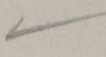


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MONTANA STATE UNIVERSITY
MISSOULA

FINANCIAL REPORT
OF THE
CONTROLLER

FOR THE YEAR ENDING JUNE 30, 1948

OCTOBER 1948

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EXPLANATION OF CHANGES SUMMARY OF STATEMENTS

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 REPRESENTED BY (1) GENERAL BUDGET, AND (2) RESTRICTED FUND ACTIVITIES.

CURRENT GENERAL BUDGET INCOME AND EXPENDITURES

THE INCOME OF THE STATE UNIVERSITY FOR GENERAL OPERATING AND MAINTENANCE PURPOSES IS DESIGNATED AS CURRENT INCOME. THIS INCOME CONSISTS OF (1) LEGISLATIVE APPROPRIATION FROM THE STATE GENERAL FUND, (2) FEDERAL APPROPRIATION FROM THE STATE GENERAL FUND, (3) FEDERAL APPROPRIATION FROM THE STATE GENERAL FUND, (4) FEDERAL APPROPRIATION FROM THE STATE GENERAL FUND, (5) FEDERAL APPROPRIATION FROM THE STATE GENERAL FUND, (6) FEDERAL APPROPRIATION FROM THE STATE GENERAL FUND, (7) FEDERAL APPROPRIATION FROM THE STATE GENERAL FUND, (8) FEDERAL APPROPRIATION FROM THE STATE GENERAL FUND, (9) FEDERAL APPROPRIATION FROM THE STATE GENERAL FUND, (10) FEDERAL APPROPRIATION FROM THE STATE GENERAL FUND.

MONTANA STATE UNIVERSITY

BUSINESS OFFICE

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

LETTER OF TRANSMITTAL

OCTOBER 15, 1948

PRESIDENT JAMES A. MCCAIN
MONTANA STATE UNIVERSITY

DEAR SIR:

THE FINANCIAL REPORT OF THE STATE UNIVERSITY FOR THE FISCAL YEAR ENDING JUNE 30, 1948 IS SUBMITTED HERewith. THIS REPORT HAS BEEN COMPILED PRIMARILY FOR THE GUIDANCE OF THE ADMINISTRATIVE OFFICES BUT IS ALSO USEFUL AS A COMPLETE AND PERMANENT RECORD OF THE FINANCIAL OPERATIONS OF THE STATE UNIVERSITY.

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

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

RESPECTFULLY SUBMITTED,

J. B. SPEER
CONTROLLER

BY DIVISIONS	
ADMINISTRATION AND GENERAL	107,051.30
EDUCATIONAL	214,907.19
PHYSICAL PLANT OPERATION AND MAINTENANCE	210,432.51
BY OBJECTS	
SALARIES AND WAGES	1,031,212.30
SUPPLIES AND EXPENSE	100,000.00
REPAIRS AND REPLACEMENTS	131,222.41
CAPITAL (INCLUDING BOOKS)	75,000.00
(A FURTHER SUMMARY OF THESE EXPENDITURES IS ON THE FOLLOWING PAGE.)	

STORES

IN ORDER TO SECURE THE ADVANTAGE OF BUYING IN QUANTITIES AND ON THE MERCH OF THE STATE PURCHASING AGENT, CERTAIN KINDS OF SUPPLIES AND PURCHASES, PLACED IN STOREHOUSES AND ISSUED TO DEPARTMENTS WHEN NEEDED FOR ACTUAL USE. PURCHASES ARE DEPOSITED IN A REVOLVING ACCOUNT AND NOT CLASSIFIED AS AN INVENTORY UNTIL ISSUED TO DEPARTMENTS FOR ACTUAL USE. TOTAL PURCHASES FOR THE YEAR AMOUNTED TO \$50,434.04; SUPPLIES FORWARDED TO DEPARTMENTS AMOUNTED TO \$40,000.00 AND THE AMOUNT OF INVENTORY AT THE CLOSE OF THE FISCAL YEAR WAS \$20,000.00 (SCHEDULE D3, PAGE 30).

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

EXPLANATIONS AND CONDENSED SUMMARIES OF STATEMENTSCURRENT FUNDS

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

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

CURRENT GENERAL BUDGET INCOME AND EXPENDITURES

THE INCOME OF THE STATE UNIVERSITY WHICH MAY BE USED FOR GENERAL OPERATING AND MAINTENANCE PURPOSES IS DESIGNATED "CURRENT GENERAL BUDGET INCOME". THIS INCOME CONSISTS OF (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 (VETERANS FEES), (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 \$1,487,582.39, AN INCREASE OF 22.7% OVER LAST YEAR, AND WAS DERIVED FROM THE FOLLOWING SOURCES (SCHEDULE C1, PAGES 11 AND 12)

STUDENT FEES - RESIDENT STUDENTS-----	\$ 116,378.20	-----	7.9%
FEES - EXTENSION-----	11,664.04	-----	.7%
STATE APPROPRIATIONS-----	625,332.03	-----	42.0%
FEDERAL GRANTS AND OTHER STATE AID (INCLUDES VETERAN STUDENT FEES)-----	683,346.27	-----	46.0%
SUNDRY SALES AND OTHER INCOME-----	24,851.01	-----	1.6%
ENDOWMENTS (INCLUDES INCOME FROM LAND GRANT)	26,010.84	-----	1.8%

INCOME FROM AUXILIARY ACTIVITIES (RESIDENCE HALLS AND HEALTH SERVICE) AMOUNTED TO \$510,788.50 (SCHEDULE C1, PAGE 12).

INCOME SPECIFICALLY DESIGNATED FOR FELLOWSHIPS, SCHOLARSHIPS, PRIZES, AND SIMILAR STUDENT AID AMOUNTED TO \$4,190.29 (SCHEDULE C1, PAGE 12).

CURRENT EXPENDITURES

EXPENDITURES FOR ORDINARY OPERATION AND MAINTENANCE OF THE ENTIRE STATE UNIVERSITY AMOUNTED TO \$1,432,391.60, DISTRIBUTED AS FOLLOWS(SCHEDULE C2, PAGE 15).

BY DIVISIONS

ADMINISTRATION AND GENERAL -----	\$ 107,051.90	-----	7.5%
EDUCATIONAL -----	1,014,887.19	-----	70.9%
PHYSICAL PLANT OPERATION AND MAINTENANCE-----	310,452.51	-----	21.6%

BY OBJECT

SALARIES AND WAGES -----	\$ 1,031,212.30	-----	72.0%
SUPPLIES AND EXPENSE -----	196,898.96	-----	13.7%
REPAIRS AND REPLACEMENTS -----	131,222.41	-----	9.2%
CAPITAL (INCLUDING BOOKS) -----	73,057.93	-----	5.1%

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

STORES

IN ORDER TO SECURE THE ADVANTAGE OF BUYING IN QUANTITIES AND ON THE ADVICE OF THE STATE PURCHASING AGENT, CERTAIN KINDS OF SUPPLIES ARE PURCHASED, PLACED IN STORE-ROOMS AND ISSUED TO DEPARTMENTS WHEN NEEDED FOR ACTUAL USE. PURCHASES ARE CHARGED TO A REVOLVING ACCOUNT AND NOT CLASSIFIED AS AN EXPENSE UNTIL ISSUED TO DEPARTMENTS FOR ACTUAL USE. TOTAL PURCHASES FOR THE YEAR AMOUNTED TO \$59,434.54; SUPPLIES ISSUED TO DEPARTMENTS AMOUNTED TO \$48,487.29 AND THE AMOUNT OF INVENTORY AT THE CLOSE OF THE FISCAL YEAR WAS \$28,505.24 (SCHEDULE C5, PAGE 36).

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

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

	ORGANIZATION UNIT			
	GRAND TOTAL	ADMINI- STRATION AND GENERAL	EDUCA- TIONAL (INSTRUC- TION)	PHYSICAL PLANT
<u>FOR OPERATION</u>				
SALARIES AND WAGES (INSTRUCTIONAL, ADMINISTRATIVE AND CLERICAL STAFF, AND PHYSICAL PLANT EMPLOYEES)	\$1,017,797.08	\$89,275.47	\$827,990.89	\$100,530.72
OFFICE SUPPLIES AND EXPENSE (POSTAGE, STATIONERY, RECORD BOOKS & BLANKS, SUNDRY SUPPLIES, TELEPHONE AND TELE- GRAPH, EXPRESS AND DRAYAGE)	26,953.57	9,496.41	16,838.90	618.26
TRAVEL (ALL TRAVEL EXPENSE OF PERSONS TRAVELLING ON UNIVERSITY BUSINESS)	12,071.32	2,509.03	9,562.29	---
PUBLICATIONS (BULLETINS, CATALOGS, CIRCULARS)	7,778.05	---	7,778.05	---
CHEMICALS AND LABORATORY SUPPLIES (INCLUDES PERIODICALS)	32,113.16	---	32,113.16	---
GENERAL SUPPLIES AND EXPENSE (MISCELLANEOUS ITEMS NOT INCLUDED ABOVE: HEAT, LIGHT, WATER, PHYSICAL PLANT SUPPLIES AND EXPENSE)	110,230.77	3,972.20	26,157.37	80,101.20
TOTAL SUPPLIES AND EXPENSE	(189,146.87)	(15,977.64)	(92,449.77)	(80,719.46)
TOTAL OPERATION	(1,206,943.95)	(105,253.11)	(920,440.66)	(181,250.18)
<u>FOR CAPITAL</u>				
LAND AND LAND IMPROVEMENTS	10,170.94	---	---	10,170.94
BUILDINGS AND ATTACHED FIXTURES	40,059.48	---	---	40,059.48
MACHINERY AND APPLIANCES	12,867.79	1,428.02	6,713.26	4,726.51
HAND TOOLS AND PETTY EQUIPMENT	2,341.62	163.77	1,234.40	943.45
FURNITURE AND FIXTURES	21,918.91	47.50	9,661.77	12,209.64
BOOKS	20,085.16	---	20,085.16	---
SCIENTIFIC APPARATUS	22,858.35	---	22,858.35	---
MUSEUM	531.35	---	531.35	---
TOTAL	(130,833.60)	(1,639.29)	(61,084.29)	(68,110.02)
<u>FOR REPAIRS AND REPLACEMENTS</u>				
LAND AND LAND IMPROVEMENTS	4,514.20	---	---	4,514.20
BUILDINGS AND ATTACHED FIXTURES	44,940.71	---	---	44,940.71
MACHINERY AND APPLIANCES	11,202.90	159.50	7,803.05	3,240.35
HAND TOOLS AND PETTY EQUIPMENT	3,406.57	---	626.45	2,780.12
FURNITURE AND FIXTURES	7,360.15	---	1,743.22	5,616.93
BOOKS	311.53	---	311.53	---
SCIENTIFIC APPARATUS	801.71	---	801.71	---
TOTAL	(72,537.77)	(159.50)	(11,285.96)	(61,092.31)
GRAND TOTAL	\$1,410,315.32	\$107,051.90	\$992,810.91	\$310,452.51

CONDENSED SUMMARIES (CONT'D)

INVENTORIES

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

STUDENT LOAN FUNDS

THE ADMINISTRATION OF THESE FUNDS FOR THE PURPOSES FOR WHICH THEY WERE PROVIDED CAN ORDINARILY BE HANDLED MUCH MORE EFFECTIVELY BY THE BUSINESS ORGANIZATION OF THE UNIVERSITY WHERE THERE ARE EASILY AVAILABLE RECORDS OF SCHOLARSHIP, INFORMATION AS TO THE REAL NEEDS OF STUDENTS, AND FACILITIES FOR MAKING COLLECTIONS. THE BUSINESS MANAGER ACTS AS CHAIRMAN OF THE STUDENT LOAN COMMITTEE AS WELL AS CUSTODIAN OF SEVERAL STUDENT LOAN FUNDS. A FINANCIAL REPORT OF STUDENT LOAN FUNDS MAY BE FOUND ON PAGE 37, EXHIBIT D.

THE TOTAL OF THESE FUNDS ADMINISTERED BY THE STATE UNIVERSITY BUSINESS MANAGER IS \$18,105.97. ADDITIONAL FUNDS WERE SECURED FROM INTEREST EARNINGS ON LOANS TO STUDENTS \$52.51 AND FROM INTEREST EARNED ON INVESTED FUNDS \$954.42. THERE IS NO RECORD ON THE STATE UNIVERSITY BOOKS FOR LOAN FUNDS ADMINISTERED BY THE OFFICE OF THE EXECUTIVE SECRETARY AT THE STATE CAPITOL.

ENDOWMENT FUNDS

PERMANENT ENDOWMENTS FROM PRIVATE GIFTS EXCLUDING CERTAIN STUDENT LOAN FUNDS, RECORDED ON THE STATE UNIVERSITY BOOKS NOW TOTAL \$156,339.77 (EXHIBIT E, PAGE 38). THIS TOTAL IS INVESTED AND DISTRIBUTED AS FOLLOWS:

	INVESTED MONT. TRUST & LEGACY	OTHER	TOTAL
W. W. DIXON LAW SCHOOL ENDOWMENT FOR BOOKS AND PROFESSOR	\$22,557.68	\$62,692.32	\$ 85,250.00
J. H. T. RYMAN LIBRARY ENDOWMENT FOR ECONOMICS BOOKS	6,964.22	535.78	7,500.00
J. H. T. RYMAN ECONOMICS ENDOWMENT FOR A FELLOWSHIP	12,100.89	765.40	12,866.29
J. H. T. RYMAN STUDENT LOAN FUND	37,662.98	-- --	37,662.98
VARIOUS SCHOLARSHIPS AND PRIZE ENDOWMENTS	13,060.50	-- --	13,150.50
TOTALS	<u>\$92,346.27</u>	<u>\$63,993.50</u>	<u>\$156,339.77</u>

THE PRESENT ARRANGEMENT OF THE BOOKS DOES NOT INCLUDE FEDERAL LAND GRANT AS AN ENDOWMENT ACCOUNT. THE STATE ACCOUNTANT REPORTS THIS FUND AS OF JUNE 30, 1948, TO CONSIST OF THE FOLLOWING:

INVESTED IN THE MONTANA TRUST AND LEGACY FUND SECURITIES	\$480,803.87
BONDS OF CITIES, COUNTIES, AND SCHOOL DISTRICTS OF MONTANA SECURED BY PROPERTY TAX	40,411.24
CONTRACTS RECEIVABLE	13,769.78
LAND, 19862.86 ACRES @ \$10.00	198,628.60
	<u>\$733,613.49</u>

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

STUDENT AND AUXILIARY ORGANIZATIONS

EXHIBIT I, PAGES 44 AND 45, SHOWS A SUMMARY OF THE CASH TRANSACTIONS OF STUDENT AND AUXILIARY ORGANIZATIONS. A SEPARATE DETAILED REPORT OF THESE FUNDS IS MADE BY THE AUDITOR OF STUDENT ORGANIZATIONS. THE BUSINESS OFFICE SERVES AS A DEPOSITORY, ALTHOUGH ACTUAL COLLECTIONS ARE MADE ON THE STUDENT UNION BUILDING, EXCEPT FOR THE REQUIRED ACTIVITY FEE AND A FEW INCIDENTAL CHARGES. THE NET COLLECTIONS FROM THE STUDENT ACTIVITY FEE OF \$7.50 PER QUARTER AMOUNTED TO \$69,692.33.

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 34). NET COLLECTIONS FROM THIS REQUIRED FEE OF \$4.00 PER QUARTER AMOUNTED TO \$41,516.96

CONDENSED SUMMARIES (CONT'D)

FEDERAL CONTRACTSVETERANS ADMINISTRATION CONTRACTS

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

THE CONTRACTS FOR INSTRUCTION UNDER PUBLIC LAWS 346 AND 16 WERE BASED ON A PER QUARTER NON-RESIDENT FEE CHARGE FOR TUITION PLUS REGULAR FEES.

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

TOTAL RECEIPTS FOR THE ABOVE SERVICES DURING 1947-48 WERE \$681,908.44 (SEE PAGE 9); EARNINGS UNDER THESE CONTRACTS PRIOR TO JULY 1, 1948, FOR WHICH PAYMENTS WERE NOT RECEIVED PRIOR TO JULY 1, 1948, IS ESTIMATED TO BE APPROXIMATELY \$206,000.00.

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

VETERANS HOUSING (PUBLIC HOUSING ADMINISTRATION PROJECTS 2-24050, '52 AND '53 EXCLUDING JUMBO HALL)

THESE PROJECTS INCLUDE HOUSING AS FOLLOWS:

- (1) 25 TRAILERS PLUS 2 UTILITY UNITS
- (2) 50 HOUSING UNITS FOR NON-STUDENT VETERANS UNDER THE JURISDICTION OF THE CHAMBER OF COMMERCE
- (3) 316 HOUSING UNITS FOR STUDENT VETERANS
- (4) 1 - 386 BED DORMITORY

FINANCIAL RECORDS IN REGARD TO THE DORMITORY MAY BE FOUND ON PAGE 30 AS A PART OF THE RESIDENCE HALLS REPORT.

SEE PAGE 35 FOR FINANCIAL INFORMATION IN REGARD TO THE OTHER UNITS.

MONTANA FOREST AND CONSERVATION EXPERIMENT STATION

THERE ARE THREE DIVISIONS OF THIS PROJECT: (1) THE TREE NURSERY, (2) THE LUBRECHT FOREST STATION, AND (3) RESEARCH ACTIVITIES. PRIOR TO 1942 THE PROJECT WAS SELF-SUSTAINING ASIDE FROM THE SUBSIDY PROVIDED BY THE FEDERAL GOVERNMENT THROUGH THE CLARK-McNARY AND NORRIS DOXEY ACTS FOR THE TREE NURSERY AND GENERAL SUPERVISION BY THE UNIVERSITY. SUBSEQUENT TO 1942 THERE HAS BEEN A SPECIAL STATE APPROPRIATION. THE LUBRECHT FOREST EXPERIMENT STATION IS OPERATED WITH FUNDS DERIVED FROM LEASES, GRAZING FEES, AND MISCELLANEOUS SALES. (SEE SCHEDULE C2 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 39
- CASH RECEIPTS & DISBURSEMENTS, OPERATING FUND - EXHIBIT H 1, PAGE 42
- CONSOLIDATED STATEMENT OF CURRENT SURPLUSES - EXHIBIT H 2, PAGE 43
- CONSOLIDATED STATEMENT OF INCOME AND EXPENSE - EXHIBIT H 3, PAGE 43

THE ORIGINAL BONDS ISSUED TOTALED \$240,000.00 OF WHICH \$89,000.00 HAS BEEN REDEEMED.

PLANT FUNDS

REPORTS OF EXPENDABLE RESOURCES AND FUNDS HAVING TO DO WITH FINANCING ADDITIONS TO THE PHYSICAL PLANT ARE NOT INCLUDED UNDER THE "CURRENT GENERAL BUDGET" BUT ARE INCLUDED IN SPECIAL REPORTS TO BE FOUND ON PAGES 38 TO 41. THESE REPORTS INCLUDE (1) STUDENT BUILDING FEES, (2) LEGISLATIVE APPROPRIATION FOR (A) PURCHASE OF LAND, IMPROVEMENTS AND HOUSING FACILITIES FROM THE UNIVERSITY MILLAGE FUND, AND (B) IMPROVEMENTS, REHABILITATION AND NEW CONSTRUCTION FROM THE POST-WAR CONSTRUCTION RESERVE, AND (3) VARIOUS INTEREST AND SINKING FUNDS HAVING TO DO WITH FINANCING EXISTING BOND ISSUES.

BONDS PAYABLE

ALL BOND RETIREMENT OBLIGATIONS WERE MET DURING THE YEAR. TOTAL OUTSTANDING BONDS NOW AMOUNT TO \$464,500.00. A RECORD OF BONDS PAYABLE MAY BE FOUND ON PAGE 38.

CONDENSED SUMMARIES (CONT'D)

RESEARCH GRANTS

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

- (1) EXPENDITURES FROM THE \$500.00 GRANT RECEIVED DURING 1945-46 FROM THE ELI LILLY COMPANY FOR THE PURPOSE OF ASSISTING IN AN INVESTIGATION OF THE EFFECTS OF RETINAL EXTRACTS ON GROWTH OF RATS BY PROFESSOR LUDVIG G. BROWMAN AMOUNTED TO \$12.60. A BALANCE OF \$33.96 REMAINS AVAILABLE FOR USE DURING THIS NEXT YEAR.
- (2) EXPENDITURES FROM THE \$750.00 GRANT RECEIVED DURING 1946-47 FROM THE SCHERING CORPORATION FOR THE PURPOSE OF CONDUCTING A RESEARCH INVESTIGATION OF CARDOTONIC DRUGS AMOUNTED TO A NET OF \$554.55 AND \$46.17 REMAINS AVAILABLE FOR USE DURING THE NEXT YEAR.

CAPITAL ADDITIONS 1947-48 (DOES NOT INCLUDE GIFTS OR REAL VALUATION OF FEDERAL SURPLUS PROPERTY PURCHASES.)

