

946

FINANCIAL REPORT 1945-46

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FOR THE YEAR ENDING JUNE 30, 1946

DECEMBER, 1946

2449-16

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MONTANA STATE UNIVERSITY

BUSINESS OFFICE.

J. B. SPEER, CONTROLLER
E. K. BADGLEY, UNIVERSITY AUDITOR

LETTER OF TRANSMITTAL

DECEMBER 24, 1946

PRESIDENT JAMES A. MCCAIN
MONTANA STATE UNIVERSITY

DEAR SIR:

THE FINANCIAL REPORT OF THE STATE UNIVERSITY FOR THE FISCAL YEAR ENDING JUNE 30, 1946 IS SUBMITTED HERewith. THIS REPORT HAS BEEN COMPILED PRIMARILY FOR THE GUIDANCE OF THE ADMINISTRATIVE OFFICES BUT IS ALSO USEFUL AS A COMPLETE AND PERMANENT RECORD OF THE FINANCIAL OPERATIONS OF THE STATE UNIVERSITY.

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

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

RESPECTFULLY SUBMITTED,

J. B. SPEER
CONTROLLER

EXPLANATIONS AND CONDENSED SUMMARIES OF STATEMENTS

CURRENT 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 (1) LEGISLATIVE APPROPRIATION FROM THE UNIVERSITY MILLAGE FUND, (2) LEGISLATIVE APPROPRIATION FROM THE STATE GENERAL FUND (AN OFFSET TO INSTITUTIONAL INCOME MERGED IN THE STATE GENERAL FUND), (3) "INTEREST AND INCOME" FROM THE FEDERAL LAND GRANT, (4) FEDERAL CONTRACTS, (5) INCOME RESTRICTED AS TO USE BUT PROPERLY INCLUDED IN THE BUDGET FOR GENERAL OPERATION AND MAINTENANCE.

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

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

CURRENT NON-GENERAL BUDGET INCOME AND EXPENDITURES

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

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

CURRENT INCOME

THE TOTAL CURRENT INCOME FOR EDUCATIONAL AND GENERAL PURPOSES FOR THE FISCAL YEAR WAS \$758,465.99, AN INCREASE OF 17.6% OVER LAST YEAR, AND WAS DERIVED FROM THE FOLLOWING SOURCES (SCHEDULE C1, PAGE 11).

STUDENT FEES - RESIDENT STUDENTS -----	\$ 73,346.66 -----	9.7%
FEES - EXTENSION -----	5,978.50 -----	.8%
STATE APPROPRIATIONS -----	560,445.00 -----	73.9%
FEDERAL GRANTS AND OTHER STATE AID -----	84,669.35 -----	11.1%
SUNDRY SALES AND OTHER INCOME -----	9,724.42 -----	1.3%
ENDOWMENTS (INCLUDES INCOME FROM LAND GRANT) -----	24,302.06 -----	3.2%

INCOME FROM AUXILIARY ACTIVITIES (RESIDENCE HALLS AND HEALTH SERVICE) AMOUNTED TO \$215,634.80 (SCHEDULE C1, PAGE 11).

INCOME SPECIFICALLY DESIGNATED FOR FELLOWSHIPS, SCHOLARSHIPS, PRIZES, AND SIMILAR STUDENT AID AMOUNTED TO \$1,799.72 (SCHEDULE C1, PAGE 11).

CURRENT EXPENDITURES

EXPENDITURES FOR ORDINARY OPERATION AND MAINTENANCE OF THE ENTIRE STATE UNIVERSITY AMOUNTED TO \$746,828.50, DISTRIBUTED AS FOLLOWS (SCHEDULE C2, PAGE 14).

BY DIVISIONS

ADMINISTRATION AND GENERAL -----	\$ 88,611.85 -----	11.9%
EDUCATIONAL -----	487,284.97 -----	65.2%
PHYSICAL PLANT OPERATION AND MAINTENANCE---	170,931.68 -----	22.9%

BY OBJECT

SALARIES AND WAGES -----	\$ 567,004.34 -----	75.9%
SUPPLIES AND EXPENSE -----	97,092.51 -----	13.0%
REPAIRS AND REPLACEMENTS -----	33,773.96 -----	4.5%
CAPITAL (INCLUDING BOOKS) -----	48,957.69 -----	6.5%

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

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 STORE-ROOMS 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 AMOUNTED TO \$20,849.97; SUPPLIES ISSUED TO DEPARTMENTS AMOUNTED TO \$18,110.60 AND THE AMOUNT OF INVENTORY AT THE CLOSE OF THE FISCAL YEAR WAS \$14,782.70 (SCHEDULE C4, PAGE 34).

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

CONDENSED SUMMARIES (CONT'D.)CURRENT EXPENDITURES - GENERAL BUDGET FUNDS

	ORGANIZATION UNIT			
	GRAND TOTAL	ADMINI- STRATION AND GENERAL	EDUCA- TIONAL (INSTRUC- TION)	PHYSICAL PLANT
<u>FOR OPERATION</u>				
SALARIES AND WAGES (INSTRUCTIONAL, ADMINISTRATIVE AND CLERICAL STAFF, AND PHYSICAL PLANT EMPLOYEES)	\$559,507.86	\$68,852.07	\$420,145.41	\$70,510.38
OFFICE SUPPLIES AND EXPENSE (POSTAGE, STATIONERY, RECORD BOOKS & BLANKS, SUNDRY SUPPLIES, TELEPHONE AND TELE- GRAPH, EXPRESS AND DRAYAGE)	13,901.40	7,078.33	6,510.17	312.90
TRAVEL (ALL TRAVEL EXPENSE OF PERSONS TRAVELLING ON UNIVERSITY BUSINESS)	7,908.19	2,374.80	5,211.38	322.01
PUBLICATIONS (BULLETINS, CATALOGS, CIRCULARS)	6,287.35	5,305.55	981.80	-- --
CHEMICALS AND LABORATORY SUPPLIES (INCLUDES PERIODICALS)	13,232.81	-- --	13,232.81	-- --
GENERAL SUPPLIES AND EXPENSE (MISCELLANEOUS ITEMS NOT INCLUDED ABOVE: HEAT, LIGHT, WATER, PHYSICAL PLANT SUPPLIES AND EXPENSE)	51,794.48	4,922.88	10,776.59	36,095.01
TOTAL SUPPLIES AND EXPENSE	(93,124.23)	(19,681.56)	(36,712.75)	(36,729.92)
TOTAL OPERATION	(652,632.09)	(88,533.63)	(456,858.16)	(107,240.30)
<u>FOR CAPITAL</u>				
LAND AND LAND IMPROVEMENTS	30,574.11	-- --	-- --	30,574.11
BUILDINGS AND ATTACHED FIXTURES	60.00	-- --	-- --	60.00
MACHINERY AND APPLIANCES	3,434.09	-- --	3,068.99	365.10
HAND TOOLS AND PETTY EQUIPMENT	159.89	16.50	95.02	48.37
FURNITURE AND FIXTURES	4,069.63	43.72	1,745.17	2,280.74
BOOKS	7,992.63	-- --	7,992.63	-- --
SCIENTIFIC APPARATUS	2,218.06	-- --	2,218.06	-- --
MUSEUM	53.57	18.00	35.57	-- --
TOTAL	(48,561.98)	(78.22)	(15,155.44)	(33,328.32)
<u>FOR REPAIRS AND REPLACEMENTS</u>				
LAND AND LAND IMPROVEMENTS	923.52	-- --	-- --	923.52
BUILDINGS AND ATTACHED FIXTURES	26,752.75	-- --	-- --	26,752.75
MACHINERY AND APPLIANCES	1,424.16	-- --	567.79	856.37
HAND TOOLS AND PETTY EQUIPMENT	521.08	-- --	10.25	510.83
FURNITURE AND FIXTURES	1,359.16	-- --	39.57	1,319.59
BOOKS	-- --	-- --	-- --	-- --
SCIENTIFIC APPARATUS	2,650.79	-- --	2,650.79	-- --
TOTAL	(33,631.46)	(-- --)	(3,268.40)	(30,363.06)
GRAND TOTAL	\$734,823.53	\$88,611.85	\$475,282.00	\$170,931.68

CONDENSED SUMMARIES (CONT'D)

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 35, EXHIBIT D.

THE TOTAL OF THESE FUNDS ADMINISTERED BY THE STATE UNIVERSITY BUSINESS MANAGER IS \$14,322.60. ADDITIONAL FUNDS WERE SECURED FROM INTEREST EARNINGS ON LOANS TO STUDENTS \$121.75 AND FROM INTEREST EARNED ON INVESTED FUNDS \$1,051.62. FUNDS WITHDRAWN FOR INVESTMENT IN WAR BONDS AMOUNTED TO \$370.00. 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, EXCLUDING CERTAIN STUDENT LOAN FUNDS, RECORDED ON THE STATE UNIVERSITY BOOKS NOW TOTAL \$156,557.03 (EXHIBIT E, PAGE 36). THIS TOTAL IS INVESTED AND DISTRIBUTED AS FOLLOWS:

	INVESTED MONT. TRUST & LEGACY	OTHER	TOTAL
W. W. DIXON LAW SCHOOL ENDOWMENT FOR BOOKS AND PROFESSOR	\$22,261.68	\$62,988.32	\$85,250.00
J. H. T. RYMAN LIBRARY ENDOWMENT FOR ECONOMICS BOOKS	6,705.22	794.78	7,500.00
J. H. T. RYMAN ECONOMICS ENDOWMENT FOR A FELLOWSHIP	11,858.15	1,135.40	12,993.55
J. H. T. RYMAN STUDENT LOAN FUND	37,662.98	-- --	37,662.98
VARIOUS SCHOLARSHIPS AND PRIZE ENDOWMENTS	13,150.50	-- --	13,150.50
TOTALS	\$91,638.53	\$64,918.50	\$156,557.03

THE PRESENT ARRANGEMENT OF THE BOOKS DOES NOT INCLUDE FEDERAL LAND GRANT AS AN ENDOWMENT ACCOUNT. THE STATE ACCOUNTANT REPORTS THIS FUND AS OF JUNE 30, 1946, TO CONSIST OF THE FOLLOWING:

INVESTED IN THE MONTANA TRUST AND LEGACY FUND	\$446,065.11
SECURITIES	
BONDS OF CITIES, COUNTIES, AND SCHOOL DISTRICTS OF MONTANA SECURED BY PROPERTY TAX	70,178.73
CONTRACTS RECEIVABLE	10,213.22
LAND, 20,360.78 ACRES @ \$10.00	198,407.80
	<u>\$724,864.86</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 41 AND 42, SHOWS A SUMMARY OF THE CASH TRANSACTIONS OF STUDENT AND AUXILIARY ORGANIZATIONS. A SEPARATE DETAILED REPORT OF THESE FUNDS IS MADE BY THE AUDITOR OF STUDENT ORGANIZATIONS. THE BUSINESS OFFICE SERVES AS A DEPOSITORY, ALTHOUGH ACTUAL COLLECTIONS ARE MADE ON THE STUDENT UNION BUILDING, EXCEPT FOR THE REQUIRED ACTIVITY FEE AND A FEW INCIDENTAL CHARGES. THE NET COLLECTIONS FROM THE STUDENT ACTIVITY FEE OF \$5.50 PER QUARTER AMOUNTED TO \$18,839.17.

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 C3, PAGE 33.)

CONDENSED SUMMARIES (CONT'D.)

FEDERAL CONTRACTSTHE ARMY AIR FORCE COLLEGE TRAINING DETACHMENT No. 317

THIS CONTRACT WHICH WAS TERMINATED AS OF JUNE 30, 1944 IN ADDITION TO PAYING FOR ACTUAL INSTRUCTIONAL COSTS PAID FOR USE OF BUILDINGS THE INCOME FROM WHICH WAS PLACED IN A SPECIAL ACCOUNT WITH THE STATE TREASURER. IT WAS ANTICIPATED THAT THE SUM DERIVED FOR THE USE OF BUILDINGS WOULD BE USED TO REPAIR OR REMODEL BUILDINGS AS MATERIALS AND SERVICES BECAME AVAILABLE. THE CASH BALANCE IN THE SPECIAL FUND AT THE BEGINNING OF THE YEAR WAS \$37,296.03. DURING THE YEAR \$9,886.93 WAS SPENT FOR THESE PURPOSES LEAVING A CASH BALANCE AT THE END OF THE YEAR OF \$27,587.02.

THE ARMY SPECIALIZED TRAINING RESERVE PROGRAM

THIS CONTRACT WAS TERMINATED AS OF APRIL, 1945. THE SAME GENERAL EXPLANATION APPLIES TO THE INCOME DERIVED FROM THIS CONTRACT. THERE WAS A CASH BALANCE OF \$4,911.01 IN THIS SPECIAL FUND AT THE BEGINNING OF THE YEAR, NONE OF WHICH WAS EXPENDED DURING THE YEAR.

VETERANS ADMINISTRATION CONTRACTS

INCOME UNDER CONTRACTS WITH THE VETERANS ADMINISTRATION FOR INSTRUCTION UNDER PUBLIC LAWS 16 AND 346 IS DEPOSITED IN A SEPARATE FUND (VETERANS EDUCATION ACCT. No. 104-55) AVAILABLE FOR SALARIES AND EXPENSE, IN ACCORDANCE WITH OPINION OF THE ATTORNEY GENERAL (No. 104, Vol. 21; DECEMBER 6, 1945).

THE CONTRACT FOR INSTRUCTION UNDER PUBLIC LAW 346 WAS BASED ON \$6.46 PER QUARTER CREDIT FOR TUITION PLUS REGULAR FEES (BUT NOT NON-RESIDENT TUITION FEE). THE CONTRACT FOR VETERANS UNDER PUBLIC LAW 16, REHABILITATION STUDENTS, WAS BASED ON REGULAR FEES PRIOR TO JANUARY 1, 1946. THE CONTRACT UNDER PUBLIC LAW 16 FOR THE PERIOD JANUARY 1 TO SEPTEMBER 1, 1946, WAS NOT COMPLETED UNTIL DECEMBER, 1946.

THE TUITION RATE IS BASED ON COST OF TEACHING SALARIES PLUS 15 PER CENT.

INCOME FROM CONTRACTS WITH THE VETERANS ADMINISTRATION FOR GUIDANCE CENTER SERVICES AND FOR RENTAL OF SPACE FOR VETERANS ADMINISTRATION OFFICES IS ALSO DEPOSITED IN THE VETERANS EDUCATION FUND (ACCT. No. 104-55).

TOTAL RECEIPTS FOR THE ABOVE SERVICES DURING 1945-46 WERE \$81,431.50 (SEE PAGE 9); EARNINGS UNDER THESE CONTRACTS PRIOR TO JULY 1, 1946, FOR WHICH PAYMENTS WERE NOT RECEIVED PRIOR TO JULY 1, 1946, WERE APPROXIMATELY \$100,000.00.

THE CONTRACTS WITH THE VETERANS ADMINISTRATION FOR INSTRUCTION ALSO PROVIDE FOR PAYMENT BY THE VETERANS ADMINISTRATION FOR BOOKS AND OTHER SUPPLIES USED BY INDIVIDUAL STUDENTS. THESE SUPPLIES ARE FURNISHED BY THE STUDENT STORE CORPORATION.

MONTANA FOREST AND CONSERVATION EXPERIMENT STATION

THERE ARE TWO DISTINCT ENTERPRISES: (1) THE TREE NURSERY AND (2) THE LUBRECHT FOREST EXPERIMENT STATION. PRIOR TO 1942 THE PROJECT HAS BEEN SELF-SUSTAINING ASIDE FROM THE SUBSIDY PROVIDED BY THE FEDERAL GOVERNMENT THROUGH THE CLARK-NONARY AND NORRIS DOXEY ACTS FOR THE TREE NURSERY AND GENERAL SUPERVISION BY THE UNIVERSITY. THE LUBRECHT FOREST EXPERIMENT STATION IS OPERATED WITH FUNDS DERIVED FROM LEASES, GRAZING FEES, AND MISCELLANEOUS SALES. (SEE SCHEDULE C2 E PAGE 27). FUNDS ARE IN A SPECIAL ACCOUNT KEPT BY THE STATE TREASURER.

STUDENT UNION BUILDING AND AUDITORIUM

STATEMENTS ARE INCLUDED AS FOLLOWS:

CASH RECEIPTS & DISBURSEMENTS, INTEREST & SINKING FUND - SCHEDULE G 1, PAGE 37
 CASH RECEIPTS & DISBURSEMENTS, OPERATING FUND - EXHIBIT H 1, PAGE 39
 CONSOLIDATED STATEMENT OF CURRENT SURPLUSES - EXHIBIT H 2, PAGE 40
 CONSOLIDATED STATEMENT OF INCOME AND EXPENSE - EXHIBIT H 3, PAGE 40

THE ORIGINAL BONDS ISSUED TOTALED \$240,000.00 OF WHICH \$75,000.00 HAS BEEN REDEEMED.

PLANT FUNDS, BUILDING FEE FUND

A STUDENT BUILDING FEE OF \$5.00 PER QUARTER HAS BEEN COLLECTED, BEGINNING IN THE FALL QUARTER, 1935, UNDER AN AUTHORIZATION OF THE STATE BOARD OF EDUCATION. THE INCOME IS SET ASIDE IN A FUND IN THE CUSTODY OF THE STATE TREASURER FOR FINANCING ADDITIONS TO THE PHYSICAL PLANT. THE INCOME DURING 1945-46 WAS \$17,331.25; DISBURSEMENTS WERE \$750.00, REPRESENTING THE PURCHASE PRICE OF ONE LOT ADJOINING THOSE ON WHICH THE PRESIDENT'S HOUSE IS LOCATED. (SEE PAGE 37).

BONDS PAYABLE

ALL BOND RETIREMENT OBLIGATIONS WERE MET DURING THE YEAR. TOTAL OUTSTANDING BONDS NOW AMOUNT TO \$533,000.00. A RECORD OF BONDS PAYABLE MAY BE FOUND ON PAGE 36.

CONDENSED SUMMARIES (CONT'D.)

RESEARCH GRANTS

THESE GRANTS ARE GENERALLY MADE FOR SOME MEMBER OF THE STAFF, BUT THE DONOR USUALLY REQUESTS THAT FINANCIAL ACCOUNTING FOR THE PROJECT BE DONE BY THE UNIVERSITY. THE FUNDS ARE TREATED AS AN AGENCY ACCOUNT. DURING THE YEAR GRANT TRANSACTIONS INCLUDED:

- (1) RECEIVED FROM THE ELI LILLY COMPANY FOR THE PURPOSE OF ASSISTING IN AN INVESTIGATION ON THE EFFECTS OF RETINAL EXTRACTS ON GROWTH OF RATS BY PROFESSOR LUDVIG G. BROWMAN ----- \$500.00
EXPENDITURES OF \$345.47 WERE MADE FOR THE WORK AND \$154.53 REMAINS AVAILABLE FOR USE DURING THIS NEXT YEAR.
- (2) THE GRANT OF \$800.00 RECEIVED LAST YEAR FROM THE FEDERAL GOVERNMENT, OFFICE OF THE COORDINATOR OF INTER-AMERICAN AFFAIRS, WAS PAID AS A SALARY TO EMILE LEFORT DURING THE 1945 SUMMER SESSION FOR TEACHING SPANISH AND CONDUCTING AN INTER-AMERICAN WORKSHOP.
- (3) THE ROCKEFELLER FOUNDATION GRANT TO THE UNIVERSITY (ALL UNITS) OF \$25,500.00 TO BE SPENT OVER A THREE YEAR PERIOD FOR A STUDY OF MONTANA LIFE AND TRADITIONS IS BEING ADMINISTERED THROUGH THE OFFICE OF THE UNIVERSITY SECRETARY AT THE STATE CAPITOL AND IS NOT RECORDED IN THE UNIVERSITY RECORDS. HOWEVER, HEADQUARTERS FOR THE WORK HAS BEEN AT THE STATE UNIVERSITY.

