
Adjourned Session, December 12, 1907.

When the board met at the Palmer House in Chicago pursuant to adjournment there were present Messrs. Abbott, Davison, Lehman, Madden and Mrs. Evans, Mrs. Alexander, and Mrs. Busey; absent, Governor Deneen and Messrs. Blair and Hatch. President James was present.

TREASURER'S REPORT.

The secretary presented the treasurer's report, for the quarter ending September 30, 1907, which was referred to the Finance Committee.

H. A. HAUGAN, TREASURER, IN ACCOUNT WITH THE UNIVERSITY OF ILLINOIS,
SEPTEMBER 30, 1907.

		<i>Dr.</i>		
1907				
June	30	Balance per last statement.....		\$222,325 13
July	1	Received from State Bank of Chicago, six months' interest on \$4,000 bonds of College of Physicians and Surgeons, for credit of College of Medicine fund.....	\$ 120 00	
	2	Received from College of Medicine, for credit of College of Medicine fund.....	775 47	
	2	Received from College of Dentistry, for credit of College of Medicine fund.....	204 80	
	8	Received from United States Treasurer, quarterly agricultural appropriation under the Hatch act, for credit of Agricultural Experiment Station fund.....	3,750 00	
	8	Received from United States Treasurer, United States agricultural appropriation under the Adams act, for credit of Agricultural Experiment Station fund.....	2,250 00	
	17	Received from School of Pharmacy, for credit of School of Pharmacy fund.....	65 00	
	24	Received from O. E. Staples, for credit of general fund.....	8,000 00	
	31	Received from School of Pharmacy, for credit of School of Pharmacy fund.....	35 00	
August	9	Received from State Auditor, for credit of general fund.....	55,000 00	
	16	Received from School of Pharmacy, for credit of School of Pharmacy fund.....	125 00	
	17	Received from State Auditor, for credit of general fund.....	45,967 35	
	19	Received from College of Dentistry, for credit of College of Medicine fund.....	203 00	
	19	Received from College of Medicine, for credit of College of Medicine fund.....	672 90	
	19	Received from School of Pharmacy, for credit of School of Pharmacy fund.....	160 00	
	26	Received from School of Pharmacy, for credit of School of Pharmacy fund.....	135 00	
	30	Received from O. E. Staples, for credit of general fund.....	8,000 00	
	31	Received from School of Pharmacy, for credit of School of Pharmacy fund.....	180 00	
September	5	Received from College of Dentistry, for credit of College of Medicine fund.....	188 20	
	5	Received from College of Medicine, for credit of College of Medicine fund.....	605 20	
	7	Received from School of Pharmacy, for credit of School of Pharmacy fund.....	265 00	
	11	Received from School of Pharmacy, for credit of School of Pharmacy fund.....	170 00	
	14	Received from School of Pharmacy, for credit of School of Pharmacy fund.....	115 00	
	18	Received from School of Pharmacy, for credit of School of Pharmacy fund.....	155 00	
	20	Received from School of Pharmacy, for credit of School of Pharmacy fund.....	265 00	
	23	Received from School of Pharmacy, for credit of School of Pharmacy fund.....	3,297 50	
	24	Received from School of Pharmacy, for credit of School of Pharmacy fund.....	2,032 00	
	24	Received from College of Medicine, for credit of College of Medicine fund.....	1,069 90	
	25	Received from School of Pharmacy, for credit of School of Pharmacy fund.....	1,198 00	
	26	Received from School of Pharmacy, for credit of School of Pharmacy fund.....	608 00	
	28	Received from College of Medicine, for credit of College of Medicine fund.....	2,171 00	
	30	Received from School of Pharmacy, for credit of School of Pharmacy fund.....	30 00	
	30	Received from School of Pharmacy, for credit of School of Pharmacy fund.....	947 00	
				\$138,760 32
				<u>\$361,085 45</u>

Treasurer's Report—Concluded.

		<i>Cr.</i>		
1907				
September	30	By amount paid out of General fund as per list of warrants herewith	\$224,865 31	
	30	By amount paid out of Agricultural Experiment Station fund, as per list of warrants herewith	6,965 15	
	30	By amount paid out of School of Pharmacy fund, as per list of warrants herewith	5,726,40	
	30	By amount paid out of College of Medicine fund, as per list of warrants herewith	16,323 96	
				\$253,880 82
		Balances—		
		General fund	\$102,765 58	
		Agricultural Experiment Station fund	3,540 47	
		School of Pharmacy fund	4,077 62	
		College of Medicine fund, overdraft	3,179 04	
				107,204 33
				\$361,085 45

Respectfully submitted,

H. A. HAUGAN,
Treasurer.

FINANCE COMMITTEE.

The secretary reported that the president of the board had notified him of the appointment of Mr. Lehman as Chairman of the Committee on Finance in place of Mr. McLean, deceased, and of the appointment of Mrs. Busey as a member of the committee.

STUDENT'S FEES.

The registrar presented a statement of the fees due from students attending the University summer session in 1907 and the College of Medicine summer session in 1907. These reports were referred to the Finance Committee.

The following report of the Finance Committee was adopted on motion of Mr. Lehman:

URBANA, ILLINOIS, December 10, 1907.

To the Board of Trustees.

Your Committee on Finance recommends—

1. That the registrar be authorized to give students leaving the University for good reason, before the middle of the semester, rebate checks for half of any incidental fees paid, or of fees paid as special or conditioned students, provided such rebates are asked for before the end of the semester.
2. That a student entering the University after the middle of the semester be charged but half the incidental fee, and but half of the condition or special fee, if he be a special or conditioned student.
3. That adjustments of fees for any semester shall, after the close of the semester, be made by the business office.

Respectfully submitted,

LEWIS L. LEHMAN,
GEO. H. MADDEN,
MARY E. BUSEY,
Finance Committee.

FILIPINO STUDENTS.

It was voted that the Filipino students in attendance at the University by direction of the Government, to the number of twelve, be granted exemption from the payment of tuition fees.

BOND FOR RIFLES.

The secretary presented a letter from Colonel Fechet asking for the execution by the University of a bond in the penal sum of \$216.00 to cover the issue to the University by the War Department of six gallery practice rifles, and it was voted, on motion of Mr. Madden, that the president of the board be authorized to execