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ARCHIVES

MONTANA STATE UNIVERSITY

MISSOULA

FINANCIAL REPORT

OF THE

BUSINESS MANAGER

FOR THE YEAR ENDING JUNE 30, 1944

DECEMBER, 1944

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MONTANA STATE UNIVERSITY

BUSINESS OFFICE

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

LETTER OF TRANSMITTAL

DECEMBER, 1944

PRESIDENT ERNEST O. MELBY  
MONTANA STATE UNIVERSITY

DEAR SIR:

THE FINANCIAL REPORT OF THE BUSINESS MANAGER FOR THE FISCAL YEAR ENDING JUNE 30, 1944 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,  
BUSINESS MANAGER.

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 \$757,920.27, AN INCREASE OF 25.9% OVER LAST YEAR, AND WAS DERIVED FROM THE FOLLOWING SOURCES (SCHEDULE C1, PAGE 11).

STUDENT FEES - RESIDENT STUDENTS -----	\$ 46,532.09	----- 6.1%
FEES - EXTENSION -----	5,301.58	----- 0.7%
STATE APPROPRIATIONS -----	409,402.08	----- 54.0%
FEDERAL GRANTS AND OTHER STATE AID -----	267,459.74	----- 35.3%
SUNDRY SALES AND OTHER INCOME -----	7,426.65	----- 1.0%
ENDOWMENTS (INCLUDES INCOME FROM LAND GRANT) ---	21,798.13	----- 2.9%

INCOME FROM AUXILIARY ACTIVITIES (RESIDENCE HALLS AND HEALTH SERVICE) AMOUNTED TO \$367,552.81 (SCHEDULE C1, PAGE 11).

INCOME SPECIFICALLY DESIGNATED FOR FELLOWSHIPS, SCHOLARSHIPS, PRIZES, AND SIMILAR STUDENT AID AMOUNTED TO \$3,813.45 (SCHEDULE C1, PAGE 11).

CURRENT EXPENDITURES

EXPENDITURES FOR ORDINARY OPERATION AND MAINTENANCE OF THE ENTIRE STATE UNIVERSITY AMOUNTED TO \$725,141.83, DISTRIBUTED AS FOLLOWS (SCHEDULE C2, PAGE 14).

<u>BY DIVISIONS</u>		
ADMINISTRATION AND GENERAL -----	\$ 65,257.11	----- 9.0%
EDUCATIONAL -----	528,134.54	----- 72.8%
PHYSICAL PLANT OPERATION AND MAINTENANCE -----	131,750.18	----- 18.2%
<u>BY OBJECT</u>		
SALARIES AND WAGES -----	\$585,386.56	----- 80.7%
SUPPLIES AND EXPENSE -----	88,239.02	----- 12.2%
REPAIRS AND REPLACEMENTS -----	35,947.61	----- 5.0%
CAPITAL (INCLUDING BOOKS) -----	15,568.64	----- 2.1%

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

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)	\$585,386.56	\$55,423.20	\$471,154.86	\$ 58,808.50
OFFICE SUPPLIES AND EXPENSE (POSTAGE, STATIONERY, RECORD BOOKS & BLANKS, SUNDRY SUPPLIES, TELEPHONE AND TELE- GRAPH, EXPRESS AND DRAYAGE)	10,801.18	3,620.04	7,096.62	84.52
TRAVEL (ALL TRAVEL EXPENSE OF PERSONS TRAVELLING ON UNIVERSITY BUSINESS)	3,760.49	976.06	2,762.21	22.22
PUBLICATIONS (BULLETINS, CATALOGS, CIRCULARS)	3,515.79	3,209.85	305.94	-- --
CHEMICALS AND LABORATORY SUPPLIES (INCLUDES PERIODICALS)	24,161.92	-- --	24,161.92	-- --
GENERAL SUPPLIES AND EXPENSE (MISCELLANEOUS ITEMS NOT INCLUDED ABOVE: HEAT, LIGHT, WATER, PHYSICAL PLANT SUPPLIES AND EXPENSE)	45,999.64	2,027.96	7,647.04	36,324.64
TOTAL SUPPLIES AND EXPENSE	(88,239.02)	(9,833.91)	(41,973.73)	(36,431.38)
TOTAL OPERATION	(673,625.58)	(65,257.11)	(513,128.59)	(95,239.88)
<u>FOR CAPITAL</u>				
BUILDINGS AND ATTACHED FIXTURES	34.75	-- --	-- --	34.75
MACHINERY AND APPLIANCES	1,438.08	-- --	1,195.64	242.44
HAND TOOLS AND PETTY EQUIPMENT	195.51	-- --	158.81	36.70
FURNITURE AND FIXTURES	3,104.04	-- --	373.47	2,730.57
BOOKS	9,774.60	-- --	9,774.60	-- --
SCIENTIFIC APPARATUS	1,015.20	-- --	1,015.20	-- --
MUSEUM	6.46	-- --	6.46	-- --
TOTAL	(15,568.64)	(--- --)	(12,524.18)	(3,044.46)
<u>FOR REPAIRS AND REPLACEMENTS</u>				
BUILDINGS AND ATTACHED FIXTURES	31,410.65	-- --	101.32	31,309.33
MACHINERY AND APPLIANCES	658.08	-- --	331.37	326.71
HAND TOOLS & PETTY EQUIPMENT	272.15	-- --	5.50	266.65
FURNITURE AND FIXTURES	3,503.24	-- --	1,940.09	1,563.15
BOOKS	12.95	-- --	12.95	-- --
SCIENTIFIC APPARATUS	80.68	-- --	80.68	-- --
MUSEUM	9.86	-- --	9.86	-- --
TOTAL	(35,947.61)	(--- --)	(2,481.77)	(33,465.84)
GRAND TOTAL	\$725,141.83	\$65,257.11	\$528,134.54	\$131,750.18

## CONDENSED SUMMARIES (CONT'D)

STORES

IN ORDER TO SECURE THE ADVANTAGE OF BUYING IN QUANTITIES AND ON THE ADVICE OF THE STATE PURCHASING AGENT, CERTAIN KINDS OF SUPPLIES ARE PURCHASED, PLACED IN STOREROOMS AND ISSUED TO DEPARTMENTS WHEN NEEDED FOR ACTUAL USE. PURCHASES ARE CHARGED TO A REVOLVING ACCOUNT AND NOT CLASSIFIED AS AN EXPENSE UNTIL ISSUED TO DEPARTMENTS FOR ACTUAL USE. TOTAL PURCHASES FOR THE YEAR AMOUNTED TO \$17,794.52; SUPPLIES ISSUED TO DEPARTMENTS AMOUNTED TO \$14,897.74; AND THE AMOUNT OF INVENTORY AT THE CLOSE OF THE FISCAL YEAR WAS \$16,033.11 (SCHEDULE C4, PAGE 33).

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

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 34, EXHIBIT D.

THE TOTAL OF THESE FUNDS ADMINISTERED BY THE STATE UNIVERSITY BUSINESS MANAGER IS \$12,157.30. ADDITIONAL FUNDS WERE SECURED FROM GIFTS, \$2,745.01, AND FROM INTEREST EARNINGS IN THE AMOUNT OF \$334.95. FUNDS WITHDRAWN AMOUNTED TO \$1,430.00. 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 STUDENT LOAN FUNDS, RECORDED ON THE STATE UNIVERSITY BOOKS NOW TOTAL \$157,557.52 (EXHIBIT E, PAGE 35). THIS TOTAL IS INVESTED AND DISTRIBUTED AS FOLLOWS:

	INVESTED MONT. TRUST & LEGACY	OTHER	TOTAL
W. W. DIXON LAW SCHOOL ENDOWMENTS FOR BOOKS AND PROFESSOR	\$ 21,148.08	\$ 64,101.92	\$ 85,250.00
J. H. T. RYMAN LIBRARY ENDOWMENT FOR ECONOMICS BOOKS	5,730.82	1,769.18	7,500.00
J. H. T. RYMAN ECONOMICS ENDOWMENT FOR A FELLOWSHIP	11,216.64	2,527.40	13,744.04
J. H. T. RYMAN, STUDENT LOAN FUND VARIOUS SCHOLARSHIPS AND PRIZE ENDOWMENTS	37,662.98	---	37,662.98
	13,400.50	---	13,400.50
TOTALS	\$ 89,159.02	\$ 68,398.50	\$ 157,557.52

THE PRESENT ARRANGEMENT OF THE BOOKS DOES NOT INCLUDE THE FEDERAL LAND GRANT AS AN ENDOWMENT ACCOUNT. THE STATE ACCOUNTANT REPORTS THIS FUND AS OF JUNE 30, 1944, TO CONSIST OF THE FOLLOWING:

INVESTED IN THE MONTANA TRUST AND LEGACY FUND	\$366,111.13
SECURITIES	
BONDS OF CITIES, COUNTIES, AND SCHOOL DISTRICTS OF MONTANA SECURED BY PROPERTY TAX	138,674.37
CONTRACTS RECEIVABLE	---
LAND, 20,680.78 ACRES @ \$10.00	206,807.80
	\$711,593.30

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

STUDENT AND AUXILIARY ORGANIZATIONS

EXHIBIT I, PAGES 40 AND 41, 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 AT THE STUDENTS' UNION BUILDING, EXCEPT FOR THE REQUIRED ACTIVITY FEE AND A FEW INCIDENTAL CHARGES. THE NET COLLECTIONS FROM THE STUDENT ACTIVITY FEE OF \$.50 PER QUARTER AMOUNTED TO \$9,569.75.

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 32).

## CONDENSED SUMMARIES (CONT'D.)

THE ARMY AIR FORCE

COLLEGE TRAINING DETACHMENT No. 317 OF THE ARMY AIR FORCE WAS ESTABLISHED ON MARCH 1, 1943, UNDER A CONTRACT WITH THE WAR DEPARTMENT WHICH PROVIDES FOR PAYMENT TO THE UNIVERSITY OF ACTUAL COSTS, INCLUDING DEPRECIATION ON PLANT AND EQUIPMENT OR "WASTAGE OF ASSETS." ALL RECEIPTS FROM THE GOVERNMENT ARE PLACED IN A SEPARATE FUND IN THE CUSTODY OF THE STATE TREASURER. TRANSFERS ARE MADE TO THE RESIDENCE HALLS, HEALTH SERVICE AND STUDENT UNION FUNDS, WHICH ARE IN THE CUSTODY OF THE UNIVERSITY. REIMBURSEMENT BY THE GOVERNMENT FOR EXPENSES OF INSTRUCTION, ADMINISTRATION AND THE PHYSICAL PLANT ARE RETAINED IN THE FUND IN THE CUSTODY OF THE STATE TREASURER.

PAYMENTS FOR "DIRECT" EXPENSES ARE ORDINARILY MADE FROM THE ABOVE LISTED FUNDS. BECAUSE OF ACCOUNTING DIFFICULTIES IN CONNECTION WITH "INDIRECT" EXPENSES, SUCH AS A PART OF THE EXPENSES OF OPERATING THE PHYSICAL PLANT, ADMINISTRATIVE COSTS, REPAIRS, AND MANY OTHER ITEMS, IT IS NOT FEASIBLE TO ADMINISTER THE SEPARATE FUND IN THE CUSTODY OF THE STATE TREASURER AS A REVOLVING FUND FROM WHICH ALL EXPENSES ON ACCOUNT OF THE ARMY AIR FORCE ARE PAID AS "DIRECT" EXPENDITURES. THE "INDIRECT" EXPENDITURES ARE FREQUENTLY INCLUDED IN EXPENDITURES FROM GENERAL BUDGET FUNDS; THESE EXPENDITURES ARE OFFSET BY PAYMENTS FROM ARMY AIR FORCE FUNDS FOR EXPENSES NORMALLY PAID FROM GENERAL BUDGET FUNDS. FORTUNATELY, THE CONTRACT WITH THE WAR DEPARTMENT PLACES NO ACCOUNTING RESTRICTIONS ON THE USE OF ITS PAYMENT TO THE UNIVERSITY.

AFTER THE TERMINATION OF THE CONTRACT, IT IS ANTICIPATED THAT A BALANCE OR RESERVE WILL BE AVAILABLE FOR REPAIRS AND REPLACEMENTS TO THE PHYSICAL PLANT AND FOR OTHER UNIVERSITY PURPOSES. THE CONTRACT WAS TERMINATED AS OF JUNE 30, 1944; HOWEVER FINAL SETTLEMENT IS PENDING.

SPECIAL REPORTS OF FINANCIAL TRANSACTIONS RELATIVE TO THE ARMY AIR FORCE PROGRAM ARE CONTAINED IN THIS REPORT.

MONTANA FOREST AND CONSERVATION EXPERIMENT STATION

THERE ARE THREE DISTINCT ENTERPRISES: (1) THE TREE NURSERY, (2) THE EXPERIMENTAL GRASS PLOT, AND (3) THE LUBRECHT FOREST EXPERIMENT STATION. PRIOR TO THIS YEAR THE PROJECT HAS BEEN SELF-SUSTAINING ASIDE FROM THE SUBSIDY PROVIDED BY THE FEDERAL GOVERNMENT THROUGH THE CLARK-Mc NARY AND NORRIS DOXEY ACTS FOR THE TREE NURSERY AND GENERAL SUPERVISION BY THE UNIVERSITY. THE EXPERIMENTAL GRASS PLOT IS A JOINT ENTERPRISE WITH THE U. S. FOREST SERVICE, AND SOME OF ITS EXPENSES ARE PAID FROM INCOME OF THE LUBRECHT FOREST. THE LUBRECHT FOREST EXPERIMENT STATION IS OPERATED WITH FUNDS DERIVED FROM LEASES, GRAZING FEES, AND CHRISTMAS TREE SALES. (SEE SCHEDULE C 2 E PAGE 28) 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 BONDED INDEBTEDNESS WAS \$240,000 OF WHICH \$61,000 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 1943-44 WAS \$892.75; DISBURSEMENTS WERE \$2925.00, REPRESENTING TRANSFERS TO THE SERIES 1 BOND INTEREST AND SINKING FUND. THE BALANCE IN THE FUND IS \$3694.97. (SEE PAGE 37).

BONDS PAYABLE

ALL BOND RETIREMENT OBLIGATIONS WERE MET DURING THE YEAR. TOTAL OUTSTANDING BONDS NOW AMOUNT TO \$577,000.00. A RECORD OF BONDS PAYABLE MAY BE FOUND ON PAGE 36.

CONDENSED SUMMARIES (CONT'D.)

CAPITAL ADDITIONS 1943-44

LAND	_____	_____
LAND IMPROVEMENTS	_____	_____
BUILDINGS	_____	58.93
EQUIPMENT (INCLUDES BOOKS)	_____	15,879.05
TOTAL		\$15,937.98
BOOK VALUATION, JULY 1, 1943	_____	\$3,870,398.89
BOOK VALUATION AS OF JUNE 30, 1944	_____	\$3,886,336.87



BALANCE SHEET  
JUNE 30, 1944

FOR ANALYSIS OF CASH BALANCES SEE EXHIBIT B, PAGE 9

ASSETS

I CURRENT FUNDS

A-EDUCATIONAL AND GENERAL

I UNRESTRICTED FUNDS

CASH STATE TREASURER	\$ 3,247.59	
PETTY CASH REVOLVING FUND		
CASH	1,711.57	
ACCOUNTS RECEIVABLE	288.43	
APPROPRIATION BALANCES	20,514.72	
INVENTORIES - STORES SUPPLIES	16,033.11	
<u>II RESTRICTED FUNDS</u>		
CASH-STATE TREASURER	12,229.91	
CASH-STATE UNIV. BUS. MGR.	2,475.44	\$56,500.77

B-NON-EDUCATIONAL

RESTRICTED FUNDS

CASH-STATE TREASURER	848.39	
CASH-STATE UNIVERSITY		
BUSINESS MANAGER	15,181.25(od)	

14,332.86(od)  
(42,167.91)

II STUDENT LOAN FUNDS (EXHIBIT D, PAGE 35)

CASH BALANCE	8,556.75	
NOTES RECEIVABLE, STUDENT	2,880.54	
INVESTED IN MONT. TRUST & LEGACY	720.01	12,157.30

III ENDOWMENTS AND OTHER NON-EXPENDABLE FUNDS  
(SCHEDULE E, PAGE 36)

STATE TREASURER'S OFFICE		
SECURITIES		157,557.52

IV AGENCY FUNDS

CASH BALANCE STATE UNIVERSITY	27,972.11	
SECURITIES AND SAVINGS ACCOUNT		
STATE UNIVERSITY	44,038.52	
		72,010.63

V PLANT FUNDS

CASH, STATE UNIVERSITY	182.50	
CASH-STATE TREASURER		
SPECIAL BUILDING FUND	3,512.47	
INTEREST & RETIREMENT FUNDS	32,266.58	
SECURITIES-STATE TREASURER		
INTEREST & RETIREMENT FUNDS	3,600.00	
PLANT & PROPERTY-BOOK INVENTORY OF:		
GENERAL ADMINISTRATION	8,222.27	
EDUCATIONAL SYSTEM	578,809.83	
PHYSICAL PLANT	3,230,436.28	
RESIDENCE HALLS	68,868.49	
TOTAL PLANT & PROPERTY	(3,886,336.87)	3,925,898.42
		<u>4,209,791.78</u>

LIABILITIES, RESERVES AND SURPLUS

I CURRENT FUNDS

A-EDUCATIONAL AND GENERAL

CURRENT BALANCE AVAILABLE FOR		
1943-44 EXPENDITURES	\$23,762.31	
RESERVE FOR CONTINGENT REVOLVING FUND	2,000.00	
RESERVE FOR STORES BALANCE	16,033.11	
RESERVE FOR EXPENDABLE REVENUE		
DERIVED FROM ENDOWMENTS	2,152.76	
RESERVE FOR OTHER RESTRICTED FUNDS	12,552.59	\$56,500.77

B-NON-EDUCATIONAL

RESTRICTED FUNDS

CURRENT RESTRICTED FUND BALANCES		
AVAILABLE FOR 1943-44 EXPENDITURES	30.94	
FOR NON-EDUCATIONAL PURPOSES AUXILIARY		
ENTERPRISE BALANCES		
RESIDENCE HALLS	19,375.14(od)	
HEALTH SERVICE	4,163.89	
STUDENT AID BALANCES		
(SCHOLARSHIPS & PRIZES)	847.45	14,332.86(od)
		(42,167.91)

II STUDENT LOAN FUNDS

LOANABLE PRINCIPAL		12,157.30
--------------------	--	-----------

III ENDOWMENTS AND OTHER NON-EXPENDABLE FUNDS

FUND BALANCES		157,557.52
---------------	--	------------

IV AGENCY FUNDS

DEPOSITS	1,475.18	
STUDENT UNION BLDG. OPERATIONS	10,501.30	
STUDENT & AUXILIARY ORGANIZATION FUNDS	56,680.58	
SOCIAL FRATERNITIES	2,653.77	
RESEARCH FUNDS	699.80	72,010.63

V PLANT FUNDS

RESERVE FOR BOND INTEREST AND		
RETIREMENT AND NEW CONSTRUCTION	39,561.55	
BONDS PAYABLE (EXHIBIT F, PAGE 36)	577,000.00	
SURPLUS INVESTED IN PLANT		
AND PROPERTY	3,309,336.87	3,925,898.42
		<u>4,209,791.78</u>