CAPITAL ADDITIONS 1945-46

LAND -----	\$	29,771.00
LAND IMPROVEMENTS -----		1,710.41
BUILDINGS -----		60.00
EQUIPMENT (INCLUDES BOOKS)-----		<u>19,251.44</u>
TOTAL		50,792.85
BOOK VALUATION, JULY 1, 1945 -----		<u>3,914,736.77</u>
BOOK VALUATION AS OF JUNE 30, 1946 ----		<u>\$3,965,529.62</u>

BALANCE SHEET
 JUNE 30, 1946
 FOR ANALYSIS OF CASH BALANCES SEE EXHIBIT B, PAGE 9

ASSETS

LIABILITIES, RESERVES AND SURPLUS

<u>I CURRENT FUNDS</u>		
<u>A-EDUCATIONAL AND GENERAL</u>		
I UNRESTRICTED FUNDS		
CASH STATE TREASURER	\$69,450.59	
PETTY CASH REVOLVING FUND		
CASH BALANCE	1,756.05	
ACCOUNTS RECEIVABLE	243.95	
INVENTORIES - STORES SUPPLIES	14,782.70	
II RESTRICTED FUNDS		
CASH-STATE TREASURER	9,259.47	
CASH-STATE UNIV. BUS. MGR.	27.00	\$ 95,519.76
<u>B-NON-EDUCATIONAL RESTRICTED FUNDS</u>		
CASH-STATE TREASURER	3,367.64	
CASH-STATE UNIVERSITY BUSINESS MANAGER	89,340.60	
		92,708.24
		(188,228.00)
II STUDENT LOAN FUNDS (EXHIBIT D, PAGE 35)		
CASH BALANCE - STATE UNIV. BUS. MGR.	8,544.44	
CASH BALANCE-STATE TREASURER	696.85	
NOTES RECEIVABLE, STUDENT	1,234.83	
INVESTED IN MONT. TRUST & LEGACY	2,366.48	
INVESTED IN WAR BONDS	1,490.00	14,322.60
III ENDOWMENTS AND OTHER NON-EXPENDABLE FUNDS (SCHEDULE E, PAGE 36)		
STATE TREASURER'S OFFICE SECURITIES (DOES NOT INCLUDE FEDERAL LAND GRANT)		156,557.03
IV AGENCY FUNDS		
CASH BALANCE STATE UNIVERSITY	52,245.32	
SECURITIES AND SAVINGS ACCOUNT STATE UNIVERSITY	57,252.43	
		109,497.75
V PLANT FUNDS		
CASH, STATE UNIVERSITY	7.50	
CASH, STATE TREASURER		
INTEREST AND RETIREMENT FUNDS	35,124.33	
PLANT & PROPERTY-BOOK INVENTORY OF:		
GENERAL ADMINISTRATION	8,304.24	
EDUCATIONAL SYSTEM	614,799.12	
PHYSICAL PLAN	3,266,979.77	
RESIDENCE HALLS	75,446.49	
TOTAL PLANT & PROPERTY	(3,965,529.62)	4,000,661.45
		<u>\$4,469,266.83</u>

<u>I CURRENT FUNDS</u>		
<u>A-EDUCATIONAL AND GENERAL</u>		
CURRENT BALANCE AVAILABLE FOR 1945-46 EXPENDITURES		
	\$69,450.59	
RESERVE FOR CONTINGENT REVOLVING FUND	2,000.00	
RESERVE FOR STORES BALANCE	14,782.70	
RESERVE FOR EXPENDABLE REVENUE DERIVED FROM ENDOWMENTS	2,821.54	
RESERVE FOR OTHER RESTRICTED FUND	6,464.93	\$ 95,519.76
<u>B-NON-EDUCATIONAL RESTRICTED FUNDS</u>		
CURRENT RESTRICTED FUND BALANCES AVAILABLE FOR 1945-46 EXPENDITURES FOR NON-EDUCATIONAL PURPOSES AUXILIARY ENTERPRISE BALANCES		
	397.42	
RESIDENCE HALLS	85,957.22	
HEALTH SERVICE	3,383.38	
STUDENT AID BALANCES (SCHOL. & PRIZES)	2,970.22	92,708.24
		(188,228.00)
II STUDENT LOAN FUNDS		
LOANABLE PRINCIPAL		14,322.60
III ENDOWMENTS AND OTHER NON-EXPENDABLE FUNDS		
FUND BALANCES		156,557.03
IV AGENCY FUNDS		
DEPOSITS	7,952.02	
STUDENT UNION BLDG. OPERATIONS	5,231.85	
STUDENT & AUXILIARY ORGANIZATIONS FUNDS	91,729.90	
SOCIAL FRATERNITIES	4,429.45	
RESEARCH FUNDS	154.53	109,497.75
V PLANT FUNDS		
RESERVE FOR BOND INTEREST AND RETIREMENT AND NEW CONSTRUCTION	35,131.83	
BONDS PAYABLE (EXHIBIT F, PAGE 36)	533,000.00	
SURPLUS INVESTED IN PLANT AND PROPERTY	3,432,529.62	4,000,661.45
		<u>\$4,469,266.83</u>

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

	BALANCE JULY 1 1945	RECEIPTS OF APPROP- RIATIONS	DISBURSE- MENTS	BALANCE JUNE 30 1946
<u>CURRENT FUNDS</u>				
EDUCATIONAL AND GENERAL				
UNRESTRICTED FUNDS				
ENDOWMENTS-EXPENDABLE INCOME				
INTEREST AND INCOME FUND	\$ 9,135.45	\$ 19,598.71	\$ 28,563.81	\$ 160.35
PUBLIC APPROPRIATIONS				
MILL FUND				
STATE-FOR SALARIES & EXPENSE	-- --	471,179.00	471,044.92	134.08
STATE-FOR SPECIAL REPAIR AND REPLACEMENT	-- --	22,095.00	22,036.53	58.47
STATE-FOR PURCHASE OF LAND	-- --	29,021.00	29,021.00	-- --
STATE-FOR FOREST CONSERVATION AND EXPERIMENT STATION	-- --	5,000.00	4,695.40	304.60
STATE-FOR INSTRUCTORS IN BUSINESS ADMINISTRATION & FORESTRY	-- --	25,000.00	16,911.26	8,088.74
STATE-FOR TEACHERS RETIREMENT	-- --	8,150.00	6,790.69	1,359.31
GENERAL FUND				
STATE-FOR SALARY AND EXPENSE*1	-- --	95,928.98	95,923.06	5.92
FEDERAL-FOR ARMY AIR FORCE, C.T.D.	37,296.03	-- --	11,875.71	25,420.32
FEDERAL-FOR ARMY SPECIALIZED TRAINING PROGRAM	4,911.01	-- --	-- --	4,911.01
FEDERAL-FOR VETERANS EDUCATION	-- --	81,431.50	52,423.71	29,007.79
TOTAL PUBLIC APPROPRIATIONS	(42,207.04)	(737,805.48)	(710,722.28)	(69,290.24)
RESTRICTED FUNDS				
ENDOWMENTS-EXPENDABLE INCOME				
W. W. DIXON LAW ENDOWMENT	1,713.77	4,485.57	4,730.05	1,469.29
J. H. T. RYMAN ECONOMICS LIBRARY	1,357.41	227.78	232.94	1,352.25
TOTAL ENDOWMENTS	(3,071.18)	(4,713.35)	(4,962.99)	(2,821.54)
FOREST CONS. AND EXP. STATION	4,180.46	9,592.04	7,307.57	6,464.93
TOTAL RESTRICTED FUNDS	(7,251.64)	(14,305.39)	(12,270.56)	(9,286.47)
TOTAL EDUCATIONAL AND GENERAL	(58,594.13)	(771,699.58)	(751,556.65)	(78,737.06)
NON-EDUCATIONAL				
STUDENT AID				
TRAVEL REFUNDS	-- --	198.15	198.15	-- --
FELLOWSHIPS, SCHOLARSHIPS & PRIZES	3,031.82	2,051.48	2,113.08	2,970.22
CERTIFIED PUBLIC ACCOUNTANCY	284.40	445.00	331.98	397.42
AUXILIARY ENTERPRISES				
RESIDENCE HALLS-OPERATING, RESERVE AND REVOLVING FUNDS	68,144.20	204,071.30	186,258.28	85,957.22
HEALTH SERVICE	2,960.49	11,563.50	11,140.61	3,383.38
TOTAL AUXILIARY ENTERPRISES	(71,104.69)	(215,634.80)	(197,398.89)	(89,340.60)
TOTAL CURRENT FUNDS	(133,015.04)	(990,029.01)	(951,598.75)*2	171,445.30
<u>STUDENT LOAN FUND</u>				
CASH ACCOUNT	8,441.27	758.00	654.83	8,544.44
<u>AGENCY FUNDS</u>				
STUDENT & OTHER AUXILIARY ORGANIZATIONS	25,140.70	98,587.28	89,250.51	34,477.47
SOCIAL FRATERNITIES	1,531.67	81,099.24	78,201.46	4,429.45
DEPOSITS				
STUDENTS' GENERAL	1,250.32	10,788.53	11,926.67	112.18
RESIDENCE HALLS	1,275.20	10,948.65	6,198.15	6,025.70
MISCELLANEOUS	1,475.51	1,029.58	690.95	1,814.14
STUDENT UNION BUILDING				
OPERATING AND MAINTENANCE	3,082.86	20,551.01	18,402.02	5,231.85
RESEARCH GRANTS	800.00	500.00	1,145.47	154.53
TOTAL AGENCY FUNDS	(34,556.26)	(223,504.29)	(205,815.23)	(52,245.32)
<u>PLANT FUNDS</u>				
BUILDING FEE FUND-STATE TREASURER	-- --	19,347.53	750.00	18,597.53
TRANSFERRED AS OF JULY	(35.00)	7.50	-- --	7.50
INTEREST AND SINKING FUNDS				
STUDENT UNION	1,767.54	12,112.46	13,880.00	-- --
NEW RESIDENCE HALL	765.00	15,277.50	15,345.00	697.50
SERIES I BONDS	30,529.30	-- --	14,700.00	15,829.30
TOTAL INTEREST & SINKING FUNDS	(83,061.84)	(27,389.96)	(43,925.00)	(16,526.80)
GRAND TOTAL	\$209,074.41	\$1,261,046.29	\$1,202,743.81	\$267,366.89

* INSTITUTIONAL COLLECTION MEMO (TRANSFER TO STATE GENERAL FUND AS AN OFFSET AGAINST THE APPROPRIATION FROM THIS FUND)-SEE PUBLIC APPR., STATE GENERAL FUND:

\$13,937.82	\$84,544.29	\$95,928.98	\$2,553.13
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*2 FOR RECONCILIATION WITH CURRENT EXPENDITURES, (PAGE 14) DEDUCT \$2,739.37 FOR COST OF STORES SUPPLIES ISSUED TO DEPARTMENTS IN EXCESS OF PURCHASES, \$15,277.50 AND \$1,988.78 TRANSFERRED TO "PLANT FUNDS"

SUMMARY STATEMENT OF CURRENT FUNDS
FOR YEAR ENDING JUNE 30, 1946

BALANCE JULY 1, 1945

CURRENT BALANCE AVAILABLE FOR 1945-46 EXPENDITURES			
UNRESTRICTED RESOURCES			
INTEREST AND INCOME FUND	^	9,135.45	
CONTINGENT REVOLVING FUND	w	2,000.00	
INVENTORIES, CONSUMABLE SUPPLIES NOT CHARGED TO DEPARTMENTS		<u>13,892.23</u>	25,027.68
RESTRICTED RESOURCES			
EDUCATIONAL AND GENERAL			
FOREST CONSERVATION & EXPERIMENT STATION, FUND		4,180.46	
ENDOWMENTS, FUND		3,071.18	
CERTIFIED PUBLIC ACCOUNTANCY, FUND		284.40	
ARMY AIR FORCE, FUND		37,296.03	
ARMY SPECIALIZED TRAINING RESERVE PROGRAM, FUND		<u>4,911.01</u>	49,743.08
NON-EDUCATIONAL			
AUXILIARY ENTERPRISES		71,104.69	
STUDENT AID, ENDOWED		<u>3,031.82</u>	<u>74,136.51</u>
ADD: CURRENT INCOME (SCHEDULE C 1, PAGE 11)			148,907.27
			<u>976,345.51</u>
			1,125,252.78
ADD:			
DECREASE IN CLOSING BALANCE OF INCOME TRANSFERABLE TO STATE TREASURER			11,384.69
STORES SALES		<u>1,848.90</u>	<u>13,233.59</u>
TOTAL TO BE ACCOUNTED FOR			1,138,486.37
DEDUCT: CURRENT EXPENDITURES (SCHEDULE C 2, PAGE 14)			
COST OF STORES PURCHASES AND RE-SOLD			931,593.10
TRANSFERS TO OTHER FUNDS			1,848.90
FROM ARMY AIR FORCE C.T.D. TO BUILDING FEE FUND		1,988.78	
FROM RESIDENCE HALLS OPERATING TO INTEREST AND SINKING FUND		15,277.50	
		<u>(17,266.28)</u>	
LESS REDEMPTION OF SCHOL FUND INVESTMENT		<u>449.91</u>	<u>16,816.37</u>
			<u>950,258.37</u>

BALANCE JUNE 30, 1946

CURRENT BALANCE AVAILABLE FOR 1946-47 EXPENDITURES			
UNRESTRICTED RESOURCES			
EDUCATIONAL AND GENERAL			
STATE APPROPRIATIONS:			
MILL FUND			
SALARIES AND EXPENSE		134.08	
CAPITAL, REPAIRS AND REPLACEMENTS		58.47	
INSTRUCTORS BUSINESS ADM. AND FORESTRY		8,088.74	
TEACHERS RETIREMENT		1,359.31	
GENERAL FUND		5.92	
INTEREST AND INCOME FUND		160.35	
ARMY AIR FORCE, C.T.D. FUND		25,420.32	
ARMY SPECIALIZED TRAINING PROGRAM		4,911.01	
VETERANS EDUCATION FUND		29,007.79	
CONTINGENT REVOLVING FUND		2,000.00	
INVENTORIES, CONSUMABLE SUPPLIES NOT CHARGED TO DEPARTMENTS		<u>14,782.70</u>	85,928.69
RESTRICTED RESOURCES			
EDUCATIONAL AND GENERAL			
STATE APPROPRIATIONS - MILL FUND			
FOREST CONSERVATION AND EXPERIMENT STATION		304.60	
FOREST CONSERVATION AND EXPERIMENT STA., REV. FD.		6,464.93	
ENDOWMENTS		2,821.54	
CERTIFIED PUBLIC ACCOUNTANCY		<u>397.42</u>	9,988.49
NON-EDUCATIONAL			
AUXILIARY ENTERPRISES		89,340.60	
STUDENT AID, ENDOWED		<u>2,970.22</u>	<u>92,310.82</u>
			<u>3188,228.00</u>

(1) EDUCATIONAL AND GENERAL

I GOVERNMENTAL APPROPRIATION

STATE

LEGISLATIVE APPROPRIATION FROM MILL LEVY			
(A) SALARIES AND EXPENSE	\$476,948.00		
LESS: TRANSFER FOR MAINTENANCE OF THE CHANCELLOR'S OFFICE OF THE UNIVERSITY OF MONTANA AT STATE CAPITOL	\$3,600.00		
TRANSFER TO MONTANA STUDY	2,169.00	5,769.00	
		471,179.00	
(B) INSTRUCTORS IN BUS. ADM. AND FORESTRY		25,000.00	
(C) TEACHERS RETIREMENT		8,150.00	
(D) CAPITAL, REPAIRS AND REPLACEMENTS		22,095.00	
(E) PURCHASE OF LAND		29,021.00	
(F) FOREST CONSERVATION AND EXPER. STATION		5,000.00	\$560,445.00
LEGISLATIVE APPROPRIATION FROM GENERAL FUND (SEE STUDENT FEES, ETC.) (ACTUAL DEPOSITS IN THE STATE GENERAL FUND FROM COLLECTIONS AT THE STATE UNIVERSITY WITH A CEILING OF \$110,000.00)			(95,928.98)
			<u>560,445.00</u>

UNITED STATES

VETERANS FEES			
GENERAL FEES	14,181.90		
TUITION:	62,850.81		
DEPARTMENTAL			
LABORATORY FEES	3,668.75		
LOSS AND BREAKAGE	210.04		
PENALTY AND SUNDRY	228.50		
TEXT BOOKS	291.50*1	4,398.79	81,431.50
FORESTRY NURSERY-CLARK-McNARY AND MORRIS DOXEY ALLOTMENTS (RESTRICTED FUND)		2,587.85	
HOME EC.-SMITH HUGHES & GEO. DEAN FOUNDATION		650.00	<u>84,669.35</u> \$ 645,114.35

II ENDOWMENT FUNDS

UNRESTRICTED			
INTEREST AND INCOME FROM FEDERAL LAND GRANT		19,588.71	
RESTRICTED			
W. W. DIXON LAW ENDOWMENT	4,485.57		
J. H. T. RYMAN ECONOMICS LIBRARY	227.78	4,713.35	24,302.06

III STUDENT FEES

GENERAL		44,164.55	
DEPARTMENTAL			
LABORATORY-INCIDENTAL, TUITION	7,953.75		
LOSS AND BREAKAGE	2,454.43		
PENALTY AND SUNDRY	2,505.40		
TEXT BOOKS	1,075.50	13,989.08	
TOTAL ACADEMIC YEAR		(58,153.63)	
SUMMER SESSION		15,193.03	
TOTAL FEES, RESIDENT STUDENTS			73,346.66*2

IV EXTENSION FEES

CORRESPONDENCE STUDY-REGULAR (STUDENT FEES AND POSTAGE CHARGES)	5,053.50		
HIGH SCHOOL COMMENCEMENT ADDRESSES	925.00		5,978.50

V SALES, SERVICES, RENT AND SUNDRY

SALES			
FORESTRY NURSERY (RESTRICTED FUND)	7,004.19		
JOURNALISM PRINT SHOP	303.35		
MISCELLANEOUS (PUBLICATIONS, ETC.)	36.98	7,344.52	
SERVICES			
CENTRAL STENOGRAPHIC DEPARTMENT		974.47	
RENT		935.00	
SUNDRY REIMBURSEMENTS		470.43	
TOTAL EDUCATIONAL AND GENERAL			<u>9,724.42</u> \$758,465.99

(CONTINUED ON NEXT PAGE)

*1 TEXT BOOKS AND SUPPLIES WERE ALSO PURCHASED FROM THE STUDENTS' STORE IN THE AMOUNT OF \$10,568.78.

*2 DOES NOT INCLUDE FEES FROM STUDENTS HOLDING VARIOUS SCHOLARSHIPS WHICH EXEMPTED THEM FROM PAYMENT OF FEES TOTALING \$3,710.00. (APPENDIX B) (FOR STUDENT AND AUXILIARY ACTIVITIES INCLUDING THE STUDENT UNION, STUDENTS' STORE, ATHLETICS AND ALUMNI CORPORATION, SEE SPECIAL REPORTS.)

