXILIARY ENTERPRISES	(38,175.36)	(156,236.23)	(154,005.69)	(40,405.90)
TOTAL NON-EDUCATIONAL	(41,219.06)	(157,757.86)	(156,431.20)	(42,545.72)
TOTAL CURRENT FUNDS	(52,862.18)	(639,110.87)	(643,161.31)	(48,811.74)
STUDENT LOAN FUND				
CASH ACCOUNT	552.20	5,861.07	4,635.00	1,778.27
ENDOWMENTS — NON-EXPENDABLE				
CASH — STATE TREASURER	4,455.00	1,980.34	— —	6,435.34
AGENCY FUNDS				
STUDENT AND OTHER AUXILIARY ORGANIZA- TIONS	10,616.22	109,550.86	115,633.74	4,533.34
SOCIAL FRATERNITIES	3,331.26	76,358.32	77,827.24	1,862.34
DEPOSITS				
GENERAL	1,508.01	18,944.87	19,032.93	1,419.95
RESIDENCE HALLS	2,043.18	5,888.92	5,560.75	2,371.35
STUDENT UNION BUILDING				
OPERATION AND MAINTENANCE	5,544.13	19,731.22	18,787.98	6,487.37
TOTAL AGENCY FUNDS	(23,042.80)	(230,474.19)	(236,842.64)	(16,674.35)
PLANT FUNDS				
CONSTRUCTION FUNDS				
JOURNALISM BUILDING	177.50	18,000.00	18,177.50	— —
PHARMACY-CHEMISTRY BUILDING	— —	268,289.00	184,095.61	84,193.39
NEW RESIDENCE HALL	76,806.76	— —	76,306.76	500.00
NATURAL SCIENCE ADDITION	— —	46,770.00	46,669.95	100.05
TOTAL CONSTRUCTION FUNDS	(76,984.26)	(333,059.00)	(325,249.82)	(84,793.44)
BUILDING FEE FUND				
STATE TREASURER	37,818.08	27,909.65	51,363.23	14,364.50
TRANSFERRED AS OF JULY	(162.50)*	— —	— —	— —
INTEREST AND SINKING FUNDS				
STUDENT UNION — BONDS PAYABLE	4,440.08	10,216.00	8,120.00	6,536.08
JOURNALISM — BONDS PAYABLE	5,716.00	95,075.94	100,791.94	— —
NEW RESIDENCE HALL — BONDS PAYABLE	5,062.50	16,967.50	21,298.75	731.25
SERIES I — BONDS PAYABLE	— —	19,720.83	4,770.83	14,950.00
TOTAL INTEREST & SINKING FUND	(15,218.58)	(141,980.27)	(134,981.52)	(22,217.33)
<b>GRAND TOTAL</b>	<b>\$210,933.10</b>	<b>\$1,380,375.39</b>	<b>\$1,396,233.52</b>	<b>\$195,074.97</b>

NOTE: RECONCILIATION OF MANY OF THE ABOVE ITEMS WITH INCOME AND EXPENDITURES AS REPORTED HEREWITH MAY BE FOUND IN APPENDIX A, PAGE 43. CONSULT THE INDEX AS REFERENCE FOR DETAILED ANALYSIS OF RECEIPTS AND DISBURSEMENTS.

\* INCLUDED AS RECEIPTS



## SUMMARY STATEMENT OF CURRENT FUNDS

FOR YEAR ENDING JUNE 30, 1939

BALANCE AT BEGINNING OF YEAR

## GENERAL BUDGET FUNDS UNRESTRICTED

## CURRENT BALANCE AVAILABLE FOR 1938-39 EXPENDITURES

STATE APPROPRIATION: SALARIES AND EXPENSE	\$5,984.44		
STATE APPROPRIATION: NEW INSTRUCTORS	125.29		
ENDOWMENT, INTEREST AND INCOME FUND	4.33		
REVOLVING FUND - STUDENT FEES, ETC.			
STATE TREASURER	16.81		
STATE UNIVERSITY, BUSINESS MANAGER	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

## EDUCATIONAL AND GENERAL

FOREST CONSERVATION AND EXPERIMENT STATION	2,357.57		
ENDOWED	3,154.68		
OTHER - CERTIFIED PUBLIC ACCOUNTANCY	370.19	5,882.44	

## NON-EDUCATIONAL

AUXILIARY ENTERPRISES	38,175.36		
STUDENT AID - ENDOWED	2,673.51	40,848.87	46,731.31
TOTAL BALANCE FROM PREVIOUS YEAR			69,187.86

ADD: CURRENT INCOME (SCHEDULE C PAGE 10)

## UNRESTRICTED

## EDUCATIONAL AND GENERAL

PUBLIC APPROPRIATIONS (STATE)	282,650.00		
ENDOWMENT, INTEREST AND INCOME	20,343.82		
REVOLVING FUND			
PUBLIC APPROPRIATION (FEDERAL)	2,144.74		
STUDENT FEES	139,963.34		
EXTENSION	7,764.80		
SALES AND SUNDRY	10,397.43		
TOTAL REVOLVING FUND	(160,270.31)	463,264.13	

## RESTRICTED

## EDUCATIONAL AND GENERAL

PUBLIC APPROPRIATION (FEDERAL)	1,432.41		
SALES AND SUNDRY	5,606.30		
ENDOWED	5,036.15		
OTHER (CERTIFIED PUBLIC ACCOUNTANCY)	395.00		
	(12,469.86)		
NON-EDUCATIONAL			
AUXILIARY ENTERPRISES	156,236.23		
STUDENT AID			
PUBLIC APPROPRIATION (STATE)	338.36		
ENDOWED, SCHOLARSHIPS AND PRIZES	788.27		
TOTAL STUDENT AID	(1,126.63)	169,832.72	633,096.85
TOTAL TO BE ACCOUNTED FOR			702,284.71

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

## UNRESTRICTED RESOURCES

EDUCATIONAL AND GENERAL	469,061.22		
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## RESTRICTED RESOURCES

EDUCATIONAL AND GENERAL	13,355.39		
NON-EDUCATIONAL	137,038.19		
TOTAL RESTRICTED RESOURCES	(150,393.58)	619,454.80	

## TRANSFERS TO OTHER FUNDS

## EDUCATIONAL

APPROPRIATION REVERTING TO STATE	4.06		
----------------------------------	------	--	--

## NON-EDUCATIONAL

ENDOWMENTS TO PERMANENT FUND	718.59		
AUXILIARY ENTERPRISE - FROM RES. HALLS TO INTEREST AND SINKING FUND	16,967.50		
TOTAL NON-EDUCATIONAL	(17,686.09)	17,690.15	637,144.95

BALANCE JUNE 30, 1939

## UNRESTRICTED RESOURCES

EDUCATIONAL AND GENERAL			
REVOLVING FUND - STATE TREASURER	18.88		
REVOLVING FUND - STATE UNIVERSITY BUSINESS MANAGER	304.44		
CONTINGENT REVOLVING FUND	2,000.00		
INVENTORIES, CONSUMABLE SUPPLIES NOT CHARGED TO DEPARTMENTS	14,332.08	16,655.40	

## RESTRICTED RESOURCES

## EDUCATIONAL AND GENERAL

FOREST CONSERVATION & EXPERIMENT STATION	2,520.44		
ENDOWMENTS	3,418.20		
OTHER - CERTIFIED PUBLIC ACCOUNTANCY	449.95	6,388.59	

## NON-EDUCATIONAL

AUXILIARY ENTERPRISES	40,405.90		
STUDENT AID, ENDOWED	1,689.87	42,095.77	\$65,139.76



STATEMENT OF CURRENT INCOME  
(BY SOURCE)(I) EDUCATIONAL AND GENERAL

(SCHEDULE C-1A, PAGE 11-12)

I GOVERNMENTAL APPROPRIATIONSTATELEGISLATIVE APPROPRIATION FROM  
MILL LEVY

## (A) SALARIES AND EXPENSE

\$258,250.00

LESS TRANSFER FOR MAINTENANCE OF OFFICE  
OF EXECUTIVE SECRETARY OF UNIVERSITY OF  
MONTANA AT STATE CAPITOL1,850.00256,400.0026,250.00

\$282,650.00

## (B) NEW INSTRUCTORS

UNITED STATESFORESTRY NURSERY - CLARK-McNARY (RESTRICTED  
FUND)1,432.41

HOME ECONOMICS - SMITH-HUGHES

2,144.743,577.15

\$286,227.15

II ENDOWMENT FUNDSUNRESTRICTED

INTEREST AND INCOME, FROM FEDERAL LAND GRANT

20,343.82

RESTRICTED

W. W. DIXON LAW ENDOWMENT

4,751.68

J. H. T. RYMAN ECONOMICS LIBRARY

284.475,036.15

25,379.97

III STUDENT FEESGENERAL

ENTRANCE

3,260.00

REGISTRATION

26,280.45

INCIDENTAL

51,610.75

NON-RESIDENT

10,180.10

91 331.30

DEPARTMENTAL

LABORATORY - INCIDENTAL, TUITION

20,032.15

LOSS AND BREAKAGE

1,832.48

PENALTY AND SUNDRY

2,799.40

TEXT BOOKS

3,959.1628,623.19

TOTAL ACADEMIC YEAR

(119,954.49)

SUMMER SESSION

20,008.85

TOTAL FEES, RESIDENT STUDENTS

139,963.34\*

IV EXTENSION

CORRESPONDENCE STUDY - REGULAR (STUDENT FEES)

5,681.05

CORRESPONDENCE STUDY - W.P.A. (STUDENT FEES)

318.75

LECTURES

1,240.00

HIGH SCHOOL COMMENCEMENT ADDRESSES

525.00

7,764.80

V SALES, SERVICES AND SUNDRYSALES

FORESTRY NURSERY (RESTRICTED FUND)

5,606.30

JOURNALISM PRINT SHOP

8,042.55

MISCELLANEOUS (LOCKS, PUBLICATIONS, ETC.)

535.11

14,183.96

SERVICES

AUDITING, BUSINESS OFFICE

889.31

CENTRAL STENOGRAPHIC DEPARTMENT

840.351,729.66

SUNDRY REIMBURSEMENTS

90.1116,003.73

TOTAL EDUCATIONAL AND GENERAL

475,338.99

(II) NON-EDUCATIONAL ACTIVITIESI STUDENT AID

## (A) FELLOWSHIPS, SCHOLARSHIPS AND PRIZES

(ENDOWMENT INCOME) (SCHEDULE C-25-10 PAGE 22)

788.27

(B) STUDENT TRANSPORTATION FARE REFUNDS (FROM SPECIAL  
LEGISLATIVE APPROPRIATION TO EQUALIZE TRAVEL COSTS  
FROM HOME RESIDENCE TO STATE UNIVERSITY AND RETURN  
ONCE EACH YEAR.)338.361,126.63395.00

1,521.63

II CERTIFIED PUBLIC ACCOUNTANCY(III) AUXILIARY ENTERPRISES AND ACTIVITIESI RESIDENCE HALLS (SCHEDULE C-2D PAGE 26)138,876.52II HEALTH SERVICE (SCHEDULE C3 PAGE 29)17,359.71156,236.23

GRAND TOTAL

\$633,096.85(FOR STUDENT AND AUXILIARY ACTIVITIES INCLUDING THE STUDENT UNION, STUDENTS' STORE,  
ATHLETICS AND THE ALUMNI CORPORATION SEE PAGE 40)\* DOES NOT INCLUDE FEES FROM STUDENTS HOLDING VARIOUS SCHOLARSHIPS WHICH EXEMPTED  
THEM FROM PAYMENT OF FEES TOTALING \$6,216.00 (APPENDIX C). DOES NOT INCLUDE FEES  
REFUNDED TOTALING \$2,164.77.



STATEMENT OF NET RECEIPTS FOR STUDENT FEES  
AND SUNDRY INCOME  
(DOES NOT INCLUDE MONTANA FOREST CONSERVATION EXPERIMENT STATION  
WHICH IS INCLUDED ON PAGE 10.)

FISCAL REPORT 1938-39

	ANALYSIS BY DEPTS.		ANALYSIS BY SOURCE						
	TOTAL	GENERAL FEES	FEES AND RENTALS	LOSS & BREAK-AGE	PENALTY AND SUNDRY	TEXT BOOKS	EXTENSION	FEDERAL AID	SALES AND SERVICES AND MSCL.
<u>GENERAL FEES</u>									
ENTRANCE	\$ 3,260.00	\$ 3,260.00	---	---	---	---	---	---	---
REGISTRATION	26,280.45	26,280.45	---	---	---	---	---	---	---
INCIDENTAL	51,610.75	51,610.75	---	---	---	---	---	---	---
NON-RESIDENT	10,180.10	10,180.00	---	---	---	---	---	---	---
	\$91,331.30								
<u>DEPARTMENTAL, FEES, FINES AND OTHER EARNINGS:</u>									
<u>ADMINISTRATION</u>									
<u>REGISTRAR'S OFFICE</u>									
LATE REGISTRATION	1,159.00	---	---	---	\$1,159.00	---	---	---	---
CHANGE OF ENROLLMENT	565.00	---	---	---	565.00	---	---	---	---
SPECIAL EXAMINATIONS	143.00	---	---	---	143.00	---	---	---	---
REMOVAL OF INCOMPLETE	333.00	---	---	---	333.00	---	---	---	---
HANDBOOKS AND TRANSCRIPTS	594.40	---	---	---	594.40	---	---	---	---
DELAYED APPLICATION FOR DEGREE	5.00	---	---	---	5.00	---	---	---	---
DIPLOMAS	1,775.00	---	1,775.00	---	---	---	---	---	---
CERTIFICATE OF QUALIFICATION TO TEACH	440.00	---	440.00	---	---	---	---	---	---
<u>BUSINESS OFFICE</u>									
REIMBURSEMENT FOR BOOKKEEPING EXPENSE - FRATERNITIES	889.31	---	---	---	---	---	---	---	889.31
<u>PUBLICATIONS AND PUBLICITY</u>									
SALE OF STUDENT DIRECTORIES	159.90	---	---	---	---	---	---	---	159.90
TOTAL ADMINISTRATION	(6,063.61)	(---	(2,215.00)	(---	(2,799.40)	(---	(---	(---	(1,049.21)
<u>EDUCATIONAL SYSTEM</u>									
<u>ACADEMIC PUBLICATIONS</u>									
MONTANA PRODUCTION	4.50	---	---	---	---	---	---	---	4.50
SUNDRY LIBRARY SALES	25.71	30.21	---	---	---	---	---	---	25.71
BACTERIOLOGY & PUBLIC HEALTH		40.62	---	---	40.62	---	---	---	---
CHEMISTRY		1,036.60	---	---	1,036.60	---	---	---	---
ENGLISH A - SPECIAL FEE		307.50	---	---	---	---	---	---	---
GEOLOGY, MISC. REIMB.		1.25	---	---	1.25	---	---	---	---
<u>HOME ECONOMICS</u>									
SMITH-HUGHES ALLOTMENT	2,144.74	---	---	---	---	---	---	2,144.74	---
NURSERY SCHOOL FEE	20.00	---	20.00	---	---	---	---	---	---
LOSS & BREAKAGE	27.65	---	---	---	27.65	---	---	---	---
MATHEMATICS A - SPECIAL FEE		5.00	---	---	---	---	---	---	---
PSYCHOLOGY		9.25	---	---	9.25	---	---	---	---
ZOOLOGY		1.96	---	---	1.96	---	---	---	---
<u>BUSINESS ADMINISTRATION</u>									
SPECIAL FEE	150.00	---	150.00	---	---	---	---	---	---
SHORTHAND	2,160.00	---	2,160.00	---	---	---	---	---	---
TYPING & MACHINE RENTALS	1,408.00	---	1,408.00	---	---	---	---	---	---
<u>FORESTRY</u>									
SPECIAL FEE	3,902.00	---	3,902.00	---	---	---	---	---	---
LOSS AND BREAKAGE	36.48	---	---	---	36.48	---	---	---	---
JOURNALISM - SPECIAL FEE		1,632.50	---	---	---	---	---	---	---
JOURNALISM - PRINT SHOP		8,042.55	---	---	---	---	---	---	8,042.55