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

CURRENT FUNDS	BALANCE JULY 1 1943	RECEIPTS OF APPRO- PRIATIONS	DISBURSEMENTS	BALANCE JUNE 30 1944
<b>EDUCATIONAL AND GENERAL</b>				
UNRESTRICTED FUNDS				
ENDOWMENTS-EXPENDABLE INCOME				
INTEREST AND INCOME FUND	2.13	17,174.51	13,929.05	3,247.59
PUBLIC APPROPRIATIONS				
MILL FUND				
STATE-FOR SALARIES & EXPENSE	---	339,787.84	338,639.98	1,147.86
STATE-FOR SPECIAL REPAIR AND REPLACEMENT	---	20,000.00	9,760.47	10,239.53
STATE-FOR FOREST CONSERVATION AND EXPERIMENT STATION	---	5,000.00	4,984.77	15.23
GENERAL FUND				
STATE-FOR SALARY & EXPENSE*	---	97,375.00	88,262.90	9,112.10
TOTAL PUBLIC APPROPRIATIONS	---	(462,162.84)	(441,648.12)	(20,514.72)
RESTRICTED FUNDS				
ENDOWMENTS-EXPENDABLE INCOME				
W. W. DIXON LAW ENDOWMENT	1,690.10	4,403.33	5,055.77	1,037.66
J. H. T. RYMAN ECONOMICS LIBRARY	1,068.21	220.29	173.40	1,115.10
TOTAL ENDOWMENTS	(2,758.31)	(4,623.62)	(5,229.17)	(2,152.76)
FOREST CONSERVATION AND EXP. STATION	4,491.66	7,814.40	7,515.96	4,790.10
CIVIL AERONAUTICS ADMINIST.	.31	510.19	306.08	204.42
ARMY AIR FORCE, C.T.D	3,489.78	258,783.76	254,951.24	7,322.30
ARMY SPECIALIZED TRAINING PROGRAM		3,794.85	3,559.08	235.77
TOTAL RESTRICTED FUNDS	(10,740.06)	(275,526.82)	(271,561.53)	(14,705.35)
TOTAL EDUCATION & GENERAL	(10,742.19)	(754,864.17)	(727,138.70)	(38,467.66)
<b>NON-EDUCATIONAL</b>				
STUDENT AID				
TRAVEL REFUNDS	---	284.75	284.75	---
FELLOWSHIPS, SCHOLARSHIPS & PRIZES	2,939.69	3,363.70	5,455.94	847.45
CERTIFIED PUBLIC ACCOUNTANCY	50.61	165.00	184.67	30.94
AUXILIARY ENTERPRISES				
RESIDENCE HALLS-OPERATING, RESERVE AND REVOLVING FUNDS	48,655.43	349,392.04	417,422.61	19,375.14(00)
HEALTH SERVICE	2,462.09	15,679.27	13,977.47	4,163.89
TOTAL AUXILIARY ENTERPRISES	(51,117.52)	(365,071.31)	(431,400.08)	(15,211.25)(00)
TOTAL CURRENT FUNDS	(64,850.01)	(1,123,748.93)	(1,164,464.14)*	(24,134.80)
<b>STUDENT LOAN FUND</b>				
CASH ACCOUNT	5,989.92	4,146.83	1,530.00	8,556.75
<b>AGENCY FUNDS</b>				
STUDENT & OTHER AUXILIARY ORGANIZATIONS	6,949.63	49,712.12	44,019.69	12,642.06
SOCIAL FRATERNITIES	1,948.39	26,191.48	25,486.10	2,653.77
DEPOSITS				
STUDENTS' GENERAL	---	7,448.34	7,375.64	72.70
RESIDENCE HALLS	---	2,290.00	2,156.55	133.45
MISCELLANEOUS	1,439.90	354.00	524.87	1,269.03
STUDENT UNION BUILDING				
OPERATING AND MAINTENANCE	7,716.66	34,954.78	32,170.14	10,501.30
RESEARCH GRANTS	.21	1,325.00	625.41	699.80
TOTAL AGENCY FUNDS	(18,054.79)	(122,275.72)	(112,358.40)	(27,972.11)
<b>PLANT FUNDS</b>				
BUILDING FEE FUND				
STATE TREASURER	24,627.22	8,810.25	29,925.00	3,512.47
TRANSFERRED AS OF JULY	---	182.50	---	182.50
INTEREST AND SINKING FUNDS				
STUDENT UNION	973.19	12,642.81	13,400.00	216.00
NEW RESIDENCE HALL	2,302.50	16,087.50	17,557.50	832.50
SERIES I	16,893.08	29,925.00	15,600.00	31,218.08
TOTAL INTEREST & SINKING FUNDS	(20,168.77)	(58,655.31)	(46,557.50)	(32,266.58)
<b>GRAND TOTAL</b>	<b>\$133,690.71</b>	<b>\$1,317,819.54</b>	<b>\$1,354,885.04</b>	<b>\$96,625.21</b>
INSTITUTIONAL COLLECTION MEMO (TRANSFER TO STATE GENERAL FUND AS A PARTIAL OFFSET AGAINST AN APPRO- PRIATION FROM THIS FUND) -SEE PUBLIC APP., STATE GEN. FUND.	\$ 1,942.54	\$58,188.66	\$52,760.76	\$7,370.44

\* FOR RECONCILIATION WITH CURRENT EXPENDITURES, PAGES 10 AND 14) DEDUCT \$394.83 FOR COST OF INCREASE OF STORES BALANCE.

SUMMARY STATEMENT OF CURRENT FUNDS  
FOR YEAR ENDING JUNE 30, 1944

BALANCE JULY 1, 1943

UNRESTRICTED RESOURCES			
EDUCATIONAL AND GENERAL			
INTEREST AND INCOME	2.13		
CONTINGENT REVOLVING FUND	2,000.00		
INVENTORIES, CONSUMABLE SUPPLIES NOT CHARGED TO DEPARTMENTS	<u>15,638.28</u>	\$	17,640.41
RESTRICTED RESOURCES			
EDUCATIONAL AND GENERAL			
FOREST CONSERVATION & EXPERIMENT STATION	4,491.66		
CIVIL AERONAUTICS ADMINISTRATION	.31		
ARMY AIR FORCE, C.T.D.	3,489.78		
ENDOWMENTS	2,758.31		
OTHER-CERTIFIED PUBLIC ACCOUNTANCY	50.61		10,790.67
NON-EDUCATIONAL-AUXILIARY ENTERPRISES	<u>51,117.52</u>		
STUDENT AID, ENDOWED	<u>2,939.69</u>		<u>54,057.21</u>
ADD: CURRENT INCOME (SCHEDULE C 1, PAGE 11)			\$ 82,488.29

UNRESTRICTED

EDUCATIONAL AND GENERAL			
PUBLIC APPROPRIATIONS (STATE)	409,402.08		
ENDOWMENT, INTEREST AND INCOME	17,174.51		
INSTITUTIONAL INCOME (TRANSFERRED TO STATE GENERAL FUND)			
STATE AND FEDERAL AID	1,781.78		
STUDENT FEES	46,532.09		
EXTENSION	5,301.58		
SALES AND SUNDRY	2,071.26		
TOTAL INSTITUTIONAL INCOME	<u>(55,686.71)</u>		432,263.30

RESTRICTED

EDUCATIONAL AND GENERAL			
PUBLIC APPROPRIATION (FEDERAL)	265,547.81		
SALES AND SUNDRY	5,355.39		
ENDOWED	4,623.62		
OTHER-CERTIFIED PUBLIC ACCOUNTANCY	165.00		
TOTAL RESTRICTED INCOME	<u>(275,691.82)</u>		
NON-EDUCATIONAL			
AUXILIARY ENTERPRISES	365,071.31		
STUDENT AID			
PUBLIC APPROPRIATION (STATE)	284.75		
ENDOWED, SCHOLARSHIPS AND PRIZES	3,363.70		
TOTAL STUDENT AID	<u>(3,648.45)</u>		<u>644,411.58</u>

DEDUCT:

INCREASE IN CLOSING BALANCE OF INCOME TRANSFERABLE TO STATE TREASURER		5,427.90	
LESS STORES SALES		<u>2,501.95</u>	
			<u>2,925.95</u>

DEDUCT: CURRENT EXPENDITURES (SCHEDULE 2, PAGE 14)

		1,140,454.41	
COST OF STORES PURCHASED AND RE-SOLD		2,501.95	
TRANSFERS TO OTHER FUNDS			
NON-EDUCATIONAL			
AUXILIARY ENTERPRISE-FROM RESIDENCE HALLS TO INTEREST AND SINKING FUND	16,087.50		
INVESTMENT OF SCHOLARSHIP FUNDS	<u>5,025.45</u>		
		<u>21,112.95</u>	<u>1,164,069.31</u>

BALANCE JUNE 30, 1944

CURRENT BALANCE AVAILABLE FOR 1943-44 EXPENDITURES

UNRESTRICTED RESOURCES			
EDUCATIONAL AND GENERAL			
STATE APPROPRIATIONS:			
MILL FUND			
SALARIES AND EXPENSE	1,147.86		
SPEC. FOR REPAIRS & REPLACEMENT	10,239.53		
GENERAL FUND			
SALARIES & EXPENSE	9,112.10		
INTEREST AND INCOME	3,247.59		
CONTINGENT REVOLVING FUND	2,000.00		
INVENTORIES, CONSUMABLE SUPPLIES NOT CHARGED TO DEPARTMENTS	<u>16,033.11</u>		41,780.19
RESTRICTED RESOURCES			
EDUCATIONAL AND GENERAL			
STATE APPROPRIATION-MILL FUND FOR			
FOREST CONSERVATION & EXPERIMENT STATION	15.23		
FOREST CONSERVATION & EXPERIMENT STATION	4,790.10		
CIVIL AERONAUTICS ADMINISTRATION	204.42		
ENDOWMENTS	2,152.76		
OTHER CERTIFIED PUBLIC ACCOUNTANCY	30.94		
ARMY AIR FORCE	7,322.30		
ARMY SPECIALISTS TRAINING PROGRAM	235.77		14,751.52
NON-EDUCATIONAL			
AUXILIARY ENTERPRISES	15,211.25 (od)		
STUDENT AID, ENDOWED	<u>647.45</u>		<u>14,363.80 (od)</u>
			<u>42,167.91</u>

STATEMENT OF CURRENT INCOME  
(BY SOURCE)(I) EDUCATIONAL AND GENERALI GOVERNMENTAL APPROPRIATIONSTATE

LEGISLATIVE APPROPRIATION FROM MILL LEVY

(A) SALARIES AND EXPENSE \$345,252.84

LEWIS TRANSFER FOR MAINTENANCE OF

THE CHANCELLOR'S OFFICE OF THE  
UNIVERSITY OF MONTANA  
AT STATE CAPITOL

5,465.00

\$339,787.84(B) SPECIAL APPROPRIATION FOR REPAIRS  
AND REPLACEMENTS

20,000.00

(C) FOREST CONSERVATION AND EXPERIMENT  
STATION

5,000.00

\$364,787.84LEGISLATIVE APPROPRIATION FROM GEN. FUND  
LESS INSTITUTIONAL INCOME TRANSFERRED  
TO GENERAL FUND

97,375.00

52,760.76

44,614.24

(409,402.08)

UNITED STATES

ARMY AIR FORCE, C.T.D. (RESTRICTED FUND)

258,783.76\*1

CIVIL AERO. ADMIN. (RESTRICTED FUND)

510.19

ARMY SPEC. TRAINING PROGRAM

3,794.85\*1

FORESTRY NURSERY-CLARK-McNARY AND NORRIS

DOXEY ALLOTMENTS (RESTRICTED FUND)

2,459.01

HOME EX.-SMITH HUGHES &amp; GEO. DEAN FOUNDATION

1,781.78

267,329.59

\$676,731.67

II ENDOWMENT FUNDSUNRESTRICTED

INTEREST AND INCOME FROM FED. LAND GRANT

17,174.51

RESTRICTED

W. W. DIXON LAW ENDOWMENT

4,403.33

J. H. T. RYMAN ECONOMICS LIBRARY

1,220.29

4,623.62

21,798.13

III STUDENT FEESGENERAL

26,763.50

DEPARTMENTAL

LABORATORY-INCIDENTAL, TUITION

6,525.25

LOSS AND BREAKAGE

1,109.19

PENALTY AND SUNDRY

1,330.90

TEXT BOOKS

707.50

9,672.84

TOTAL ACADEMIC YEAR

(36,436.34)

SUMMER SESSION (INCLUDES 1943 AND 1944)

10,095.75

TOTAL FEES, RESIDENT STUDENTS

46,532.09\*2

IV EXTENSION FEES

CORRESPONDENCE STUDY-REGULAR (STUDENT FEES)

4,446.43

LECTURES AND PROGRAM

405.15

HIGH SCHOOL COMMENCEMENT ADDRESSES

450.00

5,301.58V SALES, SERVICES AND SUNDRYSALES

FORESTRY NURSERY (RESTRICTED FUND)

5,355.39

JOURNALISM PRINT SHOP

416.10

MISCELLANEOUS (PUBLICATIONS, ETC.)

2.75

5,774.24

SERVICES

CENTRAL STENOGRAPHIC DEPARTMENT

283.97

SUNDRY REIMBURSEMENTS

1,368.44

TOTAL EDUCATIONAL AND GENERAL

7,426.65\$757,190.12(II) NON-EDUCATIONAL ACTIVITIESI STUDENT AID

(A) FELLOWSHIPS, SCHOLARSHIPS AND PRIZES

(ENDOWMENT INCOME) (SCHEDULE 2 F, PAGE 29) 3,363.70

(B) STUDENT TRANSPORTATION FARE REFUNDS (FROM

SPECIAL LEGISLATIVE APPROPRIATION TO

EQUALIZE TRAVEL COSTS FROM HOME RESIDENCE,

TO STATE UNIV. AND RETURN ONCE EACH YEAR)

284.75

3,648.45

3,813.45II CERTIFIED PUBLIC ACCOUNTANCY

165.00

(III) AUXILIARY ENTERPRISES AND ACTIVITIESI RESIDENCE HALLS (SCHEDULE C 202, PAGE 31)

349,392.04

II HEALTH SERVICE (SCHEDULE C 3, PAGE 33)

15,679.27

\$365,071.31

GRAND TOTAL

\$1,126,674.88

\*1 DOES NOT INCLUDE FUNDS PROVIDED FOR BOARD, LODGING, ETC.

\*2 DOES NOT INCLUDE FEES FROM STUDENTS HOLDING VARIOUS SCHOLARSHIPS WHICH  
EXEMPTED THEM FROM PAYMENT OF FEES TOTALING \$3,980.00. (APPENDIX B, PAGE 46)  
(FOR STUDENT AND AUXILIARY ACTIVITIES INCLUDING THE STUDENT UNION, STUDENTS'  
STORE, ATHLETICS AND THE ALUMNI CORP., SEE SPECIAL REPORTS.)

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	GENERAL FEES	FEES AND RENTALS	LOSS & BREAK-AGE	PENALTY AND SUNDRY	TEXT BOOK FEES	EXTENSION	FEDERAL AND STATE AID	SALES SERVICES & MISC.
<u>GENERAL FEES</u>									
ENTRANCE	\$ 1,390.00	\$ 1,390.00	\$ -- --	\$ -- --	\$ -- --	\$ -- --	\$ -- --	\$ -- --	\$ -- --
REGISTRATION	8,113.50	8,113.50	-- --	-- --	-- --	-- --	-- --	-- --	-- --
INCIDENTAL	15,415.50	15,415.50	-- --	-- --	-- --	-- --	-- --	-- --	-- --
NON-RESIDENT	1,844.50	1,844.50	-- --	-- --	-- --	-- --	-- --	-- --	-- --
	<u>\$26,763.50</u>								
<u>DEPARTMENTAL FEES, FINES AND OTHER EARNINGS:</u>									
<u>ADMINISTRATION</u>									
<u>REGISTRAR'S OFFICE</u>									
LATE REGISTRATION	327.00	-- --	-- --	-- --	327.00	-- --	-- --	-- --	-- --
DEFERRED PAYMENT PENALTY	68.00	-- --	-- --	-- --	68.00	-- --	-- --	-- --	-- --
CHANGE OF ENROLLMENT	205.00	-- --	-- --	-- --	205.00	-- --	-- --	-- --	-- --
SPECIAL EXAMINATIONS	82.00	-- --	-- --	-- --	82.00	-- --	-- --	-- --	-- --
REMOVAL OF INCOMPLETE	137.00	-- --	-- --	-- --	137.00	-- --	-- --	-- --	-- --
HANDBOOKS AND TRANSCRIPTS	501.90	-- --	-- --	-- --	501.90	-- --	-- --	-- --	-- --
DELAYED APPLICATION FOR DEGREE	10.00	-- --	-- --	-- --	10.00	-- --	-- --	-- --	-- --
DIPLOMAS	630.00	-- --	630.00	-- --	-- --	-- --	-- --	-- --	-- --
CERTIFICATE OF QUALIFICATION TO TEACH	10.00 (CR)	-- --	10.00 (CR)	-- --	-- --	-- --	-- --	-- --	-- --
SUNDRY REIMBURSEMENTS	1.00	1,951.90	-- --	-- --	-- --	-- --	-- --	-- --	1.00
<u>PLACEMENT BUREAU</u>		250.00	-- --	-- --	-- --	-- --	-- --	-- --	-- --
TOTAL ADMINISTRATION	(2,201.90)		(870.00)	-- --	(1,330.90)	-- --	-- --	-- --	(1.00)
<u>EDUCATIONAL SYSTEM</u>									
<u>ACADEMIC PUBLICATIONS</u>									
SUNDRY LIBRARY SALES	2.75	-- --	-- --	-- --	-- --	-- --	-- --	-- --	2.75
BACTERIOLOGY	20.00	-- --	-- --	20.00	-- --	-- --	-- --	-- --	-- --
CHEMISTRY	512.85	-- --	-- --	512.85	-- --	-- --	-- --	-- --	-- --
HOME ECONOMICS									
LOSS & BREAKAGE	25.50	-- --	-- --	25.50	-- --	-- --	-- --	-- --	-- --
SMITH HUGHES AND GEORGE DEAN FOUNDATION	1,781.78	1,807.28	-- --	-- --	-- --	-- --	1,781.78	-- --	-- --
FORESTRY									
SPECIAL FEE		147.50	-- --	147.50	-- --	-- --	-- --	-- --	-- --
JOURNALISM-SPECIAL FEE		282.50	-- --	282.50	-- --	-- --	-- --	-- --	-- --
JOURNALISM-PRINT SHOP SERVICES	358.88	-- --	-- --	-- --	-- --	-- --	-- --	-- --	-- --
SALE OF SCRAP METAL	57.22	416.10	-- --	-- --	-- --	-- --	-- --	-- --	416.10
LAW SCHOOL-SPECIAL FEE		140.00	-- --	140.00	-- --	-- --	-- --	-- --	-- --
MUSIC									
APPLIED FEES	4,236.00	-- --	4,236.00	-- --	-- --	-- --	-- --	-- --	-- --
PRACTICE ROOM RENT	489.25	4,725.25	-- --	489.25	-- --	-- --	-- --	-- --	-- --

(CONTINUED ON NEXT PAGE)