STATEMENT OF CURRENT INCOME (CONT'D.)
(BY SOURCE)

(I)	<u>EDUCATIONAL AND GENERAL</u>	BROUGHT FORWARD FROM PAGE 11		§ 758,465.99
(II)	<u>NON-EDUCATIONAL ACTIVITIES</u>			
	I	STUDENT AID		
		(A) FELLOWSHIPS, SCHOLARSHIPS AND PRIZES (ENDOWMENT INCOME - SCHEDULE C 2F, PAGE 28)	§1,601.57	
		(B) STUDENT TRANSPORTATION FARE REFUNDS (FROM SPECIAL LEGISLATIVE APPROPRIATION TO EQUALIZE TRAVEL COSTS FROM HOME RESIDENCE TO STATE UNIV. AND RETURN ONCE EACH YEAR.)	<u>198.15</u> § 1,799.72	
	II	CERTIFIED PUBLIC ACCOUNTANCY	<u>445.00</u>	2,244.72
(III)	<u>AUXILIARY ENTERPRISES AND ACTIVITIES</u>			
	I	RESIDENCE HALLS (SCHEDULE C 2G2, PAGE 30)	204,071.30	
	II	HEALTH SERVICE (SCHEDULE C 3, PAGE 34)	<u>11,563.50</u>	<u>215,634.80</u>
		GRAND TOTAL		<u>§976,345.51</u>

STATEMENT OF NET RECEIPTS FROM STUDENT FEES
AND SUNDRY INCOME
(DOES NOT INCLUDE MONTANA FOREST CONSERVATION EXPERIMENT STATION
WHICH IS INCLUDED ON PAGE 11)

	ANALYSIS BY DEPTS.			ANALYSIS BY SOURCE					
	TOTAL VETERANS	TOTAL REGULAR	GENERAL FEES	DEPARTMENTAL FEES AND RENTALS	LOSS & BREAK-AGE	PENALTY AND SUNDRY	TEXT BOOK FEES	FEDERAL AND STATE EXTENSION AID	SALES SERVICES & MISC.
GENERAL FEES									
ENTRANCE	\$1,990.00	\$2,310.00	\$4,300.00	-----	-----	-----	-----	-----	-----
REGISTRATION	4,086.90	12,352.00	16,438.90	-----	-----	-----	-----	-----	-----
INCIDENTAL	8,030.00	23,954.05	31,984.05	-----	-----	-----	-----	-----	-----
NON-RESIDENT	75.00	5,548.50	5,623.50	-----	-----	-----	-----	-----	-----
SPECIAL VET TUITION	€2,850.81		62,850.81	-----	-----	-----	-----	-----	-----
	(77,032.71)	(44,164.55)	(121,197.26)						
DEPARTMENTAL FEES, FINES AND OTHER EARNINGS:									
ADMINISTRATION									
REGISTRAR'S OFFICE									
LATE APP. FOR DEGREES	35.00	70.00	-----	-----	-----	105.00	-----	-----	-----
LATE REGISTRATION	37.00	591.00	-----	-----	-----	628.00	-----	-----	-----
DEFERRED PAYMENT PENALTY	-----	86.00	-----	-----	-----	86.00	-----	-----	-----
CHANGE OF ENROLLMENT	131.00	478.00	-----	-----	-----	609.00	-----	-----	-----
SPECIAL EXAMINATIONS	-----	209.00	-----	-----	-----	209.00	-----	-----	-----
REMOVAL OF INCOMPLETE	8.00	108.00	-----	-----	-----	116.00	-----	-----	-----
HANDBOOKS AND TRANSCRIPTS	77.50	963.40	-----	-----	-----	980.90	-----	-----	-----
DIPLOMAS	175.00	670.00	-----	845.00	-----	-----	-----	-----	-----
PLACEMENT BUREAU	-----	194.25	-----	194.25	-----	-----	-----	-----	-----
TOTAL ADMINISTRATION	(403.50)	(3,369.65)		(1,039.25)		(2,733.90)			
EDUCATIONAL SYSTEM									
ACADEMIC PUBLICATIONS									
MONTANA PRODUCTION	-----	3.50	-----	-----	-----	-----	-----	-----	3.50
SUNDRY LIBRARY SALES	-----	33.48	-----	-----	-----	-----	-----	-----	33.48
BACTERIOLOGY									
BACTERIOLOGY	-----	52.50	-----	-----	52.50	-----	-----	-----	-----
CHEMISTRY									
CHEMISTRY	205.21	1,191.20	-----	-----	1,396.41	-----	-----	-----	-----
ENGLISH, SUMMER SALARY (REIMB)									
ENGLISH, SUMMER SALARY (REIMB)	-----	75.05	-----	-----	-----	-----	-----	-----	75.05
HOME ECONOMICS									
FINES									
SMITH HUGHES & GEORGE DEAN FOUNDATION	-----	18.70	-----	-----	18.70	-----	-----	-----	-----
DEAN FOUNDATION	-----	650.00	-----	-----	-----	-----	-----	650.00	-----
FORESTRY									
FINES									
SPECIAL FEE	170.00	427.50	-----	597.50	-----	-----	-----	-----	-----
TRUCK EXPENSE REIMB.	-----	5.40	-----	-----	-----	-----	-----	-----	5.40
JOURNALISM-SPECIAL FEE									
JOURNALISM-SPECIAL FEE	5.00	590.00	-----	595.00	-----	-----	-----	-----	-----
JOURNALISM-PRINT SHOP SERVICES									
JOURNALISM-PRINT SHOP SERVICES	-----	303.35	-----	-----	-----	-----	-----	-----	303.35
LAW SCHOOL-SPECIAL FEE									
LAW SCHOOL-SPECIAL FEE	15.00	157.50	-----	172.50	-----	-----	-----	-----	-----
MUSIC									
APPLIED FEES	826.25	5,971.00	-----	6,797.25	-----	-----	-----	-----	-----
PRACTICE ROOM RENT	61.00	525.00	-----	586.00	-----	-----	-----	-----	-----

(CONTINUED ON NEXT PAGE)

RECEIPTS FROM STUDENT FEES AND SUNDRY INCOME (CONT'D.)

	ANALYSIS BY DEPTS.		ANALYSIS BY SOURCE								
	TOTAL	TOTAL	GENERAL FEES	DEPARTMENTAL				TEXT BOOK FEES	EXTENSION	FEDERAL AND STATE AID	SALES SERVICE & MISC.
	VETERANS	REGULAR		FEES AND RENTALS	LOSS & BREAK-AGE	PENALTY AND SUNDRY					
PHARMACY SPECIAL FEES	5.00	550.00	-----	555.00	-----	-----	-----	-----	-----	-----	-----
FINES	2.10	173.51	-----	-----	175.61	-----	-----	-----	-----	-----	-----
EXTENSION	-----	4,479.61	-----	-----	-----	-----	-----	4,479.61	-----	-----	-----
CORRESPONDENCE STUDY	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
HIGH SCHOOL COMMENCEMENT ADDRESS FEE	-----	925.00	-----	-----	-----	-----	-----	925.00	-----	-----	-----
TRAVEL REIMBURSEMENT	-----	546.12	-----	-----	-----	-----	-----	546.12	-----	-----	-----
POSTAGE REIMBURSEMENT	-----	27.77	-----	-----	-----	-----	-----	27.77	-----	-----	-----
LIBRARY	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
FINES	2.73	975.06	-----	-----	977.79	-----	-----	-----	-----	-----	-----
SUNDRY REIMBURSEMENTS	-----	95.50	-----	-----	-----	-----	-----	-----	-----	-----	95.50
TEXT BOOK FEE	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
BIOLOGICAL SCIENCE	69.50	381.00	-----	-----	-----	-----	450.50	-----	-----	-----	-----
EDUCATION	63.50	187.50	-----	-----	-----	-----	251.00	-----	-----	-----	-----
SOCIAL SCIENCE	158.50	507.00	-----	-----	-----	-----	665.50	-----	-----	-----	-----
MILITARY SCIENCE	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
LOST EQUIPMENT	-----	41.31	-----	-----	41.31	-----	-----	-----	-----	-----	-----
SUMMER SESSION	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
GENERAL FEES, 1945	-----	743.53	-----	743.53	-----	-----	-----	-----	-----	-----	-----
GENERAL FEES, 1946	1,131.50	12,794.25	-----	13,925.75	-----	-----	-----	-----	-----	-----	-----
SPECIAL FEES	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
MUSIC, 1945	-----	38.50	-----	38.50	-----	-----	-----	-----	-----	-----	-----
MUSIC, 1946	-----	485.25	-----	485.25	-----	-----	-----	-----	-----	-----	-----
CLERICAL SERVICE DIVISION	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
SUNDRY SERVICES	-----	974.47	-----	-----	-----	-----	-----	-----	-----	-----	974.47
TESTING SERVICES VETS.	1,280.00	-----	-----	1,280.00	-----	-----	-----	-----	-----	-----	-----
TOTAL EDUCATION	(3,995.29)	(33,931.71)	-----	(25,776.28)	(2,664.47)	-----	(1,367.00)	(5,978.50)	(650.00)	-----	(1,490.75)
PHYSICAL PLANT	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
RENTAL	-----	935.00	-----	-----	-----	-----	-----	-----	-----	-----	935.00
SUNDRY REIMBURSEMENTS	-----	64.25	-----	-----	-----	-----	-----	-----	-----	-----	64.25
SALE OF JANITORS SUPPLIES AND LAMPS	-----	230.23	-----	-----	-----	-----	-----	-----	-----	-----	230.23
	-----	(1,229.48)	-----	-----	-----	-----	-----	-----	-----	-----	(1,229.48)
TOTAL VETERANS FEES & INCOME	81,431.50	-----	77,032.71	3,668.75	210.04	228.50	291.50	-----	-----	-----	-----
TOTAL REGULAR FEES & INCOME	82,695.39	-----	44,164.55	23,146.78	2,454.43	2,505.40	1,075.50	5,978.50	650.00	-----	2,720.23
TOTAL	164,126.89	-----	121,197.26	26,815.53	2,664.47	2,733.90	1,367.00	5,978.50	650.00	-----	2,720.23

NOTE: ALL COLLECTIONS AT THE STATE UNIVERSITY FOR FEES, SALES AND SUNDRY ITEMS ARE TRANSFERRED TO THE STATE TREASURER AND CREDITED TO THE STATE GENERAL FUND. (SEE RECONCILIATION WITH STATE AUDITOR, APPENDIX A, PAGE 44)

CURRENT FUND EXPENDITURES

SUMMARY

	FUND DISTRIBUTION		OBJECT CLASSIFICATION					
	GRAND TOTAL	UNRESTRICTED RESOURCES	RESTRICTED FUNDS	OPERATION		CAPITAL	REPAIRS	
				TOTAL OPERATION	SALARIES AND WAGES	SUPPLIES AND EXPENSE	EQUIPMENT	AND REPLACEMENTS
EDUCATIONAL AND GENERAL GENERAL BUDGET								
ADMINISTRATION	\$ 88,611.85	\$ 88,611.85	---	\$ 88,533.63	\$ 68,852.07	\$ 19,681.56	\$ 78.22	---
EDUCATIONAL	475,282.00	470,319.01	4,962.99	456,858.16	420,145.41	36,712.75	15,155.44	3,268.40
PHYSICAL PLANT	170,931.68	170,931.68	---	107,240.30	70,510.38	36,729.92	33,328.32	30,363.06
TOTAL GENERAL BUDGET	(734,825.53)	(729,862.54)	(4,962.99)*	(652,632.09)	(559,507.86)	(93,124.23)	(48,561.98)	(33,631.46)
NON-GENERAL BUDGET								
EDUCATIONAL	12,002.97	---	12,002.97	11,464.76	7,496.48	3,968.28	395.71	142.50
TOTAL EDUCATIONAL AND GENERAL	(746,828.50)	(729,862.54)	(16,965.96)	(664,096.85)	(567,004.34)	(97,092.51)	(48,957.69)	(33,773.96)
STUDENT AID AND SUNDRY	2,643.21	---	2,643.21	2,643.21	---	2,643.21	---	---
NON-EDUCATIONAL & GENERAL INDEPENDENT BUDGETS								
RESIDENCE HALLS	170,980.78	---	170,980.78	165,425.80	76,203.07	89,222.73	1,085.16	4,469.82
HEALTH SERVICE	11,140.61	---	11,140.61	11,081.39	4,403.24	6,678.15	59.22	---
TOTAL INDEPENDENT BUDGETS	(182,121.39)	---	(182,121.39)	(176,507.19)	(80,606.31)	(95,900.88)	(1,144.38)	(4,469.82)
GRAND TOTAL	\$931,593.10	\$729,862.54	\$201,730.56	\$843,247.25	\$647,610.65	\$195,636.60	\$50,102.07	\$38,243.78

* EDUCATIONAL - RESTRICTED FUNDS	TOTAL	SALARIES AND WAGES	SUPPLIES AND EXPENSE	CAPITAL	REPAIRS AND REPLACEMENTS
	W. W. DIXON LAW ENDOWMENT	\$4,730.05	\$2,300.04	---	\$2,430.01
J. H. T. RYMAN, E. & S. LIBRARY ENDOWMENT	232.94	---	---	232.94	---
	\$4,962.99	2,300.04	---	\$2,662.95	---

CURRENT FUND EXPENDITURES
 ADMINISTRATION AND GENERAL
 SUMMARY
 (EXPENDITURES ALL FROM UNRESTRICTED RESOURCES)

	OBJECT CLASSIFICATION					
	GRAND TOTAL	TOTAL OPERATION	OPERATION		CAPITAL	REPAIRS AND REPLACEMENTS
			SALARIES AND WAGES	SUPPLIES AND EXPENSE	TOTAL	TOTAL
1 GENERAL ADMINISTRATIVE OFFICES						
PRESIDENT'S OFFICE	17,341.63	17,323.63	15,730.76	1,592.87	18.00	-----
BUSINESS OFFICE	22,442.53	22,382.31	20,104.40	2,277.91	60.22	-----
REGISTRAR'S OFFICE	21,366.15	21,366.15	19,274.02	2,092.13	-----	-----
DEANS' AND COUNSELORS OFFICE	2,222.88	2,222.88	2,031.77	191.11	-----	-----
STUDENT PERSONNEL SERVICES	8,212.43	8,212.43	7,718.92	493.51	-----	-----
2 GENERAL EXPENSE						
PUBLIC EXERCISES	1,678.05	1,678.05	915.53	762.52	-----	-----
PUBLICATIONS & NEWS SERVICE	8,810.41	8,810.41	3,037.70	5,772.71	-----	-----
STUDENT HEALTH SERVICE*	89.81	89.81	38.97	50.84	-----	-----
MISCELLANEOUS						
DIPLOMAS	479.14	479.14	-----	479.14	-----	-----
ENTERTAINMENT	761.20	761.20	-----	761.20	-----	-----
INSURANCE INDUSTRIAL ACCIDENT	81.10	81.10	-----	81.10	-----	-----
POSTAGE	2,164.33	2,164.33	-----	2,164.33	-----	-----
TEACHERS RETIREMENT	587.39	587.39	-----	587.39	-----	-----
TRAVEL	2,374.80	2,374.80	-----	2,374.80	-----	-----
TOTAL	\$88,611.85	\$88,533.63	\$68,852.07	\$19,681.56	\$78.22	-----

*SEE SPECIAL REPORT PAGE 33

CURRENT FUND EXPENDITURES

ADMINISTRATIVE AND GENERAL (CONT'D)
SALARIES AND WAGES

	TOTAL	ADMINISTRATIVE OFFICERS	SECRETARIES AND CLERKS	SPECIAL SERVICES	STUDENT ASSISTANTS
1. GENERAL ADMINISTRATIVE OFFICES					
PRESIDENT'S OFFICE	15,730.76	7,822.26	7,908.50	-----	-----
BUSINESS OFFICE	20,104.40	8,300.04	11,804.36	-----	-----
REGISTRAR'S OFFICE	19,274.02	4,170.00	15,104.02	-----	-----
DEANS' AND COUNSELORS' OFFICES	2,031.77	-----	2,031.77	-----	-----
STUDENTS PERSONNEL SERVICES	7,718.92	5,604.88	2,114.04	-----	-----
2. GENERAL EXPENSE					
PUBLIC EXERCISES	915.53	-----	56.25	859.28	-----
PUBLICATIONS AND NEWS SERVICE	3,037.70	1,162.61	1,875.09	-----	-----
STUDENT HEALTH SERVICE	38.97	-----	38.97	-----	-----
TOTAL	\$68,852.07	\$27,059.79	\$40,933.00	\$859.28	-----

	TOTAL	POSTAGE	STATIONERY RECORD BOOKS BLANKS	SUNDRY OFFICE SUPPLIES	TELEPHONE AND TELEGRAPH	FREIGHT AND EXPRESS	TRAVEL	OTHER SUPPLIES AND EXPENSE	MISCELLANEOUS
1. GENERAL ADMINISTRATIVE OFFICE									
PRESIDENT'S OFFICE	1,592.87	-----	110.35	73.94	585.13	5.24	-----	633.21	185.00*1
BUSINESS OFFICE	2,277.91	-----	934.46	273.39	88.04	17.14	-----	939.88	25.00*1
REGISTRAR'S OFFICE	2,092.13	-----	1,777.18	273.52	13.33	1.40	-----	19.70	7.00*1
DEANS' OFFICE	191.11	-----	43.30	42.30	47.66	.45	-----	40.40	17.00*1
STUDENTS PERSONNEL SERVICES	493.51	-----	164.62	121.71	110.49	15.53	-----	81.16	-----
2. GENERAL EXPENSE									
PUBLIC EXERCISES	762.52	-----	-----	.43	13.03	-----	-----	749.06	-----
PUBLICATIONS & NEWS SERVICE	5,772.71	-----	120.89	13.99	15.64	-----	-----	316.64	5,305.55*2
STUDENT HEALTH SERVICE	50.84	.12	12.69	26.53	11.50	-----	-----	-----	-----
TRAVEL	2,374.80	-----	-----	-----	-----	-----	2,374.80	-----	-----
DIPLOMAS	479.14	-----	-----	-----	-----	-----	-----	-----	479.14
ENTERTAINMENT	761.20	-----	-----	-----	-----	-----	-----	-----	761.20
INSURANCE, INDUSTRIAL	81.10	-----	-----	-----	-----	-----	-----	-----	81.10
POSTAGE	2,164.33	2,164.33	-----	-----	-----	-----	-----	-----	-----
TEACHERS RETIREMENT	587.39	-----	-----	-----	-----	-----	-----	-----	587.39
TOTAL	\$19,681.56	\$2,164.45	\$3,163.49	\$ 825.81	\$ 884.82	\$39.76	\$2,374.80	\$2,780.05	\$7,448.38

*1 ASSOCIATION DUES

*2 PUBLICATIONS

CURRENT FUND EXPENDITURES - GENERAL BUDGET
 EDUCATIONAL SYSTEM - SUMMARY
 (SEE PAGE 14 FOR ANALYSIS OF RESTRICTED RESOURCES EXPENDITURES)