LAND -----	\$	5,900.00
LAND IMPROVEMENTS -----		16,497.54
BUILDINGS -----		111,056.09
EQUIPMENT (INCLUDES BOOKS) -----		<u>88,397.37</u>
TOTAL		221,851.00
BOOK VALUATION, JULY 1, 1947 -----	\$	<u>4,067,373.98</u>
BOOK VALUATION AS OF JUNE 30, 1948 ----	\$	<u><u>4,289,224.98</u></u>

MEMO OF OTHER ADDITIONS:

GIFT BY ASMSU. (COMMUNITY CENTER)

LAND -----	\$	2,200.00
BUILDING -----		5,300.00

STUDENTS HEALTH SERVICE FUND

EQUIPMENT -----		<u>5,425.53</u>
	\$	<u><u>12,925.53</u></u>

ASSETS		
I CURRENT FUNDS		
A-EDUCATIONAL AND GENERAL		
I UNRESTRICTED FUNDS		
CASH, STATE TREASURER	\$145,808.90	
CASH, UNIV. BUS. MGR.	9,307.63	
PETTY CASH REVOLVING FUND		
CASH BALANCE	14,909.07	
ACCOUNTS RECEIVABLE	90.93	
INVENTORIES - STORES SUPPLIES	28,505.24	
II RESTRICTED FUNDS		
CASH-STATE TREASURER	11,650.92	
CASH-STATE UNIV. BUS. MGR.	63.73	\$ 210,336.42
B-NON-EDUCATIONAL		
RESTRICTED FUNDS		
CASH-STATE TREASURER	5,105.66	
CASH-STATE UNIVERSITY		
BUSINESS MANAGER	107,386.62	
		<u>112,492.28</u>
		(322,828.70)
II STUDENT LOAN FUNDS (EXHIBIT D, PAGE 37)		
CASH, STATE TREASURER	460.80	
CASH BALANCE-STATE UNIV. BUS. MGR.	9,669.34	
NOTES RECEIVABLE, STUDENT	1,750.80	
INVESTED IN MONT. TRUST & GEGACY	4,745.03	
INVESTED IN WAR BONDS	1,480.00	18,105.97
III ENDOWMENTS AND OTHER NON-EXPENDABLE FUNDS		
(SCHEDULE E, PAGE 38)		
STATE TREASURER'S OFFICE		
SECURITIES (DOES NOT INCLUDE		
FEDERAL LAND GRANT)		156,339.77
IV AGENCY FUNDS		
CASH BALANCE STATE UNIVERSITY	154,331.18	
SECURITIES AND SAVINGS ACCOUNT		
STATE UNIVERSITY	47,849.43	
		202,180.61
V PLANT FUNDS		
CASH, STATE UNIVERSITY	57.65	
CASH, STATE TREASURER		
INTEREST AND RETIREMENT FUNDS	54,173.29	
APPROPRIATIONS	615,316.58	
PLANT & PROPERTY-BOOK INVENTORY OF:		
GENERAL ADMINISTRATION	12,405.06	
EDUCATIONAL SYSTEM	720,049.31	
PHYSICAL PLAN	3,447,844.72	
RESIDENCE HALLS	106,783.62	
TOTAL PLANT & PROPERTY	(4,287,082.71)	4,956,630.23
		<u>\$5,656,085.28</u>

LIABILITIES, RESERVES AND SURPLUS		
I CURRENT FUNDS		
A-EDUCATIONAL AND GENERAL		
CURRENT BALANCE AVAILABLE FOR		
1948-49 EXPENDITURES	\$155,116.53	
RESERVE FOR CONTINGENT REVOLVING FUND	15,000.00	
RESERVE FOR STORES BALANCE	28,505.24	
RESERVE FOR EXPENDABLE REVENUE		
DERIVED FROM ENDOWMENTS	2,886.51	
RESERVE FOR FOR. CONSV. & EXP. STATION		
REVOLVING	8,828.14	
		<u>\$ 210,336.42</u>
B-NON-EDUCATIONAL		
RESTRICTED FUNDS		
CURRENT RESTRICTED FUND BALANCES		
AVAILABLE FOR 1948-49 EXPENDITURES		
CERTIFIED PUBLIC ACCOUNTANCY	928.48	
FOR NON-EDUCATIONAL PURPOSES AUXILIARY		
ENTERPRISE BALANCES		
RESIDENCE HALLS	97,859.95	
HEALTH SERVICE	9,326.67	
STUDENT AID BALANCES (SCHOL. & PRIZES)	4,377.18	
		<u>112,492.28</u>
		(322,828.70)
II STUDENT LOAN FUNDS		
LOANABLE PRINCIPAL		18,105.97
III ENDOWMENTS AND OTHER NON-EXPENDABLE FUNDS		
FUND BALANCES		156,339.77
IV AGENCY FUNDS		
DEPOSITS	11,264.53	
STUDENT UNION BLDG. OPERATIONS	28,650.67	
STUDENT & AUXILIARY ORGANIZATIONS FUNDS	76,359.80	
SOCIAL FRATERNITIES	12,602.81	
RESEARCH FUNDS	80.13	
VETERANS HOUSING (P.H.A. PROJECTS)	73,222.67	202,180.61
V PLANT FUNDS		
RESERVE FOR BOND INTEREST AND		
RETIREMENT	669,547.52	
BONDS PAYABLE (EXHIBIT F, PAGE 36)	464,500.00	
SURPLUS INVESTED IN PLANT		
AND PROPERTY		3,822,582.71
		<u>4,956,630.23</u>
		<u>\$5,656,085.28</u>

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

EXHIBIT B

	BALANCE JULY 1 1947	RECEIPTS OR APPROP- RIATIONS	DISBURSE- MENTS	BALANCE JUNE 30 1948
CURRENT FUNDS				
EDUCATIONAL AND GENERAL UNRESTRICTED FUNDS				
ENDOWMENTS-EXPENDABLE INCOME				
INTEREST AND INCOME FUND	\$ 5,047.42	\$ 21,440.85	\$ 19,502.50	\$ 6,985.77
PUBLIC APPROPRIATIONS				
MILL FUND				
STATE-FOR SALARIES & EXPENSE	---	423,119.00	423,119.00	---
STATE-FOR SPECIAL REPAIR AND REPLACEMENT	---	---	---	---
STATE-FOR FOREST CONSERVATION AND EXPERIMENT STATION	---	7,000.00	7,000.00	---
STATE-FOR PUBLIC EMPLOYEES RETIREMENT	---	5,500.00	5,417.87	82.13
STATE-FOR PUBLIC EMPLOYEES RETIREMENT-BACK PAYMENT	---	.03	---	.03
STATE-FOR TEACHERS RETIREMENT	---	10,750.00	12,855.91	2,105.91 (od)
GENERAL FUND				
STATE-FOR SALARY AND EXPENSE*1	---	144,992.12	144,849.34	142.78
STATE-FOR SALARY AND EXPENSE-SUP'L.	---	178,963.00	178,963.00	---
FEDERAL-FOR VETERANS EDUCATION	105,190.25	681,908.44	645,586.21	141,512.48
TOTAL PUBLIC APPROPRIATIONS	(105,190.25)	(1,452,232.59)	(1,417,791.33)	(139,631.51)
RESTRICTED FUNDS				
ENDOWMENTS-EXPENDABLE INCOME				
W. W. DIXON LAW ENDOWMENT	510.97	4,383.09	3,358.34	1,535.72
J. H. T. RYMAN ECONOMICS LIBRARY	1,322.15	186.90	158.26	1,350.79
TOTAL ENDOWMENTS	(1,833.12)	(4,569.99)	(3,516.60)	(2,886.51)
FOREST CONS. AND EXP. STATION	6,462.69	14,201.42	11,835.97	8,828.14
TOTAL RESTRICTED FUNDS	(8,295.81)	(18,771.41)	(15,352.57)	(11,714.65)
TOTAL EDUCATIONAL AND GENERAL	(118,533.48)	(1,492,444.85)	(1,452,646.40)	(158,331.93)
NON-EDUCATIONAL				
STUDENT AID				
TRAVEL REFUNDS	---	131.43	131.43	---
FELLOWSHIPS, SCHOLARSHIPS & PRIZES	3,550.58	3,733.28	2,906.68	4,377.18
CERTIFIED PUBLIC ACCOUNTANCY	585.98	860.00	517.50	928.48
AUXILIARY ENTERPRISES				
RESIDENCE HALLS-OPERATING, RESERVE AND REVOLVING FUNDS	114,743.43	469,038.85	485,922.33	97,859.95
HEALTH SERVICE	11,900.40	41,749.65	44,323.38	9,326.67
TOTAL AUXILIARY ENTERPRISES	(126,643.83)	(510,788.50)	(530,245.71)	(107,186.62)
TOTAL CURRENT FUNDS	(249,313.87)	(2,007,958.06)	(1,986,447.72)	(270,824.21)
STUDENT LOAN FUND				
CASH ACCOUNT	9,287.79	1,251.55	870.00	9,669.34
AGENCY FUNDS				
VETERANS HOUSING PROJECT (P.H.A.)	20,619.16	104,712.23	52,108.72	73,222.67
STUDENT & OTHER AUXILIARY ORGANIZATIONS	34,183.74	269,734.18	275,407.55	28,510.37
SOCIAL FRATERNITIES	10,228.86	188,646.50	186,272.55	12,602.81
DEPOSITS	14,691.36	33,381.75	36,808.58	11,264.53
STUDENT UNION BUILDING				
OPERATING AND MAINTENANCE	15,301.33	24,934.70	11,585.36	28,650.67
RESEARCH GRANTS	747.31	110.25	777.43	80.13
TOTAL AGENCY FUNDS	(95,771.76)	(621,519.61)	(562,960.19)	(154,331.18)
PLANT FUNDS				
PUBLIC APPROPRIATION				
MILL FUND				
STATE-FOR PURCHASE OF LAND ETC.	---	33,280.00	29,780.00	3,500.00
POST-WAR CONSTRUCTION FUND	---	---	---	---
STATE-FOR IMPROVEMENTS & REHAB.	---	277,275.00	45,448.42	231,826.58
STATE-FOR NEW CONSTRUCTIONS				
BUILDING FEE FUND-STATE TREASURER	4,427.54	55,500.03	31,346.11	28,581.46
TRANSFERRED AS OF JULY	(2,270.21)	57.65	---	57.65
INTEREST AND SINKING FUNDS				
STUDENT UNION	---	13,320.00	13,280.00	40.00
NEW RESIDENCE HALL	697.50	44,037.50	35,576.25	9,158.75
SERIES I BONDS	31,924.33	---	15,531.25	16,393.08
TOTAL PLANT FUND	(37,049.37)	(803,470.18)	(170,972.03)	(669,547.52)
GRAND TOTAL	<u>\$301,422.79</u>	<u>\$3,434,199.40</u>	<u>\$2,721,279.94</u>	<u>\$1,104,372.25</u>

* INSTITUTIONAL COLLECTION MEMO (TRANSFER TO STATE GENERAL FUND AS AN OFFSET AGAINST THE APPROPRIATION FROM THIS FUND) \$ 6,940.11 \$146,551.26 \$144,992.12 \$3,499.25

* FOR RECONCILIATION WITH CURRENT EXPENDITURES, (PAGE 15) DEDUCT: \$10,947.25 FOR COST OF STORES PURCHASES IN EXCESS OF DEPARTMENTAL ISSUES, \$44,037.50 TRANSFERRED TO "PLANT FUNDS", \$7,450.00 TRANSFERRED FOR "PRE FAB" HOUSING FINANCING, \$375.30 TEMPORARILY INVESTED AND \$13,000 PLACED IN THE CONTINGENCY REVOLVING FUND.

SUMMARY STATEMENT OF CURRENT FUNDS
FOR YEAR ENDING JUNE 30, 1948

EXHIBIT C

BALANCE JULY 1, 1947

UNRESTRICTED RESOURCES		
STATE UNIV. COLLECTIONS - RECEIVED SUBSEQUENT TO CLOSING STATE TREASURER'S RECORDS		\$ 6,940.11
INTEREST AND INCOME FUND		5,047.42
VETERANS EDUCATION FUND		
STATE TREASURER	\$104,469.93	
STATE UNIVERSITY	720.32	105,190.25
CONTINGENT REVOLVING FUND		
CASH IN FUND	1,923.04	
RECEIVABLES	76.96	2,000.00
INVENTORIES, CONSUMABLE SUPPLIES AND EQUIPMENT NOT CHARGED TO DEPARTMENTS		23,979.59
RESTRICTED RESOURCES		
EDUCATIONAL AND GENERAL		
FOREST CONSERVATION AND EXPERIMENT STATION FUND		
STATE TREASURER	3,987.52	
STATE UNIVERSITY	2,475.17	6,462.69
ENDOWMENTS, FUND		1,833.12
CERTIFIED PUBLIC ACCOUNTANCY FUND		585.98
NON-EDUCATIONAL		
AUXILIARY ENTERPRISES		126,643.83
STUDENT AID, ENDOWED		
STATE TREASURER	3,330.58	
STATE UNIVERSITY	220.00	3,550.58
		\$ 282,233.57
<u>ADD: CURRENT INCOME (SCHEDULE C 1, PAGE 11)</u>		
TRANSFER INVOLVING OTHER THAN CURRENT INCOME FROM SCHOLARSHIP AND PRIZE PERMANENT TO EXPENDABLE INCOME		2,002,561.18
		534.42
TOTAL TO BE ACCOUNTED FOR		<u>2,003,095.60</u>
		<u>2,285,329.17</u>
<u>DEDUCT: CURRENT EXPENDITURES (SCHEDULE C 2, PAGE 15)</u>		
TRANSFERS INVOLVING OTHER THAN CURRENT FUNDS FROM RESIDENCE HALLS OPERATING TO: NEW RES. HALL, INTEREST AND SINKING FUND.		1,910,697.67
ALUMNI DEVELOPMENT CORP. - PRE-FAB. ACCOUNT		44,037.50
FROM SCHOLARSHIP & PRIZE EXPENDABLE INCOME TO INVESTMENT ACCOUNT		7,450.00
		315.30
		<u>1,962,500.47</u>

BALANCE JUNE 30, 1948

UNRESTRICTED RESOURCES		
APPROPRIATIONS		
GENERAL FUND		
SALARIES & EXPENSES - STATE TREASURER		142.78
SALARIES & EXPENSES - STATE UNIVERSITY		8,499.25
MILL FUND		
PUBLIC EMPLOYEES RETIREMENT		82.13
PUBLIC EMPLOYEES RETIREMENT - BACK PAYMENT		.03
TEACHER'S RETIREMENT		2,105.91(00)
INTEREST AND INCOME FUND		6,985.77
VETERAN'S EDUCATION FUND		141,512.48
CONTINGENT REVOLVING FUND		15,000.00
INVENTORIES, CONSUMABLE SUPPLIES AND EQUIPMENT NOT CHARGED TO DEPARTMENTS		28,505.24
RESTRICTED RESOURCES		
FOREST CONSERVATION AND EXPERIMENT STATION		
ENDOWMENTS, EXPENDABLE INCOME		8,828.14
CERTIFIED PUBLIC ACCOUNTANCY		2,886.51
NON-EDUCATIONAL		928.48
AUXILIARY ENTERPRISES		107,186.62
STUDENT AID -ENDOWED AND GIFTS		4,377.18
		<u>\$ 322,828.70</u>

CENTRAL BUREAU OF STATISTICS
RENT
REIMBURSEMENT BY VET. ADM. FOR REPAIRS
FACILITY SALARY REPAYMENTS OF EARNINGS WHILE ON LEAVE
GENUINE REIMBURSEMENTS
ETC., EDUCATIONAL AND GENERAL

(CONTINUED ON NEXT PAGE)

STATEMENT OF CURRENT INCOME
(BY SOURCE)

SCHEDULE C I

(1) EDUCATIONAL AND GENERAL

I GOVERNMENTAL APPROPRIATION

STATE

LEGISLATIVE APPROPRIATION FROM MILL LEVY			
(A) SALARIES AND EXPENSE		\$430,287.00	
LESS: TRANSFER FOR MAINTENANCE OF THE CHANCELLOR'S OFFICE OF THE UNIVERSITY OF MONTANA AT STATE CAPITOL		7,168.00	
		<u>423,119.00</u>	
(B) TEACHERS RETIREMENT		10,750.00	
(C) PUBLIC EMPLOYEES RETIREMENT		5,500.00	
(D) PUBLIC EMPLOYEES RETIREMENT - BACK PAYMENTS		.03	
(E) FOREST CONSERVATION AND EXPERIMENT STATION		<u>7,000.00</u>	\$446,369.03
LEGISLATIVE APPROPRIATION FROM GENERAL FUND			
SALARIES AND EXPENSE (SUPPLEMENTING MILL FUND)	178,963.00		
SALARIES AND EXPENSE IN LIEU OF EARNINGS (ACTUAL DEPOSITS IN THE STATE GENERAL FUND FROM COLLECTIONS AT THE STATE UNIVERSITY WITH A CEILING OF \$154,000 - SEE STUDENT FEES, ETC.)		<u>(144,992.12)</u>	<u>178,963.00</u>
APPROPRIATIONS ACCOUNTED FOR UNDER PLANT FUND ARE:			
GENERAL FUND FOR PURCHASE OF LAND	\$ 33,280.00		
POST WAR CONSTRUCTION FUND			
IMPROVEMENT & REHABILITATION	277,275.00		
NEW CONSTRUCTION	<u>380,000.00</u>		
		<u>\$690,555.00</u>	

TOTAL STATE APPROPRIATIONS FOR EDUCATIONAL & GENERAL \$625,332.03

UNITED STATES

VETERANS FEES			
GENERAL FEES		\$134,154.40	
TUITION		522,955.64	
DEPARTMENTAL			
FEES	\$ 10,670.38		
LOSS AND BREAKAGE	2,510.37		
PENALTY AND SUNDRY	<u>1,189.00</u>	14,369.75	
VETERANS COUNSELING SERVICE FEE		<u>8,472.25</u>	679,952.04
FORESTRY NURSERY-CLARK-McNARY AND NORRIS			
DOXEY ALLOTMENTS (RESTRICTED FUND)		1,875.67	
HOME EC.-SMITH HUGHES & GEO. DEAN FOUNDATION		<u>1,518.56</u>	<u>683,346.27</u> \$1,308,678.30

II ENDOWMENT FUNDS

UNRESTRICTED			
INTEREST AND INCOME FROM FEDERAL LAND GRANT			21,440.85
RESTRICTED			
W. W. DIXON LAW ENDOWMENT		4,383.09	
J. H. T. RYMAN ECONOMICS LIBRARY		<u>186.90</u>	<u>4,569.99</u> 26,010.84

III STUDENT FEES

GENERAL			98,493.94
DEPARTMENTAL			
LABORATORY-INCIDENTAL, TUITION		12,082.50	
LOSS AND BREAKAGE		2,677.81	
PENALTY AND SUNDRY		<u>3,123.95</u>	<u>17,884.26</u>
TOTAL FEES, RESIDENT STUDENTS			116,378.20

IV EXTENSION FEES

CORRESPONDENCE STUDY-REGULAR (STUDENT FEES, POSTAGE, AND TEXTBOOK CHARGES)		6,579.35	
HIGH SCHOOL COMMENCEMENT ADDRESSES		971.00	
EXTENSION LECTURES-INCLUDING TRAVEL REIMBURSEMENT AND PAYMENTS BY VETERANS ADMINISTRATION OF \$913.46		<u>4,113.69</u>	<u>11,664.04</u>

V SALES, SERVICES, RENT AND SUNDRY

SALES			
FORESTRY NURSERY (RESTRICTED FUND)		12,325.75	
JOURNALISM PRINT SHOP		305.74	
MISCELLANEOUS (PUBLICATIONS, ETC.)		14.81	
JANITORS' SUPPLIES AND LAMPS		<u>645.01</u>	<u>13,291.31</u>
SERVICES			
CENTRAL STENOGRAPHIC DEPARTMENT		3,455.70	
RENT		6,797.50	
REIMBURSEMENT BY VET. ADM. FOR READER SERVICE		601.94	
FACULTY SALARY REFUNDS OF EARNINGS WHILE ON LEAVE		338.75	
SUNDRY REIMBURSEMENTS		<u>365.81</u>	<u>24,851.01</u>
TOTAL EDUCATIONAL AND GENERAL			<u>\$1,487,582.39</u>

(CONTINUED ON NEXT PAGE)

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

SCHEDULE C I (CONT'D.)

(I) <u>EDUCATIONAL AND GENERAL</u>	BROUGHT FORWARD FROM PAGE 11			\$1,487,582.39
(II) <u>NON-EDUCATIONAL ACTIVITIES</u>				
I	STUDENT AID			
(A)	FELLOWSHIPS, SCHOLARSHIPS AND PRIZES (ENDOWMENT INCOME - SCHEDULE C 2F, PAGE 29)	\$3,198.86		
(B)	STUDENT TRANSPORTATION FARE REFUNDS (FROM SPECIAL LEGISLATIVE APPROPRIATION TO EQUALIZE TRAVEL COSTS FROM HOME RESIDENCE TO STATE UNIV. AND RETURN ONCE EACH YEAR.)	<u>131.43</u>	\$3,330.29	
II	CERTIFIED PUBLIC ACCOUNTANCY		<u>860.00</u>	4,190.29
(III) <u>AUXILIARY ENTERPRISES AND ACTIVITIES</u>				
I	RESIDENCE HALLS (SCHEDULE C 2G2, PAGE 31)		469,038.85	
II	HEALTH SERVICE (SCHEDULE C 3, PAGE 35)		<u>41,749.65</u>	<u>501,788.50</u>
	GRAND TOTAL			<u>\$2,002,561.18</u>

*1 TEXT BOOKS AND SUPPLIES PURCHASED FROM THE STUDENTS' STORE WERE ALSO PAID FOR IN THE AMOUNT OF \$129,153.99.