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

	ANALYSIS OF DEPTS.		ANALYSIS BY SOURCE							
	TOTAL	GENERAL FEES	FEES AND RENTALS	DEPARTMENTAL LOSS & BREAK-AGE	PENALTY AND SUNDRY	TEXT BOOK FEES	EXTENSION	FEDERAL AND STATE AID	SALES, SERVICES & MISC.	
PHARMACY										
SPECIAL FEES	\$ 360.00		\$ 360.00							
LOSS AND BREAKAGE	63.33			63.33						
EXTENSION										
CORRESPONDENCE STUDY	4,446.43						4,446.43			
LECTURE COURSES	278.00						278.00			
HIGH SCHOOL COMMENCEMENT										
ADDRESS FEE	450.00						450.00			
TRAVEL REIMBURSEMENT	127.15	5,301.58					127.15			
LIBRARY, FINES	472.73			472.73						
SUNDRY REIMBURSEMENT	16.71	489.44							16.71	
TEXT BOOK FEE										
BIOLOGICAL SCIENCE	194.25					194.25				
EDUCATION	182.75					182.75				
SOCIAL SCIENCE	330.50	707.50				330.50				
MILITARY SCIENCE										
LOST EQUIPMENT	14.78			14.78						
SUMMER SESSION										
GENERAL FEES, 1943	460.75		460.75							
GENERAL FEES, 1944	8,913.00		8,913.00							
SPECIAL FEES										
MUSIC, 1943	27.50		27.50							
MUSIC, 1944	694.50	10,095.75	694.50							
CLERICAL SERVICE DIVISION										
SUNDRY SERVICES	283.97								283.97	
TOTAL EDUCATION	(25,370.58)		(15,751.00)	(1,109.19)		(707.50)	(5,301.58)	(1,781.78)	(719.53)	
PHYSICAL PLANT										
RENTAL	807.50								807.50	
SUNDRY REIMBURSEMENTS	23.58								23.58	
SALE OF JANITORS SUPPLIES AND LAMPS	519.65	1,350.73							519.65	
		(1,350.73)							(1,350.73)	
	\$55,686.71	\$26,763.50	\$16,621.00	\$1,109.19	\$1,330.90	\$707.50	\$5,301.58	\$1,781.78	\$2,071.26	

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 45)

CURRENT FUND EXPENDITURES

SUMMARY

FISCAL REPORT 1943-44

	FUND DISTRIBUTION		OBJECT CLASSIFICATION					
	GRAND TOTAL	UNRESTRICTED RESOURCES	RESTRICTED FUNDS	OPERATION				
				TOTAL OPERATION	SALARIES AND WAGES	SUPPLIES AND EXPENSE	CAPITAL EQUIPMENT	REPAIRS AND REPLACEMENTS
<b>EDUCATIONAL &amp; GENERAL</b>								
GENERAL BUDGET								
ADMINISTRATION	\$ 65,257.11	\$ 60,717.59	\$ 4,539.52	\$ 65,257.11	\$ 55,423.20	\$ 9,833.91	\$ ---	\$ ---
EDUCATIONAL	514,733.90	287,799.64	226,934.26	501,133.98	463,601.78	37,532.20	11,300.79	2,299.13
PHYSICAL PLANT	131,750.18	99,178.39	32,571.79	95,239.88	58,808.50	36,431.38	3,044.46	33,465.84
TOTAL GENERAL BUDGET	(711,741.19)	(447,695.62)	(264,045.57)	(661,630.97)	(577,833.48)	(83,797.49)	(14,345.25)	(35,764.97)
<b>NON-GENERAL BUDGET</b>								
EDUCATIONAL	13,400.64	-- --	13,400.64	11,994.61	7,553.08	4,441.53	1,223.39	182.64
TOTAL EDUCATION AND GENERAL	(725,141.83)	(447,695.62)	(277,446.21)	(673,625.58)	(585,386.56)	(83,239.02)	(15,568.64)	(35,947.61)
<b>STUDENT AID AND SUNDRY</b>								
<b>NON-EDUCATIONAL &amp; GENERAL</b>								
INDEPENDENT BUDGETS								
RESIDENCE HALLS	401,335.11		401,335.11	392,862.14	126,044.59	266,817.55	369.34	8,103.63
HEALTH SERVICE	13,977.47		13,977.47	13,977.47	7,780.00	6,197.47	-- --	-- --
TOTAL INDEPENDENT BUDGETS	(415,312.58)		(415,312.58)	(406,839.61)	(133,824.59)	(273,015.02)	(369.34)	(8,103.63)
GRAND TOTAL	\$1,140,454.41	\$447,695.62	\$692,758.79	\$1,080,465.19	\$719,211.15	\$361,254.04	\$15,937.98	\$44,051.24

MEMO-RESTRICTED FUNDS RECORDED AS GENERAL BUDGET EXPENDITURES

	TOTAL	SALARIES AND WAGES	SUPPLIES AND EXPENSES	CAPITAL	REPAIRS AND REPLACEMENTS
<b>ADMINISTRATION</b>					
ARMY AIR FORCE	\$ 4,539.52	\$ 4,470.00	\$ 69.52	\$ ---	\$ ---
<b>EDUCATIONAL</b>					
ARMY AIR FORCE	217,846.64	200,401.76	15,570.62	131.00	1,743.26
ARMY SPECIALIZED TRAINING	3,552.37	3,239.38	312.99	-- --	-- --
CIVIL AERONAUTICS ADMINIS.	306.08	-- --	211.08	95.00	-- --
W. W. DIXON LAW ENDOWMENT	5,055.77	2,300.04	-- --	2,752.73	3.00
J. H. T. RYMAN, E. & S.					
LIBRARY END.	173.40	-- --	-- --	173.40	-- --
	(226,934.26)	(205,941.18)	(16,094.69)	(3,152.13)	(1,746.26)
<b>PHYSICAL PLANT</b>					
ARMY AIR FORCE	32,565.08	28,157.94	397.39	141.80	3,867.95
ARMY SPECIALIZED TRAINING	6.71	-- --	-- --	-- --	6.71
	(32,571.79)	(28,157.94)	(397.39)	(141.80)	(3,874.66)
	\$264,045.57	\$238,569.12	\$16,561.60	\$3,293.93	\$5,620.92

PAGE 14  
SCHEDULE C 2

CURRENT FUND EXPENDITURES

ADMINISTRATION AND GENERAL

SUMMARY

	TOTAL BUDGET FUNDS			OBJECT CLASSIFICATION		
	GRAND TOTAL	UNRESTRICTED RESOURCES	RESTRICTED FUNDS	TOTAL OPERATION	SALARIES AND WAGES	SUPPLIES AND EXPENSE
1 GENERAL ADMINISTRATIVE OFFICES						
PRESIDENT'S OFFICE	\$11,015.79	\$10,990.34	25.45	\$11,015.79	\$10,719.53	\$296.26
BUSINESS OFFICE	20,494.61	15,999.39	4,495.22	20,494.61	19,061.97	1,432.64
REGISTRAR'S OFFICE	13,220.45	13,203.30	17.15	13,220.45	12,395.10	825.29
DEANS' OFFICE	7,370.86	7,370.86	-- --	7,370.86	7,245.29	125.57
PLACEMENT BUREAU	2,289.08	2,289.08	-- --	2,289.08	2,105.09	183.99
2 GENERAL EXPENSE						
DIPLOMAS	319.63	319.63	-- --	319.63	-- --	319.63
INSURANCE INDUSTRIAL ACCIDENT	46.20	46.20	-- --	46.20	-- --	46.20
POSTAGE	1,312.38	1,312.38	-- --	1,312.38	-- --	1,312.38
PUBLIC EXERCISES	981.30	981.30	-- --	981.30	235.26	746.04
ENTERTAINMENT	157.20	157.20	-- --	157.20	-- --	157.20
PUBLICATIONS AND NEWS SERVICE	7,215.11	7,215.11	-- --	7,215.11	3,654.51	3,560.60
STUDENT HEALTH SERVICE *	48.40	48.40	-- --	48.40	6.39	42.01
TESTS AND EXAMINATIONS	32.20	32.20	-- --	32.20	-- --	32.20
TRAVEL	753.90	752.20	1.70	753.90	-- --	753.90
TOTALS	\$65,257.11	\$60,717.59	\$4,539.52	\$65,257.11	\$55,423.20	\$9,833.91

\* SEE SPECIAL REPORT PAGE 32



CURRENT FUND EXPENDITURES

ADMINISTRATIVE AND GENERAL (CONT'D)

SALARIES AND WAGES

SCHEDULE C 2A1

	TOTAL	ADMINISTRATIVE OFFICERS	SECRETARIES AND CLERKS	SPECIAL SERVICES	STUDENT ASSISTANTS
1 GENERAL ADMINISTRATIVE OFFICES					
PRESIDENT'S OFFICE	\$10,719.53	\$5,696.27	\$5,023.26	-- --	-- --
BUSINESS OFFICE	19,061.97	6,216.56	9,995.41	2,850.00	-- --
REGISTRAR'S OFFICE	12,395.16	4,116.56	8,278.60	-- --	-- --
DEANS' OFFICE	7,245.29	4,514.96	2,730.33	-- --	-- --
PLACEMENT BUREAU	2,105.09	50.00	2,055.09	-- --	-- --
2 GENERAL EXPENSE					
PUBLIC EXERCISES	235.26	-- --	33.11	202.15	-- --
PUBLICATIONS AND NEWS SERVICE	3,654.51	1,283.35	2,298.66	-- --	72.50
STUDENT HEALTH SERVICE	6.39	-- --	6.39	-- --	-- --
<b>TOTAL</b>	<b>\$55,423.20</b>	<b>\$21,877.70</b>	<b>\$30,420.85</b>	<b>\$3,052.15</b>	<b>\$72.50</b>

ADMINISTRATIVE AND GENERAL

SUPPLIES AND EXPENSE

SCHEDULE C 2A2

	TOTAL	POSTAGE	STATIONERY, RECORD BOOKS AND BLANKS	SUNDRY OFFICE SUPPLIES	TELEPHONE AND TELEGRAPH	FREIGHT AND EXPRESS	TRAVEL	OTHER SUPPLIES AND EXPENSE	MISCELLANEOUS
1 GENERAL ADMINISTRATIVE OFFICES									
PRESIDENT'S OFFICE	\$296.26	-- --	72.25	46.95	74.10	3.41	-- --	99.55	-- --
BUSINESS OFFICE	1,432.64	-- --	612.73	208.97	67.95	16.92	-- --	526.07	-- --
REGISTRAR'S OFFICE	825.29	-- --	655.07	117.04	8.28	1.88	-- --	43.02	-- --
DEANS' OFFICE	125.57	-- --	29.66	30.22	43.43	-- --	-- --	22.26	-- --
PLACEMENT BUREAU	183.99	-- --	84.46	15.34	73.19	-- --	-- --	10.00	-- --
2 GENERAL EXPENSE									
DIPLOMAS	319.63	-- --	-- --	-- --	-- --	-- --	-- --	-- --	319.63
INSURANCE, INDUSTRIAL ACCIDENT	46.20	-- --	-- --	-- --	-- --	-- --	-- --	-- --	46.20
POSTAGE	1,312.38	1,312.38	-- --	-- --	-- --	-- --	-- --	-- --	-- --
PUBLIC EXERCISES	746.04	-- --	-- --	.65	1.48	-- --	200.00	543.91	-- --
ENTERTAINMENT	157.20	-- --	-- --	-- --	-- --	-- --	-- --	-- --	157.20
PUBLICATIONS AND NEWS SERVICE	3,560.60	-- --	67.40	32.92	.35	-- --	22.16	227.92	3,209.85*
STUDENT HEALTH SERVICE	42.01	.55	13.98	27.48	-- --	-- --	-- --	-- --	-- --
TESTS AND EXAMINATIONS	32.20	-- --	-- --	-- --	-- --	-- --	-- --	-- --	32.20
TRAVEL	753.90	-- --	-- --	-- --	-- --	-- --	753.90	-- --	-- --
<b>TOTAL</b>	<b>\$9,833.91</b>	<b>\$1,312.93</b>	<b>\$1,535.55</b>	<b>\$480.57</b>	<b>\$268.78</b>	<b>\$22.21</b>	<b>\$975.06</b>	<b>\$1,472.73</b>	<b>\$3,765.08</b>

\*PUBLICATIONS

CURRENT FUND EXPENDITURES - GENERAL BUDGET

EDUCATIONAL SYSTEM - SUMMARY

1. INSTRUCTION	FUND DISTRIBUTION			OBJECT CLASSIFICATION				
	GRAND TOTAL	UNRESTRICTED RESOURCES	RESTRICTED RESOURCES	TOTAL OPERATIONS	SALARIES & WAGES #1	SUPPLIES & EXPENSE #2	TOTAL CAPITAL #3	TOTAL REPAIRS & REPLACEMENTS #4
<u>COLLEGE OF ARTS AND SCIENCES</u>								
<u>BIOLOGICAL SCIENCES</u>								
BACTERIOLOGY AND HYGIENE	3,999.09	3,999.09	-- --	3,999.09	3,634.35	364.74	-- --	-- --
BOTANY	4,742.67	4,742.67	-- --	4,742.67	4,303.36	439.31	-- --	-- --
PHYSICAL EDUCATION - GENERAL	39,813.39	6,452.28	33,361.11	37,929.85	34,955.48	2,974.37	140.28	1,743.26
PHYSICAL EDUCATION - ATHLETICS	1,310.00	1,310.00	-- --	1,310.00	1,139.50	170.50	-- --	-- --
PSYCHOLOGY AND PHILOSOPHY	7,723.03	7,723.03	-- --	7,696.01	7,681.53	14.48	27.02	-- --
ZOOLOGY	6,692.64	6,692.64	-- --	6,604.26	5,990.43	613.83	88.38	-- --
<u>HUMANITIES</u>								
CLASSICAL LANGUAGES	2,678.84	2,678.84	-- --	2,678.84	2,678.84	-- --	-- --	-- --
ENGLISH	52,448.71	22,188.02	30,260.69	52,448.71	49,516.42	2,932.29	-- --	-- --
FINE ARTS	3,350.91	3,350.91	-- --	3,344.45	3,245.84	99.11	6.46	-- --
MODERN LANGUAGES	13,379.25	13,379.25	-- --	13,379.25	13,375.50	3.75	-- --	-- --
<u>PHYSICAL SCIENCE</u>								
CHEMISTRY	13,445.83	13,445.83	-- --	13,429.48	12,206.99	1,222.49	-- --	16.35
GEOLOGY	26,340.72	2,357.95	23,982.77	26,080.92	24,385.26	1,695.66	243.55	16.25
HOME ECONOMICS	15,573.49	15,573.49	-- --	15,323.70	14,329.91	993.79	142.01	107.78
MATHEMATICS	37,510.59	4,552.40	32,958.19	37,510.59	35,781.15	1,729.44	-- --	-- --
PHYSICS	65,157.74	3,318.78	61,838.96	65,084.43	61,203.31	3,881.12	44.20	29.11
<u>SOCIAL SCIENCE</u>								
ECONOMICS AND SOCIOLOGY	8,813.94	8,813.94	-- --	8,813.94	8,795.00	18.94	-- --	-- --
HISTORY AND POLITICAL SCIENCE	32,129.63	7,102.31	25,027.32	32,129.63	29,691.62	2,438.01	-- --	-- --
<u>PROFESSIONAL SCHOOLS</u>								
BUSINESS ADMINISTRATION	11,317.73	11,317.73	-- --	11,312.23	10,827.92	484.31	-- --	5.50
EDUCATION	12,770.24	12,770.24	-- --	12,755.98	12,289.14	466.84	-- --	14.26
FORESTRY	11,292.34	11,292.34	-- --	11,025.68	10,534.34	441.34	58.06	208.60
JOURNALISM	12,513.92	12,513.92	-- --	12,418.55	11,177.67	1,240.88	57.04	38.33
JOURNALISM LABORATORY *5	1,562.61	1,562.61	-- --	1,547.27	1,310.11	237.16	15.34	-- --
LAW	14,444.03	9,388.26	5,055.77	11,665.80	11,577.83	87.97	2,775.23	3.00
MUSIC	21,872.08	21,872.08	-- --	21,812.78	21,143.05	669.73	-- --	59.30
PHARMACY	8,236.21	8,236.21	-- --	8,073.71	7,366.11	707.60	148.86	12.64
<u>MILITARY SCIENCE</u>	1,156.46	643.47	312.99	1,142.96	599.68	543.28	-- --	13.50
<u>SUMMER SESSION</u>	25,538.99	25,398.99	140.00	25,538.99	24,909.38	629.61	-- --	-- --
2. EXTENSION AND PUBLIC SERVICE	9,172.29	9,172.29	-- --	8,713.30	6,795.53	1,917.77	458.99	-- --
3. LIBRARY	29,082.10	27,805.03	1,277.07	22,072.78	19,115.71	2,957.07	6,999.37	9.95
4. GENERAL EXPENSE								
ACADEMIC PUBLICATIONS	406.53	406.53	-- --	406.53	-- --	406.53	-- --	-- --
CLERICAL SERVICE DIVISION	6,947.20	6,812.20	135.00	6,925.90	2,949.47	3,976.43	-- --	21.30
INDUSTRIAL ACCIDENT INSURANCE	383.69	383.69	-- --	383.69	-- --	383.69	-- --	-- --
5. FEDERAL CONTRACTS								
ARMY AIR FORCE, C.T.D. SUPERVISION	12,620.93	342.62	12,278.31	12,620.93	10,041.85	2,579.08	-- --	-- --
CIVIL AERONAUTICS ADMINISTRATION	306.08	-- --	306.08	211.08	-- --	211.08	95.00	-- --
<b>TOTAL</b>	<b>514,733.90</b>	<b>287,799.64</b>	<b>226,934.26</b>	<b>501,133.98</b>	<b>463,601.78</b>	<b>37,532.20</b>	<b>11,300.79</b>	<b>2,299.13</b>

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 SEE SCHEDULE C 28-1  
 SEE SCHEDULE C 28-2  
 SEE SCHEDULE C 28-3  
 SEE SCHEDULE C 28-4  
 SEE SCHEDULE C 28-5

CURRENT FUND EXPENDITURES GENERAL BUDGET  
EDUCATIONAL SYSTEM - SALARIES AND WAGES

SCHEDULE C 2B-1

FISCAL REPORT  
1943-44

OBJECT CLASSIFICATION

1. INSTRUCTION	TOTAL	PROFESSORS AND ASSOCIATE PROFESSORS				ASSISTANT PROFESSORS	INSTRUCTORS	ASSISTANTS	SPECIAL LECTURERS	STUDENT ASSISTANTS	CLERKS	LABOR
		PROFESSORS	ASSOCIATE PROFESSORS	ASSISTANT PROFESSORS	INSTRUCTORS							
<u>COLLEGE OF ARTS AND SCIENCES</u>												
<u>BIOLOGICAL SCIENCES</u>												
BACTERIOLOGY & HYGIENE	\$ 3,634.35	\$ 3,038.05								\$ 316.30		\$ 280.00
BOTANY	4,303.36	2,565.58	828.61								629.17	280.00
PHYSICAL EDUCATION - GENERAL	34,955.48	5,729.65	8,722.77	4,403.99	1,050.00			\$ 2,277.47	702.10	26.30		43.20
PHYSICAL EDUCATION - ATHLETICS	1,139.50		600.00	475.00								64.50
PSYCHOLOGY AND PHILOSOPHY	7,681.53	6,258.26	458.34	509.68				450.00		5.25		
ZOOLOGY	5,990.43	3,303.62	879.54	366.66					47.18	570.30		823.13
<u>HUMANITIES</u>												
CLASSICAL LANGUAGES	2,678.84	1,278.78		1,400.06								
ENGLISH	49,516.42	17,896.24	5,790.54	10,519.80				14,558.95	380.15	270.74		
FINE ARTS	3,245.34	733.30	2,166.70					333.34				12.00
MODERN LANGUAGES	13,375.50	11,633.20		1,666.70						75.60		
<u>PHYSICAL SCIENCES</u>												
CHEMISTRY	12,206.99	9,067.32							366.95	63.70		2,709.02*
GEOLOGY	24,385.26	11,515.00	6,694.50		1,872.04			2,589.64	216.50	1,497.58		
HOME ECONOMICS	14,329.91	7,550.12	2,825.00	2,837.51					45.35	379.94		691.99
MATHEMATICS	35,781.15	8,021.94	4,408.33	1,036.34	515.18			18,721.54	2,299.34	77.48		
PHYSICS	61,203.31	25,581.63	4,285.70	4,430.46				25,134.97	242.55	1,528.00		
<u>SOCIAL SCIENCES</u>												
ECONOMICS AND SOCIOLOGY	8,795.00	2,687.50	3,089.38					2,500.00			518.12	
HISTORY AND POLITICAL SCIENCE	29,691.62	14,617.07	3,602.47	1,400.96				9,550.92	38.25	431.95		
<u>PROFESSIONAL SCHOOLS</u>												
BUSINESS ADMINISTRATION	10,827.92	3,633.35	2,716.64	2,666.64				1,500.00	262.61	48.68		
EDUCATION	12,289.14	7,833.40	919.71		2,700.00*2					834.03		2.00
FORESTRY	10,584.34	7,076.25	1,234.54	585.50						1,678.65		9.40
JOURNALISM	11,177.67	5,124.97	2,127.52	1,583.34				250.00	450.93	1,640.91		
JOURNALISM LABORATORY	1,310.11		924.76	320.82						4.25		50.28
LAW	11,577.83	8,027.51		1,800.00						1,750.32		
MUSIC	21,143.05	16,897.22	2,358.34	366.66					91.90	1,428.93		
PHARMACY	7,366.11	5,285.63	798.16						427.35	275.87		579.10
<u>MILITARY SCIENCE</u>												
	599.68										329.68	270.00
<u>SUMMER SESSION</u>												
	24,909.38			19,782.47	300.00			3,595.00			855.13	376.78
2. EXTENSION AND PUBLIC SERVICE	6,795.53	450.00		2,267.99*3				397.50			3,618.94	61.10
3. LIBRARY	19,115.71	3,283.36	7,117.04	3,411.86					4,407.45	896.00		
4. GENERAL EXPENSES											2,949.47	
CLERICAL SERVICE DIVISION	2,949.47											
5. ARMY AIR FORCE, C.T.D. SUPER.	10,041.85	4,623.42									5,418.43	
TOTAL	\$463,601.78	\$193,715.37	\$62,548.59	\$61,832.44	\$6,437.22	\$93,959.33	\$10,294.91	\$28,551.42	\$6,262.50			

\*1 CHEMISTRY STOREKEEPER AND ASSISTANT

\*2 INCLUDES SUPERVISING TEACHERS \$480.00.