	OBJECT CLASSIFICATION					TOTAL REPAIRS & REPLACE- MENTS *4
	GRAND TOTAL	TOTAL OPERATIONS	SALARIES & WAGES*1	SUPPLIES & EXPENSE *2	TOTAL CAPITAL *3	
1. INSTRUCTION						
<u>COLLEGE OF ARTS AND SCIENCES</u>						
<u>BIOLOGICAL SCIENCES</u>						
BACTERIOLOGY AND HYGIENE	\$ 7,555.62	\$ 6,678.42	\$ 6,237.84	\$ 440.58	\$ 584.80	\$ 292.40
BOTANY	13,611.52	13,019.02	12,916.30	102.72	---	592.50
PHYSICAL EDUCATION - GENERAL	11,635.60	11,592.34	11,148.02	444.32	---	43.26
PHYSICAL EDUCATION - ATHLETICS	9,103.91	9,103.91	8,900.12	203.79	---	---
PSYCHOLOGY AND PHILOSOPHY	10,131.18	10,131.18	10,003.84	127.34	---	---
ZOOLOGY	15,300.49	13,621.11	12,662.08	959.03	62.38	1,617.00
<u>HUMANITIES</u>						
CLASSICAL LANGUAGES	4,683.34	4,683.34	4,550.04	133.30	---	---
ENGLISH	38,422.51	38,422.51	37,978.89	443.62	---	---
FINE ARTS	3,059.79	3,059.79	2,853.60	206.19	---	---
MODERN LANGUAGES	19,311.93	19,279.36	19,248.41	30.95	32.57	---
<u>PHYSICAL SCIENCE</u>						
CHEMISTRY	25,453.00	24,660.87	21,915.92	2,744.95	766.27	25.86
GEOLOGY	4,384.46	4,297.16	3,958.08	339.08	88.41	(1.11) CR.
HOME ECONOMICS	15,341.20	14,974.90	13,814.74	1,160.16	342.63	23.67
MATHEMATICS	12,885.12	12,885.12	12,830.15	54.97	---	---
PHYSICS	6,712.91	6,279.24	6,002.65	276.59	428.69	4.98
<u>SOCIAL SCIENCE</u>						
ECONOMICS AND SOCIOLOGY	14,165.15	14,165.15	14,153.28	11.87	---	---
HISTORY AND POLITICAL SCIENCE	15,850.81	15,850.81	15,848.27	2.54	---	---
<u>PROFESSIONAL SCHOOLS</u>						
BUSINESS ADMINISTRATION	20,115.88	18,972.87	17,454.21	1,518.66	1,098.60	44.41
EDUCATION	16,708.26	16,413.86	15,961.06	452.80	82.40	212.00
FORESTRY	30,374.83	30,042.77	27,879.79	2,162.98	168.49	163.57
JOURNALISM	20,073.66	20,055.14	18,571.36	1,484.78	3.00	14.52
JOURNALISM LABORATORY *5	3,790.53	3,190.13	2,687.83	502.30	491.91	108.49
LAW	24,962.93	22,532.92	22,289.47	243.45	2,430.01	---
MUSIC	33,014.60	32,393.70	30,787.70	1,606.00	605.00	15.90
PHARMACY	17,906.51	17,416.56	15,747.72	1,668.84	438.89	51.06
MILITARY SCIENCE	709.23	695.65	603.87	91.78	13.58	---
<u>SUMMER SESSION</u>	10,910.30	10,910.30	10,126.19	784.11	---	---
2. EXTENSION AND PUBLIC SERVICE	9,556.03	9,552.03	5,686.62	3,865.41	4.00	---
3. LIBRARY	33,013.12	27,036.65	23,168.34	3,868.31	5,976.47	---
4. GENERAL EXPENSE						
ACADEMIC PUBLICATIONS	459.56	459.56	---	459.56	---	---
CLERICAL SERVICE DIVISION	9,169.54	7,572.31	4,311.17	3,261.14	1,537.34	59.89
INDUSTRIAL ACCIDENT INSURANCE	486.30	486.30	---	486.30	---	---
TEACHERS RETIREMENT	6,203.30	6,203.30	---	6,203.30	---	---
5. VETERANS ADMIN. GUIDANCE CENTER	10,218.88	10,218.88	9,847.85	371.03	---	---
	<u>\$475,282.00</u>	<u>\$456,858.16</u>	<u>\$420,145.41</u>	<u>\$36,712.75</u>	<u>\$15,155.44</u>	<u>\$3,268.40</u>

*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 SCHEDULE C 2B-5

CURRENT FUND EXPENDITURES GENERAL BUDGET
EDUCATIONAL SYSTEM - SALARIES AND WAGES

SCHEDULE C 2B-1

OBJECT CLASSIFICATION

I.	INSTRUCTION	TOTAL	PROFESSORS AND ASSOCIATE PROFESSORS					SPECIAL LEC-TURERS	STUDENT ASSISTANTS	CLERKS	LABOR
			ASSOCIATE PROFESSORS	ASSISTANT PROFESSORS	INSTRUCTORS	ASSIS-TANTS					
	<u>COLLEGE OF ARTS & SCIENCES</u>										
	<u>BIOLOGICAL SCIENCES</u>										
	BACTERIOLOGY & HYGIENE	\$ 6,237.84	\$ 4,500.00	---	---	---	\$1,080.00*1	---	821.04	336.80	
	BOTANY	12,916.30	8,450.04	3,350.04	---	---	---	175.50	603.92	336.80	
	PHYSICAL EDUCATION - GEN.	11,148.02	4,549.92	---	4,350.00	1,553.15	---	565.15	---	129.80	
	PHYSICAL EDUCATION - ATHL.	8,900.12	5,800.12	600.60	---	2,500.00	---	---	---	---	
	PSYCHOLOGY & PHILOSOPHY	10,003.84	8,349.96	---	1,374.96	---	---	278.92	---	---	
	ZOOLOGY	12,662.08	8,199.96	2,900.04	---	---	---	339.47	542.41	680.20	
	<u>HUMANITIES</u>										
	CLASSICAL LANGUAGES	4,550.04	4,550.04	---	---	---	---	---	---	---	
	ENGLISH	37,978.89	17,499.96	5,028.23	10,898.09	3,381.72	535.65	---	635.24	---	
	FINE ARTS	2,853.60	---	2,800.00	---	---	---	8.40	---	45.20	
	MODERN LANGUAGES	19,248.41	16,050.00	---	2,499.96	565.00	---	---	133.45	---	
	<u>PHYSICAL SCIENCES</u>										
	CHEMISTRY	21,915.92	15,622.54	---	1,500.00	---	---	446.75	247.50	4,099.13*2	
	GEOLOGY	3,958.08	---	3,350.04	---	199.98	---	14.00	394.06	---	
	HOME ECONOMICS	13,814.74	8,400.00	463.34	3,649.95	---	---	---	488.37	793.08	
	MATHEMATICS	12,830.15	4,800.00	3,300.00	4,655.26	---	---	74.89	---	---	
	PHYSICS	6,002.65	5,974.76	---	---	---	---	27.89	---	---	
	<u>SOCIAL SCIENCES</u>										
	ECONOMICS AND SOCIOLOGY	14,153.28	6,075.00	6,133.30	---	199.98	1,600.00	---	145.00	---	
	HISTORY AND POLITICAL Sci.	15,048.27	8,900.04	1,624.99	4,933.34	225.00	---	164.90	---	---	
	<u>PROFESSIONAL SCHOOLS</u>										
	BUSINESS ADMINISTRATION	17,454.21	6,119.95	9,708.26	399.99	499.99	---	541.34	184.68	---	
	EDUCATION	15,961.06	7,375.55	1,650.00	---	3,274.00*3	---	141.25	3,520.26	---	
	FORESTRY	27,879.79	20,202.90	1,075.00	3,811.28	---	---	90.75	2,590.45	109.41	
	JOURNALISM	18,571.36	12,000.00	3,161.25	---	---	241.80	656.00	2,512.31	---	
	JOURNALISM LABORATORY	2,687.83	---	1,624.96	---	---	---	---	---	1,062.87	
	LAW	22,289.47	17,866.56	899.96	1,300.00	---	---	90.00	2,132.95	---	
	MUSIC	30,787.70	21,041.78	3,799.92	2,800.00	1,300.00	---	552.10	1,293.90	---	
	PHARMACY	15,747.72	12,699.96	---	1,306.43	---	---	366.34	949.06	435.93	
	<u>MILITARY SCIENCE</u>	603.87	---	---	---	---	---	---	333.87	270.00	
	<u>SUMMER SESSION</u>	10,126.19	549.98	540.00	5,751.75	850.00	1,907.42	---	493.09	33.95	
2.	EXTENSION AND PUBLIC SERVICE	5,686.62	150.00	---	1,075.97*4	---	---	---	4,460.65	---	
3.	LIBRARY	23,168.34	3,699.96	8,299.92	4,000.08	---	---	5,614.81	1,553.57	---	
4.	GENERAL EXPENSES										
	CLERICAL SERVICE DIVISION	4,311.17	---	---	---	---	---	---	4,311.17	---	
5.	VETERANS ADMIN. GUIDANCE CENTER	9,847.85	---	---	2,446.77	---	---	---	---	---	
	TOTAL	\$420,145.41	\$229,428.98	\$60,329.25	\$56,753.83	\$15,628.82	\$4,264.87	\$10,138.46	\$35,248.03	\$8,333.17	

*1 MEDIA MAKER
 *2 CHEMISTRY STOREKEEPER AND ASSISTANT
 *3 INCLUDES SUPERVISING TEACHERS \$724.00, SUPERVISOR OF NURSERY SCHOOL \$1,350.00, OTHER ASSISTANTS \$1,200.00.
 *4 CORRESPONDENCE STUDY INSTRUCTORS.

CURRENT FUND EXPENDITURES - GENERAL BUDGET
EDUCATIONAL SYSTEM- SUPPLIES AND EXPENSE

SCHEDULE C 28-2

	OBJECT CLASSIFICATION								OTHER SUPPLIES AND EXPENSE
	TOTAL	POSTAGE	STATIONERY, RECORD BOOKS, BLANKS	SUNDRY OFFICE SUPPLIES	TELEPHONE AND TELEGRAPH	FREIGHT AND EXPRESS	TRAVEL	LABORATORY SUPPLIES	
I. INSTRUCTION									
<u>COLLEGE OF ARTS AND SCIENCE</u>									
<u>BIOLOGICAL SCIENCES</u>									
BACTERIOLOGY & HYGIENE	440.58	-----	-----	.66	.67	-----	4.26	426.42	8.57
BOTANY	102.72	-----	17.85	70.73	1.35	3.84	-----	8.95	-----
PHYSICAL EDUCATION-GEN.	444.32	-----	-----	-----	2.39	-----	-----	304.41	137.52
PHYSICAL EDUCATION-ATHLETIC	263.79	-----	-----	-----	21.09	-----	157.70	-----	25.00
PSYCHOLOGY & PHILOSOPHY	127.34	-----	-----	-----	8.60	-----	50.94	67.80	-----
ZOOLOGY	959.03	-----	10.82	10.37	16.71	23.25	27.88	860.73	9.27
<u>HUMANITIES</u>									
CLASSICAL LANGUAGES	133.30	-----	-----	-----	-----	-----	133.30	-----	-----
ENGLISH	443.62	-----	44.03	32.96	149.27	7.36	116.72	78.28	15.00
FINE ARTS	206.19	-----	-----	-----	3.50	134.44	-----	27.00	41.25
MODERN LANGUAGES	30.95	-----	13.01	2.90	15.04	-----	-----	-----	-----
<u>PHYSICAL SCIENCES</u>									
CHEMISTRY	2,744.95	-----	-----	-----	20.42	11.30	-----	2,686.98	26.25
GEOLOGY	339.08	-----	2.68	22.91	2.12	10.76	8.96	277.58	14.07
HOME ECONOMICS	1,160.16	-----	23.70	14.70	27.96	14.32	129.16	903.21	47.11
MATHEMATICS	54.97	-----	-----	12.00	-----	.45	42.52	-----	-----
PHYSICS	276.59	-----	-----	-----	-----	-----	-----	267.21	9.38
<u>SOCIAL SCIENCES</u>									
ECONOMICS AND SOCIOLOGY	11.87	-----	-----	-----	7.51	-----	4.36	-----	-----
HISTORY & POLITICAL SCIENCE	2.54	-----	-----	-----	2.54	-----	-----	-----	-----
<u>PROFESSIONAL SCHOOLS</u>									
BUSINESS ADMINISTRATION	1,518.66	-----	31.87	76.42	43.80	7.18	126.97	629.42	600.00
EDUCATION	452.80	-----	179.50	39.82	59.64	4.58	32.55	2.38	134.33
FORESTRY	2,162.98	-----	64.37	173.73	34.27	18.95	373.97	155.62	1,342.07
JOURNALISM	1,484.78	-----	110.44	75.93	113.66	8.01	179.48	619.46*1	377.80
JOURNALISM LABORATORY	502.30	-----	-----	-----	9.31	10.83	-----	320.09	162.07
LAW	243.45	-----	13.19	21.09	.62	6.85	122.60	-----	79.10
MUSIC	1,606.00	-----	55.92	31.94	75.83	20.42	343.48	722.65	355.76
PHARMACY	1,668.84	-----	80.03	36.04	4.50	29.52	178.11	1,266.24	74.40
MILITARY SCIENCE	91.78	-----	1.20	18.54	42.25	.94	-----	-----	28.85
SUMMER SESSION	784.11	27.44	25.09	12.52	54.94	35.79	-----	47.25	581.08*2
2. EXTENSION & PUBLIC SERVICE	5,865.41	156.21	84.58	70.33	72.64	-----	3,037.22	-----	444.43
3. LIBRARY	3,868.31	-----	69.43	296.85	51.76	47.65	141.20	3,190.10*3	71.32
4. GENERAL EXPENSE									
ACADEMIC PUBLICATIONS	459.56	-----	-----	-----	-----	-----	-----	-----	459.56
CLERICAL SERVICE DIVISION	3,261.14	1,591.10	1,191.04*4	451.96*5	-----	2.44	-----	-----	24.60
INDUSTRIAL ACCIDENT INS.	486.30	-----	-----	-----	-----	-----	-----	-----	486.30
TEACHERS RETIREMENT	6,203.30	-----	-----	-----	-----	-----	-----	-----	6,203.30
5. VETS ADM GUIDANCE CENTER	371.03	-----	-----	-----	-----	-----	-----	371.03	-----
TOTAL	\$36,712.75	\$1,774.75	\$2,021.75	\$1,472.40	\$842.39	\$398.88	\$5,211.38	\$13,232.81	\$11,758.39

*1 INCLUDES PERIODICALS \$348.35
 *2 INCLUDES PUBLICATIONS \$22.24
 *3 INCLUDES PERIODICALS \$314.68
 *4 INCLUDES MIMEOGRAPH PAPER \$890.85
 *5 INCLUDES TYPEWRITER MAINTENANCE \$286.25, OTHER \$165.71
 TEXT FEE PERIODICALS \$41.12
 EXAMINATION BOOKS \$46.67, OTHER \$253.52

CURRENT FUND EXPENDITURES - GENERAL BUDGET
EDUCATIONAL SYSTEM - CAPITAL

	TOTAL	OBJECT CLASSIFICATION					MUSEUM
		MACHINERY AND APPLIANCES	PETTY EQUIP- MENT	FURNITURE AND FIXTURES	BOOKS AND BINDING	SCIENTIFIC APPARATUS	
1. INSTRUCTION							
<u>COLLEGE OF ARTS & SCIENCES</u>							
<u>BIOLOGICAL SCIENCES</u>							
BACTERIOLOGY & HYGIENE	584.80	---	---	---	---	584.80	---
ZOOLOGY	62.38	---	32.38	---	---	30.00	---
<u>HUMANITIES</u>							
FINE ARTS	---	---	---	---	---	---	---
MODERN LANGUAGES	32.57	---	---	---	---	---	32.57
<u>PHYSICAL SCIENCES</u>							
GEOLOGY	88.41	---	---	38.41	---	50.00	---
CHEMISTRY	766.27	---	7.20	63.07	---	696.00	---
HOME ECONOMICS	342.63	38.50	5.95	298.18	---	---	---
PHYSICS	428.69	---	---	---	---	428.69	---
<u>PROFESSIONAL SCHOOLS</u>							
BUSINESS ADMINISTRATION	1,098.60	1,077.00	---	---	---	21.60	---
EDUCATION	82.40	---	---	82.40	---	---	---
FORESTRY	168.49	---	---	168.49	---	---	---
JOURNALISM	3.00	---	---	---	---	---	3.00
JOURNALISM LABORATORY	491.91	461.64	---	30.27	---	---	---
LAW	2,430.01	---	---	---	2,430.01	---	---
MUSIC	605.00	---	---	605.00	---	---	---
PHARMACY	438.89	---	---	31.92	---	406.97	---
MILITARY SCIENCE	13.58	---	---	13.58	---	---	---
2. LIBRARY							
GENERAL	413.85	---	---	413.85	---	---	---
TEXT BOOKS	5,562.62	---	---	---	5,562.62	---	---
3. GENERAL EQUIPMENT							
CLERICAL SERVICE DIVISION	1,537.34	1,491.85	45.49	---	---	---	---
4. EXTENSION AND PUBLIC SERVICE							
TOTAL	15,155.44	3,068.99	95.02	1,745.17	7,992.63	2,218.06	35.57

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

	TOTAL (UNRESTRICTED RESOURCES)	OBJECT CLASSIFICATION				
		MACHINERY AND APPLIANCES	PETTY EQUIP- MENT	FURNITURE AND FIXTURES	BOOKS	SCIENTIFIC APPARATUS
1. INSTRUCTION						
<u>COLLEGE OF ARTS AND SCIENCES</u>						
<u>BIOLOGICAL SCIENCES</u>						
BACTERIOLOGY & HYGIENE	292.40	-----	-----	-----	-----	292.40
BOTANY	592.50	-----	-----	-----	-----	592.50
PHYSICAL EDUCATION-GENERAL	43.26	-----	-----	-----	-----	43.26
ZOOLOGY	1,617.00	-----	-----	-----	-----	1,617.00
<u>PHYSICAL SCIENCES</u>						
CHEMISTRY	25.86	-----	-----	-----	-----	25.86
GEOLOGY	(1.11)	-----	-----	-----	-----	(1.11)
HOME ECONOMICS	23.67	-----	-----	23.67	-----	-----
PHYSICS	4.98	-----	-----	-----	-----	4.98
<u>PROFESSIONAL SCHOOLS</u>						
BUSINESS ADMINISTRATION	44.41	20.50	-----	-----	-----	23.91
EDUCATION	212.00	212.00	-----	-----	-----	-----
FORESTRY	163.57	152.56	-----	-----	-----	11.01
JOURNALISM	14.52	8.85	-----	-----	-----	5.67
JOURNALISM LABORATORY	108.49	98.24	10.25	-----	-----	-----
MUSIC	15.90	-----	-----	15.90	-----	-----
PHARMACY	51.06	15.75	-----	-----	-----	35.31
<u>SUMMER SESSION</u>						
2. LIBRARY						
3. GENERAL EQUIPMENT						
CLERICAL SERVICE DIVISION	59.89	59.89	-----	-----	-----	-----
TOTAL	\$3,268.40	\$567.79	\$10.25	\$39.57	-----	\$2,650.79

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

<u>INCOME</u>				
<u>JOB CHARGES</u>				
STUDENT AND AUXILIARY ORGANIZATIONS				\$ 3,562.04
HIGH SCHOOL EDITORS' ASSOCIATION				222.91
MONTANA STUDY				29.07
UNIVERSITY DEPARTMENTAL TRANSFERS				<u>2,802.81</u> \$ 6,616.83
<u>EXPENDITURES</u>	<u>SHOP CHARGES</u>	<u>PAYMENTS FROM SPECIAL FUNDS</u>	<u>DEPARTMENTAL DISTRIBUTION</u>	<u>TOTAL</u>
SALARIES AND WAGES				
SUPERVISION	\$ 1,624.96	\$ -- --	\$ -- --	\$ 1,624.96
LABOR	1,062.87	-- --	1,923.79	2,986.66
LABOR (OFFSET TO KAIMIN CHARGE)	-- --	3,676.48	-- --	3,676.48
				(8,288.10)
SUPPLIES				
PAPER	306.64	-- --	727.81	1,034.45
INK	13.45	-- --	101.25	114.70
SUNDRY	182.21	-- --	49.96	232.17
				(1,381.32)
REPAIRS AND REPLACEMENTS	108.49	-- --	-- --	108.49
NEW EQUIPMENT PURCHASED	491.91	-- --	-- --	491.91
TOTAL	<u>\$3,790.53</u>	<u>\$3,676.48</u>	<u>\$2,802.81</u>	<u>10,269.83</u>
EXCESS OF EXPENDITURES OVER INCOME				<u>\$3,652.99</u>
MEMO: SHOP CHARGES PROVIDED FOR:				
DEFICIT				\$3,652.99
UNIVERSITY COPIES OF THE KAIMIN				
59 ISSUED @ \$2.50, 1945-46				147.50
CASH COLLECTIONS				<u>302.97</u>
				4,103.46
LESS: DECREASE IN ACCOUNTS RECEIVABLE				
(INCLUDES OVERPAYMENT BY KAIMIN OF \$368.29)				<u>312.93</u>
SHOP CHARGES				<u>\$3,790.53</u>

CURRENT FUND EXPENDITURES - GENERAL BUDGET

PHYSICAL PLANT SUMMARY

	GRAND TOTAL	TOTAL OPERATION*1	SALARIES AND WAGES	SUPPLIES AND EXPENSE	CAPITAL EQUIP. & MINOR IM- PROVEMENTS*2	REPAIRS AND REPLACE- MENTS*3
ADMINISTRATION AND GENERAL	\$21,496.85	\$20,771.51	\$13,376.03	\$7,395.48	\$20.22	\$705.12
BUILDINGS	70,762.39	40,246.83	33,833.66	6,413.17	2,733.99	27,781.57
HEATING PLANT	35,656.39	35,011.07	13,903.07	21,108.00	---	645.32
CAMPUS	43,016.05	11,210.89	9,397.62	1,813.27	30,574.11*4	1,231.05
TOTAL	\$170,931.68	\$107,240.30	\$70,510.38	\$36,729.92	\$33,328.32	\$30,363.06

*1 SCHEDULE C 2C-1, PAGE 24

*2 SCHEDULE C 2C-2, PAGE 25

*3 SCHEDULE C 2C-3, PAGE 25

*4 INCLUDES PAYMENT FROM SPECIAL APPROPRIATION FOR PURCHASE OF LAND, \$29,021.00.