*2 DOES NOT INCLUDE FEES FROM STUDENTS HOLDING VARIOUS SCHOLARSHIPS WHICH EXEMPTED THEM FROM PAYMENT OF FEES TOTALING \$15,370.00. (APPENDIX B) (FOR STUDENT AND AUXILIARY ACTIVITIES INCLUDING THE STUDENT UNION, STUDENTS' STORE, ATHLETICS AND ALUMNI CORPORATION, SEEP 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)

SCHEDULE C 1A

	TOTAL VETERANS	TOTAL NON- VETERANS	GENERAL FEES	FEES AND RENTALS	LOSS & BREAK- AGE	PENALTY AND SUNDRY	EXTEN- SION	FEDERAL AND STATE AID	SALES SERVICES & MISC.
GENERAL FEES									
REGISTRATION	\$ 32,026.78	\$20,366.00	\$ 52,392.78						
INCIDENTAL	102,127.62	63,191.46	165,319.08						
NON-RESIDENT		14,936.48	14,936.48						
TUITION-VETERAN									
GENERAL	499,809.63		499,809.63						
LAW	17,333.22		17,333.22						
PHARMACY	5,812.79		5,812.79						
	(657,110.04)	(98,493.94)	(755,603.98)						
DEPARTMENTAL FEES, FINES AND OTHER EARNINGS:									
ADMINISTRATION									
BUSINESS OFFICE									
SUNDRY REIMBURSEMENT		14.81							14.81
REGISTRAR'S OFFICE									
LATE APP. FOR DEGREES		115.00				115.00			
LATE REGISTRATION	195.00	508.00				703.00			
DEFERRED PAYMENT PENALTY		88.00				88.00			
CHANGE OF ENROLLMENT	758.00	1,106.00				1,864.00			
SPECIAL EXAMINATIONS		27.00				27.00			
REMOVAL OF INCOMPLETE	236.00	181.00				417.00			
HANDBOOKS AND TRANSCRIPTS		1,098.95				1,098.95			
DIPLOMAS AND TEACHING CERTIFICATES	6.00	5.00CR.			1.00				
PLACEMENT BUREAU		65.00			65.00				
TOTAL ADMINISTRATION	(1,195.00)	(3,198.76)			(66.00)	(4,312.95)			(14.81)
EDUCATIONAL SYSTEM									
ACADEMIC PUBLICATIONS									
SUNDRY LIBRARY SALES		9.10							9.10
BOTANY	28.30	1.39				29.69			
CHEMISTRY	2,276.49	1,357.24				3,574.23			59.50
ECONOMICS									
SALARY & REFUND		103.56							103.56
ENGLISH									
SALARY & WAGES REFUND	386.53	235.19							621.72
HOME ECONOMICS									
FINES		4.05				4.05			
SMITH HUGHES & GEORGE DEAN FOUNDATION		1,518.56						1,518.56	
HEALTH & PHYSICAL EDUCATION									
COACHING SCHOOL FEE		60.00			60.00				
FINES		8.50				8.50			
PSYCHOLOGY									
SALARY & WAGES REFUND	105.33								105.33
ZOOLOGY	14.50	9.10				23.60			
BUSINESS ADMINISTRATION									
SUNDRY REIMBURSEMENTS	110.08	99.77							209.85
FORESTRY									
FIELD TRIP FEE		20.00			20.00				
SUNDRY REIMBURSEMENT		21.60							21.60
JOURNALISM-PRINT SHOP									
SUNDRY REIMBURSEMENT		12.25							12.25
SERVICES		305.74							305.74

	TOTAL VETERANS	TOTAL NON- VETERANS	GENERAL FEES	FEES AND RENTALS	LOSS & BREAK- AGE	PENALTY AND SUNDRY	EXTEN- SION	FEDERAL AND STATE AID	SALES SERVICES & MISC.
MUSIC									
APPLIED FEES	\$ 9,751.50	\$10,785.50	-- --	\$20,537.00	-- --	-- --	-- --	-- --	-- --
PRACTICE ROOM RENT	912.88	1,065.00	-- --	1,977.88	-- --	-- --	-- --	-- --	-- --
PHARMACY									
FINES	191.08	109.75	-- --	-- --	300.83	-- --	-- --	-- --	-- --
EXTENSION									
CORRESPONDENCE STUDY	-- --	6,418.19	-- --	-- --	-- --	-- --	6,418.19	-- --	-- --
HIGH SCHOOL COMMENCEMENT									
ADDRESS FEE	-- --	971.00	-- --	-- --	-- --	-- --	971.00	-- --	-- --
EXTENSION LECTURE FEE	913.46	2,801.72	-- --	-- --	-- --	-- --	3,715.18	-- --	-- --
TRAVEL REIMBURSEMENT	-- --	398.51	-- --	-- --	-- --	-- --	398.51	-- --	-- --
TEXTBK & POSTAGE REIMBURSEMENT	-- --	161.16	-- --	-- --	-- --	-- --	161.16	-- --	-- --
LIBRARY									
FINES	-- --	992.67	-- --	-- --	992.67	-- --	-- --	-- --	-- --
SUNDRY REIMBURSEMENTS	1.00	29.75	-- --	-- --	-- --	-- --	-- --	-- --	30.75
MILITARY SCIENCE									
LOST EQUIPMENT	-- --	254.61	-- --	-- --	254.61	-- --	-- --	-- --	-- --
SUMMER SESSION									
GENERAL FEES, 1947	-- --	55.00(CR)	-- --	55.00(CR)	-- --	-- --	-- --	-- --	-- --
CLERICAL SERVICE DIVISION									
SUNDRY SERVICES & SUPPLIES	-- --	3,455.70	-- --	-- --	-- --	-- --	-- --	-- --	3,455.70
COUNSELING CENTER									
TESTING SERVICES	8,472.25	147.00	-- --	8,619.25	-- --	-- --	-- --	-- --	-- --
SUNDRY REIMBURSEMENT	-- --	3.05	-- --	-- --	-- --	-- --	-- --	-- --	3.05
TOTAL EDUCATION	(23,163.40)	(31,304.66)	-- --	(31,159.13)	(5,188.18)	-- --	(11,664.04)	(1,518.56)	(4,938.15)
PHYSICAL PLANT									
RENTAL - BUILDING	440.00	2,396.08	-- --	-- --	-- --	-- --	-- --	-- --	2,836.08
RENTAL - GROUND	-- --	3,961.42	-- --	-- --	-- --	-- --	-- --	-- --	3,961.42
SUNDRY REIMBURSEMENTS	-- --	129.79	-- --	-- --	-- --	-- --	-- --	-- --	129.79
SALE OF JANITORS SUPPLIES & LAMPS	-- --	645.01	-- --	-- --	-- --	-- --	-- --	-- --	645.01
	(440.00)	(7,132.30)	-- --	-- --	-- --	-- --	-- --	-- --	(7,572.30)
TOTAL VETERANS FEES & INCOME	\$681,908.44		\$657,110.04	\$19,142.63	\$2,510.37	\$1,189.00	\$ 913.46	\$ -- --	\$ 1,042.94
TOTAL REGULAR FEES & INCOME	140,129.66		98,493.94	12,082.50	2,677.81	3,123.95	10,750.58	1,518.56	11,482.32
TOTAL	\$822,038.10		\$755,603.98	\$31,225.13	\$5,188.18	\$4,312.95	\$11,664.04	\$1,518.56	\$12,525.26

NOTE: ALL COLLECTIONS AT THE STATE UNIVERSITY FOR NON-VETERAN 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 46) INCOME FROM VETERANS FEES, ETC. IS ALSO TRANSFERRED TO THE STATE TREASURER FOR DEPOSIT IN A SPECIAL VETERANS EDUCATION FUND.

CURRENT FUND EXPENDITURES

SUMMARY

SCHEDULE C2

	FUND DISTRIBUTION		OBJECT CLASSIFICATION					
	GRAND TOTAL	UNRESTRICTED RESOURCES	RESTRICTED FUNDS	TOTAL OPERATION	OPERATION SALARIES AND WAGES	SUPPLIES AND EXPENSE	CAPITAL EQUIPMENT	REPAIRS AND REPLACEMENTS
EDUCATIONAL AND GENERAL GENERAL BUDGET								
ADMINISTRATION	\$ 107,051.90	\$ 107,051.90	\$ --- --	\$ 105,253.11	\$ 89,275.47	\$ 15,977.64	\$ 1,639.29	\$ 159.50
EDUCATIONAL	992,810.91	989,294.31	3,516.60*	920,440.66	827,990.89	92,449.77	61,084.29	11,285.96
PHYSICAL PLANT	310,000.37	310,000.37	--- --	181,250.18	100,530.76	80,719.46	68,110.02	60,640.17
TOTAL GENERAL BUDGET	(1,409,863.18)	(1,406,346.58)	(3,516.60)	(1,206,943.95)	(1,017,797.08)	(189,146.87)	(130,833.60)	(72,085.63)
NON-GENERAL BUDGET								
EDUCATIONAL (SEE PAGE 27)	18,835.97	--- --	18,835.97	17,927.00	13,415.22	4,511.78	388.81	520.16
TOTAL EDUCATIONAL AND GENERAL	(1,428,699.15)	(1,406,346.58)	(22,352.57)	(1,224,870.95)	(1,031,212.30)	(193,658.65)	(131,222.41)	(72,605.79)
STUDENT AID AND SUNDRY	3,240.31		3,240.31	3,240.31	---	3,240.31	---	---
NON-EDUCATIONAL & GENERAL INDEPENDENT BUDGETS								
RESIDENCE HALLS	434,434.83	---	434,434.83	407,810.64	413,115.60	264,695.04	6,942.31	1,968.88
HEALTH SERVICE	44,323.38	---	44,323.38	35,252.31	20,886.80	14,365.51	5,425.53	3,645.54
TOTAL INDEPENDENT BUDGET	(478,758.21)		(478,758.21)	(443,062.95)	(164,002.40)	(279,060.55)	(12,367.84)	(23,327.42)
GRAND TOTAL	\$1,910,697.67	\$1,406,346.58	\$504,351.09	\$1,671,174.21	\$1,195,214.70	\$475,959.51	\$143,590.25	\$95,933.21

EDUCATIONAL-RESTRICTED FUNDS	TOTAL	SALARIES AND WAGES	SUPPLIES AND EXPENSE	CAPITAL	REPAIRS AND REPLACEMENTS
	W. W. DIXON LAW ENDOWMENT	\$3,358.34	\$3,358.34	\$ -- --	---
J. H. T. RYMAN, E. & S. LIBRARY ENDOWMENT	158.26	-- --	-- --	158.26	---
	\$3,516.60	\$3,358.34	\$ -- --	\$ 158.26	---

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

SCHEDULE C 2A

FISCAL REPORT 1947-48

	OBJECT CLASSIFICATION						
	GRAND TOTAL	OPERATION			CAPITAL TOTAL		REPAIRS AND REPLACEMENTS TOTAL
		TOTAL OPERATION	SALARIES AND WAGES	SUPPLIES AND EXPENSE			
1 GENERAL ADMINISTRATIVE OFFICES							
PRESIDENT'S OFFICE	\$ 18,679.36	\$ 18,066.65	\$ 16,727.52	\$ 1,339.13	\$ 612.71	\$ -- --	
BUSINESS OFFICE	30,056.88	29,428.58	26,468.47	2,960.11	538.80	89.50	
REGISTRAR'S OFFICE	32,795.02	32,608.01	29,310.48	3,297.53	117.01	70.00	
STUDENT PERSONNEL SERVICES	16,767.61	16,396.84	15,873.71	523.13	370.77	-- --	
2 GENERAL EXPENSE							
PUBLIC EXERCISES	1,016.20	1,016.20	893.78	122.42	-- --	-- --	
STUDENT HEALTH SERVICE*	78.27	78.27	1.51	76.76	-- --	-- --	
MISCELLANEOUS							
DIPLOMAS	1,468.97	1,468.97	-- --	1,468.97	-- --	-- --	
ENTERTAINMENT	616.58	616.58	-- --	616.58	-- --	-- --	
INSURANCE INDUSTRIAL ACCIDENT	33.36	33.36	-- --	33.36	-- --	-- --	
POSTAGE	2,184.63	2,184.63	-- --	2,184.63	-- --	-- --	
PUBLIC EMPLOYEE RETIREMENT	845.99	845.99	-- --	845.99	-- --	-- --	
TRAVEL	2,509.03	2,509.03	-- --	2,509.03	-- --	-- --	
TOTAL	\$107,051.90	\$105,253.11	\$89,275.47	\$15,977.64	\$1,639.29	\$ 159.50	

* SEE SPECIAL REPORT PAGE 34

SALARIES AND WAGES

SCHEDULE C 2A 1

	SALARIES AND WAGES				
	TOTAL	ADMINISTRATIVE OFFICERS	SECRETARIES AND CLERKS	SPECIAL SERVICES	LABOR
1 GENERAL ADMINISTRATIVE OFFICES					
PRESIDENT'S OFFICE	\$ 16,727.52	\$ 8,499.96	\$ 8,227.56	\$ -- --	\$ -- --
BUSINESS OFFICE	26,468.47	10,099.92	16,368.55	-- --	-- --
REGISTRAR'S OFFICE	29,310.48	6,759.92	22,550.56	-- --	-- --
STUDENTS PERSONNEL SERVICES	15,873.71	9,741.71	6,117.15	-- --	14.85
2 GENERAL EXPENSE					
PUBLIC EXERCISES	893.78	-- --	33.78	860.00	-- --
STUDENT HEALTH SERVICE	1.51	-- --	1.51	-- --	-- --
TOTAL	\$89,275.47	\$35,101.51	\$53,299.11	\$860.00	\$14.85

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CURRENT FUND EXPENDITURES
ADMINISTRATIVE AND GENERAL (CONT'D)

SUPPLIES AND EXPENSE

SCHEDULE C 2A 2

	TOTAL	POSTAGE	STATIONERY RECORD BOOKS BLANKS	SUNDRY OFFICE SUPPLIES	TELEPHONE AND TELEGRAPH	FREIGHT AND EXPRESS	TRAVEL	OTHER SUPPLIES AND EXPENSE	MISCEL- LANEOUS
1 GENERAL ADMINISTRATIVE									
PRESIDENT'S OFFICE	\$ 1,339.13	\$ -- --	\$ 108.46	\$ 79.27	\$ 832.98	\$ 6.82	\$ -- --	\$ 61.60	\$ 250.00*1
BUSINESS OFFICE	2,960.11	-- --	2,023.20	370.91	111.46	37.94	-- --	356.60*2	60.00*1
REGISTRAR'S OFFICE	3,297.53	-- --	2,655.88	430.08	87.59	3.78	-- --	105.20	15.00*1
STUDENTS PERSONNEL SERVICES	523.13	-- --	187.09	119.80	148.92	5.32	-- --	-- --	62.00*1
2 GENERAL EXPENSE									
PUBLIC EXERCISES	122.42	-- --	-- --	-- --	29.42	-- --	-- --	93.00	-- --
STUDENT HEALTH SERVICE	76.76	-- --	39.95	25.54	.40	6.97	-- --	3.90	-- --
DIPLOMAS	1,468.97	-- --	-- --	-- --	-- --	-- --	-- --	-- --	1,468.97
ENTERTAINMENT	616.58	-- --	-- --	-- --	-- --	-- --	-- --	-- --	616.58
INSURANCE, INDUSTRIAL	33.36	-- --	-- --	-- --	-- --	-- --	-- --	-- --	33.36
POSTAGE	2,184.63	2,184.63	-- --	-- --	-- --	-- --	-- --	-- --	-- --
TRAVEL	2,509.03	-- --	-- --	-- --	-- --	-- --	2,509.03	-- --	-- --
PUBLIC EMPLOYEES RETIREMENT	845.99	-- --	-- --	-- --	-- --	-- --	-- --	-- --	845.99
TOTAL	\$15,977.64	\$2,184.63	\$5,014.58	\$1,025.60	\$1,210.77	\$60.83	\$2,509.03	\$620.30	\$3,351.90

*1 ASSOCIATION DUES

*2 INCLUDES \$255.25 FOR INSURANCE

CAPITAL

SCHEDULE C 2A 3

REPAIRS AND REPLACEMENTS

SCHEDULE C 2A 4

	TOTAL CAPITAL	MACHINERY AND APPLIANCES	HAND TOOLS AND PETTY EQUIPMENT	FURNITURE AND FIXTURES
PRESIDENT'S OFFICE	\$ 612.71	\$ 570.00	\$ 42.71	\$ -- --
BUSINESS OFFICE	538.80	481.52	57.28	-- --
REGISTRAR'S OFFICE	117.01	57.50	59.51	-- --
STUDENT PERSONNEL SERVICE	370.77	319.00	4.27	47.50
TOTAL	\$1,639.29	\$1,428.02	\$163.77	\$47.50

TOTAL RE- PAIRS AND REPLACEMENTS	MACHINERY AND APPLIANCES
\$ -- --	\$ -- --
89.50	89.50
70.00	70.00
-- --	-- --
\$159.50	\$159.50

CURRENT FUND EXPENDITURES - GENERAL BUDGET
EDUCATIONAL SYSTEM - SUMMARY
(SEE PAGE 15 FOR ANALYSIS OF RESTRICTED RESOURCES EXPENDITURES)

SCHEDULE C 2B

FISCAL REPORT 1947-48

	GRAND TOTAL	TOTAL OPERATIONS	SALARIES & WAGES *1	SUPPLIES & EXPENSE *2	TOTAL CAPITAL *3	TOTAL REPAIRS & REPLACE- MENTS *4
1. INSTRUCTION						
COLLEGE OF ARTS AND SCIENCES						
<u>BIOLOGICAL SCIENCES</u>						
BACTERIOLOGY AND HYGIENE	\$ 17,413.71	\$ 12,519.13	\$ 10,986.11	\$ 1,533.02	\$ 4,894.58	\$ -- --
BOTANY	29,317.76	27,028.84	25,550.13	1,478.71	2,253.05	35.87
HEALTH & PHYSICAL EDUC. - GENERAL	24,221.94	23,767.57	22,308.98	1,458.59	363.72	90.65
HEALTH & PHYSICAL EDUC. - ATHLETICS	23,670.37	23,670.37	23,547.45	122.92	-- --	-- --
PSYCHOLOGY AND PHILOSOPHY	21,811.95	21,538.98	21,273.01	265.97	119.77	153.20
ZOOLOGY	31,593.58	27,083.46	23,752.08	3,331.38	3,878.72	631.40
<u>HUMANITIES</u>						
CLASSICAL LANGUAGES	10,413.14	10,413.14	10,409.96	3.18	-- --	-- --
ENGLISH	89,564.99	89,502.57	88,901.59	600.98	62.42	-- --
FINE ARTS	6,801.70	6,801.70	6,559.42	242.28	-- --	-- --
MODERN LANGUAGES	34,907.57	34,773.40	34,742.21	31.19	134.17	-- --
<u>PHYSICAL SCIENCE</u>						
CHEMISTRY	45,578.29	44,117.92	36,340.46	7,777.46	1,286.17	174.20
GEOLOGY	10,026.93	8,432.24	7,727.99	704.25	1,526.94	67.75
HOME ECONOMICS	22,394.78	20,489.29	18,867.54	1,621.75	441.26	1,464.23
MATHEMATICS	20,388.81	20,388.81	20,356.35	32.46	-- --	-- --
PHYSICS	21,142.83	15,414.88	14,663.41	751.47	5,698.25	29.70
<u>SOCIAL SCIENCE</u>						
ECONOMICS	15,360.17	15,360.17	15,322.60	37.57	-- --	-- --
HISTORY AND POLITICAL SCIENCE	40,265.33	39,782.13	39,623.31	158.82	483.20	-- --
SOCIOLOGY AND SOCIAL ADMINISTRATION	13,014.02	13,014.02	12,450.22	563.80	-- --	-- --
<u>PROFESSIONAL SCHOOLS</u>						
BUSINESS ADMINISTRATION	52,310.70	52,072.75	50,588.99	1,483.76	223.57	14.38
EDUCATION	43,289.58	42,996.83	41,968.30	1,028.53	252.25	40.50
FORESTRY	45,282.82	44,160.15	41,908.56	2,251.59	1,070.27	52.40
JOURNALISM	31,771.83	30,600.86	27,959.48	2,641.38	451.97	719.00
JOURNALISM LABORATORY *5	12,655.89	5,240.84	3,798.10	1,442.74	1,283.39	6,131.66
LAW	39,042.02	35,804.85	35,536.42	268.43	3,297.17	-- --
MUSIC	69,068.34	61,835.89	58,525.35	3,310.54	7,144.14	88.31
PHARMACY	35,541.04	31,740.48	26,716.06	5,024.42	3,697.51	103.05
<u>BIOLOGICAL STATION</u>	2,955.07	1,431.42	435.49	995.93	1,122.65	401.00
<u>MILITARY SCIENCE</u>	2,547.95	2,298.62	1,768.37	530.25	4.33	245.00
<u>SUMMER SESSION</u>	3,689.12	3,689.12	3,017.20	671.92	-- --	-- --
2. EXTENSION AND PUBLIC SERVICE	25,031.83	24,285.75	19,999.94	4,285.81	733.58	12.50
3. LIBRARY	64,543.95	46,479.71	41,364.04	5,115.67	17,752.71	311.53
4. GRADUATE SCHOOL AND FACULTY RESEARCH	4,544.89	4,544.89	2,786.33	1,758.56	-- --	-- --
5. GENERAL EXPENSE						
ACADEMIC PUBLICATIONS	595.72	595.72	-- --	595.72	-- --	-- --
CLERICAL SERVICE DIVISION	18,341.91	15,583.96	6,482.84	9,101.12	2,308.05	449.90
EDUCATIONAL AIDS	116.93	69.90	-- --	69.90	-- --	47.03
PLACEMENT BUREAU	7,994.98	7,976.73	7,606.39	370.34	18.25	-- --
PUBLICATIONS AND NEWS SERVICE	16,793.63	16,611.06	7,225.38	9,385.68	167.87	14.70
INDUSTRIAL ACCIDENT INSURANCE	299.53	299.53	-- --	299.53	-- --	-- --
TEACHERS RETIREMENT	12,885.06	12,885.06	-- --	12,885.06	-- --	-- --
PUBLIC EMPLOYEES RETIREMENT	2,099.97	2,099.97	-- --	2,099.97	-- --	-- --
TRAVEL - PROFESSIONAL	3,835.51	3,835.51	-- --	3,835.51	-- --	-- --
6. COUNSELING CENTER	19,684.77	19,202.44	16,920.83	2,281.61	474.33	8.00
	<u>\$992,810.91</u>	<u>\$920,440.66</u>	<u>\$827,990.89</u>	<u>\$92,449.77</u>	<u>\$61,084.29</u>	<u>\$11,285.96</u>