\*3 CORRESPONDENCE STUDY INSTRUCTORS.

SUPERVISOR OR NURSERY SCHOOL \$1,170.00, OTHER ASSISTANTS \$1,050.00.

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

SCHEDULE C 2B-2

FISCAL REPORT 1943-44

1. INSTRUCTION	TOTAL	POSTAGE	OBJECT CLASSIFICATION						OTHER SUPPLIES AND EXPENSE
			STATIONERY, RECORD BOOKS, BLANKS	SUNDRY OFFICE SUPPLIES	TELEPHONE AND TELEGRAPH	FREIGHT AND EXPRESS	TRAVEL	LABORATORY SUPPLIES	
<u>COLLEGE OF ARTS AND SCIENCES</u>									
<u>BIOLOGICAL SCIENCES</u>									
BACTERIOLOGY AND HYGIENE	\$ 364.74	\$ -- --	\$ -- --	\$ -- --	\$ -- --	\$ -- --	\$ -- --	\$ 362.32	\$ 2.42
BOTANY	439.31	-- --	14.40	59.23	-- --	-- --	4.14	359.31	2.23
PHYSICAL EDUCATION - GENERAL	2,974.37	-- --	-- --	11.32	4.86	-- --	-- --	2,312.00	646.19
PHYSICAL EDUCATION-ATHLETICS	170.50	-- --	-- --	-- --	10.35	-- --	135.15	-- --	25.00
PSYCHOLOGY AND PHILOSOPHY	14.48	-- --	-- --	-- --	.90	1.00	8.58	4.00	-- --
ZOOLOGY	613.83	-- --	8.02	19.80	3.79	4.21	27.82	538.36	11.83
<u>HUMANITIES</u>									
ENGLISH	2,932.29	-- --	-- --	5.30	17.59	.70	59.99	2,798.71	50.00
FINE ARTS	99.11	-- --	-- --	-- --	-- --	30.10	-- --	40.01	29.00
MODERN LANGUAGES	3.75	-- --	-- --	-- --	.35	3.40	-- --	-- --	-- --
<u>PHYSICAL SCIENCES</u>									
CHEMISTRY	1,222.49	-- --	37.09	-- --	.83	2.45	-- --	1,182.12	-- --
GEOLOGY	1,695.66	-- --	70.59	-- --	1.87	.93	16.53	1,605.74	-- --
HOME ECONOMICS	993.79	-- --	31.84	11.76	19.66	.51	178.80	661.24	89.98
MATHEMATICS	1,729.44	-- --	1.01	36.61	1.30	-- --	-- --	1,690.52	-- --
PHYSICS	3,881.12	-- --	1.53	122.61	13.18	20.91	-- --	3,719.06	3.83
<u>SOCIAL SCIENCES</u>									
ECONOMICS AND SOCIOLOGY	18.94	-- --	-- --	-- --	2.10	-- --	16.44	-- --	.40
HISTORY & POLITICAL SCIENCE	2,438.01	-- --	-- --	2.97	1.64	-- --	-- --	2,433.40	-- --
<u>PROFESSIONAL SCHOOLS</u>									
BUSINESS ADMINISTRATION	484.31	-- --	42.72	27.39	1.84	-- --	-- --	412.36	-- --
EDUCATION	466.84	-- --	2.45	-- --	26.95	15.77	148.75	91.08	181.84
FORESTRY	441.34	-- --	11.80	66.02	29.39	1.17	99.17	34.07	199.22
JOURNALISM	1,240.88	-- --	84.26	41.74	22.43	1.35	332.48	483.86*1	274.76
JOURNALISM LABORATORY	237.16	-- --	-- --	-- --	-- --	8.34	7.83	-- --	220.99
LAW	87.97	-- --	8.50	8.23	-- --	6.04	-- --	-- --	65.20
MUSIC	669.73	-- --	19.47	16.31	4.51	-- --	259.56	186.69	183.19
PHARMACY	707.60	-- --	20.65	9.04	1.52	4.58	-- --	599.86	71.95
<u>MILITARY SCIENCE</u>									
MILITARY SCIENCE	543.28	-- --	9.38	33.52	10.40	-- --	16.48	317.84	155.66
<u>SUMMER SESSION</u>									
SUMMER SESSION	629.61	60.05	16.54	12.74	13.53	1.20	3.58	157.92	304.05*2
2. EXTENSION & PUBLIC SERVICE	1,917.77	325.18	66.33	104.10	21.53	8.43	787.78	-- --	604.42
3. LIBRARY	2,957.07	-- --	80.88	136.41	6.63	77.13	130.74	2,473.58*3	51.70
4. GENERAL EXPENSE									
ACADEMIC PUBLICATIONS	406.53	-- --	-- --	-- --	-- --	-- --	-- --	-- --	406.53
CLERICAL SERVICE DIVISION	3,976.43	949.53	2,292.60#4	733.65*5	.65	-- --	-- --	-- --	-- --
INDUSTRIAL ACCIDENT INSURANCE	383.69	-- --	-- --	-- --	-- --	-- --	-- --	-- --	383.69
5. FEDERAL CONTRACTS									
ARMY AIR FORCE, C.T.D. SUPER.	2,579.08	-- --	-- --	264.60	433.28	-- --	66.85	1,697.87	116.48
CIVIL AERONAUTICS ADMNS.	211.08	-- --	-- --	-- --	-- --	-- --	190.03	-- --	21.05
<b>TOTAL</b>	<b>\$37,532.20</b>	<b>\$1,334.76</b>	<b>\$2,820.06</b>	<b>\$1,723.35</b>	<b>\$651.58</b>	<b>\$188.22</b>	<b>\$2,490.70</b>	<b>\$24,161.92</b>	<b>\$4,161.61</b>

\*1 INCLUDES PERIODICALS \$187.46  
 \*2 INCLUDES PUBLICATIONS #305.94  
 \*3 INCLUDES PERIODICALS \$2,368.15, TEXT FEE PERIODICALS \$105.43  
 \*4 INCLUDES LITHOGRAPH PAPER \$1,937.09, OTHER \$355.51  
 \*5 INCLUDES TYPEWRITER MAINTENANCE \$421.80, OTHER \$311.85.

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CURRENT FUND EXPENDITURES - GENERAL BUDGET  
EDUCATIONAL SYSTEM - CAPITAL

	TOTAL	OBJECT CLASSIFICATION					
		MACHINERY AND APPLIANCES	PETTY- EQUIP- MENT	FURNITURE AND FIXTURES	BOOKS AND BINDING	SCIENTIFIC APPARATUS	MUSEUM
1. INSTRUCTION							
<u>COLLEGE OF ARTS AND SCIENCES</u>							
<u>BIOLOGICAL SCIENCES</u>							
PHYSICAL EDUCATION GENERAL	\$ 140.28			\$ 140.28			
PSYCHOLOGY	27.02					27.02	
ZOOLOGY	88.38					88.38	
<u>HUMANITIES</u>							
FINE ARTS	6.46						6.46
<u>PHYSICAL SCIENCES</u>							
GEOLOGY	243.55					243.55	
HOME ECONOMICS	142.01		93.01	49.00			
PHYSICS	44.20					44.20	
<u>PROFESSIONAL SCHOOLS</u>							
FORESTRY	58.06					58.06	
JOURNALISM	57.04		5.20	51.84			
JOURNALISM LABOARTORY	15.34		15.34				
LAW	2,775.23				2,775.23		
PHARMACY	149.86	148.86		1.00			
2. LIBRARY							
GENERAL	6,319.62				6,319.62		
TEXT BOOKS	679.75				679.75		
3. EXTENSION AND PUBLIC SERVICE	458.99					458.99	
4. FEDERAL CONTRACTS							
CIVIL AERONAUTICS ADMINISTRATION	95.00					95.00	
<b>TOTAL</b>	<b>\$11,300.79</b>	<b>\$148.86</b>	<b>\$113.55</b>	<b>\$242.12</b>	<b>\$9,774.60</b>	<b>\$1,015.20</b>	<b>\$ 6.46</b>

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	MUSEUM
1. INSTRUCTION							
<u>COLLEGE OF ARTS AND SCIENCES</u>							
<u>BIOLOGICAL SCIENCES</u>							
PHYSICAL EDUCATION-GENERAL	\$1,743.26	\$ -- --	\$ -- --	\$1,743.26	\$ -- --	\$ -- --	\$ -- --
<u>PHYSICAL SCIENCES</u>							
CHEMISTRY	16.35	-- --	-- --	-- --	-- --	16.35	-- --
GEOLOGY	16.25	-- --	-- --	16.25	-- --	-- --	-- --
HOME ECONOMICS	107.78	-- --	-- --	107.78	-- --	-- --	-- --
PHYSICS	29.11	-- --	-- --	-- --	-- --	29.11	-- --
<u>PROFESSIONAL SCHOOLS</u>							
BUSINESS ADMINISTRATION	5.50	-- --	5.50	-- --	-- --	-- --	-- --
EDUCATION	14.26	14.26	-- --	-- --	-- --	-- --	-- --
FORESTRY	208.60	201.85	-- --	-- --	-- --	6.75	-- --
JOURNALISM	38.33	-- --	-- --	-- --	-- --	28.47	9.86
LAW	3.00	-- --	-- --	-- --	3.00	-- --	-- --
MUSIC	59.30	-- --	-- --	59.30	-- --	-- --	-- --
<u>MILITARY SCIENCE</u>							
LIBRARY	12.64	12.64	-- --	-- --	-- --	-- --	-- --
GENERAL EXPENSE	13.50	-- --	-- --	13.50	-- --	-- --	-- --
CLERICAL SERVICE DIVISION	9.95	-- --	-- --	-- --	9.95	-- --	-- --
TOTAL	21.30	21.30	-- --	-- --	-- --	-- --	-- --
2. LIBRARY							
3. GENERAL EXPENSE							
CLERICAL SERVICE DIVISION	21.30	21.30	-- --	-- --	-- --	-- --	-- --
TOTAL	\$2,299.13	\$250.05	\$ 5.50	\$1,940.09	\$12.95	\$80.68	\$ 9.86

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			\$3,805.42
HIGH SCHOOL EDITORS' ASSOCIATION			166.71
STATE PRESS ASSOCIATION			8.76
UNIVERSITY DEPARTMENTAL TRANSFERS			<u>1,281.16</u>
			\$5,262.05

<u>EXPENDITURES</u>	<u>SHOP CHARGES</u>	<u>PAYMENTS FROM SPECIAL FUNDS</u>	<u>DEPARTMENTAL DISTRIBUTION</u>	<u>TOTAL</u>
SALARIES AND WAGES				
SUPERVISION	\$1,245.58	-- --	\$ 87.74	\$1,333.32
LABOR	64.53	-- --	838.96	903.49
LABOR (OFFSET TO KAIMIN CHARGE)	-- --	3,842.55	-- --	3,842.55
				(6,079.36)
SUPPLIES				
PAPER	79.54	-- --	305.76	385.30
INK	30.60 (CR)	-- --	41.70	11.10
SUNDRY	182.22	-- --	7.00	189.22
				(585.62)
REPAIRS & REPLACEMENTS	-- --	-- --	-- --	-- --
NEW EQUIPMENT PURCHASED	15.34	-- --	-- --	15.34
<b>TOTAL</b>	<u>\$1,556.61</u>	<u>\$3,842.55</u>	<u>\$1,281.16</u>	<u>6,680.32</u>
<b>EXCESS OF EXPENDITURES OVER INCOME</b>				<u>\$1,418.27</u>

MEMO: SHOP CHARGES PROVIDED FOR:

DEFICIT		\$1,418.27
UNIVERSITY COPIES OF THE KAIMIN		
30 ISSUES @ \$2.50		75.00
CASH COLLECTIONS		358.88
		<u>\$1,852.15</u>
LESS DECREASE IN ACCOUNTS RECEIVABLE		
JULY 1, 1943	458.86	
JUNE 30, 1944	<u>163.32</u>	
SHOP CHARGES		<u>295.54</u>
		<u>\$1,556.61</u>

CURRENT FUND EXPENDITURES - GENERAL BUDGET  
EDUCATIONAL SYSTEM - SUMMER SESSION 1943  
(EXPENDITURES FOR THE SUMMER SESSION ARE MADE DURING PARTS OF TWO FISCAL YEARS)

<u>ADMINISTRATION</u>	<u>1943 ACTUAL</u>		
	<u>1942-43</u>	<u>1943-44</u>	<u>TOTAL</u>
SALARIES AND WAGES			
INSTRUCTIONAL AND ADMINISTRATIVE			
RESIDENT STAFF	-- --	\$20,002.47	\$20,002.47
VISITING STAFF	640.00	3,595.00	4,235.00
			(24,237.47)
SPECIAL LECTURERS - CONFERENCES	-- --	80.00	80.00
STUDENT ASSISTANTS	-- --	-- --	-- --
CLERICAL	386.39	572.53	958.92
LABOR	-- --	376.78	376.78
SUPPLIES AND EXPENSE			
PUBLICATIONS AND PUBLICITY			
LABORATORY SUPPLIES			
OFFICE SUPPLIES AND EXPENSE	792.71	139.15	931.86
	<u>\$1,819.10</u>	<u>\$24,765.93</u>	<u>\$26,585.03</u>

(DOES NOT INCLUDE EXPENDITURES FOR COST OF ADMINISTRATIVE OFFICES, LIBRARY, PHYSICAL PLANT, INCIDENTAL PUBLICITY, NOT INCLUDED IN ABOVE EXPENSES OF OPERATION.)

<u>MEMORANDUM OF INCOME</u>			
STUDENT FEES, GENERAL	\$8,548.25	\$ 460.75	\$ 9,009.00
STUDENT FEES, SPECIAL Music ETC.	792.00	27.50	819.50
FEDERAL AND STATE AID	-- --	-- --	-- --
	<u>\$9,340.25</u>	<u>\$ 488.25</u>	<u>\$ 9,828.50</u>

MEMORANDUM OF STUDENT REGISTRATION

	<u>FULL TIME</u>	<u>LIMITED REGISTRANTS LESS THAN 6 CREDITS</u>	<u>TOTAL</u>
TEN WEEKS	{ 275	{ 76	240
SIX WEEKS	{ 275	{ 76	161
	<u>275</u>	<u>76</u>	<u>341</u>

CURRENT FUND EXPENDITURES - GENERAL BUDGET

PHYSICAL PLANT SUMMARY

	GRAND TOTAL	UNRESTRICTED RESOURCES	RESTRICTED RESOURCES	TOTAL * <sub>1</sub> OPERATIONS	SALARIES AND WAGES	SUPPLIES AND EXPENSE	CAPITAL EQUIPMENT & MINOR IM- PROVEMENTS* <sub>2</sub>	REPAIRS AND REPLACE- MENTS* <sub>3</sub>
ADMINISTRATION AND GENERAL BUILDINGS	\$ 17,414.80	\$ 12,412.93	\$ 5,001.87	\$ 17,179.70	\$ 10,222.32	\$ 6,957.38	\$ 6.75	\$ 228.35
HEATING PLANT	72,621.47	54,641.55* <sub>4</sub>	17,979.92	37,040.80	30,096.52	6,944.28	2,795.27	32,785.40* <sub>4</sub>
CAMPUS	34,408.59	26,648.59	7,760.00	34,159.71	12,513.38	21,646.33	-- --	248.88
	7,305.32	5,475.32	1,830.00	6,859.67	5,976.28	883.39	242.44	203.21
<b>TOTAL</b>	<b>\$ 131,750.18</b>	<b>\$ 99,178.39</b>	<b>\$ 32,571.79</b>	<b>\$ 95,239.88</b>	<b>\$ 58,808.50</b>	<b>\$ 36,431.38</b>	<b>\$ 3,044.46</b>	<b>\$ 33,465.84</b>

\*<sub>1</sub> SCHEDULE C 2C-1, PAGE 24

\*<sub>2</sub> SCHEDULE C 2C-2, PAGE 25

\*<sub>3</sub> SCHEDULE C 2C-3, PAGE 25

\*<sub>4</sub> INCLUDES PAYMENTS FROM SPECIAL APPROPRIATION FOR REPAIRS, \$9,760.47

NOTE:

(1) EXPENDITURES FROM "RESTRICTED RESOURCES" INCLUDES ARMY AIR FORCE CONTRACT \$32,565.08, AND A. S. T. P. CONTRACT, \$6.71. THE AIR FORCE CONTRACT PROVIDED FOR REIMBURSEMENT TO THE UNIVERSITY OF APPROXIMATELY ONE-THIRD OF ALL PHYSICAL PLANT COSTS, EXCLUSIVE OF EXPENDITURES FOR CAPITAL ITEM AND UNUSUAL REPAIRS. SEGREGATION OF ACTUAL COST WAS IMPOSSIBLE. FUND PROVIDED, TO THE EXTENT INDICATED ABOVE, WERE, IN GENERAL, ARBITRARILY USED FOR SALARY PAYMENTS.

(2) FOR RECONCILIATION WITH COST ACCOUNTS SEE APPENDIX A.