NOTE: FOR RECONCILIATION WITH COST ACCOUNTS SEE APPENDIX A, PAGE 44.

CURRENT FUND EXPENDITURES - GENERAL BUDGET
PHYSICAL PLANT OPERATION
ADMINISTRATION AND GENERAL

SALARIES AND WAGES

MAINTENANCE ENGINEER	\$ 3,099.96	
CLERKS, STENOGRAPHER, DRAFTING AND SURVEYING	2,909.83	
ARCHITECTS	940.00	
WATCHMEN AND SPECIAL POLICE	4,182.61	
TRUCK DRIVER	2,243.63	
	(13,376.03)	

SUPPLIES AND EXPENSE

OFFICE SUPPLIES AND EXPENSE		
POSTAGE	\$16.49	
STATIONERY, RECORDS BOOKS & BLANKS	46.74	
SUNDRY SUPPLIES	63.20	
TELEPHONE AND TELEGRAPH	111.97	
FREIGHT AND EXPRESS	74.50	
TRAVEL	312.90	
WATER	322.01	
INSURANCE	4,460.85	
INDUSTRIAL ACCIDENT AND AUTOMOBILE	1,631.73	
MOTOR TRUCK SUPPLIES AND EXPENSE	543.03	
GENERAL SUPPLIES AND EXPENSE	124.96	
TOTAL SUPPLIES AND EXPENSE	(7,395.48)	\$20,771.51

BUILDINGS

SALARIES AND WAGES

JANITORS - CUSTODIAN & REGULAR	27,291.70	
JANITORS - STUDENT AND SPECIAL	1,181.88	
ASSISTANT REPAIRMEN (REPAIRMAN CHARGED TO BUILDINGS, REPAIRS AND REPLACEMENTS)	1,621.67	
TELEPHONE OPERATORS, MAIL CLERK AND MESSENGER	3,738.41	
TOTAL SALARIES AND WAGES	(33,833.66)	

SUPPLIES AND EXPENSE

INSURANCE AND INSPECTION	10.00	
GAS	230.25	
LAMPS	778.29	
JANITOR SUPPLIES	1,022.01	
HARDWARE AND SUNDRY SUPPLIES	355.11	
LAUNDRY	221.01	
TELEPHONE EXCHANGE RENTALS	3,071.50	
RENT AND MAINTENANCE OF RENTED PROPERTY	725.00	
TOTAL SUPPLIES AND EXPENSE	(6,413.17)	40,246.83

HEATING PLANT

SALARIES AND WAGES

ENGINEER AND FIREMEN	13,706.43	
TEMPORARY LABOR	196.64	
	(13,903.07)	

SUPPLIES AND EXPENSE

FUEL	15,275.70	
LIGHT AND POWER (INCLUDES BUILDINGS AND CAMPUS)	5,437.68	
HARDWARE AND SUNDRY SUPPLIES	38.93	
OIL, GREASE, WASTE, ETC.	330.69	
BOILER INSURANCE AND INSPECTION	25.00	
TOTAL SUPPLIES AND EXPENSE	(21,108.00)	35,011.07

CAMPUS

SALARIES AND WAGES

GARDENERS	7,934.92	
SPECIAL LABOR	1,462.70	
TOTAL SALARIES AND WAGES	(9,397.62)	

SUPPLIES AND EXPENSE

GARDENERS' SUPPLIES AND EXPENSE (INCLUDES SPRAYING AND TRIMMING TREES, ROAD MAINTENANCE, ETC.)	205.58	
HARDWARE AND SUNDRY SUPPLIES	30.48	
FIRE PROTECTION	16.80	
IMPROVEMENT DISTRICT ASSESSMENT (UPKEEP)	589.55	
LAND RENTAL (PHARMACY DRUG GARDEN)	63.89	
SUNDRY SUPPLIES AND EXPENSE (DRUG GARDEN & TENNIS COURTS)	314.33	
	(1,220.63)	
VETERANS HOUSING PROJECT (GOLF COURSE SITE)	592.64	
		<u>11,210.89</u>

TOTAL

3107,240.30

CURRENT FUND EXPENDITURES - GENERAL BUDGET
PHYSICAL PLANT - CAPITAL

	TOTAL	LAND AND LAND IMPROVEMENTS	BLDGS. & ATT'D FIXTURES	MACHINERY AND APPLIANCES	HAND TOOLS AND PETTY EQUIPMENT	FURNITURE AND FIXTURES
<u>ADMINISTRATION</u>	\$ 20.22	\$ -- --	\$ -- --	\$ -- --	\$ 20.22	\$ -- --
<u>BUILDINGS</u>						
UNDISTRIBUTED	2,733.99	-- --	60.00	365.10	28.15	2,280.74
<u>CAMPUS</u>						
LAND, PURCHASE OF	29,021.00	29,021.00	-- --	-- --	-- --	-- --
PLANTING	8.25	8.25	-- --	-- --	-- --	-- --
CONDUITS	1,544.86	1,544.86	-- --	-- --	-- --	-- --
TOTAL CAMPUS	(30,574.11)	(30,574.11)	(-- --)	(-- --)	(-- --)	(-- --)
TOTAL	\$33,328.32	\$30,574.11	\$60.00	\$365.10	\$48.37	\$2,280.74

SCHEDULE C 20-3

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

	TOTAL	LAND AND LAND IMPR.	BLDGS. & ATT. FIX.	MACH. & APPLIANCES	HAND TOOLS AND PETTY EQUIPMENT	FURNITURE AND FIXTURES
<u>ADMINISTRATION</u>	\$ 705.12	\$ -- --	\$ -- --	\$ 689.89	\$ 15.23	\$ -- --
<u>BUILDINGS</u>						
ART	3.76	-- --	3.76	-- --	-- --	-- --
BIOLOGICAL STATION	-- --	-- --	-- --	-- --	-- --	-- --
BLEACHERS	234.90	-- --	234.90	-- --	-- --	-- --
CARPENTER SHOP	80.74	-- --	80.74	-- --	-- --	-- --
COOK	444.05	-- --	444.05	-- --	-- --	-- --
CRAIG	103.80	-- --	103.80	-- --	-- --	-- --
FORESTRY	261.24	-- --	261.24	-- --	-- --	-- --
GYMNASIUM, MEN	739.09	-- --	739.09	-- --	-- --	-- --
GYMNASIUM, WOMEN	105.50	-- --	105.50	-- --	-- --	-- --
JOURNALISM	129.73	-- --	129.73	-- --	-- --	-- --
LAW	107.91	-- --	107.91	-- --	-- --	-- --
LIBRARY	435.18	-- --	435.18	-- --	-- --	-- --
MUSIC PRACTICE	79.61	-- --	79.61	-- --	-- --	-- --
NATURAL SCIENCE	19.80	-- --	19.80	-- --	-- --	-- --
PHARMACY-CHEMISTRY	113.00	-- --	113.00	-- --	-- --	-- --
PHARMACY-DRUG GARDEN SHED	219.79	-- --	219.79	-- --	-- --	-- --
PRESIDENT'S HOUSE - OLD	225.29	-- --	225.29	-- --	-- --	-- --
PRESIDENT'S HOUSE - NEW	320.33	-- --	320.33	-- --	-- --	-- --
R.O.T.C.	39.06	-- --	39.06	-- --	-- --	-- --
SCIENCE, OLD	11,922.80	-- --	11,922.80	-- --	-- --	-- --
SIMPKINS	.63	-- --	.63	-- --	-- --	-- --
STUDENT STORE BLDG., OLD	642.87	-- --	642.87	-- --	-- --	-- --
STUDENT UNION	686.34	-- --	686.34	-- --	-- --	-- --
UNIVERSITY OR MAIN	3,576.22	-- --	3,576.22	-- --	-- --	-- --
UNDISTRIBUTED	7,289.93	-- --	5,638.91	92.15	239.28	1,319.59
TOTAL BUILDINGS	(27,781.57)	(-- --)	(26,130.55)	(92.15)	(239.28)	(1,319.59)
<u>HEATING PLANT</u>	645.32	-- --	622.20	-- --	23.12	-- --
<u>CAMPUS</u>						
CONDUITS	767.94	767.94	-- --	-- --	-- --	-- --
SEWERS	22.07	22.07	-- --	-- --	-- --	-- --
MACHINERY, ETC.	307.53	-- --	-- --	74.33	233.20	-- --
FENCE	133.51	133.51	-- --	-- --	-- --	-- --
TOTAL CAMPUS	(1,231.05)	(923.52)	(-- --)	(74.33)	(233.20)	(-- --)
TOTAL	\$30,363.06	\$923.52	\$26,752.75	\$856.37	\$510.83	\$1,319.59

CURRENT FUND EXPENDITURES

EDUCATIONAL SYSTEM - NON-GENERAL BUDGET, RESTRICTED FUNDS
(SEE SPECIAL REPORTS FOR COMPLETE RECORD OF FOREST CONSERVATION AND EXPERIMENT STATION ON NEXT PAGE)

	GRAND TOTAL	TOTAL OPERATION	SALARIES AND WAGES	SUPPLIES AND EXPENSE	TOTAL CAPITAL	TOTAL REPAIRS & REPLACEMENTS
<u>EDUCATIONAL & GENERAL</u>						
FOREST CONSERVATION & EXPERIMENT STATION	\$12,002.97	\$11,464.76	\$7,496.48	\$3,968.28	\$395.71	\$142.50
STUDENT AID AND SUNDRY						
CERTIFIED PUBLIC ACCOUNTANCY	331.98	331.98	---	331.98	---	---
SCHOLARSHIPS AND PRIZES	2,113.08	2,113.08	---	2,113.08	---	---
TRANSP. FARE REFUNDS	198.15	198.15	---	198.15	---	---
TOTAL STUDENT AID AND SUNDRY	(12,643.21)	(2,643.21)	(---	(2,643.21)	(---	(---
TOTAL	\$14,646.18	\$14,107.97	\$7,496.48	\$6,611.49	\$395.71	\$142.50

SALARIES AND WAGES

SCHEDULE C 2D-1

	GRAND TOTAL	PROFESSOR	ASSISTANT PROFESSOR	INSTRUCTOR	CLERKS	LABOR
<u>EDUCATIONAL & GENERAL</u>						
FOREST CONSERVATION & EXPERIMENT STATION	\$7,496.48	---	---	---	226.76	\$7,269.72

SUPPLIES AND EXPENSE

SCHEDULE C 2D-2

	TOTAL	POSTAGE	OFFICE SUPPLIES AND EXPENSE	TEL AND TEL	FREIGHT AND EXPRESS	TRAVEL	OTHER SUPPLIES AND EXPENSE
<u>EDUCATIONAL AND GENERAL</u>							
FOREST CONSERVATION & EXPERIMENT STATION	\$3,968.28	\$48.50	\$18.41	\$89.24	\$27.69	\$292.54	\$3,491.90
TOTAL EDUCATIONAL & GEN.	(3,968.28)	(48.50)	(18.41)	(89.24)	(27.69)	(292.54)	(3,491.90)
STUDENT AID AND SUNDRY							
CERTIFIED PUBLIC ACCOUNTANCY	331.98	---	---	---	---	188.18	143.80
SCHOLARSHIPS AND PRIZES	2,113.08	---	---	---	---	---	2,113.08
TRANSPORTATION FARE REFUNDS	198.15	---	---	---	---	---	198.15
TOTAL STUDENT AID AND SUNDRY	(2,643.21)	(---	(---	(---	(---	(188.18)	(2,455.03)
TOTAL	\$6,611.49	\$48.50	\$18.41	\$89.24	\$27.69	\$480.72	\$5,946.93

CAPITAL

SCHEDULE C 2D-3

	TOTAL	LAND AND LAND IMPROVEMENTS CONDUITS	MACHINERY AND APPLIANCES	PETTY EQUIP.
<u>EDUCATIONAL & GENERAL</u>				
FOREST CONSERVATION & EXPERIMENT STATION	\$395.71	\$157.30	\$182.13	\$56.28

REPAIRS AND REPLACEMENTS

SCHEDULE C 2D-4

	TOTAL	LAND & LAND IMPROVEMENTS (CONDUITS)	BUILDINGS	MACHINERY AND APPLIANCES	HAND TOOLS AND PETTY EQUIP.	FURNITURE AND FIXTURES
<u>EDUCATIONAL & GENERAL</u>						
FOREST CONSERVATION & EXPERIMENT STATION	\$142.50	\$26.22	\$39.20	\$49.59	\$24.29	\$3.20

FOREST CONSERVATION AND EXPERIMENT STATION

SUMMARY OF RECEIPTS AND DISBURSEMENTS

<u>INCOME</u>			
LEGISLATIVE APPROPRIATION			\$5,000.00
SALES, LEASES, ETC.			
NURSERY	\$6,063.90		
FOREST	<u>940.29</u>	7,004.19	
FEDERAL AID (NURSERY)			
CLARKE-McNARY	1,787.85		
NORRIS-DOXEY	<u>800.00</u>	<u>2,587.85</u>	14,592.04
BALANCE JULY 1, 1945			
CASH-STATE UNIVERSITY	1,314.66		
CASH-STATE TREASURER	<u>2,865.80</u>		<u>4,180.46</u>
TOTAL TO BE ACCOUNTED FOR			<u>18,772.50</u>
<u>EXPENDITURES</u>			
(A) FORESTRY NURSERY			
OPERATION			
SALARIES AND WAGES			
CLERICAL	226.76		
LABOR	<u>7,269.72</u>	7,496.48	
SUPPLIES AND EXPENSE			
TRAVEL	23.60		
SEEDS & LABORATORY SUPPLIES	1,161.02		
SHIPPING SUPPLIES & EXPENSE	502.41		
MOTOR VEHICLES	312.59		
LAND RENTALS	500.00		
OTHER SUPPLIES & EXPENSE	<u>388.95</u>		
TOTAL SUPPLIES & EXPENSE		<u>2,888.57</u>	
TOTAL OPERATION		<u>10,385.05</u>	
CAPITAL			
CONDUITS	157.30		
MACHINERY & APPLIANCES	182.13		
HAND TOOLS & PETTY EQUIPMENT	<u>37.73</u>	377.16	
REPAIRS & REPLACEMENTS			
LAND & LAND IMPROVEMENTS-CONDUITS	26.22		
BUILDINGS	39.20		
MACHINERY & APPLIANCES	49.59		
HAND TOOLS & PETTY EQUIPMENT	24.29		
FURNITURE & FIXTURE	<u>3.20</u>		
TOTAL FORESTRY NURSERY		<u>142.50</u>	
(B) LUBRECHT EXPERIMENTAL FOREST		<u>(10,904.71)</u>	
OPERATION			
SUPPLIES & EXPENSE			
TRAVEL	268.94		
MOTOR VEHICLES	46.66		
LAND RENTAL	34.94		
FOREST FIRE PROTECTION	706.67		
OTHER SUPPLIES & EXPENSE	<u>22.50</u>	1,079.71	
CAPITAL			
HAND TOOLS & PETTY EQUIPMENT	18.55	18.55	
TOTAL LUBRECHT EXPERIMENTAL FOREST		<u>(1,098.26)</u>	
TOTAL EXPENDITURES			<u>12,002.97</u>
BALANCE JUNE 30, 1946- CASH			
STATE UNIVERSITY		27.00	
STATE TREASURER		6,437.93	
APPROPRIATION		<u>304.60</u>	<u>\$6,769.53</u>

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

	CASH BALANCE JULY 1, 1945	RECEIPTS INTEREST EARNINGS & GIFTS	TOTAL TO BE ACCOUNTED FOR	DISBURSEMENTS AWARDS	CASH BALANCE JUNE 30, 1946
FELLOWSHIPS - STATE TREASURER					
ENDOWED					
J. H. T. RYMAN-ECONOMICS AND SOCIOLOGY	\$1,871.78	\$ 388.59	\$2,260.37	\$ 750.00	\$1,510.37*1
SCHOLARSHIP FUNDS - STATE TREASURER					
ENDOWED					
E. L. BONNER	436.59	176.04	612.63	-- --	612.63
KAIMIN EDITOR'S	40.80	50.09	90.89	56.24	34.65
GIFTS					
W. K. KELLOGG FOUNDATION	1,815.85	44.87	1,860.72	-- --	1,860.72*2
MEDICAL TECHNOLOGY	400.00	125.00	525.00	300.00	225.00
SCHOOL OF JOURNALISM	700.00	-- --	700.00	-- --	700.00
SCHOOL OF LAW	679.50	400.00	1,079.50	484.19	595.31
SCHOOL OF PHARMACY	150.00	300.00	450.00	407.94	42.06
B.P.O.E. SCHOLARSHIP	(3,745.35)	(869.87)	(4,615.22)	(1,192.13)	(3,423.09)
TOTAL SCHOLARSHIP FUNDS - GIFTS					
PRIZE FUNDS					
ENDOWED					
STATE TREASURER					
W. M. ABER- ORATORY	74.05	27.69	101.74	65.00	36.74
PHILO S. BENNETT - ESSAY	131.43	21.08	152.51	-- --	152.51
CLASS OF 1904	15.34	11.74	27.08	10.00	17.08
PRESIDENT C. A. DUNIWAY - HONOR SCHOLARSHIP BOOKS	28.81	10.91	39.72	-- --	39.72
ANNIE LEWIS JOYCE MEMORIAL	9.36	5.85	15.21	-- --	15.21
TOTAL ENDOWED PRIZE FUNDS	(258.99)	(77.27)	(336.26)	(75.00)	(261.26)
GIFTS					
DAVID B. SMITH MEMORIAL-PSYCHOLOGY	-- --	15.00	15.00	15.00	-- --
	<u>\$6,353.51</u>	<u>\$1,576.86</u>	<u>\$7,930.37</u>	<u>\$2,088.37</u>	<u>\$5,842.00</u>

*1 INCLUDES BALANCE FOR THE 1942 AWARD OF \$171.52 AND \$1,338.85 FOR THE 1946 AWARD.
THE TOTAL BALANCE INCLUDES \$1,121.78 TEMPORARILY INVESTED IN THE MONTANA TRUST-LEGACY FUND.

*2 INCLUDES \$1,750.00 TEMPORARILY INVESTED IN THE MONTANA TRUST-LEGACY FUND.