*1 SEE SCHEDULE C 2B-1
*2 SEE SCHEDULE C 2B-2
*3 SEE SCHEDULE C 2B-3
*4 SEE SCHEDULE C 2B-4
*5 SEE SCHEDULE C 2B-5

		OBJECT CLASSIFICATION								
		PROFESSORS AND ASSOCIATE PROFESSORS	ASSISTANT PROFESSORS	INSTRUCTORS	GRAD. ASSTS. AND ASSIS- TANTS	SPECIAL LEC- TURERS	STUDENT ASSISTANTS	CLERKS	LABOR	
TOTAL										
1.	INSTRUCTION									
	COLLEGE OF ARTS & SCIENCES									
	<u>BIOLOGICAL SCIENCES</u>									
	BACTERIOLOGY & HYGIENE	\$ 10,986.11	\$ 5,250.00	\$ 1,899.96	\$ ---	\$ 700.00	\$ 274.30	\$ 858.31	\$ 2,003.54*	
	BOTANY	25,550.13	14,639.76	---	6,000.00	1,400.00	1,043.17	2,007.18	460.02	
	HEALTH & PHY. EDUC. - GEN.	22,308.98	7,666.60	3,199.92	3,433.30	4,624.95	846.35	1,359.56	1,178.30	
	HEALTH & PHY. EDUC. - ATHL.	23,547.45	13,484.10	3,799.92	1,350.00	2,676.00	---	959.43	1,278.00	
	PSYCHOLOGY & PHILOSOPHY	21,273.01	14,149.92	5,516.62	---	1,200.00	260.55	---	145.92	
	ZOOLOGY	23,752.08	13,699.92	---	5,675.00	2,039.22	---	1,082.64	1,255.30	
	<u>HUMANITIES</u>									
	CLASSICAL LANGUAGES	10,409.96	5,499.96	3,450.00	---	1,460.00	---	---	---	
	ENGLISH	88,901.59	24,099.84	13,574.84	40,024.11	8,489.60	207.55	2,038.10	467.55	
	FINE ARTS	6,559.42	---	3,799.92	2,675.00	---	7.00	13.50	64.00	
	MODERN LANGUAGES	34,742.21	15,699.96	10,016.52	6,899.98	1,900.00	---	225.75	---	
	<u>PHYSICAL SCIENCES</u>									
	CHEMISTRY	36,340.46	16,516.54	13,233.17	2,933.37	---	---	673.78	2,983.60*2	
	GEOLOGY	7,727.99	4,000.00	3,000.00	---	---	427.50	300.49	---	
	HOME ECONOMICS	18,867.54	10,160.57	3,000.00	3,749.93	---	33.75	638.77	1,284.52	
	MATHEMATICS	20,356.35	5,499.96	3,000.00	5,700.09	6,000.01	156.29	---	---	
	PHYSICS	14,663.41	10,399.92	3,000.00	---	---	740.18	151.11	372.20	
	<u>SOCIAL SCIENCES</u>									
	ECONOMICS	15,322.60	4,699.92	3,699.96	5,750.00	466.67	283.70	356.90	65.45	
	HISTORY AND POLITICAL SCI.	39,623.31	15,799.84	12,763.75	5,999.96	3,650.00	305.18	996.00	108.58	
	SOCIOLOGY & SOCIAL ADM.	12,450.22	7,107.98	733.32	2,333.30	1,709.97	75.00	490.65	---	
	<u>PROFESSIONAL SCHOOLS</u>									
	BUSINESS ADMINISTRATION	50,588.99	23,449.80	3,600.00	14,649.88	4,000.31	1,799.99	838.10	2,188.43	
	EDUCATION	41,968.30	11,674.97	11,076.58	3,451.35	12,319.43*3	922.16	66.63	2,457.18	
	FORESTRY	41,908.56	27,743.22	---	7,349.92	700.00	---	1,141.21	4,750.57	
	JOURNALISM	27,959.48	13,399.92	5,549.88	4,806.88	---	241.80	422.43	3,538.57	
	JOURNALISM LABORATORY	3,798.10	---	---	---	---	---	---	3,798.10	
	LAW	35,536.42	20,974.96	8,085.00	2,850.00	---	---	220.00	3,406.46	
	MUSIC	58,525.35	23,299.92	6,699.96	24,524.84	---	1,050.00	677.01	2,273.62	
	PHARMACY	26,716.06	14,299.92	---	5,500.00	1,425.00	---	697.76	2,290.17	
	<u>BIOLOGICAL STATION</u>	435.49	---	---	---	---	---	308.00	7.49	
	<u>MILITARY SCIENCE</u>	1,768.37	---	---	---	---	---	1,218.37	550.00	
	<u>SUMMER SESSION</u>	3,017.20	---	---	---	500.00	1,278.98	---	1,238.22	
2.	EXTENSION AND PUBLIC SERVICE	19,999.94	4,599.96	---	4,294.37*4	---	3,286.00	---	7,819.61	
3.	LIBRARY	41,364.04	4,399.92	9,849.92	10,940.16	2,233.30	---	8,688.46	5,252.28	
4.	GRADUATE SCHOOL AND FACULTY RESEARCH	2,786.33	---	---	---	685.00	---	149.45	1,734.13	
5.	GENERAL EXPENSES									
	CLERICAL SERVICE DIVISION	6,482.84	---	---	---	---	---	---	6,482.84	
	PUBLICATION & NEWS SERVICE	7,225.38	---	---	3,000.00	3,471.13	---	---	754.25	
	PLACEMENT BUREAU	7,606.39	---	---	---	---	---	---	7,606.39	
6.	COUNSELING CENTER	16,920.83	---	3,949.88	---	6,605.24	---	---	6,365.71	
	TOTAL	\$827,990.89	\$332,217.38	\$136,499.12	\$173,891.44	\$68,255.83	\$8,653.93	\$17,794.57	\$71,536.46	\$19,142.16

*1 MEDIA MAKER \$1,563.47, ANIMAL CARETAKER \$440.07
 *2 CHEMISTRY STOREKEEPER AND ASSISTANTS
 *3 INCLUDES SUPERVISING TEACHERS \$3,799.45. TEACHERS OF NURSERY SCHOOLS \$6,948.48, GRADUATE ASSISTANTS \$1,276.50
 *4 CORRESPONDENCE STUDY INSTRUCTORS.

	OBJECT CLASSIFICATION								
	TOTAL	POSTAGE	STATIONERY, RECORD BOOKS, BLANKS	SUNDRY OFFICE SUPPLIES	TELEPHONE AND TELEGRAPH	FREIGHT AND EXPRESS	TRAVEL	LABORATORY SUPPLIES	OTHER SUPPLIES AND EXPENSE
I. INSTRUCTION									
COLLEGE OF ARTS & SCIENCE									
BIOLOGICAL SCIENCES									
BACTERIOLOGY & HYGIENE	\$ 1,533.02	\$ -- --	\$ 6.23	\$ 4.62	\$ 4.50	\$ 4.16	\$ 2.75	\$ 1,510.76	\$ -- --
BOTANY	1,478.71	-- --	48.60	108.57	3.58	5.82	-- --	1,308.96	3.18
HEALTH & PHYS. EDUC.-GEN	1,458.59	-- --	-- --	7.70	33.10	19.04	-- --	849.11	549.64
HEALTH & PHYS. EDUC.-ATHL	122.92	-- --	-- --	-- --	65.96	6.96	-- --	-- --	50.00
PSYCHOLOGY & PHILOSOPHY	265.97	-- --	-- --	-- --	8.78	11.47	4.00	238.54	3.18
ZOOLOGY	3,331.38	-- --	62.51	81.95	17.20	86.09	37.14	3,039.86	6.63
HUMANITIES									
CLASSICAL LANGUAGES	3.18	-- --	-- --	-- --	-- --	-- --	-- --	-- --	3.18
ENGLISH	600.98	-- --	130.27	136.26	57.99	25.42	85.11	105.36	60.57
FINE ARTS	242.28	-- --	-- --	-- --	-- --	51.21	-- --	181.07	10.00
MODERN LANGUAGES	31.19	-- --	-- --	-- --	8.88	22.31	-- --	-- --	-- --
PHYSICAL SCIENCES									
CHEMISTRY	7,777.46	-- --	43.78	44.60	13.41	21.19	51.35	7,603.13	-- --
GEOLOGY	704.25	-- --	14.90	12.66	5.77	17.60	85.14	568.18	-- --
HOME ECONOMICS	1,621.75	-- --	31.45	72.17	46.83	12.20	413.39	1,045.71	-- --
MATHEMATICS	32.46	-- --	-- --	15.00	3.08	-- --	-- --	-- --	14.38
PHYSICS	751.47	-- --	-- --	-- --	14.28	27.98	-- --	708.08	1.13
SOCIAL SCIENCES									
ECONOMICS	37.57	-- --	-- --	-- --	5.30	1.40	27.69	-- --	3.18
HIST. & POLITICAL SCIENCE	158.82	-- --	-- --	-- --	23.12	1.40	64.00	-- --	70.30
SOCIOLOGY & SOC. ADM.	563.80	-- --	-- --	-- --	39.49	8.53	56.83	18.15	440.80
PROFESSIONAL SCHOOLS									
BUSINESS ADMINISTRATION	1,483.76	-- --	203.32	214.84	114.42	51.20	132.84	730.85	36.29
EDUCATION	1,028.53	-- --	49.28	77.07	216.24	65.11	198.03	107.24	315.56
FORESTRY	2,251.59	-- --	145.79	170.81	80.10	24.87	678.94	772.64	378.44
JOURNALISM	2,641.38	-- --	96.80	126.66	123.51	34.54	329.94	1,311.82*1	618.11
JOURNALISM LABORATORY	1,442.74	-- --	-- --	-- --	9.37	55.79	-- --	469.52	908.06
LAW	268.43	-- --	23.04	34.37	13.37	-- --	26.65	-- --	171.00
MUSIC	3,310.54	-- --	53.96	109.74	56.11	238.83	155.68	2,090.07	606.15
PHARMACY	5,024.42	-- --	37.19	63.55	25.68	68.16	10.88	4,636.32	182.64
BIOLOGICAL STATION	995.93	-- --	77.36	39.10	15.61	-- --	98.49	216.18	549.19
MILITARY SCIENCE	530.25	-- --	43.47	54.98	139.59	-- --	-- --	-- --	292.21
SUMMER SESSION	671.92	-- --	62.90	15.25	19.32	7.91	7.65	-- --	558.89
2. EXTENSION & PUBLIC SERVICE	4,285.81	397.88	144.94	197.94	356.93	6.66	2,587.72	-- --	593.74
3. LIBRARY	5,115.67	-- --	275.21	202.05	75.04	133.74	-- --	3,529.53*3	900.10
4. GRADUATE SCHOOL AND FACULTY									
RESEARCH	1,758.56	-- --	21.46	14.85	5.06	2.80	623.26	1,072.08	19.05
5. GENERAL EXPENSE									
ACADEMIC PUBLICATIONS	595.72	-- --	-- --	-- --	-- --	-- --	-- --	-- --	595.72
CLERICAL SERVICE DIV.	9,101.12	3,393.33	4,865.93*4	841.86*5	-- --	-- --	-- --	-- --	-- --
EDUCATIONAL AIDS	69.90	-- --	-- --	-- --	-- --	-- --	-- --	-- --	69.90
PUBLICATIONS & NEWS SERV.	9,385.68	-- --	109.00	408.46	5.28	3.77	-- --	-- --	8,859.17*2
PLACEMENT BUREAU	370.34	-- --	227.94	84.08	49.27	2.05	-- --	-- --	7.00
INDUSTRIAL ACCIDENT INS.	299.53	-- --	-- --	-- --	-- --	-- --	-- --	-- --	299.53
TEACHERS RETIREMENT	12,885.06	-- --	-- --	-- --	-- --	-- --	-- --	-- --	12,885.06
PUB.EMPLOYEES RETIREMENT	2,099.97	-- --	-- --	-- --	-- --	-- --	-- --	-- --	2,099.97
TRAVEL - PROFESSIONAL	3,835.51	-- --	-- --	-- --	-- --	-- --	3,835.51	-- --	-- --
6. COUNSELING CENTER	2,281.61	-- --	83.60	252.84	88.97	33.43	49.30	-- --	1,773.47
TOTAL	\$92,449.77	\$3,791.21	\$6,858.93	\$3,391.98	\$1,745.14	\$1,051.64	\$9,562.29	\$32,113.16	\$33,935.42

*1 INCLUDES PERIODICALS \$288.63

*2 INCLUDES PUBLICATIONS \$7,778.05

*3 PERIODICALS

*4 INCLUDES MIMEOGRAPH PAPER \$3,205.10, EXAMINATION BOOKS \$662.06, OTHER \$998.77

*5 INCLUDES TYPEWRITER MAINTENANCE \$335.15, OTHER \$506.71

CURRENT FUND EXPENDITURES - GENERAL BUDGET
 EDUCATIONAL SYSTEM - CAPITAL

SCHEDULE C 28-3

FISCAL REPORT 1947-48

	OBJECT CLASSIFICATION						
	TOTAL	MACHINERY AND APPLIANCES	PETTY EQUIP- MENT	FURNITURE AND FIXTURES	BOOKS AND BINDING	SCIENTIFIC APPARATUS	MUSEUM
1. INSTRUCTION							
<u>COLLEGE OF ARTS & SCIENCES</u>							
<u>BIOLOGICAL SCIENCES</u>							
BACTERIOLOGY & HYGIENE	\$ 4,894.58	\$ -- --	\$ -- --	\$ 42.90	\$ -- --	\$ 4,851.68	\$ -- --
BOTANY	2,253.05	25.27	-- --	239.15	-- --	1,981.73	6.90
PHYSICAL EDUCATION-GENERAL	363.72	211.72	37.00	50.00	-- --	65.00	-- --
PSYCHOLOGY AND PHILOSOPHY	119.77	19.00	-- --	86.72	-- --	14.05	-- --
ZOOLOGY	3,878.72	20.00	94.55	-- --	-- --	3,764.17	-- --
<u>HUMANITIES</u>							
ENGLISH	62.42	2.54	25.53	-- --	-- --	-- --	34.35
MODERN LANGUAGES	134.17	134.17	-- --	-- --	-- --	-- --	-- --
<u>PHYSICAL SCIENCES</u>							
CHEMISTRY	1,286.17	120.92	3.37	-- --	-- --	1,161.88	-- --
GEOLOGY	1,526.94	2.54	-- --	-- --	-- --	1,517.50	6.90
HOME ECONOMICS	441.26	-- --	76.66	364.60	-- --	-- --	-- --
PHYSICS	5,698.25	116.44	9.37	158.00	-- --	5,414.44	-- --
<u>SOCIAL SCIENCES</u>							
HISTORY AND POLITICAL SCIENCE	483.20	-- --	-- --	-- --	-- --	-- --	483.20
<u>PROFESSIONAL SCHOOLS</u>							
BUSINESS ADMINISTRATION	223.57	196.62	26.95	-- --	-- --	-- --	-- --
EDUCATION	252.25	-- --	-- --	-- --	-- --	252.25	-- --
FORESTRY	1,070.27	322.29	63.96	19.28	35.00	629.74	-- --
JOURNALISM	451.97	161.35	288.12	2.50	-- --	-- --	-- --
JOURNALISM LABORATORY	1,283.39	1,283.39	-- --	-- --	-- --	-- --	-- --
LAW	3,237.17	-- --	-- --	-- --	3,237.17	-- --	-- --
MUSIC	7,144.14	2.54	-- --	7,141.60	-- --	-- --	-- --
PHARMACY	3,697.51	375.42	235.10	21.45	-- --	3,065.54	-- --
BIOLOGICAL STATION	1,122.65	90.00	293.86	738.79	-- --	-- --	-- --
MILITARY SCIENCE	4.33	.83	-- --	3.50	-- --	-- --	-- --
2. EXTENSION AND PUBLIC SERVICE	733.58	717.08	-- --	16.50	-- --	-- --	-- --
3. LIBRARY	17,752.71	162.94	-- --	776.78	16,812.99	-- --	-- --
4. GENERAL EQUIPMENT							
CLERICAL SERVICE DIVISION	2,308.05	2,308.05	-- --	-- --	-- --	-- --	-- --
PUBLICATION AND NEWS SERVICE	167.87	-- --	27.50	-- --	-- --	140.37	-- --
PLACEMENT BUREAU	18.25	10.75	7.50	-- --	-- --	-- --	-- --
5. COUNSELING CENTER	474.33	429.40	44.93	-- --	-- --	-- --	-- --
TOTAL	\$61,084.29	6,713.26	1,234.40	9,661.77	20,085.16	22,858.35	531.35

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

SCHEDULE C 2B-4

	<u>TOTAL (UNRESTRICTED RESOURCES)</u>	<u>MACHINERY AND APPLIANCES</u>	<u>PETTY EQUIP- MENT</u>	<u>FURNITURE AND FIXTURES</u>	<u>BOOKS</u>	<u>SCIENTIFIC APPARATUS</u>	<u>CONDUITS</u>
1. INSTRUCTION							
<u>COLLEGE OF ARTS AND SCIENCES</u>							
<u>BIOLOGICAL SCIENCES</u>							
BOTANY	\$ 35.87	\$ --- --	\$ --- --	\$ --- --	\$ --- --	\$ 35.87	\$ --- --
PHYSICAL EDUCATION-GEN.	90.65	--- --	--- --	90.65	--- --	--- --	--- --
PSYCHOLOGY & PHILOSOPHY	153.20	--- --	--- --	--- --	--- --	153.20	--- --
ZOOLOGY	631.40	453.30	--- --	--- --	--- --	178.10	--- --
<u>PHYSICAL SCIENCES</u>							
CHEMISTRY	174.20	--- --	--- --	--- --	--- --	174.20	--- --
GEOLOGY	67.75	37.75	--- --	--- --	--- --	30.00	--- --
HOME ECONOMICS	1,464.23	25.65	299.82	1,138.76	--- --	--- --	--- --
PHYSICS	29.70	--- --	29.70	--- --	--- --	--- --	--- --
<u>PROFESSIONAL SCHOOLS</u>							
BUSINESS ADMINISTRATION	14.38	7.88	--- --	--- --	--- --	6.50	--- --
EDUCATION	40.50	--- --	--- --	40.50	--- --	--- --	--- --
FORESTRY	52.40	20.40	--- --	--- --	--- --	32.00	--- --
JOURNALISM	719.00	487.80	118.75	--- --	--- --	112.45	--- --
JOURNALISM LABORATORY	6,131.66	5,947.39	44.27	140.00	--- --	--- --	--- --
MUSIC	88.31	--- --	--- --	88.31	--- --	--- --	--- --
PHARMACY	103.05	8.75	14.91	--- --	--- --	79.39	--- --
<u>BIOLOGICAL STATION</u>	401.00	290.00	111.00	--- --	--- --	--- --	--- --
<u>MILITARY SCIENCE</u>	245.00	--- --	--- --	245.00	--- --	--- --	--- --
2. EXTENSION AND PUBLIC SERVICE	12.50	12.50	--- --	--- --	--- --	--- --	--- --
3. LIBRARY	311.53	--- --	--- --	--- --	311.53	--- --	--- --
4. GENERAL EQUIPMENT							
CLERICAL SERVICE DIVISION	449.90	449.90	--- --	--- --	--- --	--- --	--- --
PUBLICATIONS & NEWS SERVICE	14.70	14.70	--- --	--- --	--- --	--- --	--- --
EDUCATIONAL AIDS	47.03	47.03	--- --	--- --	--- --	--- --	--- --
5. COUNSELING CENTER	\$ 8.00	--- --	8.00	--- --	--- --	--- --	--- --
TOTAL	\$11,285.96	\$7,803.05	\$626.45	\$1,743.22	\$311.53	\$801.71	\$ --- --

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

JOB CHARGES (COST-PLUS 10% OF ALL LABOR CHARGES)

STUDENT AND AUXILIARY ORGANIZATIONS		
KAIMIN - ISSUES	\$8,986.33	
ASMSU AND KAIMIN SUNDRY	71.34	
HIGH SCHOOL EDITORS' ASSOCIATION	357.26	
SCHOOL OF RELIGION	41.91	
UNIVERSITY DEPARTMENTAL TRANSFERS	<u>5,160.57</u>	\$14,617.41

<u>EXPENDITURES</u>	<u>SHOP CHARGES</u>	<u>PAYMENTS FROM SPEC- IAL FUNDS</u>	<u>DEPARTMENTAL DISTRIBUTION</u>	<u>TOTAL</u>
SALARIES AND WAGES				
LABOR	\$3,798.10	\$7,822.19	\$3,683.00	\$15,303.29
SUPPLIES				
PAPER	423.19	938.32	1,320.82	2,682.33
INK	46.33	--- --	141.51	187.84
SUNDRY	973.22	--- --	15.24	988.46
				(3,858.63)
REPAIRS AND REPLACEMENTS	6,131.66	--- --	--- --	6,131.66
NEW EQUIPMENT PURCHASED	<u>1,283.39</u>	--- --	--- --	<u>1,283.39</u>
TOTAL	<u>\$12,655.89</u>	<u>\$8,760.51</u>	<u>\$5,160.57</u>	<u>\$26,576.97</u>
EXCESS OF EXPENDITURES OVER "JOB" CHARGES				<u>\$11,959.56</u>

MEMO: SHOP CHARGES PROVIDED FOR:

EXCESS OF EXPENDITURES OVER "JOB" CHARGES	\$11,959.56
UNIVERSITY COPIES OF THE KAIMIN	
111 ISSUES @ \$2.50, 1947-48	277.50
CASH COLLECTIONS	305.74
	<u>12,542.80</u>
ADD: INCREASE IN ACCOUNTS RECEIVABLE	113.09
SHOP CHARGES	<u>\$12,655.89</u>

CURRENT FUND EXPENDITURES - GENERAL BUDGET

SCHEDULE C 2C

PHYSICAL PLANT SUMMARY

	GRAND TOTAL	TOTAL OPERATION*1	SALARIES AND WAGES	SUPPLIES AND EXPENSE	CAPITAL EQUIP. & MINOR IM- PROVEMENTS*2	REPAIRS AND REPLACE- MENTS*3
ADMINISTRATION AND GENERAL	\$ 33,546.64	\$ 33,685.57	\$ 22,565.80	\$ 11,119.77	\$ 1,038.92	\$ 1,822.15
BUILDINGS	169,271.12	61,315.23	47,351.97	13,963.26	56,056.25	51,899.64
HEATING PLANT	58,185.53	56,914.56	18,570.82	38,343.74	415.00	855.97
CAMPUS	30,824.71	14,162.45	12,042.13	2,120.32	10,599.85	6,062.41
VETERANS HOUSING	15,172.37	15,172.37	-----	15,172.37	-----	-----
	<u>\$310,000.37</u>	<u>\$181,250.18</u>	<u>\$100,530.72</u>	<u>\$80,719.46</u>	<u>\$68,110.02</u>	<u>\$60,640.17</u>

- *1 SCHEDULE C 2C-1, PAGE 25
- *2 SCHEDULE C 2C-2, PAGE 26
- *3 SCHEDULE C 2C-3, PAGE 26

NOTE: FOR RECONCILIATION WITH COST ACCOUNTS SEE APPENDIX A, PAGE 46.