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

<u>SALARIES AND WAGES</u>			
MAINTENANCE ENGINEER		\$ 2,755.60	
CLERKS, STENOGRAPHER, DRAFTING, AND SURVEYING		1,299.53	
WATCHMEN AND SPECIAL POLICE		3,964.49	
TRUCK DRIVER		2,150.20	
SPECIAL SERVICES		52.50	
TOTAL SALARIES AND WAGES		(10,222.32)	
<u>SUPPLIES AND EXPENSE</u>			
OFFICE SUPPLIES AND EXPENSE			
POSTAGE	\$ 12.20		
STATIONERY, RECORD BOOKS & BLANKS	21.30		
TELEPHONE AND TELEGRAPH	12.12		
FREIGHT AND EXPRESS	19.54		
SUNDRY SUPPLIES	19.36	84.52	
TRAVEL		7.72	
WATER		4,595.78	
INSURANCE			
INDUSTRIAL ACCIDENT AND AUTOMOBILE		1,477.82	
MOTOR TRUCK SUPPLIES AND EXPENSE		695.77	
GENERAL SUPPLIES AND EXPENSE		73.55	
ARMY AIR FORCE ACTIVATION		22.22	
TOTAL SUPPLIES AND EXPENSE		(6,957.38)	\$17,179.70
<u>BUILDINGS</u>			
<u>SALARIES AND WAGES</u>			
JANITORS - CUSTODIAN & REGULAR		24,348.72	
JANITORS - STUDENTS AND SPECIAL		835.58	
ASSISTANT REPAIRMEN (REPAIRMAN CHARGED TO BUILDINGS REPAIRS AND REPLACEMENTS)		2,139.60	
TELEPHONE OPERATORS, MAIL CLERK, AND MESSENGERS		2,772.62	
TOTAL SALARIES AND WAGES		(30,096.52)	
<u>SUPPLIES AND EXPENSE</u>			
INSURANCE AND INSPECTION		5.00	
GAS		141.53	
LAMPS		723.83	
JANITOR SUPPLIES		1,719.76	
HARDWARE AND SUNDRY SUPPLIES		457.71	
LAUNDRY		145.77	
TELEPHONE EXCHANGE RENTALS		2,787.09	
RENT AND MAINTENANCE OF RENTED PROPERTY		708.50	
ARMY AIR FORCE ACTIVATION		255.09	
TOTAL SUPPLIES AND EXPENSE		(6,944.28)	37,040.80
<u>HEATING PLANT</u>			
<u>SALARIES AND WAGES</u>			
ENGINEER AND FIREMEN		12,513.38	
<u>SUPPLIES AND EXPENSE</u>			
FUEL		15,581.60	
LIGHT AND POWER (INCLUDES BUILDINGS AND CAMPUS)		5,806.51	
HARDWARE AND SUNDRY SUPPLIES		31.26	
OIL, GREASE, WASTE, ETC.		66.44	
BOILER INSURANCE AND INSPECTION		160.52	
TOTAL SUPPLIES AND EXPENSE		(21,646.33)	34,159.71
<u>CAMPUS</u>			
<u>SALARIES AND WAGES</u>			
GARDENERS		5,923.48	
SPECIAL LABOR		52.80	
TOTAL SALARIES AND WAGES		(5,976.28)	
<u>SUPPLIES AND EXPENSE</u>			
GARDENERS' SUPPLIES AND EXPENSE (INCLUDES SPRAYING AND TRIMMING, TREES, ROAD MAINTENANCE, ETC.)		349.49	
HARDWARE AND SUNDRY SUPPLIES		26.00	
FIRE PROTECTION		16.80	
IMPROVEMENT DISTRICT ASSESSMENT (UPKEEP)		491.10	
TOTAL SUPPLIES AND EXPENSE		(883.39)	6,859.67
TOTAL			<u>\$95,239.88</u>

CURRENT FUND EXPENDITURES - GENERAL BUDGET  
PHYSICAL PLANT - CAPITAL

	TOTAL	BUILDINGS & ATTACHED FIXTURES	MACHINERY AND APPLIANCES	HAND TOOLS AND PETTY EQUIPMENT	FURNITURE AND FIXTURES
<u>ADMINISTRATION</u>	\$ 6.75	\$ -- --	\$ -- --	\$ 6.75	\$ -- --
<u>BUILDINGS</u>					
PRESIDENT'S NEW HOUSE	34.75	34.75	-- --	-- --	-- --
UNDISTRIBUTED	2,760.52	-- --	-- --	29.95	2,730.57
TOTAL BUILDINGS	(2,795.27)	(34.75)	-- --	(29.95)	(2,730.57)
<u>CAMPUS</u>	242.44	-- --	242.44	-- --	-- --
<b>TOTAL</b>	<b>\$3,044.46</b>	<b>\$34.75</b>	<b>\$242.44</b>	<b>236.70</b>	<b>\$2,730.57</b>

SCHEDULE C 20-3

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

	TOTAL	BUILDINGS & ATTACHED FIXTURES	MACHINERY AND APPLIANCES	HAND TOOLS AND PETTY EQUIPMENT	FURNITURE AND FIXTURES
<u>ADMINISTRATION</u>	228.35	-- --	\$129.54	\$ 98.81	\$ -- --
<u>BUILDINGS</u>					
ART	128.92	128.92	-- --	-- --	-- --
BIOLOGICAL STATION	1,084.71	1,084.71	-- --	-- --	-- --
BLEACHERS	1,517.03	1,517.03	-- --	-- --	-- --
CARPENTER SHOP	81.50	81.50	-- --	-- --	-- --
COOK	294.60*1	294.60	-- --	-- --	-- --
CRAIG	995.53*2	995.53	-- --	-- --	-- --
FORESTRY	564.88*3	564.88	-- --	-- --	-- --
GYNASIUM, MEN	1,263.37	1,263.37	-- --	-- --	-- --
GYNASIUM, WOMEN	2,422.35	2,422.35	-- --	-- --	-- --
JOURNALISM	116.13	116.13	-- --	-- --	-- --
LAW	1,261.72	1,261.72	-- --	-- --	-- --
LIBRARY	210.51	210.51	-- --	-- --	-- --
MUSIC PRACTICE	528.59	528.59	-- --	-- --	-- --
NATURAL SCIENCE	75.16	75.16	-- --	-- --	-- --
NEW HALL	70.53*4	70.53	-- --	-- --	-- --
PHARMACY - CHEMISTRY	2,622.79	2,622.79	-- --	-- --	-- --
PRESIDENT'S HOUSE - OLD	623.63	623.63	-- --	-- --	-- --
PRESIDENT'S HOUSE-NEW	434.95	434.95	-- --	-- --	-- --
R.O.T.C.	943.87	943.87	-- --	-- --	-- --
SCIENCE, OLD	24.73	24.73	-- --	-- --	-- --
SIMPKINS	245.16	245.16	-- --	-- --	-- --
SOUTH HALL	60.64	60.64	-- --	-- --	-- --
STUDENT STORE BLDG., OLD	29.23	29.23	-- --	-- --	-- --
STUDENT UNION	2,085.88	2,085.88	-- --	-- --	-- --
UNIV. OR MAIN GENERAL	810.41	810.41	-- --	-- --	-- --
UNIV. OR MAIN REMODELING	7,268.53	7,268.53	-- --	-- --	-- --
UNDISTRIBUTED	7,020.05	5,295.10	67.24	94.56	1,563.15
TOTAL BUILDINGS	(32,785.40)	(31,060.45)	(67.24)	(94.56)	(1,563.15)
<u>HEATING PLANT</u>	248.88	248.88	-- --	-- --	-- --
<u>CAMPUS</u>	203.21	-- --	129.93	73.28	-- --
<b>TOTAL</b>	<b>\$33,465.64</b>	<b>\$31,309.33</b>	<b>\$326.71</b>	<b>\$266.65</b>	<b>\$1,563.15</b>

NOTE: FOR RECONCILIATION WITH COST ACCOUNTS SEE APPENDIX A.

*1	INCLUDES A.A.F. ACTIVATION	\$ 39.60
*2	"	205.35
*3	"	164.52
*4	"	70.53
		<u>\$480.00</u>

CURRENT FUND EXPENDITURES

EDUCATIONAL SYSTEM - NON-GENERAL BUDGET, RESTRICTED FUNDS

(SEE SPECIAL REPORTS FOR COMPLETE RECORD OF FOREST CONSERVATION AND EXPERIMENT STATION)

SCHEDULE C 2D

FISCAL REPORT 1943-44

	GRAND TOTAL	TOTAL OPERATION	SALARIES AND WAGES	SUPPLIES AND EXPENSE	TOTAL CAPITAL	MACHINERY AND APPLIANCES	PETTY EQUIP- MENT	FURNITURE AND FIXTURES	TOTAL REPAIRS & REPLACE- MENTS	MACHINERY AND APPLI- ANCES	BUILDINGS
<u>EDUCATIONAL &amp; GENERAL</u>											
FOREST CONSERVATION & EXPERIMENT STATION	\$12,500.73	\$11,094.70	\$7,518.08	\$3,576.62	\$1,223.39	\$1,046.78	\$45.26	\$131.35	\$182.64	\$81.32	\$101.32
<u>STUDENT AID AND SUNDRY</u>											
CERTIFIED PUBLIC ACCOUNTANCY	184.67	184.67	35.00	149.67	-- --	-- --	-- --	-- --	-- --	-- --	-- --
SCHOLARSHIPS & PRIZES	430.49	430.49	-- --	430.49	-- --	-- --	-- --	-- --	-- --	-- --	-- --
TRANSP. FARE REFUNDS	284.75	284.75	-- --	284.75	-- --	-- --	-- --	-- --	-- --	-- --	-- --
TOTAL STUDENT AID & SUNDRY	(899.91)	(899.91)	(35.00)	(864.91)	-- --	-- --	-- --	-- --	-- --	-- --	-- --
<b>TOTAL</b>	<b>\$13,400.64</b>	<b>\$11,994.61</b>	<b>\$7,553.08</b>	<b>\$4,441.53</b>	<b>\$1,223.39</b>	<b>\$1,046.78</b>	<b>\$45.26</b>	<b>\$131.35</b>	<b>\$182.64</b>	<b>\$81.32</b>	<b>\$101.32</b>

SALARIES AND WAGES

SCHEDULE C 2D1

	GRAND TOTAL	PROFESSOR	INSTRUCTOR	CLERKS	LABOR
<u>EDUCATIONAL &amp; GENERAL</u>					
FOREST CONSERVATION & EXPER. STATION	\$7,518.08	\$438.08	\$1,882.13	\$75.94	\$5,121.93
<u>STUDENT AID AND SUNDRY</u>					
CERTIFIED PUBLIC ACCOUNTANCY	35.00	-- --	-- --	35.00	-- --
<b>TOTAL</b>	<b>\$7,553.08</b>	<b>\$438.08</b>	<b>\$1,882.13</b>	<b>\$110.94</b>	<b>\$5,121.93</b>

SUPPLIES AND EXPENSE

SCHEDULE C 2D2

	TOTAL	POSTAGE	OFFICE SUPPLIES AND EXPENSE	TELE. AND TELE.	FREIGHT AND EXPRESS	TRAVEL	OTHER SUPPLIES AND EXPENSE
<u>EDUCATIONAL &amp; GENERAL</u>							
FOREST CONSERVATION & EXPER. STN.	\$3,576.62	\$134.50	-- --	\$84.21	\$150.94	\$204.73	\$3,002.24
TOTAL EDUCATIONAL & GENERAL	(3,576.62)	(134.50)	-- --	(84.21)	(150.94)	(204.73)	(3,002.24)
<u>STUDENT AID AND SUNDRY</u>							
CERTIFIED PUBLIC ACCOUNTANCY	149.67	-- --	9.00	-- --	-- --	66.78	73.89
SCHOLARSHIPS AND PRIZES	430.49	-- --	-- --	-- --	-- --	-- --	430.49
TRANSPORTATION FARE REFUNDS	284.75	-- --	-- --	-- --	-- --	-- --	284.75
TOTAL STUDENT AID AND SUNDRY	(864.91)	-- --	(9.00)	-- --	-- --	(66.78)	(789.13)
<b>TOTAL</b>	<b>\$4,441.53</b>	<b>\$134.50</b>	<b>\$9.00</b>	<b>\$84.21</b>	<b>\$150.94</b>	<b>\$271.51</b>	<b>\$3,791.37</b>

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FOREST CONSERVATION AND EXPERIMENT STATION

## SUMMARY OF RECEIPTS AND DISBURSEMENTS

<u>INCOME</u>			
LEGISLATIVE APPROPRIATION		\$ 5,000.00	
SALES, LEASES, ETC.			
NURSERY	3,553.04		
FOREST	<u>815.35</u>	4,368.39	
FEDERAL AID (NURSERY)			
CLARKE-McNARY	2,459.01		
NORRIS-DOXEY	<u>987.00</u>	<u>3,446.01</u>	12,814.40
CASH BALANCE JULY 1, 1943			<u>4,491.66</u>
TOTAL CASH TO BE ACCOUNTED FOR			<u>17,306.06</u>
<u>EXPENDITURES</u>			
(A) FORESTRY NURSERY			
OPERATION			
SALARIES AND WAGES		7,082.18	
SUPPLIES AND EXPENSE			
TRAVEL	59.15		
SEEDS & LABORATORY SUPPLIES	230.65		
SHIPPING SUPPLIES AND EXPENSE	354.26		
MOTOR VEHICLES	88.01		
LAND RENTALS	1,800.00		
OTHER SUPPLIES & EXPENSE	<u>132.70</u>		
TOTAL SUPPLIES & EXPENSE		<u>2,664.77</u>	
TOTAL OPERATION		<u>9,746.95</u>	
CAPITAL			
MACHINERY & APPLIANCES	1,046.78		
HAND TOOLS & PETTY EQUIP.	45.26		
FURNITURE	<u>131.35</u>	1,223.39	
REPAIRS & REPLACEMENTS	-- --		
LAND & LAND IMPROVEMENTS			
BUILDINGS	97.32		
MACHINERY & APPLIANCES	81.32		
HAND TOOLS & PETTY EQUIP.	<u>4.00</u>	182.64	
TOTAL FORESTRY NURSERY		(11,152.98)	
(B) LUBRECHT EXPERIMENTAL FOREST			
OPERATION			
SALARIES & WAGES		435.90	
SUPPLIES & EXPENSE			
TRAVEL	145.58		
MOTOR VEHICLES	14.80		
LAND RENTAL	34.94		
FOREST FIRE PROTECTION	706.67		
OTHER SUPPLIES & EXPENSE	<u>9.86</u>	911.85	
TOTAL LUBRECHT EXPERIMENTAL FOREST		<u>(1,347.75)</u>	
TOTAL EXPENDITURES			<u>12,500.73</u>
CASH BALANCE JUNE 30, 1944			<u>4,805.33</u>

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

	RECEIPTS		DISBURSEMENTS		CASH BALANCE JUNE 30, 1944
	CASH BALANCE JULY 1, 1943	INTEREST EARNINGS & GIFTS	TOTAL TO BE ACCOUNTED FOR	AWARDS	
FELLOWSHIPS - STATE TREASURER ENDOWED					
J. H. T. RYMAN-ECONOMICS AND SOCIOLOGY	\$2,701.48	\$ 323.97	\$3,025.45	\$ -- --	\$3,025.45*1
SCHOLARSHIP FUNDS ENDOWED					
STATE TREASURER					
E. L. BONNER	76.97	140.22	217.19	-- --	217.19
KAIMIN EDITOR'S	22.49	40.99	63.48	22.49	40.99
GIFTS	(99.46)	(181.21)	(280.67)	(22.49)	(258.18)
W.K. KELLOGG FOUNDATION					
MEDICAL TECHNOLOGY	-- --	2,006.39	2,006.39	-- --*3	2,006.39*2
SCHOOL OF JOURNALISM	-- --	300.00	300.00	300.00	-- --
JUSTIN MILLER, SCHOOL OF LAW	-- --	75.00	75.00	75.00	-- --
SCHOOL OF PHARMACY	-- --	400.00	400.00	-- --	400.00
	-- --	(2,781.39)	(2,781.39)	(375.00)	(2,406.39)
PRIZE FUNDS					
ENDOWED - STATE TREASURER					
W. M. ABER - ORATORY	16.57	22.41	38.98	-- --	38.98
PHILO S. BENNETT - ESSAY	92.70	15.10	107.80	-- --	107.80
CLASS OF 1904	12.87	10.72	23.59	10.00	13.59
PRESIDENT C. A. DUNIWAY - HONOR SCHOLARSHIP BOOKS	6.91	8.54	15.45	-- --	15.45
ANNIE LEWIS JOYCE MEMORIAL	9.70	5.36	15.06	8.00	7.06
	(138.75)	(62.13)	(200.88)	(18.00)	(182.88)
GIFTS					
DAVIS B. SMITH MEMORIAL - PSYCHOLOGY	--	15.00	15.00	15.00	-- --
<b>TOTAL</b>	<b>\$2,939.69</b>	<b>\$3,363.70</b>	<b>\$6,303.39</b>	<b>\$430.49</b>	<b>\$5,872.90</b>

\*1 TRANSFERRED TO THE MONTANA TRUST -LEGACY FUND AS A TEMPORARY INVESTMENT.  
 \*2 22,000 TRANSFERRED TO THE MONTANA TRUST-LEGACY FUND AS A TEMPORARY INVESTMENT.  
 \*3 AWARD OF \$250.00, BUT NOT RECORDED UNTIL JULY, 1944.

RESIDENCE HALLS  
SUMMARY OF CASH RECEIPTS AND DISBURSEMENTS

<u>CASH BALANCE JULY 1, 1943</u>		
CHECKING OR OPERATING ACCOUNT	\$ 43,210.73	
SAVINGS ACCOUNT	5,394.70	
	(48,595.43)	
REVOLVING FUND (MRS. MONICA B. SWEARINGEN)	60.00	\$ 48,655.43
<u>RECEIPTS</u>		
OPERATING INCOME (SCHEDULE C 2G2, PAGE 33)	476,236.63*	
LESS: REFUND ON A.A.F. CONTRACT	44,081.46	
	432,155.17	
ADD ACCOUNTS RECEIVABLE JULY 1, 1943	13,619.84	
	445,775.01	
LESS ACCOUNTS RECEIVABLE JUNE 30, 1944	96,402.97	
INTEREST ON SAVINGS (INCREASES SAVINGS ACCOUNT)	349,372.04	
	20.00	
TOTAL CASH RECEIPTS		349,392.04
		398,047.47
<u>DISBURSEMENTS</u>		
OPERATING EXPENSE (SCHEDULE C 2G2, PAGE 30)	400,461.66	
LESS DECREASE IN INVENTORIES JULY 1, 1943 TO JUNE 30, 1944 (SEE MEMO., PAGE 31)	7,664.17	
	392,797.49	
ADD ACCOUNTS PAYABLE (COAL JULY 1, 1943)	64.65	
	392,862.14	
CAPITAL EXPENDITURES (SCHEDULE C 2G-4, PAGE 31)	\$ 369.34	
REPAIRS & REPLACEMENTS EXPENDITURES (SCHEDULE C 2G-4, PAGE 31)	8,103.63	8,472.97
TRANSFER TO STATE TREASURER FOR PURPOSE OF PAYING INTEREST AND RETIREMENT OBLIGATIONS ON BONDED INDEBTEDNESS OF NEW HALL	16,087.50	
TOTAL CASH DISBURSEMENTS		417,422.61
CASH DEFICIT JUNE 30, 1944	24,779.84 (od)	
CHECKING OR OPERATING ACCOUNT	5,404.70	\$ 19,375.14 (od)
SAVINGS ACCOUNT		

SCHEDULE C 2G1

RESIDENCE HALLS  
MEMORANDUM OF COMPARATIVE OPERATING INCOME AND EXPENDITURES

	1939-40	1940-41	1941-42	1942-43	1943-44
INCOME	\$146,371.97	\$126,711.90	\$114,140.28	\$243,855.73	\$432,155.17
EXPENDITURES FOR OPERATION	103,290.51	95,439.44	88,731.37	184,573.37	400,461.66
EXCESS INCOME OVER EXPENDITURES FOR OPERATION	\$ 43,081.46	\$ 31,272.46	\$ 25,408.91	\$ 59,282.36	\$ 31,693.51
EXPENDITURES FOR CAPITAL, REPAIRS AND REPLACEMENTS	11,676.25	\$ 10,726.31	\$ 2,942.64	\$ 9,821.84	\$ 8,472.97
BOND INTEREST AND REDEMPTION					
TRANSFERS FOR:					
INTEREST	\$ 9,652.50	\$ 9,315.00	\$ 8,642.50	\$ 7,470.00	\$ 7,087.50
REDEMPTIONS	7,000.00	8,000.00	33,000.00	8,000.00	9,000.00
TOTAL	\$ 16,652.50	\$ 17,315.00	\$ 41,642.50	\$ 15,470.00	\$ 16,087.50
CASH BALANCE JUNE 30	\$ 53,454.18	\$ 56,657.11	\$ 36,351.80	\$ 48,655.43	\$ 19,375.14 (od)

\* THE INCOME AS RECORDED INCLUDES THE ARMY AIR FORCE CONTRACT ESTIMATE OF COST WHICH WILL BE ADJUSTED TO ACTUAL COST. THE REFUND WHICH IS AN ACCUMULATION OF PAYMENT IN EXCESS OF ACTUAL COSTS COVERS THE FIRST SEVEN (7) MONTHS OPERATION OF THE CONTRACT AND DATES BACK TO MARCH 1, 1943. FURTHER ADJUSTMENTS FOR THE REMAINDER OF THE PERIOD COVERED BY THE CONTRACT WHICH WAS TERMINATED JUNE 30, 1944 ARE PENDING.