RESIDENCE HALLS
SUMMARY OF CASH RECEIPTS AND DISBURSEMENTS

<u>CASH BALANCE JULY 1, 1945</u>		
CHECKING OR OPERATING ACCOUNT	\$ 62,719.50	
SAVINGS ACCOUNT	<u>5,424.70</u>	\$ 68,144.20
 <u>RECEIPTS (SCHEDULE C 2G2 & C 2G3, PAGES 30 & 31)</u>		
OPERATING INCOME	RES HALLS 183,704.89	
OPERATING INCOME	TRAILERS 2,204.01	
OPERATING INCOME	PRE-FAB HOUSES <u>3,467.75</u>	
		189,376.65
ADD:		
PREPAYMENTS SUMMER SESSION CHARGES JULY 1, 1946	28,099.80	
PREPAYMENTS SUMMER SESSION CHARGES JULY 1, 1945	<u>13,318.95</u>	
INCREASE ON PREPAYMENTS	14,780.85	
INTEREST ON SAVINGS (INCREASES SAVINGS ACC)	<u>20.00</u>	
	\$14,800.85	
DEDUCT:		
ACCOUNTS RECEIVABLE JULY 1, 1946	<u>106.20</u>	<u>14,694.65</u>
TOTAL CASH RECEIPTS		<u>204,071.30</u>
TOTAL TO BE ACCOUNTED FOR:		\$272,215.50
 <u>DISBURSEMENTS: (SCHEDULE C 2G2 AND C 2G3, PAGES 30 & 31)</u>		
OPERATING EXPENSE	RES HALLS 150,787.23	
OPERATING EXPENSE	TRAILERS 1,924.01	
OPERATING EXPENSE	PRE-FAB HOUSES <u>1,902.16</u>	
		154,613.40
ADD: INCREASE IN INVENTORIES JULY 1, 1945 TO JUNE 30, 1946 (SEE MEMO: PAGE 32)		
	<u>3,768.46</u>	
	158,381.86	
TRAILER INSTALLATION COSTS	7,043.94*1	
CAPITAL EXPENDITURES (SCHEDULE C2 G4 PAGE 32)	1,085.16	
REPAIRS & REPLACEMENTS EXPENDITURES (SCHEDULE C 2G5 PAGE 32)	4,469.82	
TRANSFER TO STATE TREASURER FOR THE PURPOSE OF PAYING INTEREST & RETIREMENT OBLIGATIONS ON BONDED INDEBTEDNESS OF NEW HALL	<u>15,277.50</u>	
TOTAL CASH DISBURSEMENTS		<u>\$186,258.28</u>
 <u>CASH BALANCE JUNE 30, 1946.</u>		
CHECKING OR OPERATING ACCOUNT	80,512.52	
SAVINGS ACCOUNT	<u>5,444.70</u>	<u>\$ 85,957.22*2</u>

*1-INSTALLATION COSTS, MAY BE REPAID IN PART OR IN FULL BY FEDERAL GOVERNMENT
*2-INCLUDES \$1,700.59 RECEIPTS FROM VETERANS PRE-FAB HOUSING PAYABLE TO THE ALUMNI CORPORATION.

RESIDENCE HALLS
MEMORANDUM OF COMPARATIVE OPERATING INCOME & EXPENDITURES
(DOES NOT INCLUDE VETERANS HOUSING)

	1941-42	1942-43	1943-44	1944-45	1945-46
INCOME	\$114,140.28	\$243,855.73	\$432,155.17	\$154,663.70	\$183,724.89
EXPENDITURES FOR OPERATION	<u>88,731.37</u>	<u>184,573.37</u>	<u>400,461.66</u>	<u>135,802.51</u>	<u>150,787.23</u>
EXCESS INCOME OVER EXPENDITURES FOR OPERATION	<u>\$ 25,408.91</u>	<u>\$ 59,282.36</u>	<u>\$ 31,693.51</u>	<u>\$ 18,861.19</u>	<u>\$ 32,937.66</u>
EXPENDITURES FOR CAPITAL REPAIRS AND REPLACEMENTS	<u>\$ 2,942.64</u>	<u>\$ 9,821.84</u>	<u>\$ 8,472.97</u>	<u>\$ 27,642.33</u>	<u>5,554.98</u>
BOND INTEREST AND REDEMPTION TRANSFERS FOR:					
INTEREST	\$ 8,642.50	\$ 7,470.00	\$ 7,087.50	\$ 6,682.50	\$ 6,277.50
REDEMPTIONS	<u>33,000.00</u>	<u>8,000.00</u>	<u>9,000.00</u>	<u>9,000.00</u>	<u>9,000.00</u>
TOTAL	<u>\$ 41,642.50</u>	<u>\$ 15,470.00</u>	<u>\$ 16,087.50</u>	<u>\$ 15,682.50</u>	<u>\$ 15,277.50</u>
CASH BALANCE JUNE 30	<u>\$ 36,351.80</u>	<u>\$ 48,655.43</u>	<u>\$ 19,375.14</u>	<u>\$ 68,144.20</u>	<u>\$ 85,957.22</u>

AUXILIARY ENTERPRISE
RESIDENCE HALLS

STATEMENT OF OPERATING INCOME AND EXPENSE

	<u>CORBIN HALL</u>		<u>NORTH HALL</u>		<u>SOUTH HALL</u>		<u>NEW HALL</u>	<u>TOTALS</u> <u>1945-46</u>
	<u>BOARD</u>	<u>ROOMS</u>	<u>BOARD</u>	<u>ROOMS</u>	<u>BOARD</u>	<u>ROOMS</u>	<u>ROOMS</u>	
<u>INCOME</u>								
BOARD	53,996.50		42,396.85		35,478.65			131,872.00
ROOMS		8,606.55		14,734.45		13,343.76	15,148.13	51,832.89
TOTAL OPERATING INCOME	53,996.50	8,606.55	42,396.85	14,734.45	35,478.65	13,343.76	15,148.13	183,704.89
<u>EXPENSES FOR OPERATION</u>								
<u>SALARIES AND WAGES</u>								
ADMINISTRATION	2,272.26	3,503.07	3,321.06	3,995.45	2,203.05	3,837.71	4,212.75	23,345.35
CLERICAL	1,115.24	603.76	1,495.80	664.11	1,115.14	664.20	664.35	6,382.60
FULL TIME EMPLOYEES	9,437.26	2,055.25	9,837.27	2,380.66	7,651.70	2,315.92	2,915.76	36,593.82
SPECIAL CLEANING	86.85	329.80	52.50	416.40	13.40	600.20	393.00	1,892.15
STUDENTS	3,711.70	-----	2,119.35	2.40	1,285.15	23.55	1.80	7,093.95
TOTAL SALARIES & WAGES	16,623.31	6,551.88	16,825.98	7,459.02	12,218.44	7,441.58	8,187.66	75,307.87
<u>SUPPLIES AND EXPENSE</u>								
OFFICE SUPPLIES	45.09	73.51	39.60	84.50	34.23	64.19	74.56	415.68
TELEPHONE & TELEGRAPH	80.40	241.95	100.35	283.04	85.50	265.11	412.10	1,468.45
SUBSISTENCE	21,923.40	-----	18,606.06	-----	18,721.46	-----	-----	59,250.92
KITCHEN FUEL (GAS)	-----	-----	91.99	-----	49.54	-----	-----	141.53
JANITOR SUPPLIES	84.41	85.51	78.34	45.90	63.96	43.64	320.10	721.86
HOUSEHOLD SUPPLIES	128.43	133.96	158.79	211.47	81.30	186.77	135.91	1,036.63
HEAT ACTUAL	196.46	589.41	235.77	785.88	235.76	785.87	1,100.19	3,929.34
LIGHT	242.85	367.40	397.48	392.82	232.80	390.21	606.48	2,630.04
WATER	51.65	77.37	36.50	109.10	45.50	145.69	92.32	558.13
LAUNDRY	780.56	389.24	718.99	803.61	488.25	579.40	725.56	4,485.61
MISCELLANEOUS								
ENTERTAINMENT	-----	14.30	-----	14.35	-----	14.60	10.60	53.85
INSURANCE (INDUSTRIAL ACCIDENT)	166.02	65.71	168.05	74.59	121.97	80.03	82.95	759.32
OTHER ITEMS	-----	7.00	-----	7.00	-----	7.00	7.00	28.00
TOTAL SUPPLIES & EXPENSE	23,699.27	2,045.36	20,631.92	2,812.26	20,160.27	2,562.51	3,567.77	75,479.36
TOTAL EXPENSES FOR OPERATION	40,322.58	8,597.24	37,457.90	10,271.28	32,378.71	10,004.09	11,755.43	150,787.23
DIFFERENCE BETWEEN INCOME AND OPERATING EXPENSE	\$13,673.92	\$ 9.31	\$ 4,938.95	\$ 4,463.17	\$ 3,099.94	\$ 3,339.67	\$ 3,392.70	\$ 32,917.66

NOTE: TO RECONCILE EXPENDITURES FOR SUPPLIES WITH THE SUMMARY ON PAGE , INCREASE STORES, \$3,768.46.

AUXILIARY ENTERPRISE
RESIDENCE HALLS VETERAN'S HOUSING PROJECTS
STATEMENT OF OPERATING INCOME & EXPENSE

	<u>TRAILERS</u>	<u>PRE-FAB HOUSES</u>
<u>INCOME</u>	\$ 2,204.01	\$ 3,467.75
<u>EXPENSES FOR OPERATION</u>		
<u>SALARIES & WAGES</u>		
ADMINISTRATION	319.85	223.55
SPECIAL CLEANING	-----	-----
JANITORS	269.95	-----
GARBAGE DISPOSAL	44.85	37.00
TOTAL SALARIES & WAGES	\$ 634.65	\$ 260.55
<u>SUPPLIES & EXPENSE</u>		
OFFICE SUPPLIES	4.80	-----
JANITORS SUPPLIES	62.15	-----
DWELLING UTILITIES: KITCHEN FUEL (GAS)	76.28	-----
OIL FOR HEAT	357.38	-----
ELECTRICITY	205.94	745.36
WATER	75.00	83.00
LAUNDRY	.58	-----
INSURANCE: FIRE	-----	565.71
INDUSTRIAL ACCIDENT	36.86	3.77
TOTAL SUPPLIES & EXPENSE	818.99	1,397.84
<u>OPERATING REPAIRS, MAINTENANCE & REPLACEMENTS</u>		
BUILDINGS & ATTACHED FIXTURES	441.03	215.91
FURNITURE & FIXTURES	27.09	24.36
GROUNDS	2.25	3.50
TOTAL OPERATING REPAIRS & REPLACEMENTS	470.37	243.77
TOTAL OPERATING EXPENSES	1,924.01	1,902.16
DIFFERENCE BETWEEN INCOME & OPERATING EXPENSES	\$ 280.00	\$ 1,565.59
<u>INSTALLATION COSTS</u>		
CLEARING & ROUGH GRADING SITE	97.20	
REMOVAL TRANSPORTATION	1,850.00	
TRAILER REPAIRS	1,525.08	
FOUNDATION AND TRAILER SUPPORTS	127.17	
ALL ON SITE WALKS	16.20	
ALL ON SITE UTILITY LINES	2,495.79	
OTHER COSTS	932.50	
TOTAL INSTALLATION COSTS	\$7,043.94*1	
NET GAIN FOR YEAR ENDING JUNE 30, 1946 OR LOSS	<u>(6,763.94)</u>	<u>\$1,565.59*2</u>

- *1- INSTALLATION COSTS MAY BE PAID IN FULL OR IN PART BY THE FEDERAL GOVERNMENT, BUT ANY LOSSES MUST BE ABSORBED BY THE RESIDENCE HALLS.
- *2- NET GAINS FROM OPERATION ON PRE-FAB HOUSES ARE TO BE TURNED OVER TO THE ALUMNI CORPORATION WHO FINANCED THE INSTALLATION OF THESE HOUSES.

RESIDENCE HALLS
STATEMENT OF CAPITAL EXPENDITURES

SCHEDULE C 2G-4

	<u>CORBIN HALL</u>		<u>NORTH HALL</u>		<u>SOUTH HALL</u>		<u>NEW HALL</u>	<u>TOTALS</u>
	<u>BOARD</u>	<u>ROOM</u>	<u>BOARD</u>	<u>ROOM</u>	<u>BOARD</u>	<u>ROOM</u>	<u>ROOM</u>	
<u>CAPITAL</u>								
BUILDINGS & ATTACHED FIXTURES	----	----	----	----	----	----	----	----
MACHINERY & APPLIANCES	8.21	8.21	8.21	8.21	8.22	129.97	8.22	179.25
FURNITURE & FIXTURES	174.56	----	78.10	110.25	----	543.00	----	905.91
TOTAL EXPENDITURES FOR CAPITAL	182.77	8.21	86.31	118.46	8.22	672.97	8.22	1,085.16

SCHEDULE C 2G-5

	<u>RESIDENCE HALLS</u>							<u>TOTALS</u>
	<u>STATEMENT OF REPAIRS AND REPLACEMENTS EXPENDITURES</u>							
	<u>CORBIN HALL</u>		<u>NORTH HALL</u>		<u>SOUTH HALL</u>		<u>NEW HALL</u>	
	<u>BOARD</u>	<u>ROOM</u>	<u>BOARD</u>	<u>ROOM</u>	<u>BOARD</u>	<u>ROOM</u>	<u>ROOM</u>	
<u>REPAIRS AND REPLACEMENTS</u>								
BUILDINGS & ATTACHED FIXTURES	68.71	164.96	26.43	251.58	52.98	1931.76	182.20	2,678.62
MACHINERY & APPLIANCES	27.30	1.99	323.87	14.22	90.45	30.63	15.44	503.90
FURNITURE & FIXTURES	234.14	266.74	165.11	124.67	205.19	112.19	179.26	1,287.30
TOTAL EXPENDITURES FOR REPAIRS AND REPLACEMENTS	330.15	433.69	515.41	390.47	348.62	2074.58	376.90	4,469.82

MEMORANDUM OF STORES INVENTORIES

	<u>JULY 1, 1945</u>	<u>JULY 1, 1946</u>
CORBIN HALL	1,551.48	2,335.67
NORTH HALL	-----	1,619.14
SOUTH HALL	410.84	1,775.97
	<u>1,962.32</u>	<u>5,730.78</u>
INCREASE IN INVENTORIES DURING 1945-46	<u>3,768.46</u>	<u>5,730.78</u>
	<u>5,730.78</u>	<u>5,730.78</u>

AUXILIARY ENTERPRISE
HEALTH SERVICE

SPECIAL REPORT OF NET RECEIPTS AND DISBURSEMENTS

	ACTUAL 1941-42	ACTUAL 1942-43	ACTUAL 1943-44	ACTUAL 1944-45	ACTUAL 1945-46
<u>CASH BALANCE JULY 1</u>	\$ 1,991.72	\$ 43.34	\$ 2,462.09	\$ 4,163.89	\$ 2,960.49
<u>RECEIPTS</u>					
<u>STUDENTS' HEALTH SERVICE FUND</u>					
STUDENT FEES					
SUMMER SESSION	625.20	418.00	---	---	1,082.00
REGULAR YEAR	12,244.50	8,608.76	5,322.50	6,375.00	10,474.50
ATHLETIC BOARD	500.00	---	---	---	---
ARMY AIR FORCE CONTRACT					
ACTIVATING REIMBURSEMENT	---	1,512.71	-119.69	---	---
REGULAR MONTHLY CHARGE (3 MONTHS)	---	4,156.05	10,091.10	-1,091.72	---
CIVIL AERONAUTICS ADMINISTRATION	---	126.00	---	---	---
ARMY SPECIALIZED TRAINING PROGRAM	---	---	297.16	2,706.09	---
MISCELLANEOUS					
REIMBURSEMENT FOR HOSPITALIZATION, ETC.	520.75	1,431.03	90.20	42.00	7.00
TOTAL STUDENTS' HEALTH SERV. FUND	(13,890.45)	(16,252.55)	(15,691.27)	(8,031.37)	(11,563.50)
STATE UNIVERSITY GENERAL BUDGET	111.95	88.33	48.40	11.55	89.81*
TOTAL RECEIPTS	(14,002.40)	(16,340.88)	(15,739.67)	(8,042.92)	(11,653.31)
TOTAL TO BE ACCOUNTED FOR	\$15,944.12	\$16,384.22	\$18,201.76	\$12,206.81	\$14,613.80
<u>DISBURSEMENTS</u>					
<u>OPERATING COSTS</u>					
<u>SALARIES AND WAGES</u>					
DIRECTOR AND PHYSICIAN	3,900.00	3,371.50	4,640.00	---	813.17
ASSISTANT PHYSICIAN	2,638.86	---	---	---	---
NURSE, REGULAR	1,041.18	1,354.85	3,140.00	3,228.49	3,416.89
NURSE, SPECIAL	305.00	---	---	---	---
LAB. TECHNICIAN - STUDENT ASSISTANT	85.75	---	---	---	36.80
SECRETARY & MISCELLANEOUS CLERKS	1,104.15	107.07	6.39	6.39	175.35
PHYSICAL EXAMINATIONS	100.00	60.50	---	---	---
TOTAL SALARIES AND WAGES	(9,174.94)	(4,893.92)	(7,786.39)	(3,234.88)	(4,442.21)
<u>SUPPLIES AND EXPENSE</u>					
OFFICE SUPPLIES AND EXPENSE	106.08	62.06	178.68	35.56	163.60
MEDICAL SUPPLIES	639.25	858.41	1,925.77	446.51	673.76
TRANSPORTATION (INCLUDES AMBULANCE SERVICE)	184.15	66.15	58.39	27.10	49.15
SUNDRY	256.24	129.42	288.80	44.16	88.78
TOTAL SUPPLIES AND EXPENSE	(1,185.72)	(1,116.04)	(2,451.64)	(533.33)	(975.29)
HOSPITALIZATION AND PROFESSIONAL SERV.	5,334.10	7,738.81	3,756.51	5,443.11	5,753.70
INFIRMARY RENT	---	173.36	43.33	---	---
TOTAL OPERATING COSTS	(15,694.76)	(13,922.13)	(14,037.87)	(9,231.32)	(11,171.20)
<u>CAPITAL & REPAIR COSTS</u>					
BUILDING ALTERATIONS	24.73	---	---	---	---
EQUIPMENT	231.29	---	---	15.00	59.22
TOTAL CAPITAL & REPAIR COSTS	(256.02)	(---	(---	(15.00)	(59.22)
TOTAL DISBURSEMENTS	\$15,950.78	\$13,922.13	\$14,037.87	\$9,246.32	\$11,230.42
<u>CASH BALANCE, JUNE 30</u>	\$ 43.34	\$ 2,462.09	\$ 4,163.89	\$ 2,960.49	\$ 3,383.38

*ACTUAL PAYMENTS FROM GENERAL BUDGET FUND FOR 1945-46 INCLUDED: CLERKS 38.97, OFFICE S & E 50.84.