## SUMMARY OF INCOME (CONT'D)

	ANALYSIS BY DEPTS.		ANALYSIS BY SOURCE						
	TOTAL	GENERAL FEES	FEES AND RENTALS	LOSS & BREAK-AGE	PENALTY AND SUNDRY	TEXT BOOKS	EXTENSION	FEDERAL AID	SALES AND SERVICES AND MSCL.
LAW SCHOOL - SPECIAL FEE	\$ 1,234.00	---	1,234.00	---	---	---	---	---	---
MUSIC		---	---	---	---	---	---	---	---
APPLIED FEES	\$ 5,308.25	---	5,308.25	---	---	---	---	---	---
PRACTICE ROOM RENT	370.00	---	370.00	---	---	---	---	---	---
PHARMACY		---	---	---	---	---	---	---	---
SPECIAL FEE	890.00	---	890.00	---	---	---	---	---	---
LOSS AND BREAKAGE	117.85	---	---	117.85	---	---	---	---	---
EXTENSION		---	---	---	---	---	---	---	---
CORRESPONDENCE STUDY	5,681.05	---	---	---	---	---	5,681.05	---	---
CORRESPONDENCE STUDY, W.P.A.	318.75	---	---	---	---	---	318.75	---	---
LECTURES	1,240.00	---	---	---	---	---	1,240.00	---	---
HIGH SCHOOL COMMENCEMENT	525.00	---	---	---	---	---	525.00	---	---
ADDRESS FEE		---	---	---	---	---	---	---	---
SUNDRY REIMBURSEMENT (POSTAGE)	35.48	---	---	---	---	---	---	---	35.48
LIBRARY, FINES	517.17	---	---	517.17	---	---	---	---	---
TEXT BOOK FEE		---	---	---	---	---	---	---	---
BIOLOGICAL SCIENCE	1,000.90	---	---	---	---	1,000.90	---	---	---
CORRESPONDENCE STUDY	68.00	---	---	---	---	68.00	---	---	---
EDUCATION	1,544.40	---	---	---	---	1,544.40	---	---	---
PHYSICAL SCIENCE	247.96	---	---	---	---	247.96	---	---	---
SOCIAL SCIENCE	1,097.90	---	---	---	---	1,097.90	---	---	---
MILITARY SCIENCE		---	---	---	---	---	---	---	---
LOST EQUIPMENT	43.65	---	---	43.65	---	---	---	---	---
PHYSICAL EDUCATION		---	---	---	---	---	---	---	---
SALE OF EQUIPMENT	345.00	---	---	---	---	---	---	---	345.00
SUMMER SESSION		---	---	---	---	---	---	---	---
GENERAL FEES	18,464.40	---	18,464.40	---	---	---	---	---	---
SPECIAL FEES		---	---	---	---	---	---	---	---
BUSINESS ADMINISTRATION,		---	---	---	---	---	---	---	---
SHORTHAND	80.00	---	80.00	---	---	---	---	---	---
PUBLIC EXERCISES	77.80	---	77.80	---	---	---	---	---	---
MUSIC - GENERAL	1,077.00	---	1,077.00	---	---	---	---	---	---
MUSIC - BAND	218.25	---	218.25	---	---	---	---	---	---
PHYSICAL EDUCATION		---	---	---	---	---	---	---	---
TOWEL SERVICE	91.40	---	91.40	---	---	---	---	---	---
PLACEMENT BUREAU		---	---	---	---	---	---	---	---
REGISTRATION FEE	429.90	---	429.90	---	---	---	---	---	---
CLERICAL SERVICE DIVISION		---	---	---	---	---	---	---	---
POSTAGE - (MONTANA PRODUCTION)	40.00	---	---	---	---	---	---	---	40.00
SUNDRY SERVICES	840.35	---	---	---	---	---	---	---	840.35
TOTAL EDUCATION	(62,860.77)	(---	(37,826.00)	(1,832.48)	(---	(3,959.16)	(7,764.80)	(2,144.74)	(9,333.59)
PHYSICAL PLANT		---	---	---	---	---	---	---	---
SUNDRY REIMBURSEMENTS	14.63	---	---	---	---	---	---	---	14.63
	\$160,270.31	\$91,331.30	\$40,041.00	\$1,832.48	\$2,799.40	\$3,959.16	\$7,764.80	\$2,144.74	\$10,397.43

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



FUND DISTRIBUTION			SUMMARY		OBJECT CLASSIFICATION		
TOTAL BUDGET FUNDS	UNRESTRICTED RESOURCES	DEPARTMENTAL FEES AND EARNINGS	SALARIES AND WAGES *1	OPERATION SUPPLIES AND EXPENSE *2			
EDUCATIONAL & GENERAL							
GENERAL BUDGET							
ADMINISTRATION							
EDUCATION							
PHYSICAL PLANT							
SUB-TOTALS							
NON-EDUCATIONAL & GENERAL							
INDEPENDENT BUDGETS							
RESIDENCE HALLS							
HEALTH SERVICE							
SUB-TOTALS							
TOTALS							

CURRENT FUND EXPENDITURES							
SUMMARY							
FUND DISTRIBUTION				OBJECT CLASSIFICATION			
GRAND TOTAL	UNRESTRICTED RESOURCES	DEPARTMENTAL FEES AND EARNINGS	RESTRICTED FUNDS	OPERATION SALARIES AND WAGES	SUPPLIES AND EXPENSE	CAPITAL EQUIPMENT	REPAIRS AND REPLACEMENTS
\$57,023.14	\$50,959.53	\$6,063.61	\$ --- --	\$46,820.85	\$10,202.29	\$ --- --	\$ --- --
346,243.57	270,027.41	62,860.77	13,355.39	299,809.74	32,556.98	13,077.39	799.46
79,149.90	79,135.27	14.63	--- --	35,320.41	29,151.41	3,284.54	11,393.54
482,416.61	(400,122.21)	(68,939.01)	(13,355.39)	(381,951.00)	(71,910.68)	(16,361.93)	(12,193.00)
119,453.24	---	---	119,453.24	38,873.85	63,050.12	11,033.85	6,495.42
17,584.95	---	---	17,584.95	7,406.92	9,834.20	340.08	3.75
137,038.19	(--- --)	(--- --)	(137,038.19)	(46,280.77)	(72,884.32)	(11,373.93)	(6,499.17)
619,454.80	\$400,122.21	\$68,939.01	\$150,393.58	\$428,231.77	\$144,795.00	\$27,735.86	\$18,692.17

\* FOR RECONCILIATION WITH COST ACCOUNTS SEE APPENDIX A.



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	SALARIES AND WAGES *1	SUPPLIES AND EXPENSE *2
PRESIDENT'S OFFICE	\$10,890.26	\$10,890.26	\$ --- --	\$10,184.88	\$ 705.38
BUSINESS OFFICE	15,842.35	14,953.04	889.31	14,765.23	1,077.12
REGISTRAR'S OFFICE	15,138.01	10,123.61	5,014.40	12,956.69	2,181.32
DEANS' OFFICE	7,230.86	7,230.86	---	7,156.67	74.19
PUBLICATIONS & PUBLICITY	5,275.18	5,115.28	159.90	1,637.09	3,638.09
SERVICE COMMITTEE	137.47	137.47	---	120.29	17.18
TRAVEL	747.63	747.63	---	---	747.63
POSTAGE	1,724.56	1,724.56	---	---	1,724.56
INSURANCE	36.82	36.82	---	---	36.82
TOTAL	\$57,023.14	\$50,959.53	\$ 6,063.61	\$46,820.85	\$10,202.29

\* 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	SECRETARIES AND CLERKS	MISCELLANEOUS
PRESIDENT'S OFFICE	\$10,184.88	\$ 5,733.00	\$ 4,421.88	\$ 30.00
BUSINESS OFFICE	14,765.23	5,096.67	9,668.56	---
REGISTRAR'S OFFICE	12,956.69	4,648.31	8,308.38	---
DEANS' OFFICE	7,156.67	5,715.00	1,441.67	---
PUBLICATIONS & PUBLICITY	1,637.09	---	1,637.09	---
SERVICE COMMITTEE	120.29	---	120.29	---
TOTAL	\$46,820.85	\$21,192.98	\$25,597.87	\$ 30.00

ADMINISTRATION AND GENERAL - SUPPLIES AND EXPENSE

SCHEDULE C-2-A2

	TOTAL	POSTAGE	STATIONERY, RECORD BOOKS, BLANKS	OFFICE SUPPLIES	TELEPHONE AND TELEGRAPH	FREIGHT AND EXPRESS	PUBLICA- TIONS	OTHER SUPPLIES AND EXPENSE	MISCELLANEOUS
PRESIDENT'S OFFICE	\$ 705.38	\$ --- --	\$ --- --	\$ 80.72	\$ 457.04	\$ 8.72	\$ --- --	\$ 158.90	\$ --- --
BUSINESS OFFICE	1,077.12	---	465.95	306.19	28.32	18.71	---	257.95	---
REGISTRAR'S OFFICE	2,181.32	---	826.43	462.26	37.22	3.18	---	39.10	813.13
DEANS' OFFICE	74.19	---	---	44.01	14.53	.65	---	15.00	---
PUBLICATIONS & PUBLICITY	3,638.09	---	---	63.56	14.91	1.77	3,228.82	329.03	---
SERVICE COMMITTEE	17.18	---	---	17.18	---	---	---	---	---
TRAVEL	747.63	---	---	---	---	---	---	---	747.63
POSTAGE	1,724.56	1,724.56	---	---	---	---	---	---	---
INSURANCE	36.82	---	---	---	---	---	---	---	36.82
TOTAL	\$10,202.29	\$1,724.56	\$1,292.38	\$ 973.92	\$ 552.02	\$ 33.03	\$3,228.82	\$ 799.98	\$1,597.58



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
<b>COLLEGE OF ARTS &amp; SCIENCES</b>								
BACTERIOLOGY & PUBLIC HEALTH	\$4,124.10	\$4,083.48	\$ 40.62	\$ --- --	\$3,677.61	\$ 446.49	\$ --- --	\$ --- --
BOTANY	11,143.51	11,143.51	---	---	10,314.46	821.90	---	7.15
CHEMISTRY	16,514.37	15,477.77	1,036.60	---	13,912.80	2,540.51	8.40	52.66
CLASSICAL LANGUAGES	4,450.00	4,450.00	---	---	4,450.00	---	---	---
ECONOMICS & SOCIOLOGY	9,047.06	9,047.06	---	---	9,000.00	47.06	---	---
ENGLISH	21,668.83	21,361.33	307.50	---	21,657.69	11.14	---	---
FINE ARTS	2,863.41	2,863.41	---	---	2,772.13	83.76	7.52	---
GEOLOGY	6,484.53	6,483.28	1.25	---	6,096.00	302.29	86.24	---
HISTORY & POLITICAL SCIENCE	7,785.21	7,785.21	---	---	7,785.21	---	---	---
HOME ECONOMICS	10,607.80	8,415.41	2,192.39	---	9,240.43	1,323.37	44.00	---
MATHEMATICS	11,056.76	11,051.76	5.00	---	11,040.00	16.76	---	---
MODERN LANGUAGES	13,790.32	13,790.32	---	---	13,790.00	.32	---	---
PHYSICS	5,720.95	5,720.95	---	---	5,429.66	176.91	111.13	3.25
PSYCHOLOGY	6,746.70	6,737.45	9.25	---	6,700.00	28.64	7.56	10.50
ZOOLOGY	8,351.97	8,350.01	1.96	---	7,308.97	1,015.50	27.50	---
<b>PROFESSIONAL SCHOOLS</b>								
BUSINESS ADMINISTRATION	12,691.83	8,973.83	3,718.00	---	11,405.00	287.49	996.34	3.00
EDUCATION	9,635.68	9,635.68	---	---	9,615.00	20.68	---	---
FORESTRY - GENERAL	27,408.89	23,470.41	3,938.48	---	25,639.10	1,422.12	214.91	132.76
FORESTRY - NURSERY *5	6,875.84	---	---	6,875.84	1,016.98	5,621.35	187.71	49.80
JOURNALISM - GENERAL	11,706.22	10,073.72	1,632.50	---	9,824.06	1,014.03	848.31	19.82
JOURNALISM - PRINT SHOP *5	6,561.57	1,480.98 CR.	8,042.55	---	5,471.75	541.19	97.06	451.57
LAW	19,980.39	14,404.69	1,234.00	4,341.70	17,200.83	230.03	2,521.03	28.50
MUSIC	14,734.07	9,055.82	5,678.25	---	13,904.27	697.81	130.49	1.50
PHARMACY	9,140.38	8,132.53	1,007.85	---	8,080.55	1,044.83	8.40	6.60
<b>INDEPENDENT INSTRUCTIONAL DEPTS.</b>								
ATHLETICS	7,051.66	7,051.66	---	---	7,051.66	---	---	---
LIBRARY	21,501.84	20,553.74	517.17	430.93	13,856.96	3,138.44	4,499.34	7.10
MILITARY SCIENCE	404.99	361.34	43.65	---	292.75	112.24	---	---
PHYSICAL EDUCATION	9,632.30	9,287.30	345.00	---	8,816.50	814.00	---	1.80
SUMMER SESSION *5	20,289.49	280.64	20,008.85	---	19,437.83	851.66	---	---
<b>EDUCATIONAL SERVICE DIVISION</b>								
PLACEMENT BUREAU	2,793.06	2,363.16	429.90	---	2,166.94	626.12	---	---
PUBLIC EXERCISES	59.85	59.85	---	---	33.85	26.00	---	---
CLERICAL SERVICE DIVISION	10,693.54	9,813.19	880.35	---	5,716.77	4,757.71	210.61	8.45
<b>EXTENSION DIVISION</b>								
CORRESPONDENCE STUDY	6,157.40	122.12	6,135.28	---	5,236.47	920.93	---	---
EXTENSION INSTRUCTORS	1,048.95	191.05 CR.	1,240.00	---	1,048.95	---	---	---
H. S. COMMENCEMENT ADDRESSES	513.69	11.31 CR.	525.00	---	210.00	303.69	---	---
<b>GENERAL ACCOUNTS</b>								
ACADEMIC PUBLICATIONS	143.25	113.04	30.21	---	---	143.25	---	---
COMMENCEMENT COMMITTEE	653.30	653.30	---	---	150.00	503.30	---	---
INSURANCE	217.78	217.78	---	---	---	217.78	---	---
TESTS AND EXAMINATIONS	144.69	144.69	---	---	---	144.69	---	---
TEXT BOOK FUNDS	3,760.23	198.93 CR.	3,959.16	---	402.50	276.39	3,066.34	15.00
TRAVEL	266.86	266.86	---	---	---	266.86	---	---
<b>AUXILIARY ENTERPRISES</b>								
HEALTH SERVICE *5	113.38	113.38	---	---	8.06	100.82	4.50	---
<b>NON-EDUCATIONAL ACCOUNTS</b>								
CERTIFIED PUBLIC ACCOUNTANCY	315.24	---	---	315.24	48.00	267.24	---	---
SCHOLARSHIPS & PRIZES	1,053.32	---	---	1,053.32	---	1,053.32	---	---
TRANSPORTATION FARE REFUNDS	338.36	---	---	338.36	---	338.36	---	---
<b>TOTAL CHARGED TO EDUCATIONAL</b>	<b>\$346,243.57</b>	<b>\$270,027.41</b>	<b>\$62,860.77</b>	<b>\$13,355.39</b>	<b>\$299,809.74</b>	<b>\$32,556.98</b>	<b>\$13,077.39</b>	<b>\$ 799.46</b>

\*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)