CURRENT FUND EXPENDITURES - GENERAL BUDGETPHYSICAL PLANT OPERATION
ADMINISTRATION AND GENERAL

SCHEDULE C 2C-1

SALARIES AND WAGES

MAINTENANCE ENGINEER	‡ 4,399.92	
ASSISTANT MAINTENANCE ENGINEER	3,300.00	
SECRETARY AND CLERKS	3,585.85	
DRAFTING AND SURVEYING	111.35	
ARCHITECTS	993.00	
WATCHMEN AND SPECIAL POLICE	7,298.40	
TRUCK DRIVER	2,877.28	
	(22,565.80)	

SUPPLIES AND EXPENSE

OFFICE SUPPLIES AND EXPENSE		
POSTAGE	‡ 23.35	
STATIONERY, RECORDS BOOKS & BLANKS	38.81	
SUNDRY SUPPLIES	251.92	
TELEPHONE AND TELEGRAPH	153.52	
FREIGHT AND EXPRESS	<u>150.66</u>	618.26
WATER		3,810.10
INSURANCE		
INDUSTRIAL ACCIDENT		567.61
MOTOR TRUCK SUPPLIES AND EXPENSE		3,632.13
GENERAL SUPPLIES AND EXPENSE		17.60
PUBLIC EMPLOYEES RETIREMENT		2,474.07
TOTAL SUPPLIES AND EXPENSE		<u>(11,119.77)</u> ‡ 33,683.57

BUILDINGSSALARIES AND WAGES

JANITORS - CUSTODIAN & REGULAR	34,243.82	
JANITORS - STUDENT AND SPECIAL	5,427.38	
TELEPHONE OPERATORS, MAIL CLERK AND MESSENGER	7,680.77	
TOTAL SALARIES AND WAGES	(47,351.97)	

SUPPLIES AND EXPENSE

INSURANCE AND INSPECTION	5.00	
GAS	332.71	
LAMPS	2,170.44	
JANITOR SUPPLIES	3,958.29	
HARDWARE AND SUNDRY SUPPLIES	2,105.49	
LAUNDRY	620.57	
TELEPHONE EXCHANGE RENTALS	3,497.79	
RENT AND MAINTENANCE OF RENTED PROPERTY	1,272.97	
TOTAL SUPPLIES AND EXPENSE	<u>(13,963.26)</u>	61,315.23

HEATING PLANTSALARIES AND WAGES

ENGINEER AND FIREMEN	18,445.77	
TEMPORARY LABOR	125.05	
	(18,570.82)	

SUPPLIES AND EXPENSE

FUEL	30,942.02	
LIGHT AND POWER (INCLUDES BUILDINGS AND CAMPUS)	6,989.81	
HARDWARE AND SUNDRY SUPPLIES	66.56	
OIL, GREASE, WASTE, ETC.	345.35	
TOTAL SUPPLIES AND EXPENSE	<u>(38,343.74)</u>	56,914.56

CAMPUSSALARIES AND WAGES

GARDENERS	7,311.25	
SPECIAL LABOR	4,730.88	
TOTAL SALARIES AND WAGES	(12,042.13)	

SUPPLIES AND EXPENSE

GARDENERS' SUPPLIES AND EXPENSE (INCLUDES SPRAYING AND TRIMMING TREES, ROAD MAINTENANCE, ETC.)	1,326.62	
HARDWARE AND SUNDRY SUPPLIES	50.94	
FIRE PROTECTION	16.80	
IMPROVEMENT DISTRICT ASSESSMENT (UPKEEP)	625.96	
LAND RENTAL (PHARMACY DRUG GARDEN)	100.00	
TOTAL SUPPLIES AND EXPENSE	<u>(2,120.32)</u>	14,162.45

VETERANS HOUSING15,172.37

TOTAL

‡ 181,250.18

CURRENT FUND EXPENDITURES - GENERAL BUDGET
PHYSICAL PLANT - CAPITAL

SCHEDULE C 2C-2

	TOTAL	LAND AND LAND IMPR.	BLDGs. & ATT'D FIXTURES	MACHINERY AND APPLIANCES	HAND TOOLS AND PETTY EQUIPMENT	FURNITURE AND FIXTURES
<u>ADMINISTRATION</u>	\$ 1,038.92	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---
<u>BUILDINGS</u>						
BIOLOGICAL STATION-COTTAGE	9,421.64	-- --	9,421.64	-- --	-- --	-- --
BIOLOGICAL STATION-KITCHEN, ETC.	8,234.75	-- --	8,234.75	-- --	-- --	-- --
COMMUNITY CENTER	20,015.28	-- --	20,015.28	-- --	-- --	-- --
TEMPORARY BUILDINGS	2,387.81	-- --	2,387.81	-- --	-- --	-- --
UNDISTRIBUTED	15,996.77	-- --	-- --	3,154.49	632.64	12,209.64
TOTAL BUILDINGS	(56,056.25)	(-- --)	(40,059.48)	(3,154.49)	(632.64)	(12,209.64)
<u>HEATING PLANT</u>	415.00	-- --	-- --	415.00	-- --	-- --
<u>CAMPUS</u>						
GENERAL	428.91	-- --	-- --	237.69	191.22	-- --
WALKS, CURBS, ETC.	4,764.38	4,764.38	-- --	-- --	-- --	-- --
PLANTING	1,458.40	1,458.40	-- --	-- --	-- --	-- --
CONDUITS	3,948.16	3,948.16	-- --	-- --	-- --	-- --
TOTAL CAMPUS	(10,599.85)	(10,170.94)	(-- --)	(237.69)	(191.22)	(-- --)
TOTAL	\$68,110.02	10,170.94	\$40,059.48	\$4,726.51	\$943.45	\$12,209.64

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

SCHEDULE C 2C-3

	TOTAL	LAND AND LAND IMPR.	BLDGs. & ATT. FIX.	MACH. & APPLIANCES	HAND TOOLS AND PETTY EQUIPMENT	FURNITURE AND FIXTURES
<u>ADMINISTRATION</u>	\$ 1,822.15	\$ ---	\$ ---	\$ 1,783.22	\$ 38.93	\$ ---
<u>BUILDINGS</u>						
ART	16.50	-- --	16.50	-- --	-- --	-- --
BIOLOGICAL STATION	1,169.57	-- --	1,169.57	-- --	-- --	-- --
BLEACHERS	62.93	-- --	62.93	-- --	-- --	-- --
CARPENTER SHOP	114.90	-- --	114.90	-- --	-- --	-- --
CHEMISTRY-PHARMACY	3,108.91	-- --	3,108.91	-- --	-- --	-- --
COMMUNITY CENTER	217.98	-- --	217.98	-- --	-- --	-- --
COOK	84.45	-- --	84.45	-- --	-- --	-- --
CRAIG	277.26	-- --	277.26	-- --	-- --	-- --
FORESTRY	353.03	-- --	353.03	-- --	-- --	-- --
FORESTRY NURSERY COTTAGE	6.00	-- --	6.00	-- --	-- --	-- --
GYMNASIUM, MEN	507.34	-- --	507.34	-- --	-- --	-- --
GYMNASIUM, WOMEN	220.81	-- --	220.81	-- --	-- --	-- --
HEALTH CENTER	63.72	-- --	63.72	-- --	-- --	-- --
JOURNALISM	460.36	-- --	460.36	-- --	-- --	-- --
LAW	402.55	-- --	402.55	-- --	-- --	-- --
LIBRARY	214.80	-- --	214.80	-- --	-- --	-- --
MUSIC PRACTICE	35.67	-- --	35.67	-- --	-- --	-- --
NATURAL SCIENCE	2,638.97	-- --	2,638.97	-- --	-- --	-- --
PHARMACY-DRUG GARDEN SHED	596.43	-- --	596.43	-- --	-- --	-- --
PRESIDENT'S HOUSE	2,080.47	-- --	2,080.47	-- --	-- --	-- --
RICH RESIDENCE	1,066.91	-- --	1,066.91	-- --	-- --	-- --
R. O. T. C.	6,444.46	-- --	6,444.46	-- --	-- --	-- --
SCIENCE, OLD	1,034.43	-- --	1,034.43	-- --	-- --	-- --
SIMPKINS	425.39	-- --	425.39	-- --	-- --	-- --
STUDENT STORE BLDG., OLD	9.50	-- --	9.50	-- --	-- --	-- --
STUDENT UNION	668.68	-- --	668.68	-- --	-- --	-- --
TEMPORARY BUILDINGS	596.16	-- --	596.16	-- --	-- --	-- --
UNIVERSITY OR MAIN	2,346.74	-- --	2,346.74	-- --	-- --	-- --
UNDISTRIBUTED	26,674.72	-- --	18,431.53	755.40	1,916.78	5,571.01
TOTAL BUILDINGS	(51,899.64)	(-- --)	(43,656.45)	(755.40)	(1,916.78)	(5,571.01)
<u>HEATING PLANT</u>	855.97	-- --	832.12	12.00	11.85	-- --
<u>CAMPUS</u>						
WALKS, CURBS, ETC.	7.50	7.50	-- --	-- --	-- --	-- --
CONDUITS	2,657.92	2,657.92	-- --	-- --	-- --	-- --
SEWERS	58.50	58.50	-- --	-- --	-- --	-- --
MACHINERY	1,548.28	-- --	-- --	689.73	812.56	45.92
TENNIS COURTS	1,790.28	1,790.28	-- --	-- --	-- --	-- --
TOTAL CAMPUS	(6,062.41)	(4,514.20)	(-- --)	(689.73)	(812.56)	(45.92)
TOTAL	\$60,640.17	\$4,514.20	\$44,488.57	\$3,240.35	\$2,780.12	\$5,616.93

CURRENT FUND EXPENDITURES

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

SUMMARY

SCHEDULE C 2D

	<u>GRAND TOTAL</u>	<u>TOTAL OPERATION</u>	<u>SALARIES AND WAGES</u>	<u>SUPPLIES AND EXPENSE</u>	<u>TOTAL CAPITAL</u>	<u>TOTAL REPAIRS & REPLACEMENTS</u>
<u>EDUCATIONAL & GENERAL</u> FOREST CONSERVATION & EXPERIMENT STATION	\$18,835.97	\$17,927.00	\$13,415.22	\$4,511.78	\$388.81	\$520.16
<u>STUDENT AID AND SUNDRY</u> CERTIFIED PUB. ACCOUNTANCY	517.50	517.50	---	517.50	---	---
SCHOLARSHIPS & PRIZES	2,591.38	2,591.38	---	2,591.38	---	---
TRANSP. FARE REFUNDS	131.43	131.43	---	131.43	---	---
TOTAL STUDENT AID AND SUNDRY	(3,240.31)	(3,240.31)	(---	(3,240.31)	(---	(---
TOTAL	<u>\$22,076.28</u>	<u>\$21,167.31</u>	<u>\$13,415.22</u>	<u>\$7,752.09</u>	<u>\$388.81</u>	<u>\$520.16</u>

SALARIES AND WAGES

SCHEDULE C 2D-1

	<u>GRAND TOTAL</u>	<u>INSTRUCTOR</u>	<u>ASSISTANT</u>	<u>CLERKS</u>	<u>LABOR</u>
<u>EDUCATIONAL & GENERAL</u> FOREST CONSERVATION & EXPERIMENT STATION	\$13,415.22	\$1,749.96	\$940.01	\$440.00	\$10,285.25

SUPPLIES AND EXPENSE

SCHEDULE C 2D-2

	<u>TOTAL</u>	<u>POSTAGE</u>	<u>OFFICE SUPPLIES AND EXPENSE</u>	<u>TEL AND TEL</u>	<u>FREIGHT AND EXPRESS</u>	<u>TRAVEL</u>	<u>OTHER SUPPLIES AND EXPENSE</u>
<u>EDUCATIONAL AND GENERAL</u> FOREST CONSERVATION & EXPERIMENT STATION	\$4,511.78	\$177.00	\$9.35	\$101.98	\$322.45	\$581.02	\$3,319.98
<u>STUDENT AID AND SUNDRY</u> CERTIFIED PUB. ACCOUNTANCY	517.50	---	---	---	---	189.50	328.00
SCHOLARSHIPS AND PRIZES	2,591.38	---	---	---	---	---	2,591.38
TRANSP. FARE REFUNDS	131.43	---	---	---	---	---	131.43
TOTAL STUDENT AID AND SUNDRY	(3,240.31)	(---	(---	(---	(---	(189.50)	(3,050.81)
TOTAL	<u>\$7,752.09</u>	<u>\$177.00</u>	<u>\$9.35</u>	<u>\$101.98</u>	<u>\$322.45</u>	<u>\$770.52</u>	<u>\$6,370.79</u>

CAPITAL

SCHEDULE C 2D-3

	<u>TOTAL</u>	<u>MACHINERY AND APPLIANCES</u>	<u>PETTY EQUIP.</u>	<u>FURNITURE AND FIXTURES</u>
<u>EDUCATIONAL & GENERAL</u> FOREST CONSERVATION & EXPERIMENT STATION	\$388.81	\$334.30	\$25.90	\$28.61

REPAIRS AND REPLACEMENTS

SCHEDULE C 2D-4

	<u>TOTAL</u>	<u>BUILDINGS</u>	<u>MACHINERY AND APPLIANCES</u>	<u>HAND TOOLS AND PETTY EQUIP.</u>
<u>EDUCATIONAL & GENERAL</u> FOREST CON. & EXP. STATION	\$520.16	\$192.37	\$300.86	\$26.93

FOREST CONSERVATION AND EXPERIMENT STATION

SUMMARY OF RECEIPTS AND DISBURSEMENTS

SCHEDULE C 2L

<u>INCOME</u>			
LEGISLATIVE APPROPRIATION		\$7,000.00	
SALES, LEASES, ETC.,			
NURSERY	\$40,338.91		
FOREST	<u>1,986.84</u>	12,325.75	
FEDERAL AID (NURSERY)			
CLARKE-MCNARY	1,360.75		
NORRIS-DOXEY	<u>514.92</u>	<u>1,875.67</u>	\$21,201.42
BALANCE JULY 1, 1947			
REVOLVING FUND			
CASH-STATE UNIVERSITY		2,475.17	
CASH-STATE TREASURER		<u>3,987.52</u>	<u>6,462.69</u>
TOTAL TO BE ACCOUNTED FOR			<u>27,664.11</u>
<u>EXPENDITURES</u>			
(A) FORESTRY NURSERY			
OPERATION			
SALARIES AND WAGES			
DIRECTOR	1,749.96		
CLERICAL	440.00		
LABOR	<u>10,282.25</u>	12,472.21	
SUPPLIES AND EXPENSE			
TRAVEL	55.58		
SEEDS & LABORATORY SUPPLIES	1,139.45		
SHIPPING SUPPLIES & EXPENSE	820.79		
MOTOR VEHICLES	117.29		
LAND RENTALS	823.28		
OTHER SUPPLIES & EXPENSE	<u>322.38</u>		
TOTAL SUPPLIES & EXPENSE		<u>3,278.77</u>	
TOTAL OPERATION		<u>15,750.98</u>	
CAPITAL			
MACHINERY & APPLIANCES	334.30		
HAND TOOLS & PETTY EQUIPMENT	25.90		
FURNITURE & FIXTURES	<u>28.61</u>	388.81	
REPAIRS & REPLACEMENTS			
BUILDINGS	192.37		
MACHINERY & APPLIANCES	300.86		
HAND TOOLS & PETTY EQUIPMENT	<u>26.93</u>	<u>520.16</u>	
TOTAL FORESTRY NURSERY		<u>(16,659.95)</u>	
(B) LUBRECHT EXPERIMENTAL FOREST			
OPERATION			
SUPPLIES & EXPENSE			
FOREST FIRE PROTECTION		707.57	
(C) RESEARCH			
SALARIES & WAGES			
ASSISTANTS	940.01		
LABOR	<u>3.00</u>	943.01	
SUPPLIES & EXPENSE			
TRAVEL		525.44	
TOTAL RESEARCH		<u>(1,468.45)</u>	
TOTAL EXPENDITURES			<u>\$18,835.97</u>
BALANCE JUNE 30, 1948 - CASH			
STATE UNIVERSITY		63.73	
STATE TREASURER		<u>8,764.41</u>	<u>\$ 8,828.14</u>

NOTE: NURSERY INVOICES CHARGEABLE TO THIS YEAR SUBMITTED FOR PAYMENT AS OF JUNE BUT NOT PAID UNTIL AUGUST INCLUDED THE FOLLOWING: LABOR - \$1,039.08, SEEDS, ETC. - \$245.25, SHIPPING EXPENSE - \$290.15, MOTOR VEHICLES - \$106.35, OTHER SUPPLIES & EXPENSE - \$16.90, CONDUIT REPAIRS - \$13.20. TOTAL - \$1,710.93.

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

SCHEDULE C 2F

FISCAL REPORT
1947-48

	CASH BALANCE JULY 1, 1947	RECEIPTS INTEREST EARNINGS & GIFTS	TOTAL TO BE ACCOUNTED FOR	DISBURSEMENTS AWARDS	CASH BALANCE JUNE 30, 1947
FELLOWSHIPS - STATE TREASURER					
ENDOWED					
J. H. T. RYMAN-ECONOMICS AND SOCIOLOGY	\$ 1,323.06*1	\$ 671.91*2	\$ 1,994.97	\$ 666.63	\$ 1,328.34*2
SCHOLARSHIP FUNDS - STATE TREASURER					
ENDOWED					
E. L. BONNER	337.35	147.23	484.58	--- --	484.58
KAIMIN EDITOR'S	55.56	41.74	97.30	--- --	97.30
	(392.91)	(188.97)	(581.88)	(--- --)	(581.88)
GIFTS					
AM. ASSOC. OF UNIV. WOMEN - FOREIGN STUDENT	--- --	200.00	200.00	--- --	200.00
AM. FOUNDATION FOR PHARMACEUTICAL EDUCATION	158.14	400.00	558.14	100.00	458.14
B.P.O. ELKS SCHOLARSHIP	111.00	400.00	511.00	430.25	80.75
B.P.O. KEGLERS	--- --	250.00	250.00	124.50	125.50
N. J. LENNES, MATHEMATICS	100.00*4	100.00	200.00	100.00	100.00
PAN HELLENIC	120.00*4	--- --	120.00	120.00	--- --
SCHOOL OF JOURNALISM	700.00	505.00	1,205.00	700.00	505.00
SCHOOL OF LAW	700.00	--- --	700.00	--- --	700.00
SCHOOL OF PHARMACY	--- --	310.00	310.00	100.00	210.00
W. K. KELLOGG FOUNDATION - MEDICAL TECH.	1,911.56	36.83	1,948.39	250.00	1,698.39*3
TOTAL SCHOLARSHIP FUNDS - GIFTS	(3,800.70)	(2,201.83)	(6,002.53)	(1,924.75)	(4,077.78)
PRIZE FUNDS					
ENDOWED					
STATE TREASURER					
W. M. ABER - ORATORY	22.19	22.12	44.31	--- --	44.31
PHILO S. BENNETT - ESSAY	173.08	14.71	187.79	--- --	187.79
CLASS OF 1904	21.75	9.81	31.56	--- --	31.56
PRESIDENT C. A. DUNIWAY - HONOR SCHOLARSHIP BOOKS	44.99	14.61	59.60	--- --	59.60
ANNIE LEWIS JOYCE MEMORIAL	12.46	4.90	17.36	--- --	17.36
TOTAL ENDOWED PRIZE FUNDS	(274.47)	(66.15)	(340.62)	(--- --)	(340.62)
GIFTS					
DAVID B. SMITH MEMORIAL - PSYCHOLOGY	--- --	20.00	20.00	--- --	20.00
JEAN & HAROLD STEARNS AWARD - ENGLISH	--- --	50.00	50.00	--- --	50.00
	(--- --)	(70.00)	(70.00)	(--- --)	(70.00)
SUNDRY GIFTS					
FRANCIS ERICKSON MEMORIAL - FINE ARTS	75.00	--- --	75.00	--- --	75.00
(FOR PURCHASE OF BOOKS)					
IRVIN & MARY COOK MEMORIAL - SCHOOL OF FORESTRY	757.50	--- --	757.50	--- --	757.50
(FOR A SCHOLARSHIP OR FOR DEPARTMENTAL EQUIPMENT)					
TOTAL SUNDRY GIFTS	(832.50)	(--- --)	(832.50)	(--- --)	(832.50)
	\$6,623.64	\$3,198.86	\$9,822.50	\$2,591.38	\$7,231.12

*1 INCLUDES \$199.42 OF 1944-45 RECEIPTS NOT REPORTED PREVIOUSLY.
*2 INCLUDES BALANCE FOR THE 1946 AWARD OF \$421.64 AND \$906.70 FOR THE 1950 AWARD.
\$1,193.94 OF THIS BALANCE IS TEMPORARILY INVESTED IN THE MONTANA TRUST-LEGACY FUND.
RECEIPTS INCLUDE \$143.04 THAT SHOULD HAVE BEEN RECORDED DURING 1946-47.
*3 INCLUDES \$1,660.00 TEMPORARILY INVESTED IN THE MONTANA TRUST-LEGACY FUND.
*4 OMITTED FROM 1946-47 REPORT.
NOTE: 1947-48 AWARDS NOT PAID UNTIL 1948-49 ARE: ABER \$45.00, CLASS OF 1904 \$10.00,
SCHOOL OF JOURNALISM \$175.00, DAVID B. SMITH \$20.00.

RESIDENCE HALLS
SUMMARY OF CASH RECEIPTS AND DISBURSEMENTS

SCHEDULE C 2 G

<u>CASH BALANCE JULY 1, 1947</u>			
CHECKING OR OPERATING ACCOUNT		\$109,278.73	
SAVINGS ACCOUNT		<u>5,464.70</u>	\$114,743.43
<u>RECEIPTS (SCHEDULE C 2G2, C 2G3, PAGES 31 & 32)</u>			
OPERATING INCOME RES. HALLS	\$447,925.82		
OPERATING INCOME TRAILERS	7,144.07		
OPERATING INCOME PRE-FAB HOUSES	<u>16,107.66</u>		
		\$471,177.55	
LESS DECREASE IN PRE-PAYMENTS:			
PRE-PAYMENTS SUMMER SESSION CHARGES JULY 1, 1947	31,637.75		
PRE-PAYMENTS SUMMER SESSION CHARGES JULY 1, 1948	<u>29,479.05</u>		
		\$2,158.70	
		<u>\$469,018.85</u>	
ADD INTEREST ON SAVINGS (INCREASES SAVINGS ACCOUNT)			
		20.00	
			<u>\$469,038.85</u>
TOTAL TO BE ACCOUNTED FOR:			<u>\$583,782.28</u>
<u>DISBURSEMENTS (SCHEDULE C 2G2 AND C 2G3, PAGES 31 & 32)</u>			
OPERATING EXPENSE RES. HALLS	\$378,052.72		
OPERATING EXPENSE TRAILERS	601.78		
OPERATING EXPENSE PRE-FAB HOUSES	<u>19,853.89</u>		
	\$398,508.39		
ADD INCREASE IN INVENTORIES JULY 1, 1947 TO JUNE 30, 1948 (SEE MEMO, PAGE 33)		9,302.25	
		\$407,810.64	
CAPITAL EXPENDITURES (SCHEDULE C2 G4, PAGE 33)		6,942.31	
REPAIRS & REPLACEMENTS EXPENDITURES (SCHEDULE C 2G5, PAGE 33)		19,681.88	
TRANSFER TO STATE TREASURER FOR THE PURPOSE OF PAYING INTEREST & RETIREMENT OBLIGATIONS ON BONDED INDEBTEDNESS TO NEW HALL		44,037.50	
TRANSFER TO UNIVERSITY DEVELOPMENT CORP. - CERTIFICATE OBLIGATION		<u>7,450.00</u>	
			<u>\$485,922.33</u>
TOTAL CASH DISBURSEMENTS			
<u>CASH BALANCE JUNE 30, 1948</u>			
CHECKING OR OPERATING ACCOUNT		\$92,375.25	
SAVINGS ACCOUNT		<u>5,484.70</u>	
			<u>\$97,859.95</u>

RESIDENCE HALLS
MEMORANDUM OF COMPARATIVE OPERATING INCOME & EXPENDITURES

	<u>1943-44</u>	<u>1944-45</u>	<u>1945-46</u>	<u>1946-47</u>	<u>1947-48</u>
INCOME	\$432,155.17	\$154,663.70	\$183,724.89	\$385,333.74	\$471,177.55
EXPENDITURES FOR OPERATION	<u>400,461.66</u>	<u>135,802.51</u>	<u>150,787.23</u>	<u>306,049.32</u>	<u>398,508.39</u>
EXCESS INCOME OVER EXPENDITURES FOR OPERATION	\$31,693.51	\$18,861.19	\$32,937.66	\$79,284.42	\$72,669.16
EXPENDITURES FOR CAPITAL REPAIRS AND REPLACEMENTS	\$8,472.97	\$27,642.33	\$5,554.98	\$34,836.57	\$26,624.19
BOND INTEREST AND REDEMPTION					
TRANSFERS FOR NEW HALL:					
INTEREST	\$7,087.50	\$6,682.50	\$6,277.50	\$5,850.00	\$5,037.50
REDEMPTIONS	9,000.00	9,000.00	9,000.00	10,000.00	39,000.00
TRANSFERS FOR PRE-FABS:				1,078.47	7,450.00
TOTAL	\$16,087.50	\$15,682.50	\$15,277.50	\$16,868.47	\$51,487.50
CASH BALANCE JUNE 30 (ALL ACCOUNTS)	\$19,375.14(00)	\$68,144.20	\$85,957.22	\$114,743.43	\$97,859.95