STORES ACCOUNTS
SUMMARY OF OPERATIONS

<u>ACCOUNT</u>	<u>BALANCE</u> <u>6/30/45</u>	<u>PURCHASES</u>	<u>TOTAL TO BE</u> <u>ACCOUNTED</u> <u>FOR</u>	<u>SUPPLIES</u> <u>ISSUED TO</u> <u>DEPARTMENTS</u>	<u>CASH</u> <u>SALES</u>	<u>TOTAL</u> <u>SUPPLIES</u> <u>ISSUED</u>	<u>BALANCE</u> <u>6/30/46</u>
CARPENTER SHOP	\$ 52.66(00)	\$ 9,143.82	\$ 9,091.16	\$ 7,399.03	\$ 1,403.67	\$ 8,802.70	\$ 288.46
CHEMISTRY	10,350.91	4,410.16	14,761.07	4,148.54	207.85	4,356.39	10,404.68
OFFICE SUPPLIES							
POSTAGE	1,099.15	4,204.84	5,303.99	3,732.09	128.35	3,860.44	1,443.55
STATIONERY	2,494.83	3,091.15	5,585.98	2,830.94	109.03	2,939.97	2,646.01
TOTAL	\$ 13,892.23	\$ 20,849.97	\$ 34,742.20	\$ 18,110.60	\$ 1,848.90	\$ 19,959.50	\$ 14,782.70

STUDENT LOAN FUNDS
FUND RECORD

EXHIBIT D 1

	BALANCE JULY 1, 1945				INCREASES	DECREASES	BALANCE JUNE 30, 1946			
	STUDENT						STUDENT			
	CASH	LOANS	INVESTED	TOTAL			CASH	LOANS	INVESTED	TOTAL
AMERICAN ASSOCIATION OF UNIVERSITY WOMEN (AAUW) ASSOCIATED WOMEN STUDENTS (AWS)	\$1,161.76	\$134.67	\$1,480.00	\$2,776.43	\$ 2.79	----	\$1,221.76	\$ 77.46	\$1,480.00	\$2,779.22
CLASS OF 1923	2,179.60	249.72	----	2,429.32	2.81	----	2,211.48	220.65	----	2,432.13
FORESTRY CLUB	185.82	40.00	----	225.82	----	----	185.82	40.00	----	225.82
GENERAL	2,123.76	981.47	----	3,105.23	111.04	370.00	2,069.94	776.33	----	2,846.27
MEMORIAL FUND ELECTA CHAPTER #7, ORDER EASTERN STAR	90.92	70.00	----	160.92	5.11	----	156.03	10.00	----	166.03
SCOTTISH RITE MASON CLUB OF MISSOULA	286.69	----	---	286.69	----	----	286.69	----	----	286.69
SIGMA DELTA CHI	396.56	85.39	---	481.95	----	----	396.56	85.39	----	481.95
W. K. KELLOGG FOUNDATION	16.16	25.00	---	41.16	----	----	16.16	25.00	----	41.16
J. H. T. RYMAN	2,000.00	----	---	2,000.00	----	----	2,000.00	----	----	2,000.00
	825.55	----	1,186.16	2,011.71	1,051.62	----	696.85	----	2,366.48	3,063.33
	\$9,266.82	\$1,586.25	\$2,666.16	\$13,519.23	\$1,173.37	\$370.00	\$9,241.29	\$1,234.83	\$3,846.48	\$14,322.60

*SEE DETAIL BELOW

	EXHIBIT D 2 LOAN RECORD						TOTAL	GIFTS	STUDENT LOAN INTEREST	ENDOWMENT INTEREST
	OUTSTANDING JULY 1, 1945	NEW LOANS	LOANS PAID	OUTSTANDING JUNE 30, 1946						
	No.	AMOUNT	No.	AMOUNT	No.	AMOUNT				
AMERICAN ASSOCIATION OF UNIVERSITY WOMEN (AAUW) ASSOCIATED WOMEN STUDENTS (AWS)	2	\$134.67	---	----	2	\$77.46	\$2.79	----	\$2.79	-----
CLASS OF 1923	3	249.72	---	----	2	220.65	2.81	----	2.81	-----
FORESTRY CLUB	1	40.00	---	----	1	40.00	----	----	----	-----
GENERAL	22	981.47	3	280.00	16	776.33	111.04	----	111.04	-----
MEMORIAL FUND ELECTA CHAPTER #7, ORDER EASTERN STAR	2	70.00	---	----	1	10.00	5.11	----	5.11	-----
SCOTTISH RITE MASON CLUB OF MISSOULA	0	----	---	----	--	-----	-----	----	-----	-----
SIGMA DELTA CHI	2	85.39	---	----	--	85.39	----	----	----	-----
W. K. KELLOGG FOUNDATION	1	25.00	---	----	--	25.00	----	----	----	-----
J. H. T. RYMAN	0	----	---	----	--	-----	1,051.62	----	----	1,051.62
	0	----	---	----	--	-----		----	----	
	33	\$1,586.25	3	\$280.00	22	\$1,234.83	\$1,173.37	---	\$121.75	\$1,051.62

ENDOWMENTS
PERMANENT NON-EXPENDABLE FUNDS
CHANGES IN FUND

(DOES NOT INCLUDE FEDERAL LAND GRANTS INCOME FROM WHICH IS AN UNRESTRICTED RESOURCE)

	TOTAL FUND JULY 1, 1945	WITHDRAWALS FROM FUND	TOTAL JUNE 30, 1946
<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	13,443.46	449.91	12,993.55*1
<u>SCHOLARSHIPS</u>			
E. L. BONNER	6,570.00	-- --	6,570.00
KAIMIN EDITOR'S	1,920.00	-- --	1,920.00
W. K. KELLOGG FOUNDATION - MED. TECH.	1,750.00	-- --	1,750.00*2
<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
<u>STUDENT LOAN</u>			
J. H. T. RYMAN	37,662.98	-- --	37,662.98
TOTALS	<u>\$157,006.94</u>	<u>\$449.91</u>	<u>\$156,557.03</u>

*1 INCLUDES \$1,121.78 EXPENDABLE INCOME TEMPORARILY INVESTED.
*2 EXPENDABLE INCOME TEMPORARILY INVESTED.

EXHIBIT F

BONDS PAYABLE RECORD

	BALANCE PAYABLE JULY 1, 1945	REDEMPTIONS	BALANCE PAYABLE JUNE 30, 1946
STUDENT UNION BUILDING SPECIAL OBLIGATION (INCOME) 4%, FINAL MATURITY DATE 1963	\$ 172,000.00	\$ 7,000.00	\$ 165,000.00
NEW RESIDENCE HALL OPERATING SURPLUS (INCOME) 4½%, FINAL MATURITY DATE 1952	144,000.00	9,000.00	135,000.00
SERIES I (JOURNALISM & PHARMACY-CHEMISTRY BUILDING) LAND GRANT INCOME 3 3/4, FINAL MATURITY DATE 1968	239,000.00	6,000.00	233,000.00
TOTAL BONDS PAYABLE	<u>\$555,000.00</u>	<u>\$22,000.00</u>	<u>\$533,000.00</u>

EXHIBIT G

PLANT FUNDS
CONSOLIDATED SUMMARY OF RECEIPTS AND DISBURSEMENTS
(FOR ACCOUNT BALANCES SEE EXHIBIT B, PAGE 9)

	TOTAL	FEES AND EARNINGS	TRANSFER FROM OTHER FUNDS
<u>RECEIPTS</u>			
STUDENT UNION BUILDING INTEREST AND SINKING FUND	\$ 12,112.46	\$ -- --	\$ 12,112.46
NEW RESIDENCE HALL INTEREST AND SINKING FUND	15,277.50	-- --	15,277.50
SERIES I (JOURNALISM & PHARMACY-CHEMISTRY BUILDING) INTEREST & SINKING FUND	16,582.53	-- --	16,582.53
BUILDING FEE FUND			
TRANSFER TO STATE TREASURER	19,320.03	17,331.25	1,988.78
TOTAL RECEIPTS	<u>\$63,292.52</u>	<u>\$17,331.25</u>	<u>\$45,961.27</u>

	TOTAL	BOND		PURCHASE OF LAND
		INTEREST	RETIREMENT	
<u>DISBURSEMENTS</u>				
STUDENT UNION BUILDING INTEREST AND SINKING FUND	\$13,880.00	\$ 6,880.00	7,000.00	\$ -- --
NEW RESIDENCE HALL INTEREST AND SINKING FUND	15,345.00	6,345.00	9,000.00	-- --
SERIES I (JOURNALISM AND CHEMISTRY-PHARMACY BLDG.) INTEREST AND SINKING FUND	14,700.00	8,700.00	6,000.00	-- --
BUILDING FEE FUND	750.00	-- --	-- --	750.00
TOTAL DISBURSEMENTS	<u>\$44,675.00</u>	<u>\$21,925.00</u>	<u>\$22,000.00</u>	<u>\$750.00</u>

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

<u>CASH BALANCE JULY 1, 1945</u>		\$ 1,767.54
<u>RECEIPTS</u>		
TRANSFERS:		
OPERATING FUND (INCLUDES \$6,000.00 BORROWED FROM ASSOCIATED STUDENTS RESERVE FUND)	-----	12,112.46
TOTAL TO BE ACCOUNTED FOR		\$13,880.00
<u>DISBURSEMENTS</u>		
INTEREST	6,880.00	
BOND RETIREMENT	7,000.00	13,880.00

CASH BALANCE JUNE 30, 1946		\$ -----

NEW RESIDENCE HALL
INTEREST AND SINKING FUND

SCHEDULE G 2

<u>CASH BALANCE JULY 1, 1945</u>		\$ 765.00
<u>RECEIPTS</u>		
TRANSFER FROM RESIDENCE HALLS OPERATING FUND		15,277.50
TOTAL TO BE ACCOUNTED FOR		\$16,042.50
<u>DISBURSEMENTS</u>		
INTEREST EXPENSE	6,345.00	
BOND RETIREMENT	9,000.00	15,345.00

CASH BALANCE JUNE 30, 1946		\$ 697.50*

* INTEREST DUE FOR WHICH THE OWNERS HAVE NOT PRESENTED CLAIMS FOR PAYMENT.

SCHEDULE G 3

PLANT FUNDS
BUILDING FEE FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

<u>CASH BALANCE JULY 1, 1945</u>		
STATE TREASURER	-----	
STATE UNIVERSITY BUSINESS MANAGER	35.00	35.00
<u>RECEIPTS</u>		
STUDENT FEES	17,331.25	
TRANSFER FROM ARMY AIR FORCE FUND	1,988.78	19,320.03
TOTAL TO BE ACCOUNTED FOR		\$ 19,355.03
<u>DISBURSEMENTS</u>		
TRANSFER TO SERIES I BOND, INTEREST AND SINKING FUND (PURCHASE OF CITY LOT ADJOINING LOTS ON WHICH THE PRESIDENTS HOUSE IS LOCATED)	-----*	
	750.00	750.00
<u>CASH BALANCE JUNE 30, 1946</u>		
STATE UNIVERSITY BUSINESS MANAGER	7.50	
STATE TREASURER	18,597.53	\$18,605.03

*NOT RECORDED UNTIL JULY 1946 - \$16,582.53

PLANT FUNDS
SERIES I BONDS
INTEREST AND SINKING FUND

<u>CASH BALANCE JULY 1, 1945</u>		\$30,529.30
<u>RECEIPTS</u>		
TRANSFER FROM BUILDING FEE FUND (NOT RECORDED UNTIL JULY 1946 - 16,582.53)	-----	
TOTAL TO BE ACCOUNTED FOR		\$30,529.30
<u>DISBURSEMENTS</u>		
INTEREST CHARGE	\$8,700.00	
BOND RETIREMENT	<u>6,000.00</u>	<u>14,700.00</u>
<u>CASH BALANCE OR RESERVE JUNE 30, 1946</u>		<u>\$15,829.30</u>
<u>MEMO</u>		
<u>RESERVE</u>		
PAST DUE INTEREST PAYMENTS NOT CLAIMED BY OWNER TO DATE	1,461.83	
1946-47 OBLIGATIONS		
INTEREST	7,367.47*	
BONDS MATURING	7,000.00	
TOTAL	<u>(14,367.47)</u>	
		<u>\$15,829.30</u>

*THE TRANSFER INDICATED UNDER RECEIPTS THAT WAS NOT RECORDED UNTIL JULY 1946 INCLUDED \$1,238.78 FOR 1946-47 INTEREST \$8,343.75 FOR 1947-48 INTEREST AND \$7,000.00 TO COVER BONDS MATURING IN 1947-48.

MONTANA STUDENT UNION

OPERATING FUND

PAUL BISCHOFF, FACULTY CHAIRMAN
DOROTHY DAVIS, STUDENT CHAIRMAN

CYRILE VAN DUSER, MANAGER

SUMMARY OF RECEIPTS AND DISBURSEMENTS

CASH BALANCE JULY 1, 1945 \$ 3,082.86

RECEIPTS

OPERATING INCOME

STUDENT FEES \$ 6,565.40

RENTALS

STORE \$1,600.00

THEATER 1,115.51

BEAUTY SHOP 50.00

BALLROOMS 1,356.00

MUSIC PRACTICE 696.75

KITCHEN AND DISHES 42.75

MEETING ROOMS 160.50 5,021.51

SPONSORED ACTIVITIES

CHECKROOM & REFRESHMENT SALES 892.35

PHONOGRAPH 46.05

AMATEUR SHOW 485.76

MIXERS 739.27 2,163.43

MISCELLANEOUS

SUMMER SESSION RECREATION

GLACIER PARK TRIP 720.00

SUNDRY - TOLLS & JANITOR SUPPLIES, ETC. 80.67

800.67
(14,551.01)

LOAN FROM A. S. M. S. U.

6,000.00 20,551.01

TOTAL TO BE ACCOUNTED FOR

\$23,633.87

DISBURSEMENTS

MANAGEMENT AND GENERAL

SALARIES AND WAGES: MANAGEMENT,

CLERKS AND TECHNICIAN 2,863.11

OFFICE SUPPLIES AND EXPENSE 26.25

ACCOUNTING AND GENERAL OFFICE EXPENSE 200.00

INSURANCE, INDUSTRIAL ACCIDENT 10.69

SUMMER SESSION RECREATION 773.83

MISCELLANEOUS 16.20 3,890.08

BUILDING MAINTENANCE AND OPERATION

SALARIES AND WAGES,

(JANITOR (PART TIME), WATCHMAN, ETC.) 827.05

SUPPLIES AND EXPENSE 92.85

PIANO & ORGAN PRACTICE 86.30

REPAIRS AND REPLACEMENTS

BUILDINGS 69.75

EQUIPMENT AND FURNITURE 38.77 1,114.72

SPONSORED ACTIVITIES

CHECKROOM AND REFRESHMENTS 410.24

GAME ROOM & RECREATION SUPPLIES 91.91

DANCES 433.77

AMATEUR SHOW 310.99 1,246.91

TOTAL DISBURSEMENTS FOR OPERATING EXPENSE (6,251.71)

CAPITAL EXPENDITURES

IMPROVEMENTS ON PHONOGRAPH FOR LISTENING ROOM 37.85

TRANSFER TO INTEREST AND SINKING FUND 12,112.46 12,150.31

GRAND TOTAL DISBURSEMENTS 18,402.02

CASH BALANCE JUNE 30, 1946

\$ 5,231.85

NOTE: OF THE \$260.00 DONTED BY THE ASSOCIATED WOMEN STUDENTS IN 1943-44 FOR EXPENDITURES IN CONNECTION WITH THE LISTENING ROOM THERE REMAINS AN UNEXPENDED BLANCE OF \$115.37 THAT IS INCLUDED IN THE TOTAL CASH BALANCE.

MONTANA STUDENT UNION

CONSOLIDATED STATEMENT SHOWING FUNDS AVAILABLE FOR
CURRENT OPERATIONS AND RETIREMENT OF INDEBTEDNESS

ASSETS

OPERATING FUND (STATE UNIVERSITY)	
CASH	\$5,231.85
INTEREST AND SINKING FUND (STATE TREASURER)	-- --
ACCOUNTS RECEIVABLE	<u>294.00</u>
TOTAL ASSETS	5,525.85

LIABILITIES

(BONDED INDEBTEDNESS IS \$165,000. ALL REDEMPTION OBLIGATIONS TO DATE HAVE BEEN MET. THE NEXT ONE IS DUE ON MARCH 1, 1947 AND IS \$7,000.00)

ACCOUNT PAYABLE, ASSOCIATED STUDENTS' RESERVE	-- --	<u>6,000.00</u>
---	-------	-----------------

DEFICIT

AVAILABLE FOR CURRENT OPERATIONS, INTEREST EXPENSE, AND RETIREMENT OF INDEBTEDNESS	
SURPLUS JULY 1, 1945	5,082.40
CURRENT YEAR DEFICIT	<u>5,556.55</u> \$ <u>474.15</u>

NOTE: THE STATE BOARD OF EDUCATION ON APRIL 8, 1946 AUTHORIZED USE OF THE SPECIAL STUDENTS' BUILDING FEE FUND FOR PAYMENT OF BOND OBLIGATIONS. THIS ACTION, TOGETHER WITH THE INCREASE IN STUDENT ENROLLMENT WILL PROVIDE AMPLE FUNDS TO TAKE CARE OF FURTHER REQUIREMENTS.

COMPARATIVE CONSOLIDATED FUND STATEMENT
INCOME AND EXPENSES

<u>INCOME</u>	<u>1941-42</u>	<u>1942-43</u>	<u>1943-44</u>	<u>1944-45</u>	<u>1945-46</u>
<u>OPERATIONS</u>					
STUDENT FEES	\$ 7,236.68	\$ 7,465.48	\$ 7,366.69	\$ 4,846.94	\$ 6,565.40
RENTALS AND MISC.	5,952.77	4,777.45	6,545.27	4,494.30	5,684.18
<u>SPONSORED ACTIVITIES</u>					
PROGRAMS, DANCES, ETC.	883.79	1,003.23	754.57	323.49	2,163.43
BARBER SHOP	-- --	5,452.50	19,652.70	2,441.77	-- --
TOTAL SPONSORED ACTIVITIES	(883.79)	(6,455.73)	(20,407.27)	(2,765.26)	(2,163.43)
TOTAL OPERATING INCOME	(14,073.24)	(18,698.66)	(34,319.23)	(12,106.50)	(14,613.01)
<u>INTEREST EARNINGS</u>					
MONTANA POWER STOCK	216.00	216.00	216.00	531.54	-- --
<u>OTHER INVESTMENTS</u>					
ASSOC. STUDENTS' STORE	740.72	-- --	-- --	-- --	-- --
ASSOC. STUDENTS' RESERVE	758.39	-- --	-- --	-- --	-- --
TOTAL INCOME	<u>\$15,788.35</u>	<u>\$18,914.66</u>	<u>\$34,535.23</u>	<u>\$12,638.04</u>	<u>\$14,613.01</u>
<u>EXPENDITURES</u>					
<u>OPERATING ACCOUNT</u>					
<u>MANAGEMENT</u>					
SALARIES & WAGES	\$ 1,823.80	\$ 2,124.97	\$ 2,881.42	\$ 2,658.20	\$ 2,863.11
SUPPLIES & EXPENSE	386.48	330.60	249.53	139.22	826.97
ACCOUNTING OFFICE SERVICES	600.00	200.00	300.00	200.00	200.00
<u>GENERAL EXPENSE</u>					
JANITORS - SAL. & WAGES	2,082.03	1,318.55	719.53	709.80	827.05
SUPPLIES & EXPENSE	228.75	85.19	271.55	192.90	179.15
INSURANCE (FIRE, ETC., AND BURGLARY)	803.89	-- --	-- --	-- --	-- --
REPAIRS AND REPLACEMENTS	499.40	315.31	64.99	1,163.23	108.52
<u>SPONSORED ACTIVITIES</u>					
PROGRAMS, DANCES, ETC.	382.77	197.66	468.78	248.68	1,246.91
BARBER SHOP	-- --	3,574.35	14,372.53	1,730.57	-- --
TOTAL SPONSORED ACTS.	(382.77)	(3,772.01)	(14,841.31)	(1,979.25)	(1,246.91)
INTEREST ON BONDED INDEBT.	7,640.00	7,640.00	7,400.00	7,160.00	6,880.00
TOTAL OPERATING EXPENSE	14,447.12	15,786.63	26,728.33	14,202.60	13,131.71
CAPITAL EXPENDITURES	35.44	2,843.57	65.00	91.78	37.85
TOTAL EXPENDITURES	<u>14,482.56</u>	<u>18,630.20</u>	<u>26,793.33</u>	<u>14,294.38</u>	<u>13,169.56</u>
CURRENT SURPLUS OR DEFICIT	1,305.79	284.46	7,741.90	-1,656.34	1,443.45
BOND REDEMPTION OBLIGATION	6,000.00	6,000.00	6,000.00	7,000.00	7,000.00
DEFICIT OR SURPLUS	<u>-4,694.21</u>	<u>-5,715.54</u>	<u>\$1,741.90</u>	<u>-8,656.34</u>	<u>-5,556.55</u>