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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	\$3,677.61	\$3,677.61	\$ --- --	\$3,250.00	\$ --- --	\$ 124.98	\$ 300.00	\$ --- --	\$ --- --	\$ --- --	\$ 2.63
BOTANY	10,314.46	10,314.46	--- --	3,810.00	1,750.00	4,333.56	---	---	420.90	---	---
CHEMISTRY	13,912.80	13,912.80	---	9,560.00	---	1,800.00	---	---	988.40	---	1,564.40*
CLASSICAL LANGUAGES	4,450.00	4,450.00	---	2,950.00	---	1,500.00	---	---	---	---	---
ECONOMICS & SOCIOLOGY	9,000.00	9,000.00	---	2,716.67	4,383.33	1,900.00	---	---	---	---	---
ENGLISH	21,657.69	21,657.69	---	11,190.00	2,100.00	8,183.34	---	---	184.35	---	---
FINE ARTS	2,772.13	2,772.13	---	---	2,415.00	---	280.00	---	---	---	77.13
GEOLOGY	6,096.00	6,096.00	---	6,060.00	---	---	---	---	36.00	---	---
HISTORY & POLITICAL SCIENCE	7,785.21	7,785.21	---	3,783.34	---	3,766.67	235.20	---	---	---	---
HOME ECONOMICS	9,240.43	9,240.43	---	5,735.00	---	3,236.30	---	---	69.13	---	200.00
MATHEMATICS	11,040.00	11,040.00	---	9,240.00	---	1,800.00	---	---	---	---	---
MODERN LANGUAGES	13,790.00	13,790.00	---	10,090.00	3,700.00	---	---	---	---	---	---
PHYSICS	5,429.66	5,429.66	---	5,360.00	---	---	---	---	69.66	---	---
PSYCHOLOGY	6,700.00	6,700.00	---	4,700.00	1,666.66	333.34	---	---	---	---	---
ZOOLOGY	7,308.97	7,308.97	---	1,875.01	3,024.99	2,083.34	---	---	296.83	28.80	---
<u>PROFESSIONAL SCHOOLS</u>											
BUSINESS ADMINISTRATION	11,405.00	11,405.00	---	6,040.00	315.00	4,000.00	1,000.00	---	50.00	---	---
EDUCATION	9,615.00	9,615.00	---	8,055.00	---	---	---	1,560.00*2	---	---	---
FORESTRY - GENERAL	25,639.10	25,639.10	---	13,879.99	5,866.66	2,100.00	---	---	960.75	1,901.53	930.17
FORESTRY - EXP. STA. & NURSERY	1,016.98	---	1,016.98	---	---	---	---	---	---	451.08	565.90
JOURNALISM - GENERAL	9,824.06	9,824.06	---	4,800.00	1,666.66	2,133.34	---	---	201.60	992.46	30.00
JOURNALISM - PRINT SHOP	5,471.75	5,471.75	---	---	---	2,205.00	---	---	---	---	3,266.75
LAW	17,200.83	15,400.83	1,800.00	11,049.99	3,180.84	1,237.50	250.00	---	82.50	1,400.00	---
MUSIC	13,904.27	13,904.27	---	11,008.94	400.00	2,483.33	---	---	---	---	12.00
PHARMACY	8,080.55	8,080.55	---	7,645.00	---	---	---	---	364.20	---	71.35
<u>INDEPENDENT INSTRUCTIONAL DEPTS.</u>											
ATHLETICS	7,051.66	7,051.66	---	4,101.56	1,150.10	1,800.00	---	---	---	---	---
LIBRARY	13,856.96	13,856.96	---	541.67	4,000.00	5,722.44	---	---	3,553.28	---	39.57
MILITARY SCIENCE	292.75	292.75	---	---	---	---	---	---	22.75	---	270.00
PHYSICAL EDUCATION	8,816.50	8,816.50	---	3,360.00	1,150.00	3,300.00	480.00	---	489.30	---	37.20
SUMMER SESSION	19,437.83	19,437.83	---	---	---	17,267.50	---	1,644.00	---	368.76	157.57
<u>EDUCATIONAL SERVICE DIVISION</u>											
CLERICAL SERVICE DIVISION	5,716.77	5,716.77	---	---	---	---	---	---	---	5,716.77	---
PLACEMENT BUREAU	2,166.94	2,166.94	---	416.66	---	---	---	---	---	1,750.28	---
PUBLIC EXERCISES	33.85	33.85	---	---	---	---	---	25.00	---	1.05	7.80
<u>EXTENSION DIVISION</u>											
CORRESPONDENCE STUDY	5,236.47	5,236.47	---	---	---	3,916.84	---	---	---	1,319.63	---
EXTENSION INSTRUCTION	1,048.95	1,048.95	---	---	---	1,048.95	---	---	---	---	---
H. S. COMMENCEMENT ADDRESSES	210.00	210.00	---	---	---	---	---	210.00	---	---	---
<u>GENERAL ACCOUNTS</u>											
TEXT BOOK FUNDS	402.50	402.50	---	---	---	---	50.00	---	169.62	182.88	---
COMMENCEMENT COMMITTEE	150.00	150.00	---	---	---	---	---	150.00	---	---	---
<u>AUXILIARY ENTERPRISE</u>											
HEALTH SERVICE	8.06	-8.06	---	---	---	---	---	---	---	8.06	---
<u>NON-EDUCATIONAL ACCOUNTS</u>											
CERTIFIED PUBLIC ACCOUNTANCY	48.00	---	48.00	---	---	---	---	---	---	48.00	---
<b>TOTAL</b>	<b>\$299,809.74</b>	<b>\$296,944.76</b>	<b>\$2,864.98</b>	<b>\$151,218.83</b>	<b>\$36,769.24</b>	<b>\$76,276.43</b>	<b>\$2,595.20</b>	<b>\$3,589.00</b>	<b>\$7,959.27</b>	<b>\$14,169.30</b>	<b>\$7,232.47</b>

\*1 CHEMISTRY STOREKEEPER \*2 SUPERVISING TEACHERS



## CURRENT FUND EXPENDITURES - GENERAL BUDGET

## EDUCATIONAL SYSTEM - SUPPLIES AND EXPENSE

SCHEDULE C-2B-2

COLLEGE OR ARTS AND SCIENCES	FUND DISTRIBUTION				OBJECT CLASSIFICATION							FISCAL REPORT 1938-39
	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	
BACTERIOLOGY & PUBLIC HEALTH	\$ 446.49	\$ 446.49	\$ ---	\$ ---	\$ ---	\$ ---	\$ 2.70	\$ 2.04	\$ 14.80	\$ 426.95	\$ ---	
BOTANY	821.90	821.90	---	---	---	---	.20	86.42	175.05	550.23	10.00	
CHEMISTRY	2,540.51	2,540.51	---	---	---	---	2.02	7.39	---	2,531.10	---	
ECONOMICS & SOCIOLOGY	47.06	47.06	---	---	---	---	.50	.65	42.31	3.60	---	
ENGLISH	11.14	11.14	---	---	---	---	8.94	2.20	---	---	---	
FINE ARTS	83.76	83.76	---	---	---	---	1.13	3.97	---	69.16	9.50	
GEOLOGY	302.29	302.29	---	---	---	---	1.38	29.07	29.12	242.72	---	
HOME ECONOMICS	1,323.37	1,323.37	---	---	---	---	39.40	1.98	144.69	520.40	616.90	
MATHEMATICS	16.76	16.76	---	---	---	---	---	.15	---	---	16.61	
MODERN LANGUAGES	.32	.32	---	---	---	---	---	.32	---	---	---	
PHYSICS	176.91	176.91	---	---	---	---	---	.15	---	176.76	---	
PSYCHOLOGY	28.64	28.64	---	---	---	---	.80	---	---	27.84	---	
ZOOLOGY	1,015.50	1,015.50	---	---	---	---	5.52	4.86	---	1,005.12	---	
PROFESSIONAL SCHOOLS												
BUSINESS ADMINISTRATION	287.49	287.49	---	---	---	---	2.00	2.24	186.75	96.50	---	
EDUCATION	20.68	20.68	---	---	---	---	4.37	.36	---	---	---	
FORESTRY - GENERAL	1,422.12	1,422.12	---	---	15.95	---	66.25	29.65	549.95	358.74	288.05	
FORESTRY - EXP. STA. & NURS.	5,621.35	---	5,621.35	266.46	---	129.48	30.79	111.77	9.95	---	5,192.05	
JOURNALISM - GENERAL	1,014.03	1,014.03	---	---	---	99.52	67.13	21.05	97.35	703.98	25.00	
JOURNALISM - PRINT SHOP	541.19	541.19	---	---	---	---	---	---	---	519.69	21.50	
LAW	230.03	230.03	---	---	---	---	---	---	---	---	45.90	
MUSIC	697.81	697.81	---	---	---	44.20	---	14.18	125.75	---	341.50	
PHARMACY	1,044.83	1,044.83	---	---	---	---	25.08	8.87	81.45	240.91	232.00	
INDEPENDENT INSTRUCTIONAL DEPTS.							1.65	.44	63.00	747.74	---	
LIBRARY	3,138.44	3,138.44	---	---	34.85	269.44	14.36	63.57	---	2,415.19*	341.03	
MILITARY SCIENCE	112.24	112.24	---	---	22.60	---	---	1.19	---	---	88.45	
PHYSICAL EDUCATION	814.00	814.00	---	---	8.00	---	1.88	1.29	---	442.59	360.24	
SUMMER SESSION	851.66	851.66	---	26.88	---	27.66	56.17	7.65	208.26	120.47	404.57	
EDUCATIONAL SERVICE DIVISION												
CLERICAL SERVICE DIVISION	4,757.71	4,757.71	---	957.68	---	956.96	---	---	---	---	2,843.07	
PLACEMENT BUREAU	626.12	626.12	---	---	238.01	156.66	192.23	---	39.22	---	---	
PUBLIC EXERCISES	26.00	26.00	---	---	---	---	5.49	.21	---	---	20.30	
EXTENSION DIVISION												
CORRESPONDENCE STUDY	920.93	920.93	---	373.50	26.20	61.45	---	11.38	129.65	---	318.75	
H. S. COMMENCEMENT ADDRESSES	303.69	303.69	---	---	---	---	---	---	303.69	---	---	
GENERAL ACCOUNTS												
ACADEMIC PUBLICATIONS	143.25	143.25	---	---	---	---	---	---	---	---	143.25	
COMMENCEMENT COMMITTEE	503.30	503.30	---	---	---	---	---	---	---	---	503.30	
INSURANCE	217.78	217.78	---	---	---	---	---	---	---	---	217.78	
TESTS AND EXAMINATIONS	144.69	144.69	---	---	---	---	---	---	---	---	7.56	
TEXT BOOK FUNDS	276.39	276.39	---	---	---	---	---	5.57	---	131.56	---	
TRAVEL	266.86	266.86	---	---	---	122.90	---	---	266.86	153.49	---	
AUXILIARY ENTERPRISE												
HEALTH SERVICE	100.82	100.82	---	12.29	---	32.41	47.55	5.05	---	---	3.52	
NON-EDUCATIONAL ACCOUNTS												
CERTIFIED PUBLIC ACCOUNTANCY	267.24	---	267.24	---	8.20	30.64	---	---	68.06	---	160.34	
SCHOLARSHIPS & PRIZES	1,053.32	---	1,053.32	---	---	---	---	---	---	---	1,053.32	
TRANSPORTATION FARE REFUNDS	338.36	---	338.36	---	---	---	---	---	---	---	338.36	
	\$32,556.98	\$25,276.71	\$7,280.27	\$1,636.81	\$353.81	\$1,962.11	\$557.08	\$423.67	\$2,535.91	\$11,484.74	\$13,602.85	

\* PERIODICALS



CURRENT FUND EXPENDITURES - GENERAL BUDGET  
EDUCATIONAL SYSTEM - CAPITAL

	FUND DISTRIBUTION			OBJECT CLASSIFICATION					
	TOTAL	UNRESTRICTED RE-SOURCES	RESTRICTED FUNDS	MACHINERY & APP. 1-ANCES	PETTY EQUIPMENT	FURNITURE & FIXTURES	BOOKS & BINDING	SCIENTIFIC APPARATUS	MUSEUM (1) BUILDINGS (2)
<u>COLLEGE OF ARTS AND SCIENCES</u>									
CHEMISTRY	\$ 8.40	\$ 8.40	\$ --- --	\$ --- --	\$ --- --	\$ --- --	\$ --- --	\$ 8.40	\$ --- --
FINE ARTS	7.52	7.52	--- --	--- --	--- --	7.52	--- --	--- --	--- --
GEOLOGY	86.24	86.24	--- --	--- --	39.54	--- --	--- --	46.70	--- --
HOME ECONOMICS	44.00	44.00	--- --	--- --	--- --	44.00	--- --	--- --	--- --
PHYSICS	111.13	111.13	--- --	--- --	--- --	--- --	--- --	111.13	--- --
PSYCHOLOGY	7.56	7.56	--- --	--- --	--- --	7.56	--- --	--- --	--- --
ZOOLOGY	27.50	27.50	--- --	--- --	--- --	--- --	--- --	27.50	--- --
<u>PROFESSIONAL SCHOOLS</u>									
BUSINESS ADMINISTRATION	996.34	996.34	--- --	971.00	--- --	25.34	--- --	--- --	--- --
FORESTRY - GENERAL	214.91	214.91	--- --	--- --	--- --	44.36	21.25	144.40	4.90 (1)
FORESTRY - EXP. STA. & NURSERY	187.71	--- --	187.71	97.81	--- --	--- --	--- --	--- --	89.90 (2)
JOURNALISM - GENERAL	848.31	848.31	--- --	--- --	--- --	--- --	152.31	696.00	--- --
JOURNALISM - PRINT SHOP	97.06	97.06	--- --	10.29	86.77	--- --	--- --	--- --	--- --
LAW	2,521.03	7.83	2,513.20	--- --	--- --	--- --	2,521.03	--- --	--- --
MUSIC	130.49	130.49	--- --	--- --	--- --	130.49	--- --	--- --	--- --
PHARMACY	8.40	8.40	--- --	--- --	--- --	--- --	--- --	8.40	--- --
<u>INDEPENDENT INSTRUCTIONAL DEPTS.</u>									
LIBRARY - GENERAL	4,499.34	4,068.41	430.93	31.76	--- --	--- --	4,467.58	--- --	--- --
TEXT BOOK FUNDS	3,066.34	3,066.34	--- --	--- --	--- --	--- --	2,927.83	138.51	--- --
<u>GENERAL ACCOUNTS</u>									
CLERICAL SERVICE DIVISION	210.61	210.61	--- --	210.61	--- --	--- --	--- --	--- --	--- --
<u>AUXILIARY DEPARTMENT</u>									
HEALTH SERVICE	4.50	4.50	--- --	--- --	--- --	4.50	--- --	--- --	--- --
TOTAL	\$13,077.39	\$9,945.55	\$3,131.84	\$1,321.47	\$ 126.31	\$ 263.77	\$10,090.00	\$1,181.04	\$ 94.80



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

	FUND DISTRIBUTION			OBJECT CLASSIFICATION					
	TOTAL	UNRESTRICTED	RESTRICTED	MACHINERY & APPLIANCES	PETTY EQUIPMENT	FURNITURE & FIXTURES	BOOKS	SCIENTIFIC APPARATUS	CONDUITS
<u>COLLEGE OF ARTS AND SCIENCES</u>									
BOTANY	\$ 7.15	\$ 7.15	\$ --- --	\$ --- --	\$ --- --	\$ --- --	\$ --- --	\$ 7.15	\$ --- --
CHEMISTRY	52.66	52.66	--- --	---	10.29	---	---	42.37	---
PHYSICS	3.25	3.25	---	---	---	---	---	3.25	---
PSYCHOLOGY	10.50	10.50	---	---	---	---	---	10.50	---
<u>PROFESSIONAL SCHOOLS</u>									
BUSINESS ADMINISTRATION	3.00	3.00	---	3.00	---	---	---	---	---
FORESTRY - GENERAL	132.76	132.76	---	64.25	---	---	---	68.51	---
FORESTRY - EXP. STA. & NURSERY	49.80	---	49.80	26.07	11.97	---	---	---	11.76
JOURNALISM - GENERAL	19.82	19.82	---	---	---	15.38	---	4.44	---
JOURNALISM - PRINT SHOP	451.57	451.57	---	414.74	36.83	---	---	---	---
LAW	28.50	---	28.50	---	---	---	28.50	---	---
MUSIC	1.50	1.50	---	---	---	1.50	---	---	---
PHARMACY	6.60	6.60	---	---	---	---	---	6.60	---
<u>INDEPENDENT INSTRUCTIONAL DEPTS.</u>									
LIBRARY	7.10	7.10	---	---	2.25	---	4.85	---	---
PHYSICAL EDUCATION	1.80	1.80	---	---	---	---	---	1.80	---
TEXT BOOK FUNDS	15.00	15.00	---	---	---	---	15.00	---	---
<u>GENERAL ACCOUNTS</u>									
CLERICAL SERVICE DIVISION	8.45	8.45	---	8.45	---	---	---	---	---
TOTAL	\$ 799.46	\$ 721.16	\$ 78.30	\$ 516.51	\$ 61.34	\$ 16.88	\$ 48.35	\$ 144.62	\$ 11.76



MONTANA FOREST CONSERVATION AND EXPERIMENT STATION

## SUMMARY OF RECEIPTS AND DISBURSEMENTS

<u>CASH BALANCE, JULY 1, 1938</u>		
EXPERIMENT STATION	\$1,091.83	
NURSERY	<u>1,265.74</u>	\$2,357.57
<u>RECEIPTS</u>		
EXPERIMENT STATION	1,482.67	
NURSERY	<u>5,556.04</u>	7,038.71
TOTAL TO BE ACCOUNTED FOR		9,396.28
<u>DISBURSEMENTS</u>		
EXPERIMENT STATION	2,008.32	
NURSERY	<u>4,867.52</u>	6,875.84
<u>CASH BALANCE, JUNE 30, 1939</u>		<u>\$2,520.44</u>

SCHEDULE C-2B-6

MONTANA FOREST CONSERVATION AND EXPERIMENT STATION

## BLACKFOOT EXPERIMENT STATION

## DETAIL OF RECEIPTS AND DISBURSEMENTS

<u>CASH BALANCE, JULY 1, 1938</u>		\$1,091.83
<u>RECEIPTS</u>		
GRAZING PERMITS	\$1,205.13	
FUR FARMING PERMIT	25.00	
MINING LEASE	160.00	
TRESPASS SETTLEMENT	68.30	
MISCELLANEOUS	<u>24.24</u>	1,482.67
TOTAL TO BE ACCOUNTED FOR		2,574.50
<u>DISBURSEMENTS</u>		
LABOR	211.96	
TRAVEL	9.95	
FIRE PROTECTION (2 YEARS)	1,177.51	
SURVEY AND MAPPING	600.00	
SUNDRY SUPPLIES	<u>8.90</u>	2,008.32
<u>CASH BALANCE, JUNE 30, 1939</u>		<u>\$ 566.18</u>

SCHEDULE C-2B-7

MONTANA FOREST CONSERVATION EXPERIMENT STATION

## FORESTRY NURSERY

## DETAIL OF RECEIPTS AND DISBURSEMENTS

<u>CASH BALANCE, JULY 1, 1938</u>		\$1,265.74
<u>RECEIPTS</u>		
SALES	\$4,123.63	
CLARK-McNARY FUND (FEDERAL)	<u>1,432.41</u>	5,556.04
TOTAL TO BE ACCOUNTED FOR		6,821.78
<u>DISBURSEMENTS</u>		
ADMINISTRATION		
CLERKS	451.08	
FIELD PERSONNEL		
GENERAL	353.94	
SUPPLIES, MATERIALS & REPAIRS		
SEEDS, MATERIAL, & SUPPLIES	1,083.87	
SUNDRY EXPENSE	41.12	
REPAIRS & REPLACEMENTS		
TOOLS	38.04	
CONDUITS	11.76	
EQUIPMENT (CAPITAL EXPENDITURES)		
OFFICE EQUIPMENT	97.81	
BUILDINGS AND FURNISHINGS	89.90	
LAND RENTAL	<u>2,700.00</u>	4,867.52
<u>CASH BALANCE, JUNE 30, 1939</u>		<u>\$1,954.26</u>



CURRENT FUND EXPENDITURES - GENERAL BUDGETEDUCATIONAL SYSTEM - PRINT SHOP  
STATEMENT OF INCOME AND EXPENDITURES

\$7,457.30

INCOMEEXPENSESDIRECT

## SUPPLIES

PAPER

\$ 431.35

INK

22.11

MISCELLANEOUS

.20

\$ 453.66

LABOR

3,614.34

TOTAL DIRECT COSTS

(4,068.00)

OVERHEADSUPERVISION - HARDY (INCLUDES  
SUMMER SALARY)

1,555.75

LABOR

320.16

MISCELLANEOUS SUPPLIES, ETC.