NOTE: PAYMENTS TO THE UNIVERSITY DEVELOPMENT CORP. EXCEED THE NET EARNINGS FROM THE "PRE-FAB" HOUSES BY \$2,134.31

AUXILIARY ENTERPRISE
RESIDENCE HALLS

STATEMENT OF OPERATING EXPENSE AND INCOME
FOR YEAR ENDING JUNE 30, 1948

SCHEDULE C 2G 1

	<u>CORBIN HALL</u>		<u>NORTH HALL</u>		<u>SOUTH HALL</u>		<u>NEW</u>	<u>FPHA</u>	<u>JUMBO</u>	<u>TOTALS</u>
	<u>BOARD</u>	<u>ROOMS</u>	<u>BOARD</u>	<u>ROOMS</u>	<u>BOARD</u>	<u>ROOMS</u>	<u>ROOMS</u>	<u>BD & RM</u>	<u>ROOMS</u>	
<u>INCOME</u>										
BOARD	139,013.18	-- --	88,282.21	-- --	87,213.75	-- --	-- --	-- --	-- --	314,509.14
ROOMS	-- --	16,177.64	-- --	21,972.68	-- --	23,001.80	22,377.51	883.05	49,004.00	133,416.68
TOTAL OPERATING INCOME	139,013.18	16,177.64	88,282.21	21,972.68	87,213.75	23,001.80	22,377.51	883.05	49,004.00	447,925.82
<u>EXPENSES FOR OPERATION</u>										
<u>SALARIES AND WAGES</u>										
ADMINISTRATION	3,572.51	1,583.36	3,033.83	1,544.99	2,501.41	1,478.58	1,373.72	-- --	2,019.73	17,108.13
SOCIAL SUPERVISION	-- --	3,210.35	-- --	3,760.85	-- --	4,206.60	4,297.65	-- --	4,872.32	20,347.77
CLERICAL	2,303.95	1,056.70	1,809.25	1,143.80	1,810.20	1,211.40	1,298.45	-- --	1,780.65	12,414.40
FULL-TIME EMPLOYEES	24,527.16	3,211.39	16,872.53	3,695.63	16,388.70	3,124.54	3,531.21	-- --	5,264.05	76,615.21
FULL-TIME SPECIAL CLEANING	65.01	546.47	41.65	690.93	48.14	548.21	539.55	-- --	1,565.25	4,045.21
STUDENT EMPLOYEES	5,528.15	-- --	2,976.25	11.35	3,259.40	.50	19.15	34.15	182.93	12,011.88
TOTAL SALARIES & WAGES	(35,996.78)	(9,608.27)	(24,733.51)	(10,847.55)	(24,007.85)	(10,569.83)	(11,059.73)	(34.15)	(15,684.93)	(142,542.60)
<u>SUPPLIES AND EXPENSE</u>										
OFFICE SUPPLIES	181.61	115.40	150.90	170.20	147.31	164.76	219.50	-- --	394.62	1,544.30
TELEPHONE & TELEGRAPH	115.49	494.84	102.96	484.64	112.09	556.17	787.74	-- --	583.31	3,237.24
SUBSISTENCE	78,521.09	-- --	48,195.40	-- --	55,286.94	-- --	-- --	-- --	-- --	182,003.43
KITCHEN FUEL (GAS)	-- --	-- --	188.14	-- --	188.99	-- --	-- --	-- --	-- --	377.13
JANITOR SUPPLIES	62.94	630.88	40.03	911.82	40.44	760.28	1,028.18	-- --	1,233.54	4,708.11
HOUSEHOLD SUPPLIES	949.28	6.93	676.78	13.14	751.63	5.70	37.95	-- --	32.83	2,474.24
HEAT (ACTUAL)	518.12	1,554.37	621.77	2,072.52	621.77	2,072.52	2,900.90	-- --	7,803.21	18,165.18
LIGHT	445.07	466.14	300.60	432.10	192.55	580.40	632.70	-- --	2,128.97	5,178.53
WATER	66.99	89.41	26.19	92.01	32.41	141.39	93.80	-- --	327.55	869.75
LAUNDRY	1,548.03	1,206.41	1,303.36	1,618.01	1,038.64	1,505.06	1,736.31	-- --	2,476.45	12,432.27
ENTERTAINMENT	-- --	16.75	-- --	19.75	-- --	19.15	19.75	-- --	34.26	109.66
INSURANCE:										
INDUSTRIAL ACCIDENT	301.40	100.84	204.74	99.76	199.25	91.13	97.47	-- --	184.89	1,279.48
TEACHERS' RETIREMENT	48.03	48.03	48.00	47.98	47.98	47.98	48.08	-- --	47.73	383.81
PE RETIREMENT	312.57	312.57	312.57	312.57	312.57	312.51	312.47	-- --	313.16	2,500.99
OTHER	4.00	-- --	3.00	-- --	3.00	-- --	-- --	-- --	-- --	10.00
MISCELLANEOUS	-- --	100.75	-- --	39.25	-- --	39.25	56.75	-- --	-- --	236.00
TOTAL SUPPLIES AND EXPENSE	(83,074.62)	(5,143.32)	(52,174.44)	(6,313.75)	(58,975.57)	(6,296.30)	(7,971.60)	-- --	(15,560.52)	(235,510.12)
TOTAL EXP. FOR OPERATION	119,071.40	14,751.59	76,907.95	17,161.30	82,983.42	16,866.13	19,031.33	34.15	31,245.45	378,052.72
DIFFERENCE BETWEEN INCOME & OPER. EXPENSE	\$19,941.78	\$1,426.05	\$11,374.26	\$4,811.38	\$4,230.33	\$6,135.67	\$3,346.18	\$848.90	\$17,758.55	\$69,873.10

NOTE: TO RECONCILE EXPENDITURES FOR SUPPLIES AND EXPENSE WITH THE SUMMARY ON PAGE 15, ADD \$9,302.25 FOR INCREASE IN STORES' INVENTORY.

AUXILIARY ENTERPRISE

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

NOTE: THE TRAILERS WERE TRANSFERRED TO THE FEDERAL PUBLIC HOUSING PROJECT DURING 1946-47. SEE PAGE 35.

SCHEDULE C 26-3

	TRAILERS			PRE-FAB HOUSES		
	1945-46	1946-47	1947-48	1945-46	1946-47	1947-48
INCOME	\$2,204.01	\$2,337.71	\$3,144.07	\$3,467.75	\$16,723.25	\$16,107.66
EXPENSES FOR OPERATION						
<u>SALARIES & WAGES</u>						
ADMINISTRATION	319.85	240.00	---	223.55	419.00	420.00
JANITORS	269.95	306.00	---	---	---	---
GARBAGE DISPOSAL	44.85	48.00	---	37.00	144.00	153.00
TOTAL SALARIES & WAGES	(634.65)	(594.00)	(---)	(260.55)	(563.00)	(573.00)
<u>SUPPLIES & EXPENSE</u>						
OFFICE SUPPLIES	4.80	---	---	---	---	1.30
JANITORS SUPPLIES	62.15	37.90	---	---	11.67	5.47
<u>DWELLING UTILITIES:</u>						
KITCHEN FUEL (GAS)	76.28	246.22	---	---	---	---
OIL FOR HEAT	357.38	173.76	---	---	---	---
ELECTRICITY	205.94	175.59	---	745.36	4,567.18	4,431.29
WATER	75.00	60.00	---	83.00	336.00	336.00
LAUNDRY	.58	---	---	---	---	---
<u>INSURANCE:</u>						
LIABILITY	---	---	---	565.71	23.80	---
INDUSTRIAL ACCIDENT	36.86	16.03	---	3.77	10.03	44.46
PUBLIC EMPLOYEES RETIRE.	---	---	---	---	---	16.47
GROUND & RENTAL	---	---	256.25	---	---	---
TOTAL SUPPLIES & EXPENSE	(818.99)	(709.50)	(256.25)	(1,397.84)	(4,948.68)	(4,834.99)
<u>REPAIRS & REPLACEMENTS</u>						
BUILDINGS & ATTACHED FIX.	441.03	498.86	---	215.91	1,702.51	12,296.05
FURNITURE & FIXTURES	27.09	255.98	---	24.36	263.41	2,117.50
GROUNDS	2.25	57.72	---	3.50	60.84	32.35
TOTAL REPAIRS & REPLACE.	(470.37)	(812.56)	(---)	(243.77)	(2,026.76)	(14,445.90)
TOTAL OPERATING EXP.	(1,924.01)	(2,116.06)	(256.25)	(1,902.16)	(7,538.44)	(19,853.89)
<u>OTHER EXPENDITURES</u>						
<u>INSTALLATION COSTS</u>						
CLEARING & ROUGH GRADING SITE	97.20	---	---	---	---	---
REMOVAL TRANSPORTATION	1,850.00	---	---	---	---	---
TRAILER REPAIRS	1,525.08	---	---	---	---	---
FOUNDATION & TRAILER SUPPORTS	127.17	---	---	---	---	---
ALL ON SITE WALKS	16.20	---	---	---	---	---
ALL ON SITE UTILITY LINES	2,495.79	---	---	---	---	---
OTHER COSTS	932.50	---	---	---	---	---
TOTAL INSTALLATION COSTS	(7,043.94)	(---)	(---)	(---)	(835.91)	(---)
<u>SURPLUS TRANSFERRED TO FEDERAL GOVERNMENT</u>	---	---	345.53	---	---	---
TOTAL DISBURSEMENTS	\$8,967.95	\$2,116.06	601.78	\$1,902.16	\$8,374.35	\$19,853.89
NET GAIN FOR YEAR ENDING JUNE 30.	\$6,763.94	\$ 221.65	\$6,542.29	\$1,565.59* 1	\$8,348.90* 1	\$ 3,746.23* 1

* 1 NET GAINS FROM OPERATION ON PRE-FAB HOUSES ARE TO BE TURNED OVER TO THE DEVELOPMENT CORPORATION WHO FINANCED THE INSTALLATION OF THESE HOUSES. TO DATE, PAYMENTS TO THE CORPORATION EXCEED THE NET GAIN BY \$2,134.21.

AUXILIARY ENTERPRISE
RESIDENCE HALLS (CONT'D)

SCHEDULE C 2G-4

	<u>CAPITAL</u>				
	<u>TOTAL</u>	<u>LAND AND LAND IM- PROVEMENTS</u>	<u>BUILDINGS & ATT. FIXTURES</u>	<u>MACHINERY & APPLIANCES</u>	<u>FURNITURE & FIXTURES</u>
CORBIN HALL BOARD ROOM	\$2,222.86 63.92	\$ --- -- ---	\$ --- -- 36.50	\$ 899.60 13.23	\$1,323.26 14.19
NORTH HALL BOARD ROOM	448.16 459.49	--- -- ---	--- -- 89.02	405.60 321.24	42.56 49.23
SOUTH HALL BOARD ROOM	86.66 142.02	--- -- ---	--- -- 45.00	44.10 19.84	42.56 77.18
NEW HALL ROOM	211.44	--- --	46.00	53.90	111.54
JUMBO HALL ROOM	3,289.04	1,175.00	379.40	70.43	1,664.21
F.P.H.A. ROOM	18.72	---	---	---	18.72
TOTAL CAPITAL	\$6,942.31	\$1,175.00	\$ 595.92	\$1,827.94	\$3,343.45

REPAIRS & REPLACEMENTS

SCHEDULE C 2G-5

	<u>TOTAL</u>	<u>BUILDINGS & ATT. FIXTURES</u>	<u>MACHINERY & APPLIANCES</u>	<u>FURNITURE & FIXTURES</u>
	CORBIN HALL BOARD ROOM	\$1,136.12 1,746.54	\$ 838.27 1,600.12	\$ 117.08 103.41
NORTH HALL BOARD ROOM	1,018.92 2,030.48	475.21 1,603.79	406.25 133.46	137.46 293.23
SOUTH HALL BOARD ROOM	981.71 1,768.23	635.92 1,559.53	112.21 90.95	233.58 117.75
NEW HALL ROOM	1,548.29	1,209.79	121.34	217.16
JUMBO HALL ROOM	9,451.59	8,847.43	4.00	600.16
TOTAL REPAIRS & REPLACEMENTS	\$19,681.88	\$16,770.06	\$1,088.70	\$1,823.12

MEMO OF STORES INVENTORIES:

	<u>JUNE 30, 47</u>	<u>JUNE 30, 48</u>
CORBIN HALL	\$3,993.92	\$8,356.16
NORTH HALL	1,869.17	4,227.69
SOUTH HALL	2,250.86	4,832.35
TOTAL STORES	\$8,113.95	\$17,416.20
NET INCREASE	9,302.25	
	\$17,416.20	\$17,416.20

AUXILIARY ENTERPRISE
HEALTH SERVICE

SPECIAL REPORT OF NET RECEIPTS AND DISBURSEMENTS

SCHEDULE C 3

	ACTUAL 1943-44	ACTUAL 1944-45	ACTUAL 1945-46	ACTUAL 1946-47	ACTUAL 1947-48
<u>CASH BALANCE JULY 1</u>	\$ 2,452.09	\$ 4,163.89	\$ 2,960.49	\$ 3,383.38	\$ 11,900.40
<u>RECEIPTS</u>					
STUDENTS' HEALTH SERVICE FUND					
STUDENT FEES	5,332.50	6,375.00	11,556.50	35,951.47	41,516.96
ARMY AIR FORCE CONTRACT					
ACTIVATING REIMBURSEMENT	-119.69	---	---	---	---
REGULAR MONTHLY CHARGE	10,091.10	-1,091.72	---	---	---
ARMY SPECIALIZED TRAINING PROGRAM	297.16	2,706.09	---	---	---
MISCELLANEOUS					
REIMBURSEMENT FOR HOSPITALIZATION, ETC	90.20	42.00	7.00	---	232.69
TOTAL STUDENTS' HEALTH SERV. FUND	(15,691.27)	(8,031.37)	(11,563.50)	(35,951.47)	(41,749.65)
STATE UNIVERSITY GENERAL BUDGET	48.40	11.55	89.81	89.24*	78.27*
TOTAL RECEIPTS	(15,739.67)	(8,042.92)	(11,653.31)	(36,040.71)	(41,827.92)
TOTAL TO BE ACCOUNTED FOR	\$ 18,201.76	\$ 12,206.81	\$ 14,613.80	\$ 39,424.09	\$ 53,728.32
<u>DISBURSEMENTS</u>					
<u>OPERATING COSTS</u>					
SALARIES AND WAGES					
DIRECTOR AND PHYSICIAN	4,640.00	---	813.17	2,833.30	5,502.75
ASSISTANT PHYSICIAN	---	---	---	---	4,155.53
NURSES, REGULAR	3,140.00	3,228.49	3,416.89	6,529.66	9,575.00
LAB. TECHNICIAN - STUDENT ASSIST.	---	---	36.80	577.76	---
SECRETARY & MISCELLANEOUS CLERKS	6.39	6.39	175.35	542.29	411.40
JANITOR	---	---	---	140.98	168.63
COOK	---	---	---	---	1,075.00
TOTAL SALARIES AND WAGES	(7,786.39)	(3,234.88)	(4,442.21)	(10,623.99)	(20,888.31)
SUPPLIES AND EXPENSE					
OFFICE SUPPLIES AND EXPENSE	178.68	35.56	163.60	349.84	530.86
MEDICAL SUPPLIES	1,925.77	446.51	673.76	2,728.14	4,845.13
TRANSPORTATION (INCLUDES AMBULANCE SERVICE)	58.39	27.10	49.15	48.00	581.68
FOOD AND TRAY EXPENSE	---	---	---	---	2,131.22
SUNDRY	288.80	44.16	88.78	675.36	1,061.03* ²
TOTAL SUPPLIES AND EXPENSE	(2,451.64)	(553.33)	(975.29)	(3,801.34)	(9,149.92)
HOSPITALIZATION AND PROF. SERVICE	3,756.51	5,443.11	5,753.70	10,927.30	5,292.35
INFIRMARY RENT	43.33	---	---	---	---
TOTAL OPERATING COSTS	(14,037.87)	(9,231.32)	(11,171.20)	(25,352.63)	(35,330.58)
<u>CAPITAL EXPENDITURES</u>					
EQUIPMENT	---	---	---	2,154.46	5,425.53
REPAIRS AND REPLACEMENTS					
BUILDING	---	---	---	11.65	3,263.59
EQUIPMENT	---	15.00	59.22	4.95	381.95
TOTAL CAPITAL & REPAIRS & REPLACEMENTS	(--- --)	(15.00)	(59.22)	(2,171.06)	(9,071.07)
TOTAL DISBURSEMENTS	\$ 14,037.87	\$ 9,246.32	\$ 11,230.42	\$ 27,523.69	\$ 44,401.65
<u>CASH BALANCE, JUNE 30</u>	\$ 4,163.89	\$ 2,960.49	\$ 3,383.38	\$ 11,900.40	\$ 9,326.67

* ACTUAL PAYMENTS FROM GENERAL BUDGET FUND FOR 1947-48 INCLUDED: CLERKS \$1,511, OFFICE S & E \$76.76,

*2 LAUNDRY \$520.38, ASSOC. DUES \$10.00, PUBLIC EMPLOYEES RETIREMENT \$202.72, DR. LYON MOVING EXPENSE \$200.00, SUNDRY \$127.93.

VETERANS' HOUSING
FEDERAL PUBLIC HOUSING AUTHORITY PROJECT
SPECIAL REPORT OF NET RECEIPTS AND DISBURSEMENTS

SCHEDULE C4

	MONTANA STATE UNIVERSITY UNITS	CHAMBER OF COMMERCE UNITS	MONTANA STATE UNIVERSITY TRAILERS*	TOTAL
RECEIPTS				
RENTS:				
EARNED INCOME	\$76,812.69	\$18,464.97	\$ 7,224.98	\$102,502.64
LESS COLLECTION LOSSES	84.47	279.21	---	363.68
	<u>76,728.22</u>	<u>18,185.76</u>	<u>7,224.98</u>	<u>102,138.96</u>
ADD OR SUBTRACT CHANGES IN PREPAYMENTS RECEIVABLES	-228.15	73.21	-122.52	-277.46
	-942.50	-724.26	38.28	-1,628.48
	<u>(75,557.57)</u>	<u>(17,534.71)</u>	<u>(7,140.74)</u>	<u>(100,233.02)</u>
MISCELLANEOUS RECEIPTS				
SALES & SERVICES	632.74	149.92	1.50	784.16
SUNDRY	204.22	113.19	8.54	325.95
INSURANCE REIMBURSEMENT	95.76	---	---	95.76
SECURITY DEPOSITS (NET CHANGE)	1,020.00	-30.00	-20.00	970.00
	<u>1,952.72</u>	<u>93.11</u>	<u>8.54</u>	<u>2,054.37</u>
TOTAL RECEIPTS	<u>\$77,510.29</u>	<u>\$17,767.82</u>	<u>\$7,130.78</u>	<u>\$102,408.89</u>
ADD BEGINNING CASH BALANCE	15,440.13	3,982.90	1,196.13	20,619.16
	<u>\$92,950.42</u>	<u>\$21,750.72</u>	<u>\$8,326.91</u>	<u>\$123,028.05</u>
DISBURSEMENTS				
OPERATING EXPENSES				
MANAGEMENT	8,459.96	1,730.11	989.63	11,179.70
OPERATING SERVICE	4,374.12	864.35	679.90	5,918.37
UTILITIES	3,924.97	793.49	3,843.34	8,561.80
REPAIRS, MAINTENANCE & REPLACEMENT	12,345.93	1,827.90	1,336.07	15,509.90
PUBLIC SERVICE	1,773.77	345.12	79.21	2,198.10
INSURANCE	104.59	24.12	12.07	140.78
GROUND RENTS	3,842.50	750.00	375.00	4,967.50
RETIREMENT CONTRIBUTIONS	288.74	56.69	17.70	363.13
SALES & SERVICE COSTS	388.05	87.52	---	475.57
DAMAGES	14.35	---	---	14.35
REPLACEMENT OF INSURED DAMAGES	72.00	---	---	72.00
	<u>(35,588.98)</u>	<u>(6,479.30)</u>	<u>(7,332.92)</u>	<u>(49,401.20)</u>
ACCOUNTS PAYABLE (NET CHANGE)	164.56	---	275.28	439.84
OPERATING DISBURSEMENTS	<u>(35,753.54)</u>	<u>(6,479.30)</u>	<u>(7,608.20)</u>	<u>(49,841.04)</u>
PREPAID INSURANCE	-15.86	-13.20	-6.60	-35.66
	<u>\$35,737.68</u>	<u>\$6,466.10</u>	<u>\$7,601.60</u>	<u>\$49,805.38</u>
TOTAL DISBURSEMENTS	<u>\$35,737.68</u>	<u>\$6,466.10</u>	<u>\$7,601.60</u>	<u>\$49,805.38</u>
CASH BALANCE 6/30/48	<u>\$57,212.74</u>	<u>\$15,284.62</u>	<u>\$ 725.31</u>	<u>\$73,222.67</u>

* SEE RESIDENCE HALLS REPORT ON PAGE 32 FOR ADDITIONAL INFORMATION.