SUMMARY OF RECEIPTS AND DISBURSEMENTS

	BALANCE JULY 1, 1945	RECEIPTS	DISBURSEMENTS	BALANCE JUNE 30, 1946
<u>ASSOCIATED STUDENTS</u>				
GENERAL A.S.M.S.U.				
OPERATING ACCOUNT	\$ 1,779.46	\$ 1,683.21	\$ 3,396.15	\$ 66.52
RESERVE FUND	10,616.74	15,890.76	13,500.00	13,007.50
<u>ACTIVITIES</u>				
<u>ATHLETICS</u>				
MAJOR SPORTS (MEN)	806.81	24,226.92	23,156.64	1,877.09
MINOR & INTRAMURAL SPORTS (MEN)	461.21	1,292.76	1,753.97	--- --
WOMEN'S ATHLETICS	27.44	500.00	312.43	215.01
BAND	55.60	.44	56.04	--- --
<u>CLASSES</u>				
SENIOR, 1946	--- --	150.00	150.00	--- --
JUNIOR, 1947	--- --	900.98	900.98	--- --
FRESHMEN, 1949	--- --	57.60	57.60	--- --
DEBATE AND ORATORY	411.84	583.00	732.77	262.07
GLEE CLUB AND ORCHESTRA	6.04	--- --	--- --	6.04
<u>PUBLICATIONS</u>				
KAIMIN (NEWSPAPER)	686.81	3,961.10	4,851.57	203.66(00)
SENTINEL (YEARBOOK)				
1945 PUBLICATION	134.18	405.40	539.58	--- --
1946 PUBLICATION	131.46	6,490.75	2,520.47	4,101.74
EQUIPMENT ACCOUNT	350.00	384.59	422.50	312.09
SPECIAL ENTERTAINMENT ACCOUNT	--- --	810.00	810.00	--- --
SPECIAL TRAVEL ACCOUNT	--- --	337.55	337.55	--- --
<u>STUDENT THEATRICALS</u>				
MASQUERS, DRAMA ORGANIZATION	61.42	1,397.76	1,461.43	2.25(00)
ALL SCHOOL SHOW	426.68	1,501.92	1,368.43	560.17
TRADITIONS COMMITTEE	6.33	88.58	93.45	1.46
TOTAL ASSOCIATED STUDENTS' ACCOUNTS	(15,962.02)	(60,663.32)	(56,421.56)	(20,203.78)
<u>STUDENT ORGANIZATIONS (SELF SUPPORTING)</u>				
ALPHA LAMBA DELTA	14.15	248.70	261.02	1.83
AMERICAN PHARMACEUTICAL SOCIETY, STUD. BR.	12.00	33.22	30.30	14.92
ASSOCIATED WOMEN STUDENTS	332.18	537.25	518.60	350.83
BUSINESS ADMINISTRATION CLUB	4.38	--- --	--- --	4.38
COUNCIL OF FRATERNITY PRESIDENTS, GEN. ACT.	24.36	269.89	126.22	168.03
COUNCIL OF FRATERNITY PRESIDENTS, BOND ACT.	--- --	400.00	100.00	300.00
<u>FORESTRY, SCHOOL OF - CLUBS AND ORGANIZATIONS</u>				
DRUIDS	4.76	204.65	166.34	43.07
BALL ACCOUNT	233.32	1,162.15	948.93	446.54
CLUB	9.07	537.65	483.89	62.83
KAIMIN (SCHOOL YEARBOOK)	3.75	493.62	396.20	101.17
ALUMNI MEMORIAL FUND	--- --	159.00	--- --	159.00
RIFLE CLUB	--- --	11.00	--- --	11.00
HOME ECONOMICS CLUB	1.19	29.13	25.00	5.32
HOME LIVING CENTER	--- --	325.00	75.00	250.00
INDEPENDENTS	14.57	654.86	620.66	48.77
INTERCOLLEGIATE KNIGHTS	33.64	30.95	38.65	25.94
INTERFRATERNITY COUNCIL (SEE COUNCIL OF FRAT. PRES.)	(11.24)			
JOAN & DARBY CLUB (MARRIED VET. ORG.)	--- --	72.25	71.00	1.25
KAPPA EPSILON (WOMEN'S PHARMACY CLUB)	25.41	92.50	117.81	.10
KAPPA PSI (MEN'S PHARMACY CLUB)	.56	5.00	2.03	3.53
KAPPA TAU (SCHOLASTIC HONORARY)	27.67	22.50	47.25	32.92
LAW SCHOOL ASSOCIATION	--- --	174.72	149.84	24.88
"M" CLUB (LETTERMAN'S CLUB)	1.18	228.50	229.35	.33
MANAGER'S CLUB SCHOLARSHIP FUND	.97	--- --	--- --	.97
MASQUER'S CLUB	22.28	--- --	4.00	18.28
MAVERICKS	.49	--- --	.49	--- --
MORTAR BOARD	3.05	237.89	240.86	.08
MOUNTAINEER (LITERARY MAGAZINE)	16.44	608.73	713.10	2.07
PANHellenic COUNCIL	533.02	634.00	432.55	734.47
PHARMACY CLUB	5.19	--- --	5.19	--- --
PHI SIGMA	16.90	148.09	145.51	19.48
PRESS CLUB	2.76	309.25	287.72	24.29
PSI CHI	2.53	--- --	--- --	2.53

SUMMARY OF RECEIPTS AND DISBURSEMENTS

(CONTINUED)

	BALANCE		BALANCE	
	JULY 1, 1945	RECEIPTS	DISBURSEMENTS	JUNE 30, 1946
STUDENT ORGANIZATIONS (SELF SUPPORTING) CONT'D.				
RESIDENCE HALL CLUBS				
CORBIN HALL	---	128.00	120.85	7.15
NEW HALL	---	148.09	148.09	---
NORTH HALL	---	156.47	150.89	5.58
SOUTH HALL	---	249.45	227.86	21.59
SCABBARD AND BLADE	8.59	---	---	8.59
SIGMA DELTA CHI	20.45	210.00	210.00	20.45
SKI CLUB	---	512.44	421.59	90.85
SOCIOLOGY CLUB	.02	---	---	.02
SPUR, TANAN OF	124.53	483.64	487.71	120.46
STUDENT COOPERATIVE ASSOCIATION	125.27	12.50	---	137.77
TAU KAPPA ALPHA	7.20	---	---	7.20
THETA SIGMA PHI	123.42	416.10	293.34	246.18
WOMEN'S ATHLETIC ASSOCIATION	56.16	254.00	259.40	50.76
WOMEN'S PHYSICAL EDUCATION CLUB	3.50	---	---	3.50
WORLD STUDENT SERVICE	---	429.16	429.16	---
TOTAL STUDENT ORGANIZATIONS (SELF SUPPORTING)	(1,814.96)	(10,720.35)	(8,956.40)	(3,578.91)
AUXILIARY ORGANIZATIONS AND ACTIVITIES				
ARMY AIR FORCE RECREATION	204.99	---	204.99	---
ALUMNI ASSOCIATION	3,200.61	1,485.95	3,109.13	1,277.43
FACULTY CLUBS AND ORGANIZATIONS				
CLUB	74.38	72.00	37.55	108.83
PUBLIC EXERCISE COMMITTEE	13.30	---	6.50	6.80
RETIREMENT FUND COMMITTEE	85.30	---	7.20	78.10
WOMEN'S CLUB	77.22	74.13	102.08	49.27
FEDERAL ADMISSIONS TAX COLLECTIONS	33.90	4,113.32	4,475.86	328.64
ACCOUNTING OFFICE - STUD. UNION OFFICE	1,129.82	2,070.86	1,577.63	1,623.05
HIGH SCHOOL DEBATE LEAGUE	29.11	118.25	120.21	27.15
HIGH SCHOOL EDITORIAL ASSOCIATION	25.43	---	25.43	---
HOMECOMING COMMITTEE	91.60	---	---	91.60
INTERSCHOLASTIC COMMITTEE	873.46	4,972.94	3,157.59	2,688.81
PHARMACY SCHOOL MODEL DRUG STORE FUND	---	3,946.15	---	3,946.15
SCHOOL OF RELIGION	756.66	4,183.64	4,503.67	436.63
WESTERN FORESTRY STUDENTS ASSOC.	24.22	---	---	24.22
SUMMER SESSION PLAYS	15.89	440.82	418.55	38.16
UNIVERSITY NURSERY SCHOOL	1,486.18	5,767.20	6,126.16	1,127.22
TOTAL AUXILIARY ORGANIZATIONS	(8,122.07)	(26,945.26)	(23,872.55)	(11,194.78)
TOTAL STUDENT AND AUXILIARY ORG'S.	25,899.05	98,328.93	89,250.51	34,977.47*
STUDENT UNION OPERATING ACCOUNT	3,082.86	20,551.01	18,402.02	5,231.85
SOCIAL FRATERNITIES	1,531.67	81,099.24	78,201.46	4,429.45
TOTAL	30,513.58	199,979.18	185,853.99	44,638.77

* INCLUDES \$500.00 HELD AT STUDENT UNION BUSINESS OFFICE FOR CHANGE.

AGENCY FUNDS
STUDENT AND AUXILIARY ORGANIZATIONS
INVESTMENTS
TYPE OF INVESTMENT

	INVESTMENTS 7/1/45	ADDITIONS	REDEMPTIONS	INVESTMENTS 6/30/46
<u>SAVINGS ACCOUNT DEPOSITS</u>				
ART MUSEUM PICTURE FUND	104.32	.42	-----	104.74
ASSOCIATED STUDENTS				
GENERAL UNRESTRICTED RESERVE	2,783.58	11.68	-----	2,795.26
PUBLICATIONS RESERVE	365.16	1.54	-----	366.70
SPECIAL ENTERTAINMENT RESERVE	1,308.58	5.48	-----	1,314.06
CLASS OF 1929 (GATEWAY ARCH)	88.10	.36	-----	88.46
FORESTRY CLUB	105.93	.44	-----	106.37
INTERSCHOLASTIC COMMITTEE	1,053.12	10.00	-----	1,063.12
PHI SIGMA	22.86	.08	-----	22.94
	(5,831.65)	(30.00)	-----	(5,861.65)
<u>FIRST MORTGAGE</u>				
ASSOCIATED STUDENT RESERVE FUND				
PRINCIPAL	12,025.77	----	12,025.77	----
<u>ESCROW AGREEMENT</u>				
ASSOCIATED STUDENT RESERVE FUND				
GOLF COURSE	15,244.46	----	-----	15,244.46
HARKINS LOTS	3,017.32	----	3,017.32	----
<u>DEFENSE BONDS</u>				
ALUMNI ASSOCIATION	-----	2,608.50	----	2,608.50
AMERICAN ASSOC. OF UNIVERSITY PROFESSORS	-----	18.50	----	18.50
ASSOCIATED STUDENTS				
GENERAL UNRESTRICTED RESERVE	1,480.00	----	-----	1,480.00
STUDENTS FOOTBALL SCOREBOARD FUND	111.00	----	-----	111.00
ASSOCIATED WOMEN STUDENTS	148.00	----	-----	148.00
FACULTY WOMEN'S CLUB	74.00	----	-----	74.00
FORESTRY CLUB	2,590.00	370.00	----	2,960.00
INTERSCHOLASTIC COMMITTEE	2,220.00	----	-----	2,220.00
MORTAR BOARD	37.00	----	-----	37.00
MUSIC SCHOOL FOUNDATION	296.00	3,200.00	----	3,496.00
PANHELLENIC COUNCIL	148.00	----	-----	148.00
SCABBARD & BLADE	37.00	(6,197.00)	----	37.00
BUILDING AND LOAN CERTIFICATES	(7,141.00)	----	-----	(13,338.00)
MUSIC SCHOOL FOUNDATION	-----	8,500.00	----	8,500.00
<u>ACCOUNTS RECEIVABLE</u>				
ASSOCIATED STUDENTS RESERVE FUND				
GOLF COURSE & BASEBALL PARK	808.32	----	-----	808.32
STUDENT UNION	-----	6,000.00	----	6,000.00
ALUMNI CHAL. ATHLETIC FLD CORP. (FOR OLD COUNTRY CLUB)	-----	7,500.00	----	7,500.00
	(808.32)	(13,500.00)	----	(14,308.32)
TOTALS	\$44,068.52	\$28,227.00	\$15,043.09	\$57,252.43

INVESTMENTS

PRINCIPAL OF INVESTED RESERVE FUNDS AS OF JUNE 30, 1946
ORGANIZATIONS AND TYPE OF INVESTMENT

	TOTAL	SAVINGS DEPOSITS	ACCOUNTS RECEIVABLE	FIRST MORTGAGE & ESCROW	DEFENSE BONDS	BLDG & LOAN CERTIFICATES
ALUMNI ASSOCIATION	2,608.50	-----	-----	-----	2,608.50	-----
AMERICAN ASSOC. OF UNIV PROF.	18.50	-----	-----	-----	18.50	-----
ART MUSEUM PICTURE FUND	104.74	104.74	-----	-----	-----	-----
ASSOCIATED STUDENTS						
GENERAL UNRESTRICTED RESERVE	33,828.04	2,795.26	14,308.32	15,244.46	1,480.00	-----
FOOTBALL SCOREBOARD FUND	111.00	-----	-----	-----	111.00	-----
PUBLICATIONS RESERVE	366.70	366.70	-----	-----	-----	-----
SPECIAL ENTERTAINMENT RES.	1,314.06	1,314.06	-----	-----	-----	-----
ASSOCIATED WOMEN STUDENTS	148.00	-----	-----	-----	148.00	-----
CLASS OF 1929 (GATEWAY ARCH)	88.46	88.46	-----	-----	-----	-----
FACULTY WOMEN'S CLUB	74.00	-----	-----	-----	74.00	-----
FORESTRY CLUB	3,066.37	106.37	-----	-----	2,960.00	-----
INTERSCHOLASTIC COMMITTEE	3,283.12	1,063.12	-----	-----	2,220.00	-----
MORTAR BOARD	37.00	-----	-----	-----	37.00	-----
MUSIC SCHOOL FOUNDATION	11,996.00	-----	-----	-----	3,496.00	8,500.00
PANHELLENIC COUNCIL	148.00	-----	-----	-----	148.00	-----
PHI SIGMA	22.94	22.94	-----	-----	-----	-----
SCABBARD AND BLADE	37.00	-----	-----	-----	37.00	-----
TOTALS	\$57,252.43	\$5,861.65	\$14,308.32	\$15,244.46	\$13,338.00	\$8,500.00

RECONCILIATION WITH STATE AUDITOR

(1) RECONCILING FUND DISBURSEMENTS WITH GENERAL BUDGET EXPENDITURES		
UNRESTRICTED RESOURCES		
VETERANS EDUCATION FUND.		\$ 52,423.71
ARMY AIR FORCE FUND		9,886.93
INTEREST AND INCOME FUND		28,563.81
APPROPRIATIONS		
MILLAGE FUND		
SALARIES AND EXPENSE		471,044.92
SPECIAL FOR CAPITAL AND REPAIRS & REPLACEMENTS		22,036.53
INSTRUCTORS IN BUSINESS ADMINISTRATION & FORESTRY		16,911.26
PURCHASE OF LAND		29,021.00
TEACHERS RETIREMENT		6,790.69
STATE GENERAL FUND		95,923.06
		(732,601.91)
LESS:		
STORES PURCHASES IN EXCESS OF DEPARTMENTAL ISSUES		2,739.37
NET GENERAL BUDGET UNRESTRICTED EXPENDITURES (EXHIBIT C, PAGE 14)		\$ 729,862.54
RESTRICTED FUNDS		
W. W. DIXON LAW ENDOWMENT	\$ 4,730.05	
J. H. T. RYMAN ECONOMICS & SOCIOLOGY LIBRARY BOOKS	<u>232.94</u>	<u>4,962.99</u>
TOTAL GENERAL BUDGET EXPENDITURES (SCHEDULE C2, PAGE 14)		<u>\$734,825.53</u>
(2) RECONCILING REPORT OF GENERAL BUDGET EXPENDITURES WITH COST RECORDS (SEE SCHEDULE C2, PAGE 14)		
<u>ADMINISTRATION</u>		
OPERATION (ACCOUNT #11)		\$ 88,533.63
CAPITAL (ACCOUNT #12)		78.22
NET GENERAL BUDGET		(88,611.85)
<u>EDUCATIONAL</u>		
OPERATION (ACCOUNT #21)	470,966.13	
LESS		
NON-BUDGETED ACCOUNTS (SEE SCHEDULE C2E, PAGE 26)	<u>14,107.97</u>	456,858.16
CAPITAL (ACCOUNT #22)	15,551.15	
LESS		
NON-BUDGETED ACCOUNTS (SEE SCHEDULE C2E, PAGE 26)	<u>395.71</u>	15,155.44
REPAIRS AND REPLACEMENTS (ACCOUNT #23)	<u>3,410.90</u>	
LESS		
NON-BUDGETED ACCOUNTS (SEE SCHEDULE C2E, PAGE 26)	<u>142.50</u>	3,268.40
NET GENERAL BUDGET		(475,282.00)
<u>PHYSICAL PLANT</u>		
OPERATION (ACCOUNT #31)		107,240.30
CAPITAL (ACCOUNT #32)	34,078.32	
LESS: PLANT FUNDS - EXPENDITURE FOR LOTS	<u>750.00</u>	33,328.32
REPAIRS AND REPLACEMENTS (ACCOUNT #33)		30,363.06
NET GENERAL BUDGET		(170,931.68)
TOTAL NET GENERAL BUDGET (SCHEDULE C2, PAGE 14)		<u>\$734,825.53</u>

SCHOLARSHIP FEE EXEMPTIONS

	<u>AUTUMN QUARTER</u>		<u>WINTER QUARTER</u>		<u>SPRING QUARTER</u>		<u>TOTAL</u>	
	No.	AMOUNT	No.	AMOUNT	No.	AMOUNT	No.	AMOUNT
<u>ENTRANCE FEE</u>								
HIGH SCHOOL HONOR SCHOLARSHIPS	58	\$290.00	3	\$ 15.00	---	-----	61	\$305.00
	58	290.00	3	15.00	---	-----	61	305.00
<u>REGISTRATION FEE</u>								
HIGH SCHOOL HONOR SCHOLARSHIPS	63	315.00	57	285.00	49	245.00	169	845.00
STATE UNIVERSITY SCHOLARSHIPS	20	100.00	20	100.00	18	90.00	58	290.00
	83	415.00	77	385.00	67	335.00	227	1,135.00
<u>INCIDENTAL FEE</u>								
HIGH SCHOOL HONOR SCHOLARSHIPS	63	630.00	57	570.00	49	490.00	169	1,690.00
STATE UNIVERSITY SCHOLARSHIPS	20	200.00	20	200.00	18	180.00	58	580.00
	83	830.00	77	770.00	67	670.00	227	2,270.00
		\$1,535.00		\$1,170.00		\$1,005.00		\$3,710.00

RECAPITULATION BY SCHOLARSHIPS: HIGH SCHOOL HONOR, \$2,840.00; STATE UNIVERSITY, \$870.00: TOTAL \$3,710.00

NUMBER OF SCHOLARSHIPS AND AMOUNT OF EXEMPTIONS BY YEARS:

1940-41	109	\$5,215.00	1943-44	88	\$3,980.00
1941-42	98	4,493.34	1944-45	76	3,440.00
1942-43	78	3,543.34	1945-46	83	3,710.00