49.53

REPAIRS &amp; REPLACEMENTS

400.64

TOTAL OVERHEAD COSTS

2,326.08

TOTAL OPERATING COSTS

6,394.08

OPERATING SURPLUS

1,063.22

OTHER EXPENDITURES

CAPITAL EXPENDITURES

97.06

SURPLUS AVAILABLE FOR OTHER CURRENT OPERATIONS

\$ 966.16\*

\*INCLUDES INCREASE IN INVENTORY OF OPERATING SUPPLIES.

SCHEDULE C-2B-9

CURRENT FUND EXPENDITURES - GENERAL BUDGET

## EDUCATIONAL SYSTEM - SUMMER SESSION 1938

(EXPENDITURES FOR THE SUMMER SESSION ARE MADE DURING PARTS OF TWO FISCAL YEARS)

	1937-38	1938-39	TOTAL
<u>INCOME</u>			
<u>FEES</u>			
REGULAR STUDENTS	\$ --- --	\$18 464.40	\$18 464.40
BUSINESS ADMINISTRATION, SHORTHAND	--- --	80.00	80.00
MUSIC, APPLIED	--- --	1,077.00	1,077.00
MUSIC, HIGH SCHOOL BAND	--- --	218.25	218.25
PHYSICAL EDUCATION, TOWEL SERVICE	--- --	91.40	91.40
PUBLIC EXERCISES, CONCERT	--- --	77.80	77.80
TOTAL INCOME	\$ --- --	\$20,008.85	\$20,008.85
<u>EXPENDITURES</u>			
<u>SALARIES AND WAGES</u>			
ADMINISTRATION AND GENERAL			
DIRECTOR AND ASSISTANT	--- --	500.00	500.00
DIRECTOR PLACEMENT BUREAU	--- --	200.00	200.00
RECREATIONAL			
DIRECTOR AND ASSISTANTS	--- --	555.00	555.00
MISCELLANEOUS LABOR	--- --	96.87	96.87
PUBLICITY, CLERKS & MISCELLANEOUS	382.82	44.78	427.60
TOTAL ADMINISTRATIVE & GENERAL	(382.82)	(1,396.65)	(1,779.47)
SPECIAL CONFERENCES			
RESIDENT STAFF	--- --	365.00	365.00
VISITING LECTURERS, ETC.	--- --	1,075.00	1,075.00
ASSISTANTS	--- --	25.00	25.00
TOTAL SPECIAL CONFERENCES	--- --	(1,465.00)	(1,465.00)
SPECIAL LECTURES AND CONCERTS			
RESIDENT STAFF	--- --	60.00	60.00
VISITING LECTURERS AND ARTISTS	--- --	179.00	179.00
TOTAL SPECIAL LECTURES AND CONCERTS		(239.00)	(239.00)
INSTRUCTIONAL - REGULAR			
RESIDENT INSTRUCTORS	--- --	11,458.50	11,458.50
VISITING INSTRUCTORS	--- --	4,400.00	4,400.00
STUDENT ASSISTANTS AND LABOR	21.30	129.70	151.00
TOTAL INSTRUCTIONAL - REGULAR	(21.30)	(15,988.20)	(16,009.50)
TOTAL SALARIES AND WAGES	(404.12)	(19,088.85)	(19,492.97)
<u>SUPPLIES AND EXPENSE</u>			
OFFICE SUPPLIES AND EXPENSE	118.44	26.57	145.01
PUBLICITY, PAMPHLETS, ETC.	--- --	32.04	32.04
LABORATORY SUPPLIES	27.20	120.47	147.67
TRAVEL	--- --	145.10	145.10
SUNDRY	--- --	10.48	10.48
TOTAL SUPPLIES AND EXPENSE	(145.64)	(334.66)	(480.30)
TOTAL EXPENDITURES	\$ 549.76	\$19,423.51	\$19,973.27

NOTE: THIS REPORT DOES NOT INCLUDE COSTS OF ADMINISTRATIVE OFFICES  
PHYSICAL PLANT UPKEEP, GENERAL LIBRARY EXPENSE OR INCIDENTAL  
PUBLICITY COSTS CONTRIBUTED BY THE CHAMBER OF COMMERCE.



FELLOWSHIPS, SCHOLARSHIPS, AND PRIZES  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
EXPENDABLE INCOME FUND

	<u>RECEIPTS</u>		<u>DISBURSEMENTS</u>				
	CASH	INTEREST	TOTAL TO BE	AWARDS	TRANSFER TO	TOTAL	CASH
	BALANCE	EARNINGS	ACCOUNTED		PERMANENT	DISBURSE-	BALANCE
	JULY 1, 1938		FOR		FUND	MENTS	JUNE 30, 1939
FELLOWSHIPS - STATE TREASURER							
ENDOWED							
J. H. T. RYMAN - ECONOMICS	\$2,522.35	\$ 412.10	\$2,934.45	\$ 650.00	\$ 718.59	\$1,368.59	\$1,565.86
& SOCIOLOGY.							
SCHOLARSHIPS							
ENDOWED							
STATE TREASURER							
E. L. BONNER	6.34	216.78	223.12	223.12	---	223.12	---
STATE UNIVERSITY BUSINESS MANAGER							
KAIMIN EDITOR'S	---	63.35	63.35	63.35	---	63.35	---
	( 6.34)	(280.13)	(286.47)	(286.47)	(---)	(286.47)	(---)
PRIZES							
ENDOWED							
W. M. ABER - ORATORY	15.63	34.65	50.28	50.00	---	50.00	.28
PHILO S. BENNETT - ESSAY	17.58	23.35	40.93	---	---	---	40.93
CLASS OF 1904	9.75	16.56	26.31	20.00	---	20.00	6.31
PRESIDENT C. A. DUNIWAY -							
HONOR SCHOLARSHIP BOOKS	10.24	13.20	23.44	16.85	---	16.85	6.59
ANNIE LEWIS JOYCE MEMORIAL	16.62	8.28	24.90	10.00	---	10.00	14.90
	(69.82)	(96.04)	(165.86)	(96.85)	(---)	(96.85)	(69.01)
GIFTS							
GEORGE DAVIS BIVEN FOUNDATION	75.00	---	75.00	20.00	---	20.00	55.00
	(144.82)	(96.04)	(240.86)	(116.85)	(---)	(116.85)	(124.01)
	<u>\$2,673.51</u>	<u>\$ 788.27</u>	<u>\$3,461.78</u>	<u>\$1,053.32</u>	<u>\$ 718.59</u>	<u>\$1,771.91</u>	<u>\$1,689.87</u>



## 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	\$13,964.74	\$12,866.32	\$ 7,787.84	\$ 5,078.48	\$ 892.77	\$ 205.65
BUILDINGS	32,825.93	21,796.96	16,679.24	5,117.72	1,835.35	9,193.62
HEATING PLANT	27,316.88	26,429.56	8,227.55	18,202.01	—	887.32
CAMPUS	5,042.35	3,378.98	2,625.78	753.20	556.42	1,106.95
<b>TOTAL</b>	<b>\$79,149.90</b>	<b>\$64,471.82</b>	<b>\$35,320.41</b>	<b>\$29,151.41</b>	<b>\$3,284.54</b>	<b>\$11,393.54</b>

\*1 SCHEDULE C-20-1, PAGE 24  
 \*2 SCHEDULE C-20-2, PAGE 25  
 \*3 SCHEDULE C-20-3, PAGE 25

NOTE: FOR RECONCILIATION WITH COST ACCOUNTS SEE APPENDIX A.



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

MAINTENANCE ENGINEER	\$ 2,150.00	
CLERKS AND DRAFTING	988.45	
STENOGRAPHER	653.14	
SURVEYING	18.18	
WATCHMEN AND SPECIAL POLICE	2,532.44	
TRUCK DRIVER	1,445.63	
TOTAL SALARIES AND WAGES	(7,787.84)	

SUPPLIES AND EXPENSE

OFFICE SUPPLIES AND EXPENSE		
POSTAGE	\$30.37	
TELEPHONE AND TELEGRAPH	65.10	
FREIGHT AND EXPRESS	10.93	
SUNDRY SUPPLIES	62.68	168.98
WATER		3,033.28
INSURANCE		
INDUSTRIAL ACCIDENT		1,006.31
MOTOR TRUCK SUPPLIES AND EXPENSE		810.93
GENERAL SUPPLIES AND EXPENSE		58.98
TOTAL SUPPLIES AND EXPENSE	(5,078.48)	\$12,866.32

BUILDINGSSALARIES AND WAGES

JANITORS - CUSTODIANS & REGULAR	10,958.75	
JANITORS - STUDENTS & SPECIAL	2,489.44	
ASSISTANT REPAIRMEN (REPAIRMAN CHARGED TO BUILDINGS R & R)	1,298.83	
TELEPHONE OPERATORS, MAIL CLERK, AND MESSENGERS	1,932.22	
TOTAL SALARIES AND WAGES	(16,679.24)	

SUPPLIES AND EXPENSE

GAS	328.87	
LAMPS	208.29	
JANITOR SUPPLIES	1,504.62	
HARDWARE AND SUNDRY SUPPLIES	331.57	
INSURANCE (SPECIAL ON JOURNALISM & ART MUSEUM BUILDINGS)		20.43
LAUNDRY		240.28
TELEPHONE EXCHANGE RENTALS	2,483.66	
TOTAL SUPPLIES AND EXPENSE	(5,117.72)	21,796.96

HEATING PLANTSALARIES AND WAGES

ENGINEER AND FIREMEN	8,227.55	
TOTAL SALARIES AND WAGES	(8,227.55)	

SUPPLIES AND EXPENSE

FUEL	12,452.35	
LIGHT AND POWER (INCLUDES BUILDINGS AND CAMPUS)	5,337.60	
HARDWARE AND SUNDRY SUPPLIES	2.38	
OIL, GREASE, WASTE, ETC.	384.68	
BOILER INSURANCE AND INSPECTION	25.00	
TOTAL SUPPLIES AND EXPENSE	(18,202.01)	26,429.56

CAMPUSSALARIES AND WAGES

GARDENERS	2,575.03	
SPECIAL LABOR	50.75	
TOTAL SALARIES AND WAGES	(2,625.78)	

SUPPLIES AND EXPENSE

GARDENERS' SUPPLIES AND EXPENSE (SPRAYING AND TRIMMING TREES, ROAD MAINTENANCE, ETC.)	200.45	
HARDWARE AND SUNDRY SUPPLIES	98.24	
FIRE PROTECTION	15.60	
IMPROVEMENT DISTRICT ASSESSMENT (UPKEEP)	438.91	
TOTAL SUPPLIES AND EXPENSE	(753.20)	3,378.98

TOTAL

\$64,471.82



## 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	\$ 892.77	— —	— —	\$817.53	75.24	— —
BUILDINGS						
CRAIG	54.62	— —	54.62	— —	— —	— —
FORESTRY	26.00	— —	26.00	— —	— —	— —
JOURNALISM	197.95	— —	197.95	— —	— —	— —
LIBRARY	92.81	— —	92.81	— —	— —	— —
NATURAL SCIENCE	2.00	— —	2.00	— —	— —	— —
PHARMACY-CHEMISTRY	26.00	— —	26.00	— —	— —	— —
PRESIDENT'S HOUSE	63.90	— —	63.90	— —	— —	— —
R. O. T. C.	352.94	— —	352.94	— —	— —	— —
UNDISTRIBUTED	1,019.13	— —	— —	155.28	153.28	710.57
TOTAL BUILDINGS	(1,835.35)	(— —)	(816.22)	(155.28)	(153.28)	(710.57)
CAMPUS						
GRADING, PLANTING, ETC.	353.00	353.00	— —	— —	— —	— —
PAVEMENT, WALKS, ETC.	154.00	154.00	— —	— —	— —	— —
HAND TOOLS & PETTY EQUIPMENT	49.42	— —	— —	— —	49.42	— —
TOTAL CAMPUS	(556.42)	(507.00)	(— —)	(— —)	(49.42)	(— —)
TOTAL	\$3,234.54	\$507.00	\$816.22	\$972.81	\$277.94	\$710.57

CURRENT FUND EXPENDITURES - GENERAL BUDGET  
PHYSICAL PLANT - REPAIRS AND REPLACEMENTS

SCHEDULE C-20-3

	TOTAL	LAND IMPROVE- MENTS	BUILDINGS & ATTACHED FIXTURES	MACHINERY AND APPLIANCES	HAND TOOLS AND PETTY EQUIPMENT	FURNITURE AND FIXTURES
ADMINISTRATION	\$ 205.65	— —	— —	\$ 205.65	— —	— —
BUILDINGS						
ART MUSEUM	87.02	— —	\$ 87.02	— —	— —	— —
BLEACHERS	25.29	— —	25.29	— —	— —	— —
COOK	89.61	— —	89.61	— —	— —	— —
CRAIG	52.86	— —	52.86	— —	— —	— —
FORESTRY	128.17	— —	128.17	— —	— —	— —
HEATING PLANT	2.78	— —	2.78	— —	— —	— —
GYMNASIUM, MEN	194.75	— —	194.75	— —	— —	— —
GYMNASIUM, WOMEN	14.84	— —	14.84	— —	— —	— —
JOURNALISM	56.58	— —	56.58	— —	— —	— —
LAW	49.50	— —	49.50	— —	— —	— —
LIBRARY	421.63	— —	421.63	— —	— —	— —
MUSIC PRACTICE	112.86	— —	112.86	— —	— —	— —
NATURAL SCIENCE	561.60	— —	561.60	— —	— —	— —
PRESIDENT'S HOUSE	148.54	— —	148.54	— —	— —	— —
R. O. T. C.	17.90	— —	17.90	— —	— —	— —
SCIENCE	366.01	— —	366.01	— —	— —	— —
SIMPKINS	125.02	— —	125.02	— —	— —	— —
STUDENT STORE BLDG.	411.89	— —	411.89	— —	— —	— —
UNIVERSITY OR MAIN	546.81	— —	546.81	— —	— —	— —
UNDISTRIBUTED	5,777.96	— —	3,150.20	737.24	168.75	1,721.77
TOTAL BUILDINGS	(9,193.62)	(— —)	(6,565.86)	(737.24)	(168.75)	(1,721.77)
HEATING PLANT	887.32	— —	789.45	— —	97.87	— —
CAMPUS						
PAVEMENT, WALKS, ETC.	224.43	224.43	— —	— —	— —	— —
CONDUITS	164.95	164.95	— —	— —	— —	— —
SEWERS	278.48	278.48	— —	— —	— —	— —
MACHINERY AND APPLI- ANCES	104.79	— —	— —	104.79	— —	— —
HAND TOOLS AND PETTY EQUIPMENT	334.30	— —	— —	— —	334.30	— —
TOTAL CAMPUS	(1,106.95)	(667.86)	(— —)	(104.79)	(334.30)	(— —)
TOTAL	\$11,393.54	\$667.86	\$7,355.31	\$1,047.68	\$600.92	\$1,721.77

NOTE: FOR RECONCILIATION WITH COST ACCOUNTS SEE APPENDIX A.