AUXILIARY ENTERPRISE  
RESIDENCE HALLS

FOR REGULAR UNIVERSITY STUDENTS 1943-44  
(INCLUDES CIVIL AERONAUTICS STUDENTS) GRAND TOTAL  
BOARD & ROOM

INCOME	ARMY MESSING	ARMY QUARTERING	ARMY TOTALS	A.S.T. UNIT P.D.T. HOUSE	BOARD	ROOMS	TOTALS	BOARD & ROOM
BOARD								
REGULAR	\$327,500.15	---	\$327,500.15	---				
EMPLOYEES & SUNDRY	15,683.61	---	15,683.61	---				
TOTAL	(343,183.76)	(--- --)	(343,183.76)	(--- --)	(29,875.59)	(--- --)	(29,875.59)	(373,059.35)
ROOM								
REGULAR	---	78,402.49	78,402.49	1,360.07	---			
EMPLOYEES & SUNDRY	---	2,316.86	2,316.86	---	---			
TOTAL	(--- --)	(80,719.35)	(80,719.35)	(1,360.07)	(--- --)	12,043.54	(12,043.54)	(94,122.96)
ACTIVATING	3,246.01	5,808.31	9,054.32	---	---	---	---	9,054.32
<b>TOTAL OPERATING INCOME</b>	<b>346,429.77</b>	<b>86,527.66</b>	<b>432,957.43</b>	<b>1,360.07</b>	<b>29,875.59</b>	<b>12,043.54</b>	<b>41,919.13</b>	<b>476,236.63*</b>
<b>EXPENSES FOR OPERATION</b>								
<u>SALARIES &amp; WAGES</u>								
ADMINISTRATION	11,612.68	4,807.07	16,419.75	---	1,361.25	5,089.45	6,450.70	22,870.45
CLERICAL	3,406.70	1,185.00	4,591.70	---	358.65	217.80	576.45	5,168.15
FULL TIME EMPLOYEES	80,696.19	4,292.00	84,988.19	306.00	6,176.90	4,125.45	10,302.35	95,596.54
STUDENT EMPLOYEES	345.95	---	345.95	---	2,063.50	---	2,063.50	2,409.45
<b>TOTAL SALARIES &amp; WAGES</b>	<b>96,061.52</b>	<b>10,284.07</b>	<b>106,345.59</b>	<b>306.00</b>	<b>9,960.30</b>	<b>9,432.70</b>	<b>19,393.00</b>	<b>126,044.59</b>
<u>SUPPLIES &amp; EXPENSE</u>								
OFFICE SUPPLIES	211.11	19.27	230.38	---	14.18	17.70	31.88	262.26
TELEPHONE & TELEGRAPH	340.74	356.12	696.86	14.19	18.92	891.42	910.34	1,621.39
SUBSISTENCE	213,359.23	---	213,359.23	---	11,370.22	---	11,370.22	224,729.45
KITCHEN FUEL	720.08	---	720.08	---	159.28	---	159.28	879.36
JANITOR SUPPLIES	118.78	2,433.41	2,552.19	29.83	---	285.31	285.31	2,867.33
HOUSEHOLD SUPPLIES	1,550.22	(842.27)	707.95	---	198.64	12.34	210.98	918.93
HEAT	1,632.00	7,968.00	9,600.00	158.72	---	1,774.21	1,774.21	11,532.93
LIGHT	1,674.72	2,347.03	4,021.75	48.68	81.23	619.16	700.39	4,770.82
WATER	203.67	539.48	743.15	13.80	10.24	207.25	217.49	974.44
LAUNDRY	3,539.07	3,027.99	6,567.06	35.56	468.89	433.66	902.55	7,505.17
MISCELLANEOUS - RENTALS	---	---	---	700.00	---	4,330.00	4,330.00	5,030.00
RENTALS (REP. & REPLACEMENTS)	---	---	---	---	349.23	2,701.01	3,050.24	3,050.24
ENTERTAINMENT	---	---	---	---	83.82	112.40	196.22	196.22
INSURANCE (INDUSTRIAL ACCIDENT)	964.52	131.38	1,095.90	2.45	103.57	106.54	210.11	1,308.46
OTHER ITEMS	21.27	17.50	38.77	---	---	28.00	28.00	66.77
ACTIVATING EXPENSE	3,023.39	5,679.91	8,703.30	---	---	---	---	8,703.30
<b>TOTAL SUPPLIES &amp; EXPENSE</b>	<b>227,358.80</b>	<b>21,677.82</b>	<b>249,036.62</b>	<b>1,003.23</b>	<b>12,858.22</b>	<b>11,519.00</b>	<b>24,377.22</b>	<b>274,417.07</b>
<b>TOTAL EXPENSES FOR OPERATION</b>	<b>323,420.32</b>	<b>31,961.89</b>	<b>355,382.21</b>	<b>1,309.23</b>	<b>22,818.52</b>	<b>20,951.70</b>	<b>43,770.22</b>	<b>400,461.66</b>
<b>DIFFERENCE BETWEEN INCOME AND OPERATING EXPENSE</b>	<b>23,009.45</b>	<b>54,565.77</b>	<b>77,575.22</b>	<b>50.84</b>	<b>7,057.07</b>	<b>(8,908.16)</b>	<b>(1,851.09)</b>	<b>75,774.97*</b>

NOTE: TO RECONCILE EXPENDITURES FOR SUPPLIES WITH THE SUMMARY ON PAGE 14, DECREASE STORES, \$7,664.17; THEN ADD FOR 1942-43 ACCOUNTS PAYABLE FOR FUEL; 64.65.

\* THE INCOME INCLUDES THE CHARGE TO THE GOVERNMENT FOR SERVICES BASED ON THE CONTRACT RATE WHICH WAS AN ESTIMATE. THE FINAL SETTLEMENT IS TO BE BASED ON ACTUAL COSTS. DURING THE YEAR A REFUND OF 44,081.46 FOR EXCESS PAYMENTS WAS RETURNED TO THE GOVERNMENT. PART OF THE EXCESS WAS ACCUMULATED DURING 1942-43 AND PART DURING THIS YEAR. AN ADDITIONAL ADJUSTMENT IS PENDING. THIS REFUND AND PENDING ADJUSTMENT AFFECTS THE DIFFERENCE BETWEEN INCOME AND OPERATING EXPENSE.

RESIDENCE HALLS

SCHEDULE C 2G3 AND C 2G4

STATEMENT OF CAPITAL AND REPAIRS AND REPLACEMENTS, EXPENDITURES

<u>CAPITAL</u>	ARMY <u>MESSING</u>	ARMY <u>QUARTERING</u>	ARMY <u>TOTALS</u>	AST UNIT <u>PDT HOUSE</u> <u>QUARTERING</u>	UNIVERSITY <u>BOARD</u>	RESIDENCE <u>ROOMS</u>	HOUSES <u>TOTALS</u>	GRAND <u>TOTALS</u>
BUILDINGS AND ATTACHED FIXTURES	\$ 24.18	\$ -	\$ 24.18	\$ -	\$ -	\$ -	\$ -	\$ 24.18
MACHINERY AND APPLIANCES	129.60	28.03	157.63	-	-	-	-	157.63
FURNITURE AND FIXTURES	18.77	-	18.77	-	-	168.76	168.76	187.53
<b>TOTAL EXPENDITURES FOR CAPITAL</b>	<b>\$172.55</b>	<b>\$ 28.03</b>	<b>\$200.58</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$168.76</b>	<b>\$168.76</b>	<b>\$369.34</b>
 <u>REPAIRS AND REPLACEMENTS</u>								
BUILDINGS AND ATTACHED FIXTURES	\$775.01	5,659.66	6,434.67	438.60	-	-	-	6,873.27
MACHINERY AND APPLIANCES	176.82	65.86	242.68	-	-	-	-	242.68
FURNITURE AND FIXTURES	139.95	677.15	817.10	2.85	39.78	127.95	167.73	987.68
	<b>\$1,091.78</b>	<b>6,402.67</b>	<b>7,494.45</b>	<b>441.45</b>	<b>39.78</b>	<b>127.95</b>	<b>167.73</b>	<b>8,103.63</b>

MEMORANDUM OF STORES INVENTORIES

	<u>JULY 1,</u> <u>1943</u>	<u>JUNE 30,</u> <u>1944</u>
CORBIN HALL	\$5,166.65	\$1,293.54
NORTH HALL	2,973.36	1,118.59
SOUTH HALL	3,727.54	1,791.25
	<u>11,867.55</u>	<u>4,203.38</u>
DECREASE IN INVENTORIES DURING 1943-44	---	<u>7,664.17</u>
	<u>\$11,867.55</u>	<u>\$11,867.55</u>



AUXILIARY ENTERPRISE

HEALTH SERVICE

SPECIAL REPORT OF NET RECEIPTS AND DISBURSEMENTS

	ACTUAL 1939-40	ACTUAL 1940-41	ACTUAL 1941-42	ACTUAL 1942-43	ACTUAL 1943-44
<u>CASH BALANCE, JULY 1</u>	\$1,539.24	\$ 531.15	\$1,991.72	\$ 43.34	\$2,462.09
<u>RECEIPTS</u>					
STUDENTS' HEALTH SERVICE FUND					
STUDENT FEES					
SUMMER SESSION	818.00	806.80	625.20	418.00	-- --
REGULAR YEAR	14,330.50	15,571.50	12,244.50	8,608.76	5,332.50
ATHLETIC BOARD	250.00	---	500.00	---	---
ARMY AIR FORCE CONTRACT					
ACTIVATING REIMBURSEMENT	---	---	---	1,512.71	(-119.69)
REGULAR MONTHLY CHARGE (3 MONTHS)	---	---	---	4,156.05	10,091.10
CIVIL AERONAUTICS ADMINISTRATION	---	---	---	126.00	---
ARMY SPECIALIZED TRAINING PROGRAM	---	---	---	---	297.16
MISCELLANEOUS					
REIMBURSEMENT FOR HOSPITALIZATION, ETC.	2,068.37	830.23	520.75	1,431.03	90.20
TOTAL STUDENTS' HEALTH SERVICE FUND	(17,466.87)	(17,208.53)	(13,890.45)	(16,252.55)	(15,691.27)
STATE UNIVERSITY GENERAL BUDGET	115.42	86.39	111.95	88.33*	48.40
TOTAL RECEIPTS	(17,582.29)	(17,294.92)	(14,002.40)	(16,340.88)	(15,739.67)
TOTAL TO BE ACCOUNTED FOR	\$19,121.53	\$17,826.07	\$15,994.12	\$16,384.22	\$18,201.76
<u>DISBURSEMENTS</u>					
OPERATING COSTS					
SALARIES AND WAGES					
DIRECTOR AND PHYSICIAN	3,725.00	3,900.00	3,900.00	3,371.50	4,640.00
ASSISTANT PHYSICIAN	2,300.00	2,400.00	2,638.86	---	---
NURSE, REGULAR	884.53	1,055.99	1,041.18	1,354.85	3,140.00
NURSE, SPECIAL	276.50	77.00	305.00	---	---
PROCTOR, SOUTH HALL	198.30	178.30	---	---	---
LABORATORY TECHNICIAN	95.50	96.50	85.75	---	---
SECRETARY AND MISCELLANEOUS CLERKS	964.49	1,042.81	1,104.15	107.07	---
PHYSICAL EXAMINATIONS	126.90	52.50	100.00	60.50	6.39
TOTAL SALARIES AND WAGES	(8,571.22)	(8,803.10)	(9,174.94)	(4,893.92)	(7,786.39)
SUPPLIES AND EXPENSE					
OFFICE SUPPLIES AND EXPENSE	352.40	96.14	106.08	62.06	178.68
MEDICAL SUPPLIES	901.59	727.80	639.25	858.41	1,925.77
TRANSPORTATION (INCLUDES AMBULANCE SERVICE)	297.65	299.95	184.15	66.15	58.39
SUNDRY	122.61	184.77	256.24	129.42	288.80
TOTAL SUPPLIES AND EXPENSE	(1,674.25)	(1,308.66)	(1,185.72)	(1,116.04)	(2,451.64)
HOSPITALIZATION & PROFESSIONAL SERVICES	7,803.30	5,606.61	5,334.10	7,738.81	3,756.51
INFIRMARY RENT	---	---	---	173.36	43.33
TOTAL OPERATING COSTS	(18,048.77)	(15,718.37)	(15,694.76)	(13,922.13)	(14,037.87)
CAPITAL & REPAIR COSTS					
BUILDING ALTERATIONS	115.56	---	24.73	---	---
EQUIPMENT	426.05	115.98	231.29	---	---
TOTAL CAPITAL & REPAIR COSTS	(541.61)	(115.98)	(256.02)	(--- --)	(--- --)
TOTAL DISBURSEMENTS	\$18,590.38	15,834.35	15,950.78	13,922.13	14,087.87
<u>CASH BALANCE, JUNE 30</u>	\$ 531.15	1,991.72	43.34	2,462.09	4,169.89

\*ACTUAL PAYMENTS FROM GENERAL BUDGET FUND FOR 1943-44 INCLUDES: CLERKS \$6.39, OFFICE S & E \$42.01.

MEMO OF ARMY AIR FORCE EXPENDITURES

	1942-43	1943-44	TOTAL
<u>ACTIVATING</u>			
MEDICAL SUPPLIES	\$97.69	\$38.70	\$136.39
SUNDRY SUPPLIES	24.70	---	24.70
HOSPITALIZATION, ETC.	1,449.47	(-226.00)	1,223.47
	(1,571.86)	(-187.30)	(1,384.56)
<u>GENERAL</u>			
DIRECTOR & PHYSICIAN	1,100.00	2,800.00	3,900.00
NURSES	440.00	2,590.00	3,030.00
OFFICE SUPPLIES & EXPENSE	44.59	103.47	148.06
MEDICAL SUPPLIES	433.87	1,532.39	1,966.26
TRANSPORTATION	17.00	41.99	58.99
SUNDRY SUPPLIES & EXPENSE	36.50	238.89	275.39
HOSPITALIZATION	644.50	2,488.36	3,132.86
			(12,511.56)
INFIRMARY RENT (REFUNDED TO AAF BY RESIDENCE HALLS)	173.36	43.33	216.69
	(2,889.82)	(9,838.43)	(12,728.25)
	\$4,461.68	\$9,651.13	\$14,112.81

STORES ACCOUNTS

SUMMARY OF OPERATIONS

<u>ACCOUNT</u>	<u>BALANCE 6/30/43</u>	<u>PURCHASES</u>	<u>TOTAL TO BE ACCOUNTED FOR</u>	<u>SUPPLIES ISSUED TO DEPARTMENTS</u>	<u>CASH SALES</u>	<u>TOTAL SUPPLIES ISSUED</u>	<u>BALANCE 6/30/44</u>
CARPENTER SHOP	\$ 1,425.29	9,085.07	\$10,510.36	\$ 7,576.58	\$2,176.72	\$ 9,753.30	\$ 757.06
CHEMISTRY	10,670.24	3,320.64	13,990.88	2,372.77	48.55	2,421.32	<del>11,569.56</del>
JANITOR SUPPLIES							
LAMPS	65.43	-- --	65.43	65.43	-- --	65.43	-- --
OTHER SUPPLIES	27.30(od)	-- --	27.30(od)	(27.30)	-- --	(27.30)	-- --
OFFICE SUPPLIES							
POSTAGE	946.54	2,664.51	3,611.05	2,480.40	110.14	2,590.54	1,020.51
STATIONERY	2,558.08	2,724.30	5,282.38	2,429.86	166.54	2,596.40	2,685.98
<b>TOTAL</b>	<b>\$15,638.28</b>	<b>\$17,794.52</b>	<b>\$33,432.80</b>	<b>\$14,897.74</b>	<b>\$2,501.95</b>	<b>\$17,399.69</b>	<b>\$16,033.11</b>

STUDENT LOAN FUNDS

FISCAL REPORT 1943-44

	LOAN RECORD						CASH RECORD			FUND		
	OUTSTANDING		NEW LOANS		LOANS PAID	OUTSTANDING	BALANCE	DISBURSE-	BALANCE	BALANCE		
	JULY 1, 1943	NO. AMOUNT	NO. AMOUNT	AMOUNT	JUNE 30, 1944	NO. AMOUNT	JULY 1, 1944	RECEIPTS	MENTS	JUNE 30, 1944	JUNE 30, 1944	
AMERICAN ASSOCIATION OF UNIVERSITY WOMEN (AAUW)	17	1,240.57	-	---	673.40	8	567.17	1,532.67	717.35	---	2,250.02	2,817.19
ASSOCIATED WOMEN STUDENTS (AWS)	12	921.83	1	50.00	181.09	11	790.74	1,448.59	241.39	50.00	1,639.98	2,430.72
CLASS OF 1923	2	85.00	-	---	---	2	85.00	185.82	---	---	185.82	270.82
FORESTRY CLUB	20	1,945.80	1	50.00	804.57	25	1,091.23	2,493.58	988.07	1,530.00	1,951.65	3,042.88
GENERAL	3	124.01	-	---	---	3	124.01	22.00	25.00	---	47.00	171.01
MEMORIAL FUND ELECTA CHAPTER #7, ORDER EASTERN STAR	2	125.00	-	---	50.00	1	75.00	17.49	92.20	---	109.69	184.69
SCOTTISH RITE MASON CLUB OF MISSOULA	5	200.21	-	---	77.82	3	122.39	273.61	82.82	---	356.43	478.82
SIGMA DELTA CHI	1	25.00	-	---	---	1	25.00	16.16	---	---	16.16	41.16
W. K. KELLOGG FOUNDATION	-	---	-	---	---	-	---	---	2,000.00	---	2,000.00	2,000.00
J. H. T. RYMAN*	-	---	-	---	---	-	---	---	720.01	---	720.01	720.01
	68	4,667.42	2	100.00	1,786.88	54	2,880.54	5,989.92	4,866.84	1,580.00	9,276.76	12,157.30