BALANCE SHEET
COMPARATIVE REPORT, JUNE 30

	1947	1948
ASSETS		
CASH	\$20,619.16	\$73,222.67
ACCOUNTS RECEIVABLE	337.56	1,966.04
PREPAID INSURANCE	221.96	186.30
	<u>\$21,178.68</u>	<u>\$75,375.01</u>
LIABILITIES AND RESERVES		
SECURITY DEPOSITS	3,090.00	4,060.00
PREPAID RENTALS	1,416.20	1,138.74
ACCOUNTS PAYABLE	269.01	-170.83
REPAIR, MAINTENANCE & REPLACEMENT RESERVE	16,403.47	31,717.68
OPERATING SURPLUS PAYABLE TO F.P.H.A. (M.S.U. & C. OF C.)	---	38,727.32
OPERATING DEFICIT - TRAILERS	---	-97.90
	<u>\$21,178.68</u>	<u>\$75,375.01</u>

STORES ACCOUNTS

SUMMARY OF OPERATIONS

SCHEDULE C5

<u>ACCOUNT</u>	<u>BALANCE 6/30/47</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 6/30/48</u>
CARPENTER SHOP	\$ 1,426.79	\$26,373.05	\$27,799.84	\$23,225.54	\$4,820.88	\$28,046.42	\$ 246.58 (CR.)
CHEMISTRY	9,296.42	15,708.08	25,004.50	13,045.91	35.92	13,081.83	11,922.67
OFFICE SUPPLIES							
POSTAGE	2,297.99	3,401.31	5,699.30	3,287.08	1,000.48	4,287.56	1,411.74
STATIONERY	5,040.73	13,374.71	18,415.44	4,723.42	495.79	5,219.21	13,196.23
SURPLUS PROPERTY	5,917.66	577.39	6,495.05	4,205.34	68.53	4,273.87	2,221.18
	<u>\$23,979.59</u>	<u>\$59,434.54</u>	<u>\$83,414.13</u>	<u>\$48,487.29</u>	<u>\$6,421.60</u>	<u>\$54,908.89</u>	<u>\$28,505.24</u>

STUDENT LOAN FUNDS

FUND RECORD

EXHIBIT D 1

	BALANCE JULY 1, 1947				INCREASES*	DECREASES	BALANCE JUNE 30, 1948			
	CASH	STUDENT LOANS	INVESTED	TOTAL			CASH	STUDENT LOANS	INVESTED	TOTAL
AMERICAN ASSOCIATION OF UNIVERSITY WOMEN (AAUW) ASSOCIATED WOMEN STUDENTS (AWS)	\$1,050.47	\$251.20	\$1,480.00	\$2,781.67	\$20.64	---	\$1,037.31	\$285.00	\$1,480.00	\$2,802.31
CLASS OF 1923	2,226.96	210.00	---	2,436.96	10.00	---	2,236.96	210.00	---	2,446.96
FORESTRY CLUB	185.82	40.00	---	225.82	---	---	85.82	140.00	---	225.82
GENERAL	2,985.26	508.25	---	3,493.51	971.87	---	3,469.97	995.41	---	4,465.38
MEMORIAL FUND ELECTA CHAPTER #7, ORDER EASTERN STAR	156.03	10.00	---	166.03	---	---	156.03	10.00	---	166.03
SCOTTISH RITE MASON CLUB OF MISSOULA	286.69	---	---	286.69	---	---	286.69	---	---	286.69
SIGMA DELTA CHI	396.56	85.39	---	481.95	---	---	396.56	85.39	---	481.95
W. K. KELLOGG FOUNDATION	---	25.00	---	25.00	---	---	---	25.00	---	25.00
J. H. T. RYMAN	2,000.00	---	---	2,000.00	---	---	2,000.00	---	---	2,000.00
	---	---	4,251.41	4,251.41	954.42	---	460.80	---	4,745.03	5,205.83
TOTAL	9,287.79	1,129.84	5,731.41	16,149.04	1,956.93	---	10,130.14	1,750.80	6,225.03	18,105.97

*SEE DETAIL BELOW

LOAN RECORD

EXHIBIT D 2

INCREASES

	OUTSTANDING JULY 1, 1947		NEW LOANS		LOANS PAID		OUTSTANDING JUNE 30, 1948		TOTAL	GIFTS	STUDENT LOAN INTEREST	ENDOWMENT INTEREST
	NO.	AMOUNT	NO.	AMOUNT	AMOUNT	NO.	AMOUNT					
AMERICAN ASSOCIATION OF UNIVERSITY WOMEN (AAUW) ASSOCIATED WOMEN STUDENTS (AWS)	3	\$251.20	2	\$185.00	\$151.20	3	\$285.00	\$20.64	---	\$20.64	---	
CLASS OF 1923	1	210.00	---	---	---	1	210.00	10.00	---	10.00	---	
FORESTRY CLUB	1	40.00	1	100.00	---	2	140.00	---	---	---	---	
GENERAL	12	508.25	8	585.00	97.84	20	995.41	971.87	950.00	21.87	---	
MEMORIAL FUND ELECTA CHAPTER #7, ORDER EASTERN STAR	1	10.00	---	---	---	1	10.00	---	---	---	---	
SCOTTISH RITE MASON CLUB OF MISSOULA	---	---	---	---	---	---	---	---	---	---	---	
SIGMA DELTA CHI	2	85.39	---	---	---	2	85.39	---	---	---	---	
W. K. KELLOGG FOUNDATION	1	25.00	---	---	---	1	25.00	---	---	---	---	
J. H. T. RYMAN	---	---	---	---	---	---	---	954.42	---	---	954.42	
TOTAL	21	\$1,129.89	11	\$870.00	\$249.04	30	\$1,750.80	\$1,956.93	\$950.00	\$52.51	\$954.42	

ENDOWMENTS

PERMANENT NON-EXPENDABLE FUNDS
CHANGES IN FUND

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

EXHIBIT E

	TOTAL FUND JULY 1, 1947	ADDITION TO FUND	WITHDRAWALS FROM FUND	TOTAL JUNE 30, 1948
<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	12,995.41	315.30	444.42	12,866.29*1
<u>SCHOLARSHIPS</u>				
E. L. BONNER	6,570.00	-- --	-- --	6,570.00
KAIMIN EDITOR'S	1,920.00	-- --	-- --	1,920.00
W. K. KELLOGG FOUNDATION - MED. TECH.	1,750.00	-- --	90.00	1,660.00*2
<u>PRIZES</u>				
W. M. ABER - ORATORY	1,050.00	-- --	-- --	1,050.00
PHILO S. BENNETT - ESSAY	707.50	-- --	-- --	707.50
CLASS OF 1904	502.00	-- --	-- --	502.00
PRESIDENT C. A. DUNIWAY - HONOR SCHOLARSHIP BOOKS	400.00	-- --	-- --	400.00
ANNIE LEWIS JOYCE MEMORIAL	251.00	-- --	-- --	251.00
<u>STUDENT LOAN</u>				
J. H. T. RYMAN	37,662.98	-- --	-- --	37,662.98
TOTALS	\$156,558.89	\$315.30	\$534.42	\$156,339.77

*1 INCLUDES \$1,193.94 EXPENDABLE INCOME TEMPORARILY INVESTED.
*2 EXPENDABLE INCOME TEMPORARILY INVESTED.

BONDS PAYABLE RECORD

EXHIBIT F

	BALANCE PAYABLE JULY 1, 1947	REDEMPTIONS	BALANCE PAYABLE JUNE 30, 1948
STUDENT UNION BUILDING SPECIAL OBLIGATION (INCOME) 4%, FINAL MATURITY DATE 1963	\$158,000.00	\$ 7,000.00	\$151,000.00
NEW RESIDENCE HALL OPERATING SURPLUS (INCOME) 4 1/2%, FINAL MATURITY DATE 1952	125,000.00	30,500.00	94,500.00
SERIES I (JOURNALISM & PHARMACY-CHEMISTRY BUILDING) LAND GRANT INCOME 3 3/4, FINAL MATURITY DATE 1968	226,000.00	7,000.00	219,000.00
TOTAL BONDS PAYABLE	\$509,000.00	\$44,500.00	\$464,500.00

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

EXHIBIT G

BALANCES, JULY 1, 1947

NEW RESIDENCE HALL, INT. & SINKING FUND, STATE TREAS.	\$ 697.50	
SERIES I BOND (JOURNALISM & PHARMACY-CHEMISTRY BLDG.)		
INTEREST AND SINKING FUND, STATE TREAS.	31,924.33	
BUILDING FEE FUND		
STATE UNIVERSITY, CONTROLLER	\$ 2,270.21	
STATE TREASURER	<u>4,427.54</u>	\$ 39,319.58
	6,697.75	

RECEIPTS AND APPROPRIATIONS

LEGISLATIVE APPROPRIATION FROM MILL LEVY		
PURCHASE OF LAND, IMPROVEMENTS AND HOUSING FACILITIES		33,280.00
LEGISLATIVE APPROPRIATION FROM POST WAR PLANNING AND CONSTRUCTION RESERVE FUND		
IMPROVEMENTS AND REHABILITATION		277,275.00
NEW CONSTRUCTION		380,000.00
STUDENT FEES (BUILDING FEE)		53,287.47
TRANSFER FROM RESIDENCE HALLS OPERATING FUND		<u>44,037.50</u>
		<u>787,879.97*</u>
TOTAL TO BE ACCOUNTED FOR		827,199.55

DISBURSEMENTS

REDEMPTION OF BONDS (SEE EXHIBIT F)		44,500.00
OPERATING EXPENDITURES		
INTEREST PAYMENTS FROM:		
STUDENT UNION BUILDING, INTEREST & SINKING FUND	6,280.00	
NEW RESIDENCE HALL, " " " "	5,076.25	
SERIES I BONDS, " " " "	8,531.25	
	(19,887.50)	
ESCROW PAYMENTS	<u>1,827.14</u>	21,714.64
CAPITAL ADDITIONS FROM:		
STUDENT BUILDING FEE FUND	8,900.00	
POST WAR CONSTRUCTION - NEW CONSTRUCTION	10.00	
" " " - IMPROVEMENTS, ETC.	<u>45,448.42</u>	54,358.42
PURCHASE OF LAND, ETC.		29,780.00
REPAIRS AND REPLACEMENTS:		
TENNIS COURTS FROM STUDENT BUILDING FEE		<u>7,298.97</u>
		<u>157,652.03*</u>

BALANCES, JUNE 30, 1948

LEGISLATIVE APPROPRIATION FROM MILL LEVY		3,500.00
PURCHASING OF LAND, ETC.		
LEGISLATIVE APPROPRIATION FROM POST WAR PLANNING, ETC.		
NEW CONSTRUCTION		379,990.00
IMPROVEMENTS, ETC.		231,826.58
NEW RESIDENCE HALL, INTEREST & SINKING FUND		9,158.75
SERIES I BOND, INTEREST & SINKING FUND		16,393.08
STUDENT UNION BUILDING, INTEREST & SINKING FUND		40.00
BUILDING FEE FUND		
STATE TREASURER	28,581.46	
STATE UNIVERSITY CONTROLLER	<u>57.65</u>	<u>28,639.11</u>
		<u>\$669,547.52</u>

*DOES NOT INCLUDE TRANSFERS BETWEEN VARIOUS "PLANT FUNDS".

PLANT FUNDS
STUDENT UNION BUILDING
 FEDERAL PROJECT 1835 (MONTANA)
 INTEREST AND SINKING FUND

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

SCHEDULE G I

CASH BALANCE JULY 1, 1947

\$ -- --

<u>RECEIPTS</u>	
TRANSFERS:	
BUILDING FEE FUND	13,320.00
TOTAL TO BE ACCOUNTED FOR	<u>\$13,320.00</u>

<u>DISBURSEMENTS</u>	
INTEREST	\$6,280.00
BOND RETIREMENT	<u>7,000.00</u>
	13,280.00

CASH BALANCE JUNE 30, 1948

\$ 40.00

SCHEDULE G 2

<u>CASH BALANCE JULY 1, 1947</u>		697.50
<u>RECEIPTS</u>		
TRANSFER FROM RESIDENCE HALLS OPERATING FUND		44,037.50
TOTAL TO BE ACCOUNTED FOR		<u>44,735.00</u>
<u>DISBURSEMENTS</u>		
INTEREST EXPENSE	\$ 5,076.25	
BOND RETIREMENT	<u>30,500.00</u>	35,576.25
<u>CASH BALANCE JUNE 30, 1948</u>		<u>9,158.75*</u>

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

BUILDING FEE FUND

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

SCHEDULE G 3

<u>CASH BALANCE JULY 1, 1947</u>			
STATE TREASURER	\$ 4,427.54		
STATE UNIVERSITY BUSINESS MANAGER	<u>2,270.21</u>		6,697.75
<u>RECEIPTS</u>			
STUDENT FEES			53,287.47
TOTAL TO BE ACCOUNTED FOR			<u>59,985.22</u>
<u>DISBURSEMENTS</u>			
COMMUNITY CENTER (ALEX. M. STEPANZOFF ADVANCE) (PROPERTY DONATED TO THE STATE BY THE ASSOCIATED STUDENTS--ADDITIONAL EXPENDITURES FOR IMPROVEMENTS WERE PAID FROM THE GENERAL BUDGET)		4,500.00	
CAROLINE C. GREENFIELD--LAND		4,400.00	
CLARK-BISCHOFF CONTRACTS			
TAXES	\$ 27.14		
ESCROW PAYMENTS	<u>1,800.00</u>	1,827.14	
IMPROVEMENTS OF TENNIS COURTS		7,298.97	
TRANSFER TO:			
STUDENT UNION, INTEREST AND SINKING FUND		<u>13,320.00</u>	31,346.11
<u>CASH BALANCE JUNE 30, 1948</u>			
STATE UNIVERSITY BUSINESS MANAGER	57.65		
STATE TREASURER	<u>28,581.46</u>		<u>28,639.11</u>

SERIES I BONDS

INTEREST AND SINKING FUND

SCHEDULE G 4

<u>CASH BALANCE JULY 1, 1947</u>			\$31,924.33
<u>RECEIPTS</u>			-- --
TOTAL TO BE ACCOUNTED FOR			<u>31,924.33</u>
<u>DISBURSEMENTS</u>			
INTEREST PAYMENTS	\$ 8,531.25		
BOND RETIREMENT	<u>7,000.00</u>		15,531.25
<u>CASH BALANCE OR RESERVE JUNE 30, 1948</u>			<u>16,393.08</u>

MEMO

RESERVE

PAST DUE INTEREST PAYMENTS NOT CLAIMED BY OWNER TO DATE	1,311.83	
1948-49 OBLIGATIONS	8,081.25	
INTEREST	7,000.00	
BONDS MATURING	(15,081.25)	
TOTAL	<u>16,393.08</u>	

IMPROVEMENTS AND REHABILITATION

LEGISLATIVE APPROPRIATION FROM POST WAR PLANNING AND CONSTRUCTION RESERVE FUND.

TOTAL APPROPRIATION (TO BE USED DURING THE BIENNIAL, 1947-49)		\$277,275.00
<u>DISBURSEMENTS:</u>		
ROOF REHABILITATION	\$ 369.78	
FLOOR REHABILITATION	135.00	
LIGHTING AND WIRING	20,057.19	
PLUMBING, VENTILATION AND INSULATING	1,514.71	
WALLS, CEILINGS AND ACCOUSTICAL	4,054.78	
PAINTING	15,826.64	
OTHER	<u>3,490.32</u>	45,448.42
BALANCE TO BE USED DURING 1948-49		<u>231,826.58</u>

PLANT FUNDS (CONT'D)

NEW CONSTRUCTION(LEGISLATIVE APPROPRIATION FROM "POST WAR" PLANNING AND
CONSTRUCTION RESERVE FUND.)TOTAL APPROPRIATIONS (TO BE USED DURING THE BIENNIAL, 1947-49) \$380,000.00DISBURSEMENTSBUSINESS ADMINISTRATION-EDUCATION BLDG.
ADVERTISING FOR BIDS10.00BALANCE TO BE USED DURING 1948-49\$379,990.00PURCHASE OF PARCELS OF LAND, IMPROVEMENTS AND HOUSING FACILITIES

(LEGISLATIVE APPROPRIATION FROM STATE GENERAL FUND)

TOTAL APPROPRIATION

\$ 33,280.00

DISBURSEMENTSPRE-FAB HOUSES (ALUMNI CHALLENGE FIELD CORP.)
HOME LIVING CENTER (ALPHA XI DELTA HOUSE)\$23,800.00
5,980.0029,780.00BALANCE AVAILABLE FOR EXPENDITURE DURING 1948-49\$ 3,500.00

MONTANA STUDENT UNIONOPERATING FUND

EXHIBIT HI

PAUL BISCHOFF, FACULTY CHAIRMAN
BOB SEITZ, STUDENT CHAIRMAN

CYRILE VAN DUSER, MANAGER

CASH BALANCE JULY 1, 1947

\$15,301.33

RECEIPTSOPERATING INCOME

STUDENT FEES		\$17,706.72	
RENTALS			
STORE	\$2,006.51		
THEATER	1,769.75		
BEAUTY SHOP	325.00		
BALLROOMS	1,718.17		
MUSIC PRACTICE	635.31		
KITCHEN AND DISHES	15.50		
MEETING ROOMS	124.00		
		6,594.24	
SPONSORED ACTIVITIES			
CHECKROOM	531.94		
OPEN HOUSE	114.37		
MIXERS	503.46		
		1,149.77	
SUMMER SESSION RECREATION (TRIPS)			
ACCOUNT TRANSFERRED			
		1,260.00	
BARBER SHOP EQUIPMENT AND SUPPLIES			615.00
MISCELLANEOUS - TOLLS, JANITOR, SUPPLIES, ETC.			128.97
			<u>24,934.70</u>
TOTAL TO BE ACCOUNTED FOR			40,236.03

DISBURSEMENTS

MANAGEMENT AND GENERAL			
SALARIES AND WAGES: MANAGEMENT, CLERKS AND TECHNICIAN	3,587.15		
OFFICE SUPPLIES AND EXPENSE	197.36		
ACCOUNTING AND GENERAL OFFICE EXPENSE	800.00		
INSURANCE, INDUSTRIAL ACCIDENT	15.02		
MUSIC LISTENING ROOM SUPPLIES	160.75		
OPEN HOUSE	68.36		
MISCELLANEOUS	107.17		
		4,935.81	
BUILDING MAINTENANCE AND OPERATION			
SALARIES AND WAGES, JANITOR (PART TIME), WATCHMAN, ETC.	2,213.04		
SUPPLIES AND EXPENSE	255.05		
PIANO & ORGAN EXPENSE	147.57		
REPAIRS AND REPLACEMENTS			
BUILDINGS	83.33		
EQUIPMENT AND FURNITURE	1,912.16		
		4,611.15	
SPONSORED ACTIVITIES			
CHECKROOM	161.37		
DANCES	366.90		
		528.27	
SUMMER SESSION TRIPS			829.08
TOTAL DISBURSEMENTS FOR OPERATING EXPENSE		(10,904.31)	
CAPITAL EQUIPMENT			<u>681.05</u>

GRAND TOTAL DISBURSEMENTS

11,585.36CASH BALANCE JUNE 30, 1948\$28,650.67

MONTANA STUDENT UNION

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

EXHIBIT H2

ASSETS		
OPERATING FUND (STATE UNIVERSITY)		
CASH		\$28,650.67
INTEREST AND SINKING FUND (STATE TREASURER)	\$ 40.00	
ACCOUNTS RECEIVABLE		
STUDENTS' STORE RENT	9,685.84	
MISCELLANEOUS RENT	1,409.37	
STUDENT FEES (1948 SPRING QUARTER VETERANS FEES)	<u>2,792.50</u>	<u>13,927.71</u>
TOTAL ASSETS		<u>\$42,578.38</u>

LIABILITIES		
(BONDED INDEBTEDNESS IS \$151,000. ALL REDEMPTION OBLIGATIONS TO DATE HAVE BEEN MET. THE NEXT PAYMENT OF \$7,000 IS DUE ON MARCH 1, 1949) (INTEREST ACCRUED)		
		<u>40.00</u>

SURPLUS		
AVAILABLE FOR CURRENT OPERATIONS, INTEREST EXPENSE, AND RETIREMENT OF INDEBTEDNESS		
SURPLUS JULY 1, 1947	21,569.01	
CURRENT YEAR SURPLUS	<u>20,969.37</u>	<u>\$42,538.38</u>

NOTE: THE STATE BOARD OF EDUCATION ON APRIL 8, 1946 AUTHORIZED USE OF THE SPECIAL STUDENTS' BUILDING FEE FUND FOR PAYMENT OF BOND OBLIGATIONS.