RESIDENCE HALLS

## SUMMARY OF CASH RECEIPTS AND DISBURSEMENTS

CASH BALANCE JULY 1, 1938

RESERVE ACCOUNT	\$31,212.02		
SAVINGS ACCOUNT	<u>5,138.86</u>	\$36,350.88	
REVOLVING FUND		<u>60.00</u>	36,410.88

RECEIPTS

OPERATING INCOME FOR 1938-39 (SCHEDULE C-2D-2, PAGE 27)	138,804.37		
INTEREST ON SAVINGS DURING 1938-39 (INCREASES SAVINGS ACCOUNT)	<u>51.50</u>	138,855.87	
PLUS DECREASE IN ACCOUNTS RECEIVABLE DURING 1938-39			
ACCOUNTS RECEIVABLE 6/30/38	20.65		
ACCOUNTS RECEIVABLE 6/30/39	<u>—</u>	<u>20.65</u>	
TOTAL CASH RECEIPTS			<u>138,876.52</u>
TOTAL CASH TO BE ACCOUNTED FOR			\$175,287.40

DISBURSEMENTS

OPERATING EXPENSE (SCHEDULE C-2D-2, PAGE 27)	102,066.12		
LESS DECREASE IN INVENTORIES 7/1/38 TO 6/30/39 (SEE MEMO PAGE 28)	<u>142.15</u>		
TOTAL CASH DISBURSEMENTS FOR OPERATION		101,923.97	
CAPITAL EXPENDITURES (SCHEDULE C-2D-3, PAGE 28)	11,033.85		
REPAIRS & REPLACEMENTS EXPENDITURES (SCHEDULE C-2D-4, PAGE 28)	<u>6,495.42</u>		
TRANSFER TO STATE TREASURER FOR PURPOSE OF PAYING INTEREST AND RETIREMENT OBLIGATIONS ON BONDED INDEBTEDNESS OF NEW HALL	<u>16,967.50</u>	<u>34,496.77</u>	
TOTAL CASH DISBURSEMENTS			<u>136,420.74</u>

CASH BALANCE JUNE 30, 1939

CASH RESERVE	33,616.30		
SAVINGS & INTEREST	<u>5,190.36</u>		
REVOLVING FUND	<u>60.00</u>		<u>\$38,866.66</u>

RESIDENCE HALLS

SCHEDULE B-2D-1

## MEMORANDUM OF COMPARATIVE INCOME AND EXPENDITURES

	<u>1938-39</u>	<u>1937-38</u>	<u>1936-37</u>	<u>1935-36</u>	<u>1934-35</u>
INCOME	\$138,804.37	\$118,184.02	\$126,567.16	\$113,698.02	\$85,607.66
EXPENDITURES FOR OPERATION	<u>102,066.12</u>	<u>90,605.64</u>	<u>102,649.15</u>	<u>98,825.67</u>	<u>80,247.76</u>
EXCESS INCOME OVER EXPEN- DITURES FOR OPERATION	<u>36,738.25</u>	<u>27,578.38</u>	<u>23,918.01</u>	<u>14,872.35</u>	<u>5,359.90</u>
EXPENDITURES FOR CAPITAL, REPAIRS AND REPLACEMENTS	<u>17,529.27</u>	<u>18,141.31</u>	<u>10,874.47</u>	<u>9,917.83</u>	<u>4,382.07</u>
CASH BALANCE, JUNE 30	<u>38,866.66</u>	<u>36,410.88</u>	<u>25,980.73</u>	<u>12,516.69</u>	<u>8,866.77</u>



## RESIDENCE HALLS

## STATEMENT OF OPERATING EXPENSE AND INCOME

	CORBIN HALL		NORTH HALL		SOUTH HALL		NEW HALL	TOTALS
	BOARD	ROOMS	BOARD	ROOMS	BOARD	ROOMS	ROOMS	
<u>INCOME</u>								
BOARD	\$36,046.02	\$ --- --	\$29,069.85	\$ --- --	\$28,576.50	\$ --- --	\$ --- --	\$93,692.37
ROOMS	--- --	10,151.09	--- --	12,505.75	--- --	12,575.25	9,879.91	45,112.00
TOTAL OPERATING INCOME	36,046.02	10,151.09	29,069.85	12,505.75	28,576.50	12,575.25	9,879.91	138,804.37
<u>EXPENSES FOR OPERATION</u>								
<u>SALARIES AND WAGES</u>								
ADMINISTRATION	1,219.30	2,311.85	1,076.55	2,460.00	939.60	2,949.90	2,265.30	13,222.50
CLERICAL	490.74	376.32	496.74	305.26	490.45	318.07	337.92	2,876.50
FULL-TIME EMPLOYEES	2,321.30	1,115.50	2,474.75	1,195.50	2,350.25	1,248.30	1,415.70	12,121.30
FULL-TIME SPECIAL CLEANING	12.35	158.05	4.75	336.55	12.35	391.80	239.30	1,155.15
STUDENT EMPLOYEES	3,334.70	23.95	2,934.65	40.15	2,977.70	18.90	33.35	9,363.40
HEALTH SERVICE	--- --	--- --	--- --	--- --	135.00	--- --	--- --	135.00
TOTAL SALARIES AND WAGES	(7,378.39)	(3,985.67)	(6,987.44)	(4,398.46)	(6,905.35)	(4,926.97)	(4,291.57)	(38,873.85)
<u>SUPPLIES AND EXPENSE</u>								
OFFICE SUPPLIES	58.85	57.39	63.28	74.81	57.36	58.00	87.26	456.95
TELEPHONE & TELEGRAPH	29.08	273.36	37.07	298.11	36.28	266.94	194.03	1,134.87
SUBSISTENCE	15,196.27	--- --	12,413.03	--- --	15,038.67	--- --	--- --	42,647.97
KITCHEN FUEL	--- --	--- --	231.45	--- --	214.59	--- --	--- --	446.04
JANITOR SUPPLIES	14.08	211.62	24.70	231.74	15.38	267.31	378.10	1,142.93
HOUSEHOLD SUPPLIES	197.51	13.31	229.51	28.23	176.54	12.37	68.36	725.83
HEAT	239.21	717.39	286.96	956.47	286.91	956.47	1,339.15	4,782.56
LIGHT	383.86	393.60	364.15	398.30	254.75	298.20	467.15	2,560.01
WATER	56.84	106.73	134.77	343.10	96.60	265.70	173.76	1,177.50
LAUNDRY	836.36	597.66	1,031.70	873.86	799.00	872.72	531.83	5,543.13
MISCELLANEOUS								
ENTERTAINMENT	1.40	229.50	.25	257.03	--- --	285.23	288.67	1,062.08
INSURANCE, INDUS. ACC.	77.20	43.00	71.00	44.00	69.00	50.00	49.00	403.20
INSURANCE, FIRE	--- --	--- --	--- --	--- --	--- --	--- --	1,059.73	1,059.73
OTHER ITEMS, MISC.	3.80	--- --	7.45	--- --	4.25	--- --	1.67	17.17
OTHER ITEMS, HANDLING BONDS	--- --	--- --	--- --	--- --	--- --	--- --	32.30	32.30
TOTAL SUPPLIES AND EXPENSE	(17,094.46)	(2,643.56)	(14,895.32)	(3,505.65)	(17,049.33)	(3,332.94)	(4,671.01)	(63,192.27)
TOTAL EXPENSES FOR OPERATION	24,472.85	6,629.23	21,882.76	7,904.11	23,954.68	8,259.91	8,962.58	102,066.12
DIFFERENCE BETWEEN INCOME AND OPERATING EXPENSE	\$11,573.17	\$3,521.86	\$7,187.09	\$4,601.64	\$4,621.82	\$4,315.34	\$ 917.33	\$36,738.25



## RESIDENCE HALLS

## STATEMENT OF CAPITAL EXPENDITURES

	TOTAL	BUILDINGS & ATTACHED FIXTURES	MACHINERY & APPLIANCES	LAND & LAND IM- PROVEMENTS	FURNITURE AND FIXTURES
CORBIN HALL					
BOARD	\$ 706.71	— —	— —	— —	\$ 706.71
NORTH HALL					
BOARD	3.63	— —	— —	— —	3.63
ROOM	87.50	— —	— —	— —	87.50
SOUTH HALL					
BOARD	3.63	— —	— —	— —	3.63
NEW HALL					
ROOM	10,232.38	365.80	468.34	1,556.24	7,842.00
TOTAL	\$11,033.85	\$365.80	\$468.34	\$1,556.24	\$8,643.47

SCHEDULE C-2D-4

## RESIDENCE HALLS

## STATEMENT OF REPAIRS AND REPLACEMENT EXPENDITURES

	TOTAL	BUILDINGS & ATTACHED FIXTURES	MACHINERY & APPLIANCES	LAND & LAND IM- PROVEMENTS	FURNITURE AND FIXTURES
CORBIN HALL					
BOARD	\$ 639.92	\$ 580.79	\$ 21.37	— —	\$ 37.76
ROOM	454.46	359.25	3.50	— —	92.71
NORTH HALL					
BOARD	497.94	444.37	18.57	— —	35.00
ROOM	3,333.10	372.81	3.50	— —	2,956.79
SOUTH HALL					
BOARD	280.28	269.70	5.88	— —	4.70
ROOM	1,036.58	478.51	10.36	— —	547.71
NEW HALL					
ROOM	253.14	238.77	6.86	— —	7.51
TOTAL	\$6,495.42	\$2,743.20	\$70.04	— —	\$3,682.18

## MEMORANDUM OF STORES INVENTORIES

	JUNE 30, 1938	JUNE 30, 1939
CORBIN HALL	\$ 406.91	\$ 182.04
NORTH HALL	1,125.27	1,473.60
SOUTH HALL	517.67	252.06
	2,049.85	1,907.70
DECREASE IN INVENTORIES DURING 1938-39		142.15
	\$2,049.85	\$2,049.85



AUXILIARY ENTERPRISE

## HEALTH SERVICE

## SPECIAL REPORT OF NET RECEIPTS AND DISBURSEMENTS

	ACTUAL 1935-36	ACTUAL 1936-37	ACTUAL 1937-38	ACTUAL 1938-39
CASH BALANCE, JULY 1	\$ 284.07	\$ 611.08	\$ 1,257.25	\$ 1,764.48
<u>RECEIPTS</u>				
STUDENTS' HEALTH SERVICE FUND				
STUDENT FEES				
DEFERRED FROM PREVIOUS YEARS	---	32.87	17.50	5.00
SUMMER SESSION	---	---	710.20	860.95
REGULAR YEAR	12,069.85	13,720.75	14,112.50	14,076.50
ATHLETIC BOARD	---	---	250.00	250.00
MISCELLANEOUS	---	---	---	---
REIMBURSEMENT FOR HOSPITALIZATION, ETC.	---	378.90	1,225.82	2,167.26
TOTAL STUDENTS' HEALTH SERVICE FUND	(12,069.85)	(14,132.52)	(16,316.02)	(17,359.71)
STATE UNIVERSITY GENERAL BUDGET	1,507.00	972.42	121.21*	113.38*
TOTAL TO BE ACCOUNTED FOR	13,860.92	15,716.02	17,694.48	19,237.57
<u>DISBURSEMENTS</u>				
OPERATING COSTS				
SALARIES AND WAGES				
DIRECTOR AND PHYSICIAN DR. HESDORFFER	---	2,666.60	2,658.32	2,800.00
ASSISTANT PHYSICIAN	---	---	2,000.00	2,512.42
DIRECTOR AND NURSE, MRS. LECLAIRE	2,291.66	2,310.00	385.00	---
NURSE, REGULAR	796.75	---	799.92	712.50
NURSE, SPECIAL	30.00	83.50	50.00	331.00
PROCTOR, SOUTH HALL	168.15	200.70	194.65	199.95
LABORATORY TECHNICIAN	---	82.30	179.25	51.75
SECRETARY AND MISCELLANEOUS CLERKS	347.28	166.24	725.58	807.36
SUPPLIES AND EXPENSE				
OFFICE SUPPLIES AND EXPENSE	75.86	67.97	264.97	114.62
MEDICAL SUPPLIES	666.92	547.75	671.75	971.21
TRANSPORTATION (INCLUDES AMBULANCE SERVICE)	197.80	292.35	267.28	371.40
SUNDRY	9.83	15.88	92.72	124.35
HOSPITALIZATION AND PROFESSIONAL SERVICES	8,049.59	7,473.19	7,191.62	8,227.19
PHYSICAL EXAMINATIONS	616.00	71.25	70.00	126.25
TOTAL OPERATING COSTS	(13,249.84)	(13,977.73)	(15,551.06)	(17,350.00)
CAPITAL AND REPAIR COSTS				
BUILDING ALTERATIONS	---	---	239.50	---
EQUIPMENT	---	481.04	139.44	348.33
TOTAL CAPITAL AND REPAIR COSTS	(---	(481.04)	(378.94)	(348.33)
TOTAL EXPENDITURES	13,249.84	14,458.77	15,930.00	17,698.33
CASH BALANCE, JUNE 30	\$ 611.08	\$ 1,257.25	\$ 1,764.48	\$ 1,539.24

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



STORES ACCOUNTSSUMMARY OF OPERATIONS

<u>ACCOUNT</u>	<u>BALANCE 6/30/38</u>	<u>PURCHASES</u>	<u>TOTAL TO BE ACCOUNT- ED FOR</u>	<u>SUPPLIES ISSUED TO DEPARTMENTS</u>	<u>CASH SALES</u>	<u>TOTAL SUPPLIES ISSUED</u>	<u>BALANCE 6/30/39</u>
CARPENTER SHOP	\$ 376.19	\$6,575.44	\$6,951.63	\$4,880.66	\$1,492.93	\$6,373.59	\$ 578.04
CHEMISTRY	9,959.06	5,188.54	15,147.60	5,189.69	894.51	6,084.20	9,063.40
JANITOR SUPPLIES							
LAMPS	1,148.59	706.59	1,855.18	204.08	207.05	411.13	1,444.05
OTHER SUPPLIES	1,044.92	1,563.82	2,608.74	1,435.63	134.20	1,569.83	1,038.91
	(2,193.51)	(2,270.41)	(4,463.92)	(1,639.71)	(341.25)	(1,980.96)	(2,482.96)
OFFICE SUPPLIES							
POSTAGE	329.84	3,985.52	4,315.36	3,114.92	646.62	3,761.54	553.82
STATIONERY	1,295.99	3,150.71	4,446.70	2,489.99	302.85	2,792.84	1,653.86
	(1,625.83)	(7,136.23)	(8,762.06)	(5,604.91)	(949.47)	(6,554.38)	(2,207.68)
TOTAL	\$14,154.59	\$21,170.62	\$35,325.21	\$17,314.97	\$3,678.16	\$20,993.13	\$14,332.08



## STUDENT LOAN FUNDS

## CASH RECORD AND FUND TOTALS

## CASH SUMMARY FOR YEAR'S TRANSACTIONS

## FUND BALANCES, JUNE 30, 1939

	BALANCE JULY 1, 1938	INTEREST EARNINGS	GIFTS ETC.	LOANS PAID	NEW LOANS	CASH	NOTES	TOTAL
AMERICAN ASSOCIATION OF UNIVERSITY WOMEN	\$133.02	\$100.59	\$---	\$1,111.87	\$580.00	\$765.48	\$1,661.44	\$2,426.92
ASSOCIATED WOMEN STUDENTS	130.02	114.50	---	769.45	450.00	563.97	1,599.64	2,163.61
CLASS OF 1923	45.84	4.30	---	11.43	---	61.57	185.00	246.57
FACULTY WOMEN'S CLUB	26.87	4.95	---	100.00	---	131.82	---	131.82
FORESTRY CLUB	64.85	68.81	750.00	2,687.48	3,555.00	16.14	4,722.98	4,739.12
GENERAL	---	5.45	---	89.66	---	95.11	44.83	139.94
MEMORIAL FUND ELECTA CHAPTER #7 O.E.S.	81.08	2.58	---	25.00	---	108.66	125.00	233.66
SCOTTISH RITE MASON CLUB OF MISSOULA	59.36	4.30	---	5.70	50.00	19.36	375.27	394.63
SIGMA DELTA CHI	11.16	5.00	---	---	---	16.16	25.00	41.16
	\$552.20	\$310.48	\$750.00	\$4,800.59	\$4,635.00	\$1,778.27	\$8,739.16	\$10,517.43

\* INCLUDES \$250.00 OF BORROWED FUNDS

EXHIBIT D2

## LOAN RECORD

	LOANS RECEIVABLE JULY 1, 1938		NEW LOANS		LOANS PAID	LOANS RECEIVABLE JUNE 30, 1939	
	NUMBER	AMOUNT	NUMBER	AMOUNT	AMOUNT	NUMBER	AMOUNT
AMERICAN ASSOCIATION OF UNIVERSITY WOMEN	24	\$2,193.31	6	\$580.00	\$1,111.87	21	\$1,661.44
ASSOCIATED WOMEN STUDENTS	27	1,919.09	7	450.00	769.45	20	1,599.64
CLASS OF 1923	6	196.43	-	---	11.43	5	185.00
FACULTY WOMEN'S CLUB	2	100.00	-	---	100.00	-	---
FORESTRY CLUB	59	3,855.46	65	3,555.00	2,687.48	83	4,722.98
GENERAL	6	134.40	-	---	89.66	3	44.83
MEMORIAL FUND ELECTA CHAPTER #7 O.E.S.	3	130.00	-	---	25.00	2	125.00
SCOTTISH RITE MASON CLUB OF MISSOULA	4	330.97	1	50.00	5.70	5	375.27
SIGMA DELTA CHI	1	25.00	-	---	---	1	25.00
	132	\$8,904.75	79	\$4,635.00	\$4,800.59	140	\$8,739.16



ENDOWMENTSPERMANENT NON-EXPENDABLE FUND  
CHANGES IN FUND

	TOTAL FUND JULY 1, 1938	ADDITIONS TO FUND	TOTAL FUND JUNE 30, 1939
<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	718.59*	10,718.59
<u>SCHOLARSHIPS</u>			
E. L. BONNER	6,570.00	--- --	6,570.00
KAIMIN EDITOR'S	1,920.00	--- --	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	\$114,150.50	\$ 718.59	\$114,869.09

\* TRANSFER FROM EXPENDABLE INCOME.

EXHIBIT E 2

ENDOWMENTSPERMANENT NON-EXPENDABLE FUND  
CHANGES IN INVESTMENTS

	TOTAL INVESTMENTS JULY 1, 1938	SECURITIES REDEEMED	TOTAL INVESTMENTS JUNE 30, 1939
<u>EDUCATIONAL</u>			
W. W. DIXON, LAW	\$83,152.80	\$ 403.76	\$82,749.04
J. H. T. RYMAN, ECONOMICS & SOCIOLOGY	6,176.20	353.29	5,822.91
<u>NON-EDUCATIONAL</u>			
<u>FELLOWSHIPS</u>			
J. H. T. RYMAN, ECONOMICS & SOCIOLOGY	8,966.00	1,223.29	8,461.30
<u>SCHOLARSHIPS</u>			
E. L. BONNER	6,570.00	--- --	6,570.00
KAIMIN EDITOR'S	1,920.00	--- --	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 INVESTMENTS	\$109,695.50	\$1,980.34	\$108,433.75

NOTE: FOR EARNINGS SEE EXPENDABLE INCOME,  
PAGE 22 SCHEDULE C-2B-8

EXHIBIT E 3

ENDOWMENTSPERMANENT NON-EXPENDABLE FUND  
CASH TRANSACTIONS

	CASH BALANCE JULY 1, 1938	REDEMPTION OF SECURITIES	CASH BALANCE JUNE 30, 1939
<u>EDUCATIONAL</u>			
W. W. DIXON, LAW	\$2,097.20	\$ 403.76	\$2,500.96
J. H. T. RYMAN, ECONOMICS & SOCIOLOGY	1,323.80	353.29	1,677.09
<u>NON-EDUCATIONAL</u>			
<u>FELLOWSHIPS</u>			
J. H. T. RYMAN, ECONOMICS & SOCIOLOGY	1,034.00	1,223.29	2,257.29
TOTAL CASH BALANCE	\$4,455.00	\$1,980.34	\$6,435.34



## PLANT FUNDS

## BONDS PAYABLE RECORD

	BALANCE PAYABLE JULY 1, 1938	ADDITIONS	REDEMPTIONS	BALANCE PAYABLE JUNE 30, 1939
STUDENT UNION BUILDING SPECIAL OBLIGATION (INCOME) 4%, FINAL MATURITY DATE 1963	\$203,000.00	\$ --- --	\$ --- --	\$203,000.00
JOURNALISM BUILDING LAND GRANT INCOME 4%	95,000.00	--- --	95,000.00	--- --
NEW RESIDENCE HALL OPERATING SURPLUS (INCOME) 4½%, FINAL MATURITY DATE 1952	225,000.00	--- --	7,000.00	218,000.00
SERIES I (JOURNALISM & PHARMACY-CHEMISTRY BUILDING LAND GRANT INCOME, 3 3/4%, FINAL MATURITY DATE 1968	---	257,000.00	---	257,000.00
TOTAL BONDS PAYABLE	<u>\$523,000.00</u>	<u>\$257,000.00</u>	<u>\$102,000.00</u>	<u>\$678,000.00</u>

## EXHIBIT G

## CONSOLIDATED SUMMARY OF RECEIPTS AND DISBURSEMENTS

	TOTAL	FEDERAL GRANT	SALE OF BONDS	FEES & EARNINGS	TRANSFER FROM OTHER FUNDS	ACCRUED INTEREST
<b>RECEIPTS</b>						
STUDENT UNION BUILDING INT. & SINKING FUND	\$10,216.00	\$ --- --	\$ --- --	\$ 216.00	\$10,000.00	\$ --- --
JOURNALISM BUILDING CONSTRUCTION FUND	18,000.00	18,000.00	---	---	---	---
INT. & SINKING FUND	95,075.94	---	92,000.00	---	3,075.94	---
NEW RESIDENCE HALL INT. & SINKING FUND	16,967.50	---	---	---	16,967.50	---
NATURAL SCIENCE ADDITION CONSTRUCTION FUND	46,770.00	15,855.00	---	---	30,915.00	---
PHARMACY-CHEMISTRY BUILDING CONSTRUCTION FUND	268,289.00	103,289.00	165,000.00	---	---	---
SERIES I (JOURNALISM & PHARMACY-CHEMISTRY BUILDING) INT. & SINKING FUND	19,720.83	---	---	---	17,372.29	2,348.54
BUILDING FEE FUND TRANSFER TO STATE TREASURER	27,747.15	---	---	27,747.15	---	---
TOTAL RECEIPTS	<u>\$502,786.42</u>	<u>\$137,144.00</u>	<u>\$257,000.00</u>	<u>\$27,963.15</u>	<u>\$78,330.73</u>	<u>\$2,348.54</u>
<b>DISBURSEMENTS</b>						
STUDENT UNION BUILDING INT. & SINKING FUND	\$8,120.00	\$ --- --	\$ --- --	\$8,120.00	\$ --- --	\$ --- --
JOURNALISM BUILDING CONSTRUCTION FUND	18,177.50	7,911.50	10,266.00	---	---	---
INT. & SINKING FUND	100,791.94	---	---	5,791.94	95,000.00	---
NEW RESIDENCE HALL CONSTRUCTION FUND	76,306.76	5,977.06	70,329.70	---	---	---
INT. & SINKING FUND	21,298.75	---	4,803.75	9,495.00	7,000.00	---
NATURAL SCIENCE ADDITION CONSTRUCTION FUND	46,669.95	7,716.67	38,953.28	---	---	---
PHARMACY-CHEMISTRY BUILDING CONSTRUCTION FUND	184,095.61	5,272.85	178,822.76	---	---	---
SERIES I (JOURNALISM AND CHEMISTRY-PHARMACY BLDG.) INT. & SINKING FUND	4,770.83	---	---	4,770.83	---	---
BUILDING FEE FUND	51,363.23	---	---	---	---	51,363.23
TOTAL DISBURSEMENTS	<u>\$511,594.57</u>	<u>\$26,878.08</u>	<u>\$303,175.49</u>	<u>\$28,177.77</u>	<u>\$102,000.00</u>	<u>\$51,363.23</u>



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

<u>BALANCE, JULY 1, 1938</u>		
CASH	\$4,440.08	
MONTANA POWER STOCK	3,600.00	\$8,040.08
<u>RECEIPTS</u>		
INTEREST - MONTANA POWER STOCK	216.00	
TRANSFER FROM OPERATING FUND	10,000.00	10,216.00
TOTAL TO BE ACCOUNTED FOR		18,256.08
<u>DISBURSEMENTS</u>		
INTEREST		8,120.00
<u>BALANCE, JUNE 30, 1939</u>		
CASH	6,536.08	
MONTANA POWER STOCK	3,600.00	\$10,136.08

SCHEDULE G 2

JOURNALISM BUILDING  
FEDERAL PROJECT 1022RS (MONTANA)  
CONSTRUCTION FUND

## STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

<u>CASH BALANCE, JULY 1, 1938</u>	\$ 177.50	
<u>RECEIPTS</u>		
FEDERAL GRANT	18,000.00	\$18,177.50
<u>DISBURSEMENTS</u>		
PRELIMINARY COSTS	103.58	
INTEREST CHARGES	612.18	
CONSTRUCTION CONTRACTS		
GENERAL	7,364.78	
PLUMBING	1,013.10	
ELECTRIC WIRING	1,057.86	
EQUIPMENT		
ATTACHED EQUIPMENT	114.50	
GENERAL FURNISHINGS	3,724.10	
DEPARTMENTAL		
MACHINERY	2,904.52	
FURNISHINGS	917.23	
SCIENTIFIC APPARATUS	365.65	18,177.50
<u>CASH BALANCE, JUNE 30, 1939</u>		\$ ---

SCHEDULE G 3

JOURNALISM BUILDING  
CONSTRUCTION FUND  
FINAL REPORT - EXPENDITURES MADE DURING THREE FISCAL YEARS

	1936-37	1937-38	1938-39	TOTAL
<u>RECEIPTS</u>				
FEDERAL GRANT	\$17,000.00	\$46,000.00	\$18,000.00	\$81,000.00
BUILDING FEE FUND	20,000.00	---	---	20,000.00
BORROWED FUNDS (BONDS)	99,000.00	---	---	99,000.00
TOTAL RECEIPTS	\$136,000.00	\$46,000.00	\$18,000.00	\$200,000.00
<u>DISBURSEMENTS</u>				
BUILDINGS AND ATTACHED FIXTURES				
PRELIMINARY COSTS	528.42	42.50	103.58	674.50
LEGAL COSTS	646.00	354.00	---	1,000.00
INTEREST DURING CONSTRUCTION	979.00	---	612.18	1,591.18
ARCHITECTS FEES	7,403.60	2,436.84	---	9,840.44
CONSTRUCTION CONTRACTS				
GENERAL AND EXCAVATION	68,221.21	57,057.63	7,364.78	132,643.62
PLUMBING	16,122.44	3,655.55	1,013.10	20,791.09
ELECTRIC WIRING	5,817.47	3,657.44	1,057.86	10,532.77
EQUIPMENT CONTRACTS				
ATTACHED FIXTURES	---	---	114.50	114.50
TOTAL BUILDINGS & ATTACHED FIXTURES	(99,718.14)	(67,203.96)	(10,266.07)	(177,188.10)
EQUIPMENT (MOVABLE)				
GENERAL FURNISHINGS	---	3,978.35	3,724.10	7,702.45
DEPARTMENTAL (JOURNALISM)				
MACHINERY	3,791.05	6,616.85	2,904.52	13,312.42
FURNITURE	---	514.15	917.23	1,431.38
SCIENTIFIC APPARATUS	---	---	365.65	365.65
TOTAL MOVABLE EQUIPMENT	(3,791.05)	(11,109.35)	(7,911.50)	(22,811.90)
TOTAL DISBURSEMENTS	\$103,509.19	\$78,313.31	\$18,177.50	\$200,000.00



PLANT FUNDS

## JOURNALISM BUILDING

## INTEREST AND SINKING FUND

CASH BALANCE, JULY 1, 1938	\$ 5,716.00	
<u>RECEIPTS</u>		
TRANSFER FROM BUILDING FEE FUND	\$ 3,075.94	
SALE OF SERIES I BONDS	92,000.00	95,075.94
		\$100,791.94
<u>DISBURSEMENTS</u>		
REDEMPTION OF BONDS	95,000.00	
INTEREST	5,791.94	100,791.94
CASH BALANCE, JUNE 30, 1939		

SCHEDULE G-5

## NEW RESIDENCE HALL

## 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.)

CASH BALANCE, JULY 1, 1938	\$	\$76,806.76
<u>DISBURSEMENTS</u>		
ARCHITECTS	\$ 1,838.52	
CONSTRUCTION CONTRACTS		
GENERAL	55,080.63	
PLUMBING	10,771.19	
ELECTRIC WIRING	2,639.36	
EQUIPMENT		
FURNISHINGS	5,977.06	76,306.76
CASH BALANCE, JUNE 30, 1939	\$	500.00

SCHEDULE G-6

NEW RESIDENCE HALL  
CONSTRUCTION

FINAL REPORT - SUMMARY OF EXPENDITURES MADE DURING TWO YEARS FROM THE CONSTRUCTION FUND AND THE RESIDENCE HALL OPERATING FUND, INCLUDING ACCOUNTS PAYABLE IN THE AMOUNT OF \$500.00, WHICH WILL APPEAR AS AN EXPENDITURE IN NEXT YEAR'S REPORT.

	ACTUAL 1937-38	ACTUAL 1938-39	TO BE PAID 1939-40	TOTAL
<u>RECEIPTS</u>				
SALE OF BONDS	\$225,000.00			\$225,000.00
OPERATING FUNDS	6,617.38	\$15,036.13		21,653.51
	\$231,617.38	\$15,036.13		\$246,653.51
<u>EXPENDITURES</u>				
FINANCING SALE OF BONDS	11,250.00			11,250.00
PRELIMINARY COSTS	134.28			134.28
ARCHITECTS FEES	10,258.59	1,838.52		12,097.11
INSURANCE DURING CONSTRUCTION	300.00			300.00
INTEREST DURING CONSTRUCTION		4,803.75		4,803.75
CONSTRUCTION CONTRACTS				
GENERAL	105,864.00	55,080.63		160,944.63
PLUMBING	20,991.85	10,771.19	250.00	32,013.04
ELECTRIC WIRING	5,771.50	2,639.36	250.00	8,660.86
OTHER ATTACHED FIXTURES		659.01		659.01
EQUIPMENT				
MACHINERY & APPLIANCES		468.34		468.34
FURNITURE AND FIXTURES	240.40	13,525.85		13,766.25
LAND IMPROVEMENTS		1,556.24		1,556.24
	\$154,810.62	\$91,342.89	\$500.00	\$246,653.51



PLANT FUNDSNEW RESIDENCE HALL  
INTEREST AND SINKING FUND

CASH BALANCE, JULY 1, 1938		\$5,062.50
<u>RECEIPTS</u>		
TRANSFER FROM RESIDENCE HALLS OPERATING FUND		16,967.50
		<u>22,030.00</u>
<u>DISBURSEMENTS</u>		
INTEREST EXPENSE	\$9,495.00	
INTEREST CHARGED TO CONSTRUCTION COST	4,803.75	
BOND RETIREMENT NOS. 1 TO 7 INCLUSIVE	7,000.00	21,298.75
CASH BALANCE, JUNE 30, 1939		<u>\$ 731.25</u>

## BUILDING FEE FUND

SCHEDULE G 8

## STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

CASH BALANCE, JULY 1, 1938		
STATE TREASURER	\$37,818.08	
STATE UNIVERSITY BUSINESS MANAGER	162.50	
	<u>(37,980.58)</u>	
<u>RECEIPTS</u>		
STUDENT FEES	27,747.15	\$65,727.73
<u>DISBURSEMENTS</u>		
TRANSFER TO OTHER FUNDS:		
JOURNALISM INTEREST & SINKING FUND	3,075.94	
NATURAL SCIENCE ADDITION CONSTRUCTION FUND	30,915.00	
SERIES I BONDS INTEREST AND SINKING FUND		
(JOURNALISM-PHARMACY-CHEMISTRY BUILDINGS)	17,372.29	51,363.23
CASH BALANCE, JUNE 30, 1939		<u>\$14,364.50</u>

PHARMACY-CHEMISTRY BUILDING  
FEDERAL PROJECT 1039-F (MONTANA)  
CONSTRUCTION FUND

SCHEDULE G 9

## STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

<u>RECEIPTS</u>		
FEDERAL GRANT	\$103,289.00	
SALE OF BONDS	165,000.00	\$268,289.00
<u>DISBURSEMENTS</u>		
PRELIMINARY COSTS	106.20	
LEGAL COSTS	735.00	
ARCHITECTS FEES	12,742.91	
INSURANCE DURING CONSTRUCTION	600.00	
CONSTRUCTION CONTRACTS		
GENERAL	115,967.70	
GENERAL - THIRD FLOOR, ETC.	4,221.00	
PLUMBING	34,249.41	
WIRING	10,200.54	
TOTAL CONSTRUCTION CHARGE	<u>(178,822.76)</u>	
EQUIPMENT		
DEPARTMENTAL		
SCIENTIFIC APPARATUS	5,272.85	184,095.61
CASH BALANCE, JUNE 30, 1939		<u>\$84,193.39</u>