\* INVESTED IN MONTANA TRUST AND LEGACY FUND

SCHEDULE D 1

SCHEDULE D 2

	RECEIPTS - DETAIL				DISBURSEMENTS - DETAIL		
	TOTAL	PAYMENTS ON LOAN PRINCIPAL	GIFTS	STUDENT LOAN INTEREST	TOTAL	NEW LOANS	FUND WITHDRAWALS
AMERICAN ASSOCIATION OF UNIVERSITY WOMEN (AAUW)	717.35	673.40	---	43.95	---	---	---
ASSOCIATED WOMEN STUDENTS (AWS)	241.39	181.09	---	60.30	50.00	50.00	---
CLASS OF 1923	---	---	---	---	---	---	---
FORESTRY CLUB	988.07	804.57	---	183.50	---	---	---
GENERAL	25.00	---	25.00	---	1,530.00	50.00	1,480.00
MEMORIAL FUND ELECTA CHAPTER #7 ORDER EASTERN STAR	92.20	50.00	---	42.20	---	---	---
SCOTTISH RITE MASON CLUB OF MISSOULA	82.82	77.82	---	5.00	---	---	---
W. K. KELLOGG FOUNDATION	2,000.00	---	2,000.00	---	---	---	---
J. H. T. RYMAN	720.01	---	720.01	---	---	---	---
	4,866.84	1,786.88	2,745.01	334.95	1,580.00	100.00	1,480.00

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EXHIBIT D

ENDOWMENTS  
PERMANENT NON-EXPENDABLE FUNDS  
CHANGES IN FUND

	TOTAL FUND JULY 1, 1943	ADDITIONS TO FUND	TOTAL JUNE 30, 1944
<u>EDUCATIONAL</u>			
W. W. DIXON, LAW	\$ 85,250.00	-- --	\$ 85,250.00
J. H. T. RYMAN ECONOMICS & SOCIOLOGY	7,500.00	-- --	7,500.00
<u>NON-EDUCATIONAL</u>			
<u>FELLOWSHIPS</u>			
J. H. T. RYMAN, ECONOMICS & SOCIOLOGY	10,718.59	3,025.45*	13,744.04
<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.	-- --	2,000.00*	2,000.00
<u>PRIZES</u>			
W. M. ABER - ORATORY	1,050.00	-- --	1,050.00
PHILO S. BENNETT - ESSAY	707.50	-- --	707.50
CLASS OF 1904	502.00	-- --	502.00
PRESIDENT C. A. DUNIWAY - HONOR			
SCHOLARSHIP BOOKS	400.00	-- --	400.00
ANNIE LEWIS JOYCE MEMORIAL	251.00	-- --	251.00
<u>STUDENT LOAN</u>			
J. H. T. RYMAN	-- --	37,662.98	37,662.98
	<u>\$114,869.09</u>	<u>\$42,688.43</u>	<u>\$157,557.52</u>

\* TEMPORARY INVESTMENTS

BONDS PAYABLE RECORD

EXHIBIT F

	BALANCE PAYABLE JULY 1, 1943	REDEMPTIONS	BALANCE PAYABLE JUNE 30, 1944
STUDENT UNION BUILDING SPECIAL OBLIGATION (INCOME) 4%, FINAL MATURITY DATE 1963	\$185,000.00	76,000.00	\$109,000.00
NEW RESIDENCE HALL OPERATING SURPLUS (INCOME) 4 1/2%, FINAL MATURITY DATE 1952	163,500.00	10,500.00	153,000.00
SERIES I (JOURNALISM & PHARMACY-CHEMISTRY BUILDING) LAND GRANT INCOME, 3 3/4, FINAL MATURITY DATE 1968.	251,000.00	6,000.00	245,000.00
TOTAL BONDS PAYABLE	<u>\$599,500.00</u>	<u>\$92,500.00</u>	<u>\$507,000.00</u>

PLANT FUNDS

EXHIBIT G

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

	TOTAL	FEEES AND EARNINGS	TRANSFER FROM OTHER FUNDS
<u>RECEIPTS</u>			
STUDENT UNION BUILDING INTEREST AND SINKING FUND	\$12,642.81	\$ 216.00	\$12,426.81
NEW RESIDENCE HALL INTEREST AND SINKING FUND	16,087.50	-- --	16,087.50
SERIES I (JOURNALISM AND PHARMACY-CHEM- ISTRY BUILDING) INTEREST AND SINKING FUND	29,925.00	-- --	29,925.00
BUILDING FEE FUND TRANSFER TO STATE TREASURER	8,992.75	8,992.75	-- --
TOTAL RECEIPTS	<u>\$67,648.06</u>	<u>\$9,208.75</u>	<u>\$58,439.31</u>
<u>DISBURSEMENTS</u>			
	TOTAL	BOND INTEREST	BOND RETIREMENT
STUDENT UNION BUILDING INTEREST & SINKING FUND	\$13,400.00	\$ 7,400.00	\$ 6,000.00
NEW RESIDENCE HALL INTEREST & SINKING FUND	17,557.50	7,057.50	10,500.00
SERIES I (JOURNALISM AND CHEMISTRY-PHARMACY BLDG.) INTEREST AND SINKING FUND	15,600.00	9,600.00	6,000.00
BUILDING FEE FUND	29,925.00	-- --	-- --
TOTAL DISBURSEMENTS	<u>\$76,482.50</u>	<u>\$24,057.50</u>	<u>\$22,500.00</u>

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

<u>BALANCE JULY 1, 1943</u>		
CASH	973.19	
MONTANA POWER STOCK	<u>3,600.00</u>	\$ 4,573.19
<u>RECEIPTS</u>		
INTEREST-MONTANA POWER	216.00	
TRANSFERS:		
OPERATING FUND	<u>12,426.81</u>	12,642.81
TOTAL TO BE ACCOUNTED FOR		<u>\$17,216.00</u>
<u>DISBURSEMENTS</u>		
INTEREST	7,400.00	
BOND RETIREMENT	<u>6,000.00</u>	<u>\$13,400.00</u>
<u>BALANCE JUNE 30, 1944</u>		
CASH	216.00	
MONTANA POWER STOCK	<u>3,600.00</u>	<u>\$ 3,816.00</u>

NEW RESIDENCE HALL  
INTEREST AND SINKING FUND

SCHEDULE G 2

<u>CASH BALANCE JULY 1, 1943</u>		2,302.50
<u>RECEIPTS</u>		
TRANSFER FROM RESIDENCE HALLS OPERATING FUND		<u>16,087.50</u>
TOTAL TO BE ACCOUNTED FOR		\$18,390.00
<u>DISBURSEMENTS</u>		
INTEREST EXPENSE	7,057.50	
BOND RETIREMENT	<u>10,500.00</u>	<u>17,557.50</u>
<u>CASH BALANCE JUNE 30, 1944</u>		<u>\$ 832.50*</u>

\* 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, 1943</u>		\$24,627.22
STATE TREASURER		
<u>RECEIPTS</u>		
STUDENT FEES		8,992.75
TOTAL TO BE ACCOUNTED FOR		<u>\$33,619.97</u>
<u>DISBURSEMENTS</u>		
TRANSFER TO SERIES I BOND, INTEREST AND SINKING FUND (1942-43 AND 1943-44)		<u>29,925.00</u>
<u>CASH BALANCE JUNE 30, 1944</u>		
STATE TREASURER	3,512.47	
STATE UNIVERSITY BUSINESS MANAGER	<u>182.50</u>	<u>\$ 3,694.97</u>

PLANT FUNDS

SERIES I BONDS

INTEREST AND SINKING FUND

<u>CASH BALANCE JULY 1, 1943</u>		16,893.08
<u>RECEIPTS</u>		
TRANSFER FROM BUILDING FEE FUND		<u>29,925.00</u>
TOTAL TO BE ACCOUNTED FOR		46,818.08
<u>DISBURSEMENTS</u>		
INTEREST CHARGE	29,600.00	
BOND RETIREMENT	<u>6,000.00</u>	<u>15,600.00</u>
<u>CASH BALANCE OR RESERVE JUNE 30, 1944</u>		<u>31,218.08</u>

MEMO

RESERVE

PAST DUE INTEREST PAYMENTS NOT CLAIMED BY OWNER TO DATE	1,293.08	
1944-45 OBLIGATIONS		
INTEREST	9,075.00	
BONDS MATURING	6,000.00	
TOTAL	(15,075.00)	
1945-46 OBLIGATIONS		
INTEREST	8,850.00	
BONDS MATURING	6,000.00	
TOTAL	<u>(14,850.00)</u>	<u>31,218.08</u>

MONTANA STUDENT UNION  
OPERATING FUND

SUMMARY OF RECEIPTS AND DISBURSEMENTS

CASH BALANCE JULY 1, 1943 \$ 7,716.66

RECEIPTS

STUDENT FEES			
SUMMER - 1943	\$ 33.00		
REGULAR - 1943-44	3,022.09		
SUMMER - 1944	<u>454.91</u>	\$3,510.00	
A.A.F. FEES		3,356.69	
RENTALS			
STORE	2,100.00		
THEATER			
MISCELLANEOUS	\$ 282.70		
A.A.F.	<u>2,016.67</u>	2,299.37	
TAILOR SHOP		480.00	
BALLROOMS		682.50	
MUSIC PRACTICE		430.25	
MEETING ROOMS		12.50	
KITCHEN AND DISHES		21.00	
TABLES		<u>.50</u>	6,026.12
SPONSORED ACTIVITIES			
CHECKROOM		99.40	
ORGAN RENTAL FUND		-- --	
GAME ROOM		38.70	
DANCES		429.37	
PHONOGRAPH		178.30	
GENERAL EXPENSE REFUNDED		8.00	
BARBER SHOP	19,652.70		20,407.27
MISCELLANEOUS			
GIFT FROM A.W.S.		260.00	
OVERPAYMENT BY A.A.F.		774.97	
SUNDRY		<u>119.73</u>	1,154.70
			<u>34,954.78</u>
TOTAL TO BE ACCOUNTED FOR			42,671.44

DISBURSEMENTS

MANAGEMENT AND GENERAL			
SALARIES AND WAGES: MANAGEMENT, CLERKS AND TECHNICIAN	2,881.42		
OFFICE SUPPLIES AND EXPENSE	89.00		
ACCOUNTING AND GENERAL OFFICE EXPENSE	300.00		
INSURANCE, INDUSTRIAL ACCIDENT	37.45		
SUMMER SESSION RECREATION	74.53		
MISCELLANEOUS	<u>47.05</u>	3,430.95	
BUILDING MAINTENANCE AND OPERATION			
SALARIES AND WAGES, JANITORS	719.53		
SUPPLIES AND EXPENSE	176.55		
PIANO EXPENSE	95.00		
REPAIRS AND REPLACEMENTS			
EQUIPMENT AND FURNITURE	<u>64.99</u>	1,056.07	
SPONSORED ACTIVITIES			
CHECKROOM	43.20		
GAME ROOM	30.40		
DANCES	337.64		
BARBER SHOP OPERATION	14,372.53		
MISCELLANEOUS	<u>57.54</u>	14,841.31	
TOTAL DISBURSEMENTS FOR OPERATING EXPENSE		(19,323.33)	
CAPITAL EXPENDITURES			
FINAL PAYMENT ON PURCHASE AND INSTALLATION OF BARBER SHOP		400.00	
PURCHASE OF PHONOGRAPH FOR LISTENING ROOM		15.00	
TRANSFER TO INTEREST AND SINKING FUND		<u>12,426.81</u>	
GRAND TOTAL DISBURSEMENTS			<u>32,170.14</u>

CASH BALANCE JUNE 30, 1944 \$10,501.30

NOTE: CASH BALANCE INCLUDES:  
 (1) 774.97 TO BE TRANSFERRED TO THE STATE UNIVERSITY A.A.F. FUND.  
 (2) 260.00 DONATED BY A.W.S. AND EMPLOYED FOR PURCHASE OF PHONOGRAPH.

MONTANA STUDENT UNION

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

ASSETS

OPERATING FUND (STATE UNIVERSITY)		
CASH		\$10,501.30
INTEREST AND SINKING FUND (STATE TREASURER)		
CASH	216.00	
INVESTMENTS	<u>3,600.00</u>	3,816.00
ACCOUNTS RECEIVABLE RENTALS (NET)		<u>183.67</u>
TOTAL ASSETS		14,505.97

LIABILITIES

ACCOUNT PAYABLE (REFUND TO ARMY AIR FORCE FUND FOR OVERPAYMENT)		774.97
---	--	--------

(BONDED INDEBTEDNESS IS \$179,000.00. ALL REDEMPTION OBLIGATIONS TO DATE HAVE BEEN MET. THE NEXT ONE IS DUE ON MARCH 1, 1945 AND IS \$7,000.00.)

SURPLUS

AVAILABLE FOR CURRENT OPERATIONS, INTEREST EXPENSE, AND RETIREMENT OF INDEBTEDNESS		
SURPLUS JULY 1, 1943	\$12,073.37	
ADJUSTING FOR ACCOUNTS RECEIVABLE	<u>84.27</u>	
	11,989.10	
CURRENT YEAR SURPLUS	<u>+1,741.90</u>	\$13,731.00

MONTANA STUDENT UNION

COMPARATIVE CONSOLIDATED FUND STATEMENT  
INCOME AND EXPENSES

<u>INCOME</u>	<u>1939-40</u>	<u>1940-41</u>	<u>1941-42</u>	<u>1942-43</u>	<u>1943-44</u>
OPERATIONS					
STUDENT FEES	\$10,253.45	\$9,292.91	\$7,236.68	\$7,465.48	\$7,366.69
RENTALS AND MISC.	6,593.35	5,926.45	5,952.77	4,777.45	6,545.27
SPONSORED ACTIVITIES					
ACCOUNTING OFFICE SERVICE	2,595.48	2,685.29	-- --	-- --	-- --
PROGRAMS, DANCES, ETC.	2,145.14	968.10	883.79	1,003.23	754.57
BARBER SHOP	-- --	-- --	-- --	5,452.50	19,652.70
TOTAL SPONSORED ACTS.	(4,740.62)	(3,653.39)	( 883.79)	(6,455.78)	(20,407.27)
TOTAL OPERATING INCOME	(21,537.42)	(18,872.75)	(14,073.24)	(18,698.66)	(34,319.23)
INTEREST EARNINGS					
MONTANA POWER STOCK	216.00	216.00	216.00	216.00	216.00
OTHER INVESTMENTS					
ASSOC. STUDENTS' STORE	963.98	496.36	740.72	-- --	-- --
ASSOC. STUDENTS' RESERVE	797.74	444.04	758.39	-- --	-- --
TOTAL INCOME	\$23,565.15	\$20,029.15	\$15,708.35	\$18,914.66	\$34,535.23
<u>EXPENDITURES</u>					
OPERATING ACCOUNT					
MANAGEMENT					
SALARIES & WAGES	\$1,987.51	\$2,177.54	\$1,823.80	\$2,124.97	\$2,881.42
SUPPLIES & EXPENSE	20.00	155.22	386.43	330.60	249.53
ACCOUNTING OFFICE	-- --	-- --	600.00	200.00	300.00
GENERAL EXPENSE					
JANITORS-SAL. & WAGES	2,147.88	2,004.76	2,062.03	1,318.55	719.53
SUPPLIES & EXPENSE	398.63	354.02	228.75	85.19	271.55
INSURANCE (FIRE, ETC., AND BURGLARY)	649.76	751.34	803.89	-- --	-- --
REPAIRS & REPLACEMENTS	1,012.34	699.31	499.40	315.31	64.99
SPONSORED ACTIVITIES					
ACCOUNTING OFFICE					
SALARIES & WAGES	2,827.37	2,703.91	-- --	-- --	-- --
SUPPLIES & EXPENSE	122.11	255.39	-- --	-- --	-- --
PROGRAMS, DANCES, ETC.	2,452.80	740.72	382.77	197.63	468.78
BARBER SHOP	-- --	-- --	-- --	3,574.35	14,372.53
TOTAL SPONSORED ACTS.	(5,402.28)	(3,700.02)	( 382.77)	(3,842.97)	(14,841.31)
INTEREST ON BONDED INDEBT.	8,139.67	7,880.00	7,640.00	7,640.00	7,400.00
TOTAL OPERATING EXPENSE	19,757.07	17,722.21	14,447.12	15,786.63	26,728.33
CAPITAL EXPENDITURES	588.46	96.75	35.44	2,843.57	65.00
TOTAL EXPENDITURES	20,345.53	17,818.96	14,482.56	18,630.20	26,793.33
CURRENT SURPLUS	3,219.61	2,210.19	1,305.79	284.46	1,741.90
BOND REDEMPTION OBLIGATION	5,000.00	6,000.00	5,000.00	6,000.00	6,000.00
DEFICIT OR SURPLUS	-21,780.39	-3,789.81	-4,694.21	-5,715.54	1,741.90