COMPARATIVE CONSOLIDATED FUND STATEMENT INCOME AND EXPENSES

EXHIBIT H3

INCOME	1943-44	1944-45	1945-46	1946-47	1947-48
OPERATIONS					
STUDENT FEES	\$ 7,366.69	\$ 4,846.94	\$ 6,565.40	\$18,735.29	\$17,443.86
RENTALS AND MISC.	6,545.27	4,494.30	5,884.18	11,027.53	12,946.10
SPONSORED ACTIVITIES					
PROGRAMS, DANCES, ETC.	754.57	323.49	2,163.43	1,981.15	1,149.77
BARBER SHOP	19,652.70	2,441.77	-- --	-- --	615.00
TOTAL SPONSORED ACTIVITIES	(20,407.27)	(2,765.26)	(2,163.43)	(1,981.15)	(1,764.77)
TOTAL OPERATING INCOME	(34,319.23)	(12,106.50)	(14,613.01)	(31,743.97)	(32,154.73)
INTEREST EARNINGS					
MONTANA POWER STOCK	216.00	531.54	-- --	-- --	-- --
UNIVERSITY BUILDING FUND GIFT	-- --	-- --	-- --	13,600.00	13,320.00
TOTAL INCOME	<u>\$34,535.23</u>	<u>\$12,638.04</u>	<u>\$14,613.01</u>	<u>\$45,343.97</u>	<u>\$45,474.73</u>
EXPENDITURES					
OPERATING ACCOUNT					
MANAGEMENT					
SALARIES & WAGES	\$ 2,881.42	\$ 2,658.20	\$ 2,863.11	\$ 3,620.01	\$ 3,587.15
SUPPLIES & EXPENSE	249.53	139.22	826.97	576.04	548.66
ACCOUNTING OFFICE SERVICES	300.00	200.00	200.00	400.00	400.00
GENERAL EXPENSE					
JANITORS - SAL. & WAGES	719.53	709.80	827.05	1,763.77	2,213.04
SUPPLIES & EXPENSE	271.55	192.90	179.15	127.53	402.62
REPAIRS AND REPLACEMENTS	64.99	1,163.23	108.52	1,781.06	1,995.49
SPONSORED ACTIVITIES					
PROGRAMS, DANCES, ETC.	468.78	248.68	1,246.91	1,432.40	1,357.35
BARBER SHOP	14,372.53	1,730.57	-- --	-- --	-- --
TOTAL SPONSORED ACTS	(14,841.31)	(1,979.25)	(1,246.91)	(1,432.40)	(1,357.35)
INTEREST ON BONDED INDEBT.	7,400.00	7,160.00	6,880.00	6,600.00	6,320.00
TOTAL OPERATING EXPENSE	26,728.33	14,202.60	13,131.71	16,300.81	16,824.31
CAPITAL EXPENDITURES	65.00	91.78	37.85	-- --	681.05
TOTAL EXPENDITURES	<u>26,793.33</u>	<u>14,294.38</u>	<u>13,169.56</u>	<u>16,300.81</u>	<u>17,505.36</u>
CURRENT SURPLUS OR DEFICIT	7,741.90	-1,656.34	1,443.45	29,043.16	27,969.37
BOND REDEMPTION OBLIGATION	6,000.00	7,000.00	7,000.00	7,000.00	7,000.00
DEFICIT OR SURPLUS	<u>\$1,741.90</u>	<u>-\$8,656.34</u>	<u>-\$5,556.55</u>	<u>\$22,043.16</u>	<u>\$20,969.37</u>

SUMMARY OF RECEIPTS AND DISBURSEMENTS

EXHIBIT I

	BALANCE			BALANCE
	JULY 1, 1947	RECEIPTS	DISBURSEMENTS	
ASSOCIATED STUDENTS				
GENERAL ASMSU				
OPERATING ACCOUNT	\$ 918.36	\$ 4,519.62	\$ 3,147.82	\$ 2,290.16
RESERVE FUND, GENERAL	3,778.39	6,763.90	2,600.00	7,942.29
RESERVE FOR CAPITAL				
EXPENDITURES	3,064.23	7,075.76	9,000.00	1,139.99
ACTIVITIES				
ATHLETICS				
ATHLETIC BOARD	2,438.22	106,309.24	113,464.58	4,717.12(od)
BASEBALL PARK, LIGHTING & NEW BLEACHERS	---	7,600.00	7,532.13	67.87
BASEBALL PARK, OPERATIONS	---	104.26	---	104.26
GOLF COURSE RENOVATION & OPERATION	---	3,270.00	3,185.14	84.86
FIELD HOUSE, FUND	---	100.00	---	100.00
SCOREBOARD, FUND	---	2,132.05	2,116.44	15.61
INTRAMURAL SPORTS (MEN)	---	350.00	336.75	13.25
BAND	211.13	1,053.44	665.33	599.24
CLASSES				
1948 (SENIOR)	---	746.70	776.25	29.55(od)
1949 (JUNIOR)	---	138.70	182.78	44.08(od)
DEBATE AND ORATORY	54.09	1,925.74	1,789.81	190.02
GLEE CLUB AND ORCHESTRA	6.04	.05	---	6.09
PUBLICATIONS				
KAIMIN (NEWSPAPER)	864.00	10,505.88	10,954.70	415.18
SENTINEL (YEARBOOK)				
1947 PUBLICATION	3,594.38	4,463.87	8,058.25	---
1948 PUBLICATION	19.53(od)	11,087.51	9,967.32	1,100.66
1949 PUBLICATION	---	---	8.68	8.68(od)
EQUIPMENT ACCOUNT	312.09	---	---	312.09
MOUNTAINEER (LITERARY MAGAZINE)	56.78	1,376.36	1,225.01	208.13
OUTSIDE ENTERTAINMENT				
ACCOUNT	153.34(od)	5,076.11	4,922.77	---
TRAVEL FUND	99.32(od)	1,673.28	1,403.61	170.35
STUDENT THEATRICALS				
MASQUERS, DRAMA ORGANIZATION	---	3,645.07	3,348.06	297.01
ALL SCHOOL SHOW	462.22	2,647.34	2,723.00	386.56
TRADITIONS BOARD	73.73	400.00	326.87	146.86
WOMENS ACTIVITIES				
TOTAL ASSOC. STUDENTS ACCOUNTS	(16,534.67)	(186,401.20)	(190,485.28)	(12,450.59)
STUDENT ORGANIZATIONS (SELF-SUPPORTING)				
ALPHA LAMBA DELTA	14.94	123.00	130.43	7.51
AMERICAN PHARMACEUTICAL SOCIETY				
STUDENT BRANCH	52.91	358.57	257.08	154.40
ASSOCIATED WOMEN STUDENTS				
(SEE ASSOCIATED STUDENTS)				
BAND CLUB	2.06	---	---	2.06
BUSINESS ADMINISTRATION CLUB	4.38	204.45	110.71	98.12
COMMUNITY CENTER, ACTIVITIES FUND	---	21.92	21.22	.70
COUNCIL OF FRATERNITY PRESIDENTS				
GENERAL ACCOUNT	45.08	1,045.35	1,038.65	51.78
COUNCIL OF FRATERNITY PRESIDENTS				
BOND ACCOUNT	300.00	400.00	100.00	600.00
EDUCATION CLUB	---	23.50	3.25	20.25
EUTERPIANS (SCHOOL OF MUSIC WOMEN'S CLUB)	---	41.60	---	41.60
FORESTRY, SCHOOL OF -				
CLUBS AND ORGANIZATIONS				
DRUIDS	3.97	112.17	110.11	6.03
BALL ACCOUNT	414.34	2,177.50	2,403.12	188.72
CLUB	123.27	1,111.77	985.19	249.85
KAIMIN (SCHOOL YEARBOOK)	293.65	1,044.05	1,220.75	116.95
ALUMNI MEMORIAL FUND	715.96	85.00	25.00	775.96
RIFLE CLUB	8.00	---	---	8.00
GAMMA DELTA (LUTHERAN STUDENTS)	---	72.32	28.32	44.00
HOME ECONOMICS CLUB	9.04	68.93	17.50	60.47
INDEPENDENTS	23.22	325.80	378.05	29.03(od)
INTERCOLLEGIATE KNIGHTS	434.25	851.79	1,240.14	45.90
JOAN & DARBY CLUB (MARRIED VETS. ORGANIZATION)	1.25	---	1.25	---
KAPPA EPSILON (WOMEN'S PHARMACY CLUB)	21.85	111.40	121.50	11.75
KAPPA PSI (MEN'S PHARMACY CLUB)	117.51	1,245.67	1,006.93	356.25
KAPPA TAU (SCHOLASTIC HONORARY)	58.72	---	3.94	54.78
LAW SCHOOL ASSOCIATION	66.83	784.13	705.22	145.74
"Μ" CLUB (LETTERMAN'S CLUB)	219.64	980.31	563.08	636.87
MANAGER'S CLUB SCHOLARSHIP FUND	.97	---	.97	---

SUMMARY OF RECEIPTS AND DISBURSEMENTS
(CONTINUED)

EXHIBIT I (CONT'D)

	BALANCE			BALANCE		
	JULY 1, 1947	RECEIPTS	DISBURSEMENTS	JUNE 30, 1948		
STUDENT ORGANIZATIONS (SELF-SUPPORTING) (CONTINUED)						
MASQUER'S CLUB	\$ 109.59	\$ 268.60	\$ 348.60	\$ 29.59		
MORTAR BOARD	48.06	708.56	355.08	401.54		
ORCHESTRA CLUB	-- --	218.60	218.60	-- --		
PANHELLENIC COUNCIL	682.46	674.58	895.84	461.20		
PHARMACY CLUB (SEE AM. PHARM. SOC.)	-- --	-- --	-- --	-- --		
PHI SIGMA	44.52	212.69	213.67	43.54		
PRESS CLUB	33.00	294.80	287.37	40.43		
PSI CHI	2.53	-- --	-- --	2.53		
RADIO GUILD	-- --	10.00	-- --	10.00		
RESIDENCE HALL CLUBS						
CORBIN HALL	.68	382.29	264.49	118.48		
JUMBO HALL	93.21	1,287.60	1,361.48	19.33		
NEW HALL	128.06	608.14	732.60	3.60		
NORTH HALL	43.72	673.42	643.39	73.75		
SOUTH HALL	32.21	535.00	477.70	89.51		
SCABBARD AND BLADE	59.36	622.69	653.90	28.15		
SIGMA DELTA CHI	73.12	396.20	396.54	72.78		
SKI CLUB	140.08	1,854.00	1,947.43	46.65		
SOCIOLOGY CLUB	.02	-- --	-- --	.02		
SOCIAL WORKS LABORATORY	-- --	90.14	62.35	27.79		
SPUR, TANAN OF	255.72	959.23	1,004.64	210.31		
STUDENT COOPERATIVE ASSOC.	75.92	-- --	-- --	75.92		
TAU KAPPA ALPHA	7.20	-- --	7.28	.08(od)		
THETA SIGMA PHI	243.81	996.18	936.28	303.71		
WOMEN'S ATHLETIC ASSOC.	19.40	310.00	243.08	86.32		
WOMEN'S PHYSICAL EDUCATION CLUB	3.50	-- --	-- --	3.50		
TOTAL STUDENT ORGANIZATIONS (SELF-SUPPORTING)	(5,028.01)	(22,291.95)	(21,522.73)	(5,797.23)		
AUXILIARY ORGANIZATIONS AND ACTIVITIES						
ALUMNI ASSOCIATION	955.05	2,128.00	1,657.79	1,425.26		
COMMUNITY CENTER PLAY SCHOOL	-- --	1,188.85	486.71	702.14		
COMMUNITY CENTER, EQUIPMENT FUND	-- --	300.00	140.40	159.60		
FACULTY CLUBS AND ORGANIZATIONS						
CLUB	98.79	144.10	51.99	190.90		
PUBLIC EXERCISE COMMITTEE	6.10	7.00	9.00	4.10		
RETIREMENT FUND COMMITTEE	63.70	1.25	18.75	46.20		
WOMEN'S CLUB	67.58	133.40	118.09	82.89		
WOMEN'S CO-OP CLUB	89.41	44.00	57.09	76.32		
FORT MISSOULA, FACULTY HOUSING	-- --	10,115.09	10,147.16	32.07(od)		
FEDERAL ADMISSIONS TAX	56.51	7,995.67	7,821.73	230.45		
COLLECTIONS						
ACCOUNTING OFFICE-STUDENT UNION OFFICE	1,125.76	6,667.65	6,499.87	1,293.54		
HIGH SCHOOL DEBATE LEAGUE	13.29	218.00	237.53	6.24(od)		
HIGH SCHOOL EDITORIAL ASSOC.	238.94	539.39	454.29	324.04		
HOMECOMING COMMITTEE	51.60	300.00	-- --	351.60		
INTERSCHOLASTIC COMMITTEE	3,078.13	5,548.85	7,320.14	1,306.84		
MISS MONTANA FUND	-- --	611.00	611.00	-- --		
MONTANA INSTITUTE	-- --	940.00	940.00	-- --		
M.S.U. ACCOUNTS PAYABLE	1,750.12	8,754.84	8,937.19	1,567.77		
PHARMACY SCHOOL MODEL DRUG						
STORE FUND	2,511.15	181.00	2,696.57	4.42(od)		
SCHOOL OF RELIGION	667.65	4,449.33	4,567.52	549.46		
SCHOOL OF RELIGION RESERVE FUND	500.00	-- --	-- --	500.00		
WESTERN FORESTRY STUDENTS ASSOC.	24.22	-- --	-- --	24.22		
STUDENT HOUSING PROJECT	486.61	531.00	1,017.61	-- --		
SUMMER SESSION PLAYS	34.68	191.86	233.79	7.25(od)		
SUMMER SESSION, RECREATION	-- --	682.82	238.27	444.55		
SUMMER SESSION, TRIPS	-- --	2,880.00	2,134.32	745.68		
UNIVERSITY NURSERY SCHOOL	1,328.02	7,461.68	7,002.73	1,786.97		
TOTAL AUXILIARY ORGANIZATIONS	(13,147.31)	(62,014.78)	(63,399.54)	(11,762.55)		
TOTAL STUDENT AND AUXILIARY ORGANIZATIONS	\$34,709.99	\$270,707.93	\$275,407.55	\$30,010.37*		
STUDENT UNION OPERATING ACCOUNT	15,301.33	24,934.70	11,585.36	28,650.67		
SOCIAL FRATERNITIES	10,202.61	188,672.75	186,272.55	12,602.81		
TOTAL	\$60,213.93	\$484,315.38	\$473,265.46	\$71,263.85		

*1 INCLUDES \$1500.00 HELD AT STUDENT UNION BUSINESS OFFICE FOR CHANGE.

AGENCY FUNDS
STUDENT AND AUXILIARY ORGANIZATIONS
INVESTMENTS

TYPE OF INVESTMENT

EXHIBIT J1

	INVESTMENTS 7/1/47	ADDITIONS	REDEMPTIONS	INVESTMENTS 6/30/48
SAVINGS ACCOUNT DEPOSITS				
ART MUSEUM PICTURE FUND	\$ 105.16	\$.42	\$ -- --	\$ 105.58
ASSOCIATED STUDENTS				
GENERAL UNRESTRICTED RESERVE	2,806.94	11.68	-- --	2,818.62
PUBLICATIONS RESERVE	368.24	1.54	-- --	369.78
SPECIAL ENTERTAINMENT RESERVE	1,319.54	5.48	-- --	1,325.02
CLASS OF 1929 (GATEWAY ARCH)	88.82	.36	-- --	89.18
FORESTRY CLUB	106.81	.44	-- --	107.25
INTERSCHOLASTIC COMMITTEE	1,073.12	10.00	-- --	1,083.12
PHI SIGMA	23.02	.08	-- --	23.10
	(5,891.65)	(30.00)	-- --	(5,921.65)
ESCROW AGREEMENT				
ASSOCIATED STUDENT RESERVE FUND				
GOLF COURSE	15,244.46	-- --	-- --	15,244.46
DEFENSE BONDS				
ALUMNI ASSOCIATION	2,645.50	37.00	-- --	2,682.50
AMERICAN ASSOC. OF UNIVERSITY PROFESSORS	18.50	-- --	-- --	18.50
ASSOCIATED STUDENTS				
GENERAL UNRESTRICTED RESERVE	1,480.00	-- --	-- --	1,480.00
STUDENTS FOOTBALL SCOREBOARD FUND	111.00	-- --	-- --	111.00
ASSOCIATED WOMEN STUDENTS	148.00	-- --	-- --	148.00
FACULTY WOMEN'S CLUB	74.00	-- --	-- --	74.00
FORESTRY CLUB	2,960.00	-- --	-- --	2,960.00
INTERSCHOLASTIC COMMITTEE	2,220.00	-- --	-- --	2,220.00
MORTAR BOARD	37.00	-- --	-- --	37.00
MUSIC SCHOOL FOUNDATION	5,996.00	-- --	-- --	5,996.00
PANHELLENIC COUNCIL	148.00	-- --	-- --	148.00
SCABBARD & BLADE	37.00	-- --	37.00	-- --
	(15,875.00)	(37.00)	(37.00)	(15,875.00)
BUILDING AND LOAN CERTIFICATES				
MUSIC SCHOOL FOUNDATION	10,000.00	-- --	-- --	10,000.00
ACCOUNTS RECEIVABLE				
ASSOCIATED STUDENTS RESERVE FUND				
GOLF COURSE & BASEBALL PARK	808.32	-- --	-- --	808.32
ALUMNI CHAL. ATHLETIC FLD CORP. (FOR OLD COUNTRY CLUB)	7,500.00	-- --	7,500.00	-- --
	(8,308.32)	-- --	(7,500.00)	(808.32)
TOTALS	<u>\$55,319.43</u>	<u>\$ 67.00</u>	<u>\$7,537.00</u>	<u>\$47,849.43</u>

INVESTMENTS

EXHIBIT J2

PRINCIPAL OF INVESTED RESERVE FUNDS AS OF JUNE 30, 1948
ORGANIZATIONS AND TYPE OF INVESTMENT

	TOTAL	SAVINGS DEPOSITS	ACCOUNTS RECEIVABLE	FIRST MORTGAGE & ESCROW	DEFENSE BONDS	BLDG & LOAN CERTIFICATES
ALUMNI ASSOCIATION	\$ 2,682.50	\$ -- --	\$ -- --	\$ -- --	\$ 2,682.50	\$ -- --
AMERICAN ASSOC. OF UNIV. PROF.	18.50	-- --	-- --	-- --	18.50	-- --
ART MUSEUM PICTURE FUND	105.58	105.58	-- --	-- --	-- --	-- --
ASSOCIATED STUDENTS						
GENERAL UNRESTRICTED RESERVE	20,351.40	2,818.62	808.32	15,244.46	1,480.00	-- --
FOOTBALL SCOREBOARD FUND	111.00	-- --	-- --	-- --	111.00	-- --
PUBLICATIONS RESERVE	369.78	369.78	-- --	-- --	-- --	-- --
SPECIAL ENTERTAINMENT RES.	1,325.02	1,325.02	-- --	-- --	-- --	-- --
ASSOCIATED WOMEN STUDENTS	148.00	-- --	-- --	-- --	148.00	-- --
CLASS OF 1929 (GATEWAY ARCH)	89.18	89.18	-- --	-- --	-- --	-- --
FACULTY WOMEN'S CLUB	74.00	-- --	-- --	-- --	74.00	-- --
FORESTRY CLUB	3,067.25	107.25	-- --	-- --	2,960.00	-- --
INTERSCHOLASTIC COMMITTEE	3,303.12	1,083.12	-- --	-- --	2,220.00	-- --
MORTAR BOARD	37.00	-- --	-- --	-- --	37.00	-- --
MUSIC SCHOOL FOUNDATION	15,996.00	-- --	-- --	-- --	5,996.00	10,000.00
PANHELLENIC COUNCIL	148.00	-- --	-- --	-- --	148.00	-- --
PHI SIGMA	23.10	23.10	-- --	-- --	-- --	-- --
TOTALS	<u>\$47,849.43</u>	<u>\$5,921.65</u>	<u>\$ 808.32</u>	<u>\$15,244.46</u>	<u>\$15,875.00</u>	<u>\$10,000.00</u>

RECONCILIATION WITH STATE AUDITOR

APPENDIX A

(1) RECONCILING FUND DISBURSEMENTS WITH GENERAL BUDGET EXPENDITURES

UNRESTRICTED RESOURCES

VETERANS EDUCATION FUND	⌘ 645,586.21	
LESS TRANSFER TO REVOLVING FUND	<u>13,000.00</u>	⌘ 632,586.21
INTEREST AND INCOME FUND		19,502.50
APPROPRIATIONS:		
MILLAGE FUND		
SALARIES AND EXPENSE		423,119.00
PUBLIC EMPLOYEES RETIREMENT		5,417.87
TEACHERS RETIREMENT		12,855.91
STATE GENERAL FUND - (EARNINGS)		144,849.34
STATE GENERAL FUND - SUPL. MILL TAX		178,963.00
		(1,417,293.83)

LESS:

STORES PURCHASES IN EXCESS OF DEPARTMENTAL ISSUES		10,947.25
NET GENERAL BUDGET UNRESTRICTED EXPENDITURES (EXHIBIT C, PAGE 15)		<u>⌘ 1,406,346.58</u>
RESTRICTED FUNDS		
W. W. DIXON LAW ENDOWMENT	3,358.34	
J. H. T. RYMAN ECONOMICS & SOCIOLOGY LIBRARY BOOKS	<u>158.26</u>	⌘ 3,516.60
TOTAL GENERAL BUDGET EXPENDITURES (SCHEDULE C2, PAGE 15)		<u>⌘ 1,409,863.18</u>

(2) RECONCILING REPORT OF GENERAL BUDGET EXPENDITURES WITH COST RECORDS (SEE SCHEDULE C2, PAGE 15)

ADMINISTRATION

OPERATION (ACCOUNT #11)		⌘ 105,253.11
CAPITAL (ACCOUNT #12)		1,639.29
REPAIRS & REPLACEMENTS (ACCOUNT #13)		159.50
NET ADMINISTRATION GENERAL BUDGET		(107,051.90)

EDUCATIONAL

OPERATION (ACCOUNT #21)	941,607.97	
LESS:		
NON-BUDGETED ACCOUNTS (SEE SCHEDULE C2D, PAGE 27)	<u>21,167.31</u>	⌘ 920,440.66
CAPITAL (ACCOUNT #22)	61,473.10	
LESS:		
NON-BUDGETED ACCOUNTS (SEE SCHEDULE C2D, PAGE 27)	<u>388.81</u>	⌘ 61,084.29
REPAIRS AND REPLACEMENTS (ACCOUNT #23)	11,806.12	
LESS:		
NON-BUDGETED ACCOUNTS (SEE SCHEDULE C2E, PAGE 26)	<u>520.16</u>	⌘ 11,285.96
NET EDUCATIONAL GENERAL BUDGET		(992,810.91)

PHYSICAL PLANT

OPERATION (ACCOUNT #31)	183,077.32	
LESS:		
PLANT FUNDS--EXPENDITURES FOR CLARK-BISCHOFF LOTS	<u>1,827.14</u>	⌘ 181,250.18
CAPITAL (ACCOUNT #32)	106,790.02	
LESS:		
PLANT FUNDS--EXPENDITURE	<u>38,680.00</u>	⌘ 68,110.02
REPAIRS AND REPLACEMENTS (ACCOUNT #33)	68,391.28	
LESS:		
PLANT FUNDS -- TENNIS COURTS-	⌘ 7,298.97	60,640.17
ERROR IN SPEC. APPR. EXPENDITURE	<u>452.14</u>	(310,000.37)
	<u>7,751.11</u>	

TOTAL NET GENERAL BUDGET (SCHEDULE C2, PAGE 15)

⌘ 1,409,863.18

SCHOLARSHIP FEE EXEMPTIONS

	<u>AUTUMN QUARTER</u>		<u>WINTER QUARTER</u>		<u>SPRING QUARTER</u>		<u>TOTAL</u>	
	No.	AMOUNT	No.	AMOUNT	No.	AMOUNT	No.	AMOUNT
<u>REGISTRATION FEE</u>								
HIGH SCHOOL HONOR SCHOLARSHIPS	63	\$ 315.00	60	\$ 300.00	54	\$ 270.00	177	\$ 885.00
STATE UNIVERSITY SCHOLARSHIPS	66	330.00	64	320.00	64	320.00	194	970.00
TOTAL REGISTRATION FEE	129	(645.00)	124	(620.00)	118	(590.00)	371	(1,855.00)
<u>INCIDENTAL FEE</u>								
HIGH SCHOOL HONOR SCHOLARSHIPS	63	945.00	60	900.00	54	810.00	177	2,655.00
STATE UNIVERSITY SCHOLARSHIPS	66	990.00	64	960.00	64	960.00	194	2,910.00
TOTAL INCIDENTAL FEE	129	(1,935.00)	124	(1,860.00)	118	(1,770.00)	371	(5,565.00)
<u>MUSIC MAJOR FEE</u>								
STATE BOARD OF EDUCATION	6	150.00	6	150.00	6	150.00	18	450.00
<u>NON RESIDENT FEE</u>								
STATE BOARD OF EDUCATION	25	2,500.00	26	2,600.00	24	2,400.00	75	7,500.00
GRAND TOTAL		\$5,230.00		\$5,230.00		\$4,910.00		\$15,370.00

RECAPITULATION BY SCHOLARSHIPS:

HIGH SCHOOL HONOR	\$ 3,540.00
STATE UNIVERSITY	3,880.00
STATE BOARD OF EDUCATION	7,950.00
TOTAL	<u>\$15,370.00</u>

NUMBER OF SCHOLARSHIPS AND AMOUNT OF EXEMPTIONS BY YEARS:

1942-43	78	\$3,543.34	1945-46	83	\$ 3,710.00
1943-44	88	3,980.00	1946-47	125	7,080.00
1944-45	76	3,440.00	1947-48	160	15,370.00