NATURAL SCIENCE ADDITION AND ALTERATION  
FEDERAL PROJECT 1186-F (MONTANA)  
CONSTRUCTION FUND

SCHEDULE G 10

## STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

<u>RECEIPTS</u>		
FEDERAL GRANT	\$15,855.00	
TRANSFER FROM BUILDING FEE FUND	28,215.00	
LOAN FROM BUILDING FEE FUND	2,700.00	46,770.00
<u>DISBURSEMENTS</u>		
PRELIMINARY COSTS	30.00	
INSURANCE DURING CONSTRUCTION	75.00	
ARCHITECTS FEES	2,408.07	
CONSTRUCTION CONTRACTS		
GENERAL	23,259.60	
PLUMBING	9,298.68	
WIRING	3,532.93	
HARDWARE	349.00	
TOTAL CONSTRUCTION CHARGE	<u>(38,953.28)</u>	
EQUIPMENT		
GENERAL FURNISHINGS	171.65	
DEPARTMENTAL	7,615.02	46,669.95
CASH BALANCE, JUNE 30, 1939		<u>\$ 100.05</u>



MONTANA STUDENT UNION

## OPERATING FUND

## SUMMARY OF RECEIPTS AND DISBURSEMENTS

CASH BALANCE, JULY 1, 1938

\$5,106.29

RECEIPTS

STUDENT FEES			
SUMMER - 1938	\$ 811.70		
REGULAR - 1938-39	<u>9,305.82</u>	\$10,117.52	
RENTALS			
STORE	1,600.00	*1	
THEATRE	750.36		
BALLROOMS	3,204.70		
MUSIC PRACTICE	230.60		
ORGAN RENTAL FUND	432.00		
MEETING ROOMS (INCLUDES CARD TABLES)	160.35		
KITCHEN, DISHES	7.50		
MISCELLANEOUS (GAMES, ETC.)	<u>18.54</u>	6,404.05	
CHECKROOM		604.85	
BOOKKEEPING SERVICES		1,850.00	
SPONSORED PROGRAMS			
DANCES (MIXERS)	550.10		
MYRTLE LEONARD CONCERT	<u>91.10</u>	641.20	
SUNDRY REIMBURSEMENTS		84.82	
MISCELLANEOUS		<u>28.78</u>	19,731.22
TOTAL TO BE ACCOUNTED FOR			<u>24,837.51</u>

DISBURSEMENTS

SALARIES AND WAGES			
MANAGEMENT AND GENERAL	1,582.70	*2	
GENERAL OFFICE - BOOKKEEPING ETC.	2,458.20		
JANITORS	<u>1,799.50</u>	5,840.40	
GENERAL EXPENSE			
INDUSTRIAL ACCIDENT INSURANCE	41.41		
INSURANCE - BUILDINGS & EQUIPMENT	118.27		
INSURANCE - BURGLARY & SAFE	<u>44.00</u>	203.68	
CHECKROOM EXPENSE		104.85	
OFFICE SUPPLIES AND EXPENSE		95.83	
GENERAL BUILDING SUPPLIES & EXPENSE		235.79	
ORGAN RENTAL FUND		405.45	
SPONSORED PROGRAMS			
SUMMER SESSION ACTIVITIES	283.09		
DANCES (MIXERS)	169.06		
MYRTLE LEONARD CONCERT	91.10		
MISCELLANEOUS (INTERSCHOLASTIC & COMMENCEMENT)	<u>134.93</u>	678.18	
STUDENT ENTERTAINMENT			
GAMES, MAGAZINES, ETC.	16.90		
MISCELLANEOUS PROMOTIONAL EXPENSE	<u>17.40</u>	34.30	
REPAIRS AND REPLACEMENTS			
BUILDING & ATTACHED FIXTURES	736.86		
EQUIPMENT & FURNISHINGS	<u>280.96</u>	1,017.82	
NATIONAL ASSOCIATION DUES		20.00	
MISCELLANEOUS EXPENSE		<u>61.69</u>	8,697.99
NET OPERATING CASH SURPLUS			16,139.52

## CAPITAL EXPENDITURES

BUILDINGS & ATTACHED FIXTURES	13.34		
EQUIPMENT & FURNISHINGS	<u>36.68</u>	50.02	
TRANSFER TO INTEREST & SINKING FUND		<u>10,000.00</u>	10,050.02

CASH BALANCE, JUNE 30, 1939

\$6,099.50

\*1 IN ADDITION TO THIS AMOUNT, THE STORE MANAGEMENT PAID \$287.75 FOR USE OF VARIOUS OTHER ROOMS WHICH IS INCLUDED AS INCOME FOR THESE ROOMS.

\*2 THE SUMMER SALARY OF THE MANAGER (\$250.00) WAS PAID WITH SUMMER SESSION FUNDS.



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

OPERATING FUND (STATE UNIVERSITY)		
CASH	\$6,487.37	
LESS: DUE STUDENT UNION REVOLVING FUND	<u>397.87</u>	
NET		\$6,089.50
INTEREST AND SINKING FUND (STATE TREASURER)		
CASH	6,536.08	
INVESTMENTS	<u>3,600.00</u>	10,136.08
ACCRUED AND DEFERRED ITEMS		
PREPAID INSURANCE	588.31	
ACCOUNTS RECEIVABLE RENTALS	147.50	
ACCOUNTS RECEIVABLE		
INTEREST EARNINGS FROM RESERVE FUNDS		
ASSOCIATED STUDENTS' STORE	4,471.25	
ASSOCIATED STUDENTS	<u>1,734.44</u>	6,941.50
TOTAL ASSETS		<u>23,167.08</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>
---	--	-------------

SURPLUS

AVAILABLE FOR CURRENT OPERATIONS, INTEREST EXPENSE, AND RETIREMENT OF INDEBTEDNESS		
SURPLUS JULY 1, 1938	18,392.88	
CURRENT YEAR SURPLUS	<u>4,774.20</u>	<u>23,167.08</u>

EXHIBIT H3

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

OPERATIONS		
STUDENT FEES	\$10,117.52	
RENTALS AND MISCELLANEOUS	7,222.00	
BOOKKEEPING SERVICE	1,850.00	
SPONSORED PROGRAMS	641.20	
SUB-TOTAL	(19,830.72)	
INTEREST EARNINGS		
MONTANA POWER STOCK	216.00	
OTHER INVESTMENTS		
ASSOCIATED STUDENT STORE RESERVE	832.28	
ASSOCIATED STUDENT RESERVE	\$1,081.96	
PLUS: ADJUSTMENT DUE TO ERROR IN 1937-38 REPORT	<u>59.56</u>	1,141.52
SUB-TOTAL		<u>(2,189.80)</u> \$22,020.52

EXPENSE

OPERATING ACCOUNT		
SALARIES AND WAGES	5,840.40	
SUPPLIES AND EXPENSE	957.91	
SPONSORED PROGRAMS (FOR WHICH REVENUE IS RECEIVED)	678.18	
REPAIRS AND REPLACEMENTS	1,017.82	
INSURANCE (NET COST FOR THE YEAR)	581.99	
SUB-TOTAL	(9,076.30)	
INTEREST ON BONDED INDEBTEDNESS	<u>8,120.00</u>	17,196.30
OPERATING SURPLUS		4,824.22
CAPITAL EXPENDITURES		<u>50.02</u>
NET INCREASE CURRENT OPERATING FUND		<u>\$4,774.20</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, 1938. HAD IT BEEN NECESSARY TO MEET THIS OBLIGATION THERE WOULD HAVE BEEN A DECREASE IN THE CURRENT OPERATING FUND OF \$225.80 (\$5,000.00 - \$4,774.20).



AGENCY FUNDS

MONTANA STUDENT UNION

INSURANCE RECORD

<u>INSURER</u>	<u>LOCAL AGENT</u>	<u>COVERS</u>	<u>POLICY No.</u>	<u>AMOUNT OF COVERAGE</u>	<u>PREMIUM</u>	<u>EXPIRES</u>	<u>PREPAID PREMIUM</u>
THE METROPOLITAN CASUALTY INSURANCE COMPANY OF N.Y.	F. H. WHISTLER	SAFE BURGLARY, MONEY AND PERSONAL PROPERTY	BS 16401	\$ 2,000.00	\$ 44.00	JAN. 18, 1942	\$ 37.40
MERCHANTS FIRE INSURANCE COMPANY	MOON AGENCY	LOSS OF RENTAL, BUILDING 100% CO-INSURANCE	1528	9,000.00	18.48	FEB. 20, 1942	16.26
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	180,000.00	750.29	MAR. 15, 1940	177.16
MERCHANTS FIRE INSURANCE COMPANY	MOON AGENCY	FIRE AND LIGHTNING 80% CO-INSURANCE PLUS 8 POINT COVERAGE, BUILDING	1046	15,000.00	68.44	OCT. 27, 1940	30.21
MERCHANTS FIRE INSURANCE COMPANY	MOON AGENCY	FIRE AND LIGHTNING 80% CO-INSURANCE PLUS 8 POINT COVERAGE, BUILDING	1128	70,000.00	319.79	DEC. 5, 1940	151.44
MERCHANTS FIRE INSURANCE COMPANY	MOON AGENCY	FIRE AND LIGHTNING 80% CO-INSURANCE PLUS 8 POINT COVERAGE, BUILDING \$34 000.00 CONTENTS \$30,000.00	1227	64,000.00	293.80	APR. 15, 1941	175.84
							<u>\$ 588.31</u>

SUMMARY OF COVERAGE:

FIRE AND LIGHTNING - BUILDING -	\$180,000.00
- CONTENTS -	45,000.00
LOSS OF RENTAL -	9,000.00
EARTHQUAKE -	180,000.00
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 JULY 1, 1938</u>	<u>RECEIPTS FOR YEAR</u>	<u>DISBURSEMENTS FOR YEAR</u>	<u>BALANCE JUNE 30, 1939</u>
ATHLETIC BOARD	\$ 358.11	\$61,506.01	\$66,086.12	\$4,222.00 (OD)
BAND	38.80	745.92	782.20	2.52
BLEACHER CONSTRUCTION FUND	750.00	916.81	1,666.81	---
CLASS OF 1939	17.09	150.00	158.40	8.69
CLASS OF 1940	58.32	112.92	169.12	2.12
CLASS OF 1941	56.16	111.25	64.34	103.07
CLASS OF 1942	---	203.63	202.34	1.29
DEBATE AND ORATORY FUND	39.59	356.00	389.52	6.07
GENERAL A. S. M. S. U. OPERATING FUND	117.81	2,498.73	2,559.02	57.52
GENERAL A. S. M. S. U. - STUDENT SHOW	2.85	2.85	---	---
GLEE CLUB AND ORCHESTRA FUND	16.99	100.00	84.20	32.79
INTRAMURAL FIELD CONSTRUCTION ACCOUNT	440.92	6.82	447.74	---
KAIMIN	906.40	6,161.63	7,068.03	---
MASQUERS	45.40	1,684.83	1,718.16	12.07
MINOR AND INTRAMURAL SPORTS	181.16	1,095.50	888.20	388.46
OUTSIDE ENTERTAINMENT COMMITTEE	---	1,368.77	1,352.27	16.50
RESERVE FUND - A. S. M. S. U.	519.99	1,802.32	1,766.46	555.85
RESERVE FUND - A. S. M. S. U. OBLIGATED TO STUDENT UNION	517.94	1,016.91	---	1,534.85
RESERVE FUND - MASQUERS & ENTERTAINMENT	86.85	354.01	440.86	---
RESERVE FUND - PUBLICATIONS	5.00	660.93	25.00	640.93
SENTINEL - 1938	554.67	414.50	969.17	---
SENTINEL - 1939	---	6,608.84	6,528.74	80.10
TRADITIONS COMMITTEE	---	193.74	190.67	3.07
TRAVEL FUND - BAND & GLEE CLUB	62.80	400.00	145.45	317.35
WOMEN'S ATHLETIC ASSOCIATION	9.54	733.55	681.87	61.22
TOTAL ASSOCIATED STUDENTS' ACCOUNTS	(4,780.69)	(89,206.47)	(94,384.69)	(397.53) (OD)
<u>STUDENT ORGANIZATIONS (SELF-SUPPORTING)</u>				
ALPHA KAPPA PSI	2.67	87.00	87.00	2.67
ALPHA LAMBDA DELTA	---	152.20	121.24	30.96
ASSOCIATED WOMEN STUDENTS	93.65	659.15	528.68	224.12
BAND CLUB	2.00	---	---	2.00
BUSINESS ADMINISTRATION CLUB	---	4.38	---	4.38
CORBIN HALL	16.70	229.30	243.83	2.17
DRUIDS	4.77	348.00	327.00	25.77
FORESTRY BALL FUND	---	1,268.00	1,268.00	---
FORESTRY CLUB	10.32	975.45	978.28	7.49
FORESTRY KAIMIN (PRIOR TO 1939 ISSUE)	77.43	4.50	81.93	---
FORESTRY KAIMIN - 1939 ISSUE	---	685.98	676.64	9.34
FORESTRY SKI CLUB	---	6.76	---	6.76
GIRLS' DRUM CORPS	7.19	---	7.19	---
INTERCOLLEGIATE KNIGHTS	1.49	192.63	192.98	1.14
INTERFRATERNITY COUNCIL	28.73	315.65	337.30	7.08
KAPPA EPSILON	3.46	32.50	34.92	1.04
KAPPA PSI	26.28	88.05	95.88	18.45
KAPPA TAU	22.32	85.00	69.02	38.30
LAW SCHOOL ASSOCIATION	2.73	445.60	440.90	7.43
"M" CLUB	.90	692.27	682.77	10.40
MANAGERS CLUB	3.89	276.20	273.68	6.41
MASQUERS CLUB	---	672.96	672.96	---
MAVERICKS	2.89	199.90	198.69	4.10
MORTAR BOARD	60.13	377.70	362.67	75.16
NEW HALL CLUB	---	271.50	269.94	1.56
NORTH HALL CLUB	34.07	240.79	267.92	6.94
PANHELLENIC COUNCIL	16.75	1,156.80	989.59	183.96
PHARMACY CLUB	.71	222.00	222.71	---
PHI DELTA PHI	2.46	392.63	366.75	28.34
PHI LAMBDA	---	---	---	---
PHI SIGMA	6.58	423.30	408.42	21.46
PRESS CLUB	.58	148.52	149.10	---
PSI CHI	.17	7.00	5.00	2.17
SCABBARD AND BLADE	55.21	634.55	650.89	38.87
SIGMA DELTA CHI	108.58	304.00	304.86	107.72
SLUICE BOX	---	121.05	118.96	2.09
SPURS	97.89	569.53	578.05	89.37
SOUTH HALL CLUB	.77	269.23	264.88	5.12
STUDENT FACULTY COUNCIL	---	10.00	---	10.00
SUMMER SESSION PLAYS	52.93	104.80	132.80	24.93
SUMMER SESSION TRIPS	12.71	925.80	789.25	149.26
TAU KAPPA ALPHA	2.75	18.00	5.82	14.93
THETA SIGMA PHI	88.26	542.55	609.78	21.03
TOTAL STUDENT ORG. (SELF-SUPPORTING)	(847.97)	(14,161.23)	(13,816.28)	(1,192.92)



STUDENT AND AUXILIARY ORGANIZATIONS  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
(CONTINUED FROM PAGE 40)

AUXILIARY ORGANIZATIONS	BALANCE JULY 1, 1938	RECEIPTS FOR YEAR	DISBURSEMENTS FOR YEAR	BALANCE JUNE 30, 1939
ALUMNI ASSOCIATION	\$ 458.97	\$ 218.35	\$ 315.48	\$ 361.84
FACULTY CLUB	45.46	42.40	69.27	18.59
FACULTY WOMEN'S CLUB	---	140.75	68.22	72.53
FRONTIER AND MIDLAND	67.71	1,272.87	1,324.72	15.86
HIGH SCHOOL DEBATE ASSOCIATION	179.17	145.00	159.27	164.90
HOMECOMING COMMITTEE	---	157.25	89.40	67.85
INTERSCHOLASTIC COMMITTEE	284.01	4,206.54	4,457.17	33.38
TOTAL AUXILIARY ORGANIZATIONS	(1,035.32)	(6,183.16)	(6,483.53)	(734.95)
TOTAL STUDENT & AUXILIARY ORGANIZATIONS	6,663.98	109,550.86	114,684.50	1,530.34
MONTANA STUDENT UNION OPERATING FUND	5,106.29	19,731.22	18,748.01	6,089.50*
SOCIAL FRATERNITIES	3,331.26	76,358.32	77,827.24	1,862.34**
TOTAL	\$15,101.53	\$205,640.40	\$211,259.75	\$9,482.18

\* INCLUDES \$200.00 KEPT AS A WORKING FUND NOT RECORDED IN BUSINESS OFFICE  
LESS \$3,203.00 IN OUTSTANDING CHECKS NOT PAID BY BUSINESS OFFICE, BRINGING  
THIS AMOUNT TO BUSINESS OFFICE FIGURES OF \$4,533.34.