STUDENT AND AUXILIARY ORGANIZATIONS

## SUMMARY OF RECEIPTS AND DISBURSEMENTS

	BALANCE JULY 1, 1943	RECEIPTS FOR YEAR	DISBURSEMENTS FOR YEAR	BALANCE JUNE 30, 1944
<u>ASSOCIATED STUDENTS</u>				
GENERAL A.S.H.S.O.				
OPERATING FUND	273.68	1,702.33	860.89	1,115.12
RESERVE FUNDS	848.32	8,160.94	7,811.00	1,198.26
<u>ACTIVITIES</u>				
<u>ATHLETICS</u>				
MAJOR SPORTS	1,077.30	13,062.48	11,434.45	2,705.33
MINOR & INTRAMURAL SPORTS (MEN)	481.35	1.00	60.80	421.55
WOMEN'S ATHLETICS	---	572.80	572.88	---
BAND	54.03	200.00	251.43	2.60
CLASS OF 1944	---	445.00	445.60	---
DEBATE & ORATORY FUND	40.46	200.00	148.61	91.85
GLEE CLUB & ORCHESTRA FUND	6.04	---	---	6.04
<u>PUBLICATIONS</u>				
KAPPA MIN	153.40	3,184.79	2,619.53	718.66
SENTINEL - 1943	100.03	294.50	395.13	---
SENTINEL - 1944	---	3,243.52	3,243.52	---
OUTSIDE ENTERTAINMENT COMMITTEE	5.88	2,001.75	2,097.63	---
<u>STUDENT THEATRICALS</u>				
MASQUERS	---	647.14	556.22	90.92
STUDENT SHOWS	426.68	---	---	426.68
TRADITIONS BOARD	89.48	---	49.40	40.08
TOTAL ASSOCIATED STUDENTS' ACCOUNTS	(3,557.26)	(33,806.93)	(30,547.09)	(6,817.10)
<u>STUDENT ORGANIZATIONS (SELF SUPPORTING)</u>				
ALPHA LAMBDA DELTA	15.65	94.35	103.60	6.40
AMERICAN PHARMACEUTICAL SOCIETY	16.00	---	4.00	12.00
ASSOCIATED WESTERN FORESTRY STUDENTS	24.22	---	---	24.22
ASSOCIATED MEN STUDENTS	---	73.05	51.95	21.10
ASSOCIATED WOMEN STUDENTS	233.79	509.75	639.16	104.38
BUSINESS AD CLUB	4.38	---	---	4.38
COUNCIL OF FRATERNITY PRESIDENTS	13.33	127.50	127.71	13.12
DRUIDS	4.76	---	---	4.76
FOOTBALL SCOREBOARD FUND	100.00	11.00	111.00	---
FORESTER'S BALL FUND	229.07	4.25	---	233.32
FORESTRY CLUB	25.20	12.03	25.00	12.23
FORESTRY KAPPA MIN - 1942	3.75	---	---	3.75
HOME ECONOMICS CLUB	6.69	8.50	17.00	1.19
INTERCOLLEGIATE KNIGHTS	33.64	---	---	33.64
KAPPA EPSILON	2.98	71.00	69.72	4.26
KAPPA PSI	.56	---	---	.56
KAPPA TAU	21.25	25.38	17.40	29.23
"M" CLUB	1.18	---	---	1.18
MANAGER'S CLUB	---	---	---	---
SCHOLARSHIP FUND	.97	---	---	.97
MASQUER'S CLUB	7.58	9.20	---	16.78
MAVERICKS	.49	---	---	.49
MORTAR BOARD	96.98	176.72	270.52	3.24
MOUNTAINEER	6.91	69.15	75.97	.09
PANHELLENIC COUNCIL	437.83	389.00	430.00	396.83
PHARMACY CLUB	4.01	14.00	14.70	3.31
PHI SIGMA	.75	28.37	17.00	12.12
PRESS CLUB	---	121.88	124.24	2.64
PSI CHI	1.03	1.50	---	2.53
<u>RESIDENCE HALLS CLUBS</u>				
NEW HALL ANNEX	2.80	---	2.80	---
SCABBARD AND BLADE	8.59	---	---	8.59
SIGMA DELTA CHI	27.95	---	---	27.95
SOCIOLOGY CLUB	---	13.97	6.70	7.27
SPUR, TANAN OF	72.98	260.51	290.26	43.23
TAU KAPPA ALPHA	7.20	---	---	7.20
THETA SIGMA PHI	31.03	145.65	80.84	126.04
WOMEN'S PHYSIC'L ED CLUB	3.50	12.70	12.70	3.50
WORLD STUDENT SERVICE FUND	---	82.61	82.61	---
TOTAL STUDENT ORGANIZATIONS (SELF SUPPORTING)	(1,380.05)	(2,267.13)	(2,574.68)	(1,172.50)

STUDENT AND AUXILIARY ORGANIZATIONS

## SUMMARY OF RECEIPTS AND DISBURSEMENTS

(CONTINUED)

	BALANCE JULY 1, 1943	RECEIPTS FOR YEAR	DISBURSEMENTS FOR YEAR	BALANCE JUNE 30, 1944
<u>AUXILIARY ORGANIZATIONS AND ACTIVITIES</u>				
ARMY AIR FORCE				
COKE FUND	57.65	598.78	656.43	--- --
GREMLIN	--- --	2,309.72	2,179.45	130.27
RECREATION	276.83	1,836.08	1,917.87	195.04
ALUMNI ASSOCIATION	477.96	846.50	375.88	948.58
FACULTY CLUB	26.58	103.50	96.05	34.03
FACULTY RETIREMENT	97.35	--- --	--- --	97.35
FACULTY WOMEN'S CLUB	37.44	--- --	--- --	37.44
GENERAL ACCOUNTING OFFICE	197.85	1,204.68	842.77	556.76
HIGH SCHOOL DEBATE ASSOCIATION	3.03	90.00	92.06	.97
HOMECOMING COMMITTEE	89.35	--- --	--- --	89.35
INTERSCHOLASTIC COMMITTEE	973.37	--- --	37.18	936.19
MORTAR BOARD ALUMNAE	9.55	--- --	9.55	--- --
SCHOOL OF RELIGION	--- --	3,174.36	2,054.16	1,120.20
SUMMER SESSION PLAYS	168.36	209.28	377.64	--- --
UNIVERSITY NURSERY SCHOOL	--- --	2,865.16	2,258.88	606.28
TOTAL STUDENT AND AUXILIARY Org's.	(2,412.32)	(13,236.03)	(10,897.92)	(4,752.46)
TOTAL STUDENT AND AUXILIARY Org's.	7,449.63	49,312.12	44,019.69	12,742.06
<u>MONTANA STUDENT UNION OPER. FUND</u>	7,716.66	34,954.78	32,170.14	10,501.30
<u>SOCIAL FRATERNITIES</u>	1,948.39	26,191.18	25,486.10	2,653.77
<u>TOTAL</u>	17,114.68	110,458.38	101,675.93	25,897.13

AGENCY FUNDS  
STUDENT AND AUXILIARY ORGANIZATIONS  
INVESTMENTS

TYPE OF INVESTMENT AND RECORD OF EARNINGS

	INVESTMENTS 7/1/43	ADDITIONS & REDEMPTIONS DURING YEAR	INVESTMENTS 6/30/44	INTEREST EARNED	INTEREST ACCRUED 6/30/44
<u>SAVINGS ACCOUNT DEPOSITS</u>					
ART MUSEUM PICTURE FUND	\$ 103.48	\$ .42	\$ 103.90	\$ .42	\$ -- --
ASSOCIATED STUDENTS RESERVE FUND	2,760.22	11.68	2,771.90	11.68	-- --
CLASS OF 1929 (GATEWAY ARCH)	87.38	.36	87.74	.36	-- --
FORESTRY CLUB	105.05	.44	105.49	.44	-- --
INTERSCHOLASTIC	1,033.12	10.00	1,043.12	10.00	-- --
SPECIAL ENTERTAINMENT RESERVE	1,297.62	5.48	1,303.10	5.48	-- --
PHI SIGMA	22.70	.08	22.78	.08	-- --
PUBLICATIONS RESERVE	362.08	1.54	363.62	1.54	-- --
	(5,771.65)	(30.00)	(5,801.65)	(30.00)	-- --
<u>CERTIFICATES OF INDEBTEDNESS</u>					
ASSOCIATED STUDENT RESERVE FUND	2,000.00	-2,000.00	-- --	-- --	-- --
<u>FIRST MORTGAGE</u>					
ASSOCIATED STUDENT RESERVE FUND PRINCIPAL	7,632.30	4,393.47	12,025.77	589.74	360.77*1
<u>ESCROW AGREEMENT</u>					
ASSOCIATED STUDENT RESERVE FUND GOLF COURSE HARKINS LOTS	9,800.01 -- --	5,444.45 3,017.32	15,244.46 3,017.32	-- -- -- --	-- -- -- --
<u>NOTES RECEIVABLE</u>					
ASSOCIATED STUDENT RESERVE FUND (ATHLETIC BOARD)	7,000.00	-7,000.00	-- --	-- --	-- --
<u>DEFENSE BONDS *2</u>					
FORESTRY CLUB	370.00	2,220.00	2,590.00	-- --	-- --
ASSOCIATED STUDENTS	1,480.00	-- --	1,480.00	-- --	-- --
INTERSCHOLASTIC COMMITTEE	2,220.00	-- --	2,220.00	-- --	-- --
SCABBARD & BLADE	-- --	37.00	37.00	-- --	-- --
FACULTY WOMEN'S CLUB	-- --	74.00	74.00	-- --	-- --
MORTAR BOARD	-- --	37.00	37.00	-- --	-- --
MUSIC SCHOOL FOUNDATION	-- --	296.00	296.00	-- --	-- --
PANHellenic COUNCIL	-- --	148.00	148.00	-- --	-- --
ASSOCIATED WOMEN STUDENTS	-- --	148.00	148.00	-- --	-- --
STUDENTS' FOOTBALL SCOREBOARD FUND	-- --	111.00	111.00	-- --	-- --
	(4,070.00)	(3,071.00)	(7,141.00)	-- --	-- --
<u>ACCOUNTS RECEIVABLE</u>					
ASSOCIATED STUDENTS RESERVE FUND GOLF COURSE & BASEBALL PARK	-- --	808.32	808.32	-- --	-- --
<b>TOTALS</b>	<b>\$36,273.96</b>	<b>\$7,764.56</b>	<b>\$44,038.52</b>	<b>\$ 619.74</b>	<b>\$ 360.77</b>

\*1 PAST DUE INTEREST PAID IN JULY.  
\*2 INTEREST EARNED NOT RECORDED.

INVESTMENTS

EXHIBIT J 2

PRINCIPAL OF VARIOUS RESERVE FUNDS AS OF JUNE 30, 1944  
ORGANIZATION AND TYPE OF INVESTMENT

	TOTAL	SAVINGS DEPOSITS	ACCOUNTS RECEIVABLE	FIRST MORTGAGE & ESCROW	DEFENSE BONDS
ART MUSEUM PICTURE FUND	\$ 103.90	\$ 103.90	\$ -- --	\$ -- --	\$ -- --
ASSOCIATED STUDENTS RESERVE FUND	35,347.77	2,771.90	808.32	30,287.55	1,480.00
CLASS OF 1929 (GATEWAY ARCH)	87.74	87.74	-- --	-- --	-- --
FORESTRY CLUB	2,695.49	105.49	-- --	-- --	2,590.00
INTERSCHOLASTIC	3,263.12	1,043.12	-- --	-- --	2,220.00
SPECIAL ENTERTAINMENT RESERVE	1,303.10	1,303.10	-- --	-- --	-- --
PHI SIGMA	22.78	22.78	-- --	-- --	-- --
PUBLICATIONS RESERVE	363.62	363.62	-- --	-- --	-- --
SCABBARD & BLADE	37.00	-- --	-- --	-- --	37.00
FACULTY WOMEN'S CLUB	74.00	-- --	-- --	-- --	74.00
MORTAR BOARD	37.00	-- --	-- --	-- --	37.00
MUSIC SCHOOL FOUNDATION	296.00	-- --	-- --	-- --	296.00
PANHellenic COUNCIL	148.00	-- --	-- --	-- --	148.00
ASSOCIATED WOMEN STUDENTS	148.00	-- --	-- --	-- --	148.00
STUDENTS' FOOTBALL SCOREBOARD FUND	111.00	-- --	-- --	-- --	111.00
<b>TOTALS</b>	<b>\$44,038.52</b>	<b>\$5,801.65</b>	<b>\$ 808.32</b>	<b>\$30,287.55</b>	<b>\$ 7,141.00</b>

SPECIAL REPORT

ARMY AIR FORCE C.T.D. 317  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
MARCH 1, 1943 THROUGH JUNE 30, 1944

<u>RECEIPTS</u>	<u>1942-43</u>	<u>1943-44</u>	<u>REFUND</u>	<u>TOTAL</u>
ACTIVATING	\$17,897.85	\$16,580.09		\$34,477.94
USE OF FACILITIES	13,465.47	35,994.28		49,459.75
INSTRUCTION	55,294.26	186,978.34	\$14,390.03	227,882.57
MEDICAL SERVICE	4,156.05	12,634.60	2,686.19	14,104.46
SUBSISTANCE	95,113.90	282,342.66	25,548.50	351,908.06
MAINTENANCE	26,108.10	88,152.56	17,136.28	97,124.38
SPECIAL TELEPHONE CONTRACT	186.20	347.28		533.48
GRAND TOTAL	(212,221.83)	(623,029.81)	(59,761.00)	(775,490.64)
LESS TRANSFERS TO SPECIAL (LOCAL) FUNDS				
RESIDENCE HALLS	151,558.09	333,636.77	44,081.46*	441,113.40
HEALTH SERVICE	5,668.76	12,440.91	2,469.50	15,640.17
STUDENT UNION	2,125.01	4,958.33		7,083.34
TOTAL TRANSFERS	(159,351.86)	(351,036.01)	(46,550.96)	(463,836.91)
NET TOTAL AVAILABLE FOR GENERAL BUDGET	\$52,869.97	\$271,993.80	<u>\$13,210.04</u>	\$311,653.73

DISBURSEMENTS

ARMY AIR FORCE EXPENDITURES				
ADMINISTRATION AND GENERAL				
SALARIES AND WAGES	\$ 1,062.50	\$ 4,470.00		\$ 5,532.50
SUPPLIES AND EXPENSE	53.69	69.52		123.21
TOTAL ADM. & GENERAL	(1,116.19)	(4,539.52)		(5,655.71)
INSTRUCTIONAL				
SALARIES AND WAGES	27,055.78	200,401.76		227,457.54
SUPPLIES AND EXPENSE	4,450.65	7,040.85		11,491.50
CAPITAL		131.00		131.00
REPAIRS AND REPLACEMENTS		1,743.26		1,743.26
TOTAL EDUCATIONAL	(31,506.43)	(209,316.87)		(240,823.30)
PHYSICAL PLANT				
SALARIES AND WAGES	799.75	28,157.94		28,957.69
SUPPLIES AND EXPENSE	36.41	164.69		201.10
CAPITAL		141.80		141.80
REPAIRS AND REPLACEMENTS	6.05	3,458.48		3,464.53
TOTAL PHYSICAL PLANT	(842.21)	(31,922.91)		(32,765.12)
ACTIVATION				
INSTRUCTIONAL	13,593.98	8,529.77		22,123.75
PHYSICAL PLANT	1,441.28	642.17		2,083.45
TOTAL ACTIVATION	(15,035.26)	(9,171.94)		(24,207.20)
TOTAL ARMY AIR FORCE EXPENDITURES	48,500.09	254,951.24		303,451.33
GENERAL UNIVERSITY EXPENSE	880.10	---	---	880.10
GRAND TOTAL	<u>\$49,380.13</u>	<u>\$254,951.24</u>		<u>\$304,331.43</u>
CASH BALANCE JUNE 30, 1944				<u>\$ 7,322.30</u>

\*1 INCLUDES \$216.69 PAID TO RESIDENCE HALLS FROM HEALTH SERVICE AS RENT.

\*2 ITEMS ABOVE INCLUDE \$4,369.86 PAID FOR COSTS NOT DIRECTLY RELATED TO THE ARMY AIR FORCE WHICH OFFSET ARMY AIR FORCE COSTS PAID FROM GENERAL BUDGET FUNDS.

RECONCILIATION WITH STATE AUDITOR

(1) RECONCILING FUND DISBURSEMENTS WITH GENERAL BUDGET EXPENDITURES  
UNRESTRICTED RESOURCES

STATE GENERAL FUND		\$ 88,262.90
INTEREST AND INCOME FUND		13,929.05
APPROPRIATION: SALARIES AND EXPENSE		338,639.98
SPECIAL FOR REPAIRS AND REPLACEMENTS		<u>9,760.47</u>
GROSS		\$450,592.40
LESS:		<u>2,896.78</u>
STORES IN EXCESS OF DEPARTMENTAL ISSUES		
NET GENERAL BUDGET UNRESTRICTED EXPENDITURES		<u>\$447,695.62</u>
(EXHIBIT C, PAGE 10)		

RESTRICTED FUNDS		
W. W. DIXON LAW ENDOWMENT	\$ 5,055.77	
J. H. T. RYMAN ECONOMICS & SOCIOLOGY LIBRARY BOOKS	173.40	
CIVIL AERONAUTICS ADMINISTRATION	306.08	
ARMY AIR FORCE, C. T. D.	254,951.24	
ARMY SPECIALIZED TRAINING PROGRAM	<u>3,559.08</u>	<u>264,045.57</u>
TOTAL GENERAL BUDGET EXPENDITURES (SCHEDULE C2, PAGE 14)		<u>\$711,741.19</u>

(2) RECONCILING REPORT OF GENERAL BUDGET EXPENDITURES WITH COST RECORDS. (SEE SCHEDULE C2, PAGE 14).

<u>ADMINISTRATION</u>		
OPERATION (ACCOUNT #11)	\$ 74,857.11	
LESS: PAYMENT FROM OTHER THAN GENERAL BUDGET FUNDS INTEREST: SERIES I BONDS	<u>9,600.00</u>	\$ 65,257.11
<u>EDUCATIONAL</u>		
OPERATION (ACCOUNT #21)	\$513,128.59	
LESS: NON-BUDGETED ACCOUNTS (SEE SCHEDULE C2E, PAGE 28)	<u>12,008.66</u>	501,119.93
CAPITAL (ACCOUNT #22)	\$ 12,524.18	
LESS: NON-BUDGETED ACCOUNTS (SEE SCHEDULE C2E, PAGE 28)	<u>1,223.39</u>	11,300.79
REPAIRS AND REPLACEMENTS (ACCOUNT #23)	\$ 2,481.77	
LESS: NON-BUDGETED ACCOUNTS (SEE SCHEDULE C2E, PAGE 28)	<u>220.02</u>	2,261.75
NET GENERAL BUDGET		<u>(514,682.47)</u>
<u>PHYSICAL PLANT</u>		
OPERATION (ACCOUNT #31)		95,239.88
CAPITAL (ACCOUNT #32)		3,044.46
REPAIRS AND REPLACEMENTS (ACCOUNT #33)		33,465.84
NET GENERAL BUDGET		<u>(131,750.18)</u>
TOTAL NET GENERAL BUDGET (SCHEDULE C 2, PAGE 14)		<u>\$711,689.76</u>

(3) RECONCILING BALANCE SHEET TOTAL WITH GENERAL LEDGER SURPLUS

SURPLUS (ACCOUNT #8)		\$3,531,315.68
ADD: TRUST FUNDS, LIABILITIES, ETC.		
HEALTH SERVICE	\$ 4,163.89	
STUDENT LOAN FUND	12,157.30	
AGENCY FUNDS	72,010.63	
BONDS PAYABLE	577,000.00	
APPROPRIATION BALANCE	<u>20,514.72</u>	
	685,846.54	
LESS: INSTITUTIONAL COLLECTIONS TRANSFERRABLE TO THE STATE GENERAL FUND	<u>7,370.44</u>	678,476.10
BALANCE SHEET TOTAL (PAGE 8)		<u>\$4,209,791.78</u>

SCHOLARSHIP FEE EXEMPTIONS

	AUTUMN QUARTER		WINTER QUARTER		SPRING QUARTER		TOTAL	
	No.	AMOUNT	No.	AMOUNT	No.	AMOUNT	No.	AMOUNT
<u>ENTRANCE FEE</u>								
HIGH SCHOOL HONOR SCHOLARSHIPS	58	\$290.00	1	\$ 5.00	--	---	59	\$295.00
	58	290.00	1	5.00	--	---	59	295.00
<u>REGISTRATION FEE</u>								
HIGH SCHOOL HONOR SCHOLARSHIPS	58	290.00	53	265.00	47	235.00	158	790.00
STATE UNIVERSITY SCHOLARSHIPS	30	150.00	30	150.00	28	140.00	88	440.00
	88	440.00	83	415.00	75	375.00	246	1,230.00
<u>INCIDENTAL FEE</u>								
HIGH SCHOOL HONOR SCHOLARSHIPS	58	580.00	53	530.00	47	470.00	158	1,580.00
STATE UNIVERSITY SCHOLARSHIPS	30	300.00	30	295.00	28	280.00	78	875.00
	88	880.00	83	825.00	75	750.00	236	2,455.00
		\$1,610.00		\$1,245.00		\$1,125.00		\$3,980.00

RECAPITULATION BY SCHOLARSHIPS: HIGH SCHOOL HONOR, \$2,665.00; STATE UNIVERSITY, \$1,315.00; Total \$3,980.00

NUMBER OF SCHOLARSHIPS AND AMOUNT OF EXEMPTIONS BY YEARS:

1938-39	135	\$6,216.00	1941-42	98	\$4,493.34
1939-40	125	\$5,833.34	1942-43	78	\$3,543.34
1940-41	109	\$5,215.00	1943-44	88	\$3,980.00