\*\* INCLUDES EXPENDITURES PAID WITH REVOLVING FUND CHECKS NOT REIMBURSED BY  
THE BUSINESS OFFICE AMOUNTING TO \$397.87 BRINGING THIS BALANCE TO THEIR  
FIGURE OF \$6,487.37



AGENCY FUNDS  
STUDENT AND AUXILIARY ORGANIZATIONS  
INVESTMENTS

TYPE OF INVESTMENT AND RECORD OF EARNINGS

	INVESTMENTS 7/1/38	ADDITIONS & REDEMPTIONS DURING YEAR	INVESTMENTS 6/30/39	INTEREST RATE	INTEREST EARNED	INTEREST ACCRUED 6/30/39
<u>SAVINGS ACCOUNT DEPOSITS</u>						
ART MUSEUM PICTURE FUND	\$ 128.69	\$ -28.71	\$ 99.98	1%	\$ 1.29	\$ --- --
ASSOCIATED STUDENTS RESERVE FUND	9,015.89	783.97	9,799.86	"	90.39	--- --
CLASS OF 1939 (GATEWAY ARCH)	83.58	.84	84.42	"	.84	--- --
FORESTRY CLUB	100.46	1.00	101.46	"	1.00	--- --
INTERSCHOLASTIC	3,524.76	-380.97	3,143.79	"	35.34	--- --
KAIMIN	506.26	-157.44	348.82	"	5.07	--- --
MASQUER & CONCERTS RESERVE	1,168.32	-73.05	1,095.27	"	11.71	--- --
PHI SIGMA	21.71	.22	21.93	"	.22	--- --
PUBLICATIONS RESERVE	848.32	8.50	856.82	"	8.50	--- --
<u>CERTIFICATES OF INDEBTEDNESS</u>						
ASSOCIATED STUDENT RESERVE FUND	2,000.00	--- --	2,000.00	6%	120.00	60.00
<u>FIRST MORTGAGE</u>						
ASSOCIATED STUDENT RESERVE FUND PRINCIPAL	7,632.30	--- --	7,632.30	6%	457.94	--- --
<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	100.00*
<u>ACCOUNT RECEIVABLE</u>						
ASSOCIATED STUDENT RESERVE (MASQUERS)	280.00	-280.00	---	--	4.66	---
TOTALS	\$37,610.30	\$-125.64	\$37,484.66	--	\$836.96	\$1,140.00

\* PAST DUE INTEREST

\*\* TRANSFER OF OWNERSHIP PENDING NO INTEREST RECORDED SINCE 1936-37.

INVESTMENTS

PRINCIPAL OF VARIOUS RESERVE FUNDS AS OF JUNE 30, 1939  
ORGANIZATION AND TYPE OF INVESTMENT

	TOTAL	SAVINGS DEPOSITS	CERTIFICATE OF INDEBTEDNESS	FIRST MORTGAGES	NOTES AND OTHER LOANS
ART MUSEUM PICTURE FUND	\$ 99.98	\$ 99.98	\$ --- --	\$ --- --	\$ --- --
ASSOCIATED STUDENTS RESERVE FUND	31,732.17	9,799.86	2,000.00	17,432.31	2,500.00
CLASS OF 1929 (GATEWAY ARCH)	84.42	84.42	---	---	---
FORESTRY CLUB	101.46	101.46	---	---	---
INTERSCHOLASTIC	3,143.79	3,143.79	---	---	---
KAIMIN	348.82	348.82	---	---	---
MASQUER & CONCERTS RESERVE	1,095.27	1,095.27	---	---	---
PHI SIGMA	21.93	21.93	---	---	---
PUBLICATIONS RESERVE	856.82	856.82	---	---	---
TOTALS	\$37,484.66	\$15,552.35	\$2,000.00	\$17,432.31	\$2,500.00

INVESTMENTS

RECORD OF INTEREST EARNINGS

	INTEREST ACCRUED 7/1/38	INTEREST EARNED DURING YR.	INTEREST COLLECTED	TOTAL ACCRUED INTEREST
ART MUSEUM PICTURE FUND	\$ --- --	\$ 1.29	\$ 1.29	\$ --- --
ASSOCIATED STUDENT RESERVE FUND	1,490.17	772.99	1,123.16	1,140.00
CLASS OF 1929 (GATEWAY ARCH)	---	.84	.84	---
FORESTRY CLUB	---	1.00	1.00	---
KAIMIN	---	5.07	5.07	---
INTERSCHOLASTIC	---	35.34	35.34	---
MASQUER & CONCERTS RESERVE	---	11.71	11.71	---
PHI SIGMA	---	.22	.22	---
PUBLICATIONS RESERVE	---	8.50	8.50	---
TOTALS	\$1,490.17	\$ 836.96	\$1,187.13	\$1,140.00



RECONCILIATION WITH STATE AUDITORSPECIAL REVOLVING FUNDSTATE TREASURER'S ACCOUNT #362RECEIPTS

STUDENT FEE (SCHEDULE C1, PAGE 10) REGULAR YEAR	\$139,963.34	
EXTENSION FEES	7,764.80	
SALES AND SUNDRY INCOME (SCHEDULE C1, PAGE 10)	16,003.73	
LESS: FOREST CONSERVATION & EXP. STATION	<u>5,606.30</u>	10,397.43
FEDERAL, SMITH HUGHES		2,144.74
NET INCOME		(160,270.31)
STORES, CASH SALES		3,678.16
FEES AND SUNDRY INCOME COLLECTED AND REFUNDED		2,164.77
FUNDS IN CUSTODY OF STATE UNIVERSITY BUS. MGR. JULY 1, 1938		<u>171.09</u>
GROSS RECEIPTS AT STATE UNIVERSITY BUSINESS OFFICE		166,284.33
LESS FUNDS IN CUSTODY OF STATE UNIVERSITY BUSINESS		
MANAGER, JUNE 30, 1939		<u>304.44</u>
TOTAL TO EXHIBIT B, PAGE 8		<u>\$165,979.89</u>

CURRENT FUND EXPENDITURES - UNRESTRICTED

SPECIAL REVOLVING FUND	\$165,977.82	
INTEREST AND INCOME FUND	20,348.15	
APPROPRIATION: SALARIES & EXPENSE	262,380.38	
SALARIES, NEW INSTRUCTORS	<u>26,375.29</u>	
GROSS		475,081.64
LESS: REFUNDS	\$2,164.77	
STORES PURCHASES (IN EXCESS OF		
DEPARTMENTAL ISSUES)	<u>3,855.65</u>	<u>6,020.42</u>
NET GENERAL BUDGET EXPENDITURES (EXHIBIT C, PAGE 9)		<u>\$469,061.22</u>

RECONCILIATION WITH COST ACCOUNTSCOST ACCOUNTS (STATE UNIVERSITY ACCOUNTS 11 TO 33 INCLUSIVE)ADMINISTRATION

OPERATION (ACCOUNT #11)	\$85,200.91	
LESS: PAYMENT FROM OTHER THAN GENERAL BUDGET FUNDS		
INTEREST: STUDENT UNION BUILDING	\$8,120.00	
JOURNALISM BUILDING	5,791.94	
RESIDENCE HALLS	9,495.00	
SERIES I BONDS	<u>4,770.83</u>	<u>28,177.77</u>
		\$57,023.14

EDUCATIONAL

OPERATION (ACCOUNT #21)	334,531.49	
LESS: REFUNDS	<u>2,164.77</u>	332,366.72
CAPITAL (ACCOUNT #22)	30,152.66	
LESS: PAYMENTS FROM OTHER THAN GENERAL BUDGET FUNDS		
CONSTRUCTION FUNDS: NATURAL SCIENCE	7,615.02	
JOURNALISM	4,187.40	
PHARMACY-CHEMISTRY	<u>5,272.85</u>	<u>17,075.27</u>
REPAIRS AND REPLACEMENTS (ACCOUNT #23)		13,077.39
		<u>799.46</u>
NET GENERAL BUDGET		(346,243.57)

PHYSICAL PLANT

OPERATION (ACCOUNT #31)		64,471.82
CAPITAL (ACCOUNT #32)	316,262.84	
LESS: PAYMENTS FROM OTHER THAN GENERAL BUDGET FUNDS		
CONSTRUCTION FUNDS: JOURNALISM BUILDING	13,990.10	
PHARMACY-CHEMISTRY BLDG.	178,822.76	
NATURAL SCIENCE ADDITION	39,054.93	
NEW RESIDENCE HALL	<u>81,110.51</u>	<u>312,978.30</u>
REPAIRS AND REPLACEMENTS (ACCOUNT #23)		3,284.54
		<u>11,393.54</u>
		<u>(79,149.90)</u>
TOTAL NET GENERAL BUDGET (SCHEDULE C2, PAGE 13)		<u>\$482,416.61</u>



GIFTSLAND AND LAND IMPROVEMENTS

		ESTIMATED VALUE
NORTHERN PACIFIC RAILWAY COMPANY 1210.8 ACRES FOREST LAND IN BLACKFOOT VALLEY		---
FROM W. P. A. AND ASSOCIATED STUDENTS MONTANA STATE UNIVERSITY CONSTRUCTION OF INTRAMURAL ATHLETIC FIELD - JOHN STREET BETWEEN CONNELL & EDDY AVENUES		
ASSOCIATED STUDENTS - SOIL, SEED, ETC.	204.56	
W. P. A. - PIPE AND FITTINGS FOR IRRIGATION	230.76	
ESTIMATED LABOR	<u>1,075.00</u>	1,510.32

BUILDINGS

FROM W. P. A. AND ASSOCIATED STUDENTS MONTANA STATE UNIVERSITY GRADING OF SITE AND APPROACHES AND CONSTRUCTION OF 4,200 SEATING CAPACITY BLEACHERS ON THE EAST SIDE OF ATHLETIC FIELD		
ASSOCIATED STUDENTS - LUMBER AND MATERIAL	5 477.94	
W. P. A. - LABOR AND MATERIAL - ESTIMATE	<u>10,722.06</u>	16,200.00
FROM W. P. A. IN COOPERATION WITH FORESTRY NURSERY DIVISION OF MONTANA FOREST AND CONSERVATION EXPERIMENT STATION CONSTRUCTION OF NURSERY PACKING AND STORAGE SHED. SIZE 20' x 50' - CONCRETE FOUNDATION - FRAME CONSTRUCTION - LOCATED ON FORESTRY NURSERY SITE		
MATERIAL SUPPLIED BY FORESTRY NURSERY	156.25	
MATERIAL SUPPLIED BY W. P. A.	567.85	
ESTIMATED LABOR	<u>1,225.90</u>	1,950.00

BOOKS AND PERIODICALS

TO GENERAL LIBRARY FROM VARIOUS DONORS		
238 BOOKS - ESTIMATE	675.00	
200 SUBSCRIPTIONS TO JOURNALS, PERIODICALS	<u>275.00</u>	950.00
TO LAW LIBRARY FROM WM. SCALLON MONTANA SESSION LAWS, 1867, 1871, 1889, 1897, 1899, 1901, 1903, 1905 TOMLIN'S REPERTORIUM JURIDICUM FIVE VOLUMES ON ANGLO-INDIA LAW		---

MUSEUM AND COLLECTIONS

FROM CARNEGIE CORPORATION OF NEW YORK MUSIC SET - INCLUDES 2 UNIT FEDERAL TELEGRAPH PHONOGRAPH. (CHAIRSIDE UNIT AND SPEAKER) 953 RECORDS, ALBUM SHELF, ALBUMS, MINUTURE SCORES, 104 BOOKS, CARD INDEX SYSTEM, & CARD CABINETS		3,500.00
PORTFOLIO OF ORIENTAL ART DEPICTING RECENT ACCESSIONS IN AMERICAN MUSEUMS		---
FROM LEGISLATIVE INVESTIGATING COMMITTEE PICTURE FOR NORTH HALL		---

MEMORANDA

IN ADDITION TO THE ABOVE MENTIONED W. P. A. CONSTRUCTION, THE UNIVERSITY ACKNOWLEDGES THE WORK AND ASSISTANCE OF THE WORKS PROGRESS ADMINISTRATION IN SECURING FOR THE CAMPUS BETTER PARKING AREAS WITH GUARD POSTS, ADDITIONAL AREAS OF LAWNS AND SHRUBS AND OTHER CAMPUS IMPROVEMENTS. IN ADDITION, THE ASSISTANCE OF THE WORKS PROGRESS ADMINISTRATION IN IMPROVEMENTS AT OUR FORESTRY NURSERY IS ACKNOWLEDGED.



COMPARISON OF SCHOLARSHIP FEE EXEMPTIONS BY QUARTERS

	<u>AUTUMN QUARTER</u>		<u>WINTER QUARTER</u>		<u>SPRING QUARTER</u>		<u>TOTAL</u>	
	<u>No.</u>	<u>AMOUNT</u>	<u>No.</u>	<u>AMOUNT</u>	<u>No.</u>	<u>AMOUNT</u>	<u>No.</u>	<u>AMOUNT</u>
<u>ENTRANCE FEE</u>								
HIGH SCHOOL HONOR SCHOLARSHIPS	70	\$ 350.00	1	\$ 5.00	--	---	71	\$ 355.00
AGRICULTURAL CLUB SCHOLARSHIPS	4	20.00	--	---	--	---	4	20.00
STATUTE SCHOLARSHIP	1	5.00	--	---	--	---	1	5.00
TOTAL	75	375.00	1	5.00	--	---	76	380.00
<u>REGISTRATION FEE</u>								
HIGH SCHOOL HONOR SCHOLARSHIPS	70	350.00	69	345.00	68	340.00	207	1,035.00
AGRICULTURAL CLUB SCHOLARSHIPS	5	25.00	4	20.00	4	20.00	13	65.00
STATUTE SCHOLARSHIP	1	5.00	1	5.00	1	5.00	3	15.00
MILITARY SERVICE SCHOLARSHIPS	2	10.00	2	10.00	1	5.00	5	25.00
STATE UNIVERSITY SCHOLARSHIPS	53	265.00	53	265.00	53	265.00	159	795.00
TOTAL	131	655.00	129	645.00	127	635.00	387	1,935.00
<u>INCIDENTAL FEE</u>								
HIGH SCHOOL HONOR SCHOLARSHIPS	70	700.00	69	690.00	68	680.00	207	2,070.00
AGRICULTURAL CLUB SCHOLARSHIPS	5	50.00	4	40.00	4	40.00	13	130.00
STATUTE SCHOLARSHIP	1	10.00	1	10.00	1	10.00	3	30.00
MILITARY SERVICE SCHOLARSHIPS	2	20.00	2	20.00	1	10.00	5	50.00
STATE UNIVERSITY SCHOLARSHIPS	53	530.00	53	530.00	53	530.00	159	1,590.00
TOTAL	131	1,310.00	129	1,290.00	127	1,270.00	387	3,870.00
<u>BUILDING FEE</u>								
STATUTE SCHOLARSHIP	1	5.00	1	5.00	1	5.00	3	15.00
<u>STUDENT UNION BUILDING FEE</u>								
STATUTE SCHOLARSHIP	1	1.67	1	1.67	1	1.66	3	5.00
<u>ENGLISH A FEE</u>								
STATUTE SCHOLARSHIP	1	5.00	--	---	--	---	1	5.00
<u>SOCIAL SCIENCE TEXTBOOK FEE</u>								
STATUTE SCHOLARSHIP	1	1.00	1	1.00	1	1.00	3	3.00
<u>BIOLOGICAL SCIENCE TEXTBOOK FEE</u>								
STATUTE SCHOLARSHIP	1	1.00	1	1.00	1	1.00	3	3.00
GRAND TOTAL	131	\$2,353.67	129	\$1,948.67	127	\$1,913.66	385	\$6,216.00

RECAPITULATION BY SCHOLARSHIPS - HIGH SCHOOL HONOR \$3,460.00; AGRICULTURAL CLUB \$215.00; MILITARY SERVICE \$75.00; STATUTE, \$81.00; STATE UNIVERSITY, \$2,385.00. TOTAL \$6,216.00.

SUMMER QUARTER, 1938, MILITARY SERVICE SCHOLARSHIP EXEMPTIONS 8 \$184.00

TOTAL NUMBER OF PERSONS RECEIVING SCHOLARSHIP EXEMPTIONS (EXCLUDING SUMMER SESSION) 135

NUMBER OF SCHOLARSHIPS AND AMOUNT OF EXEMPTIONS BY YEARS -

1935-36	147	\$6,300.00	1937-38	136	\$6,148.34
1936-37	138	\$6,275.84	1938-39	135	\$6,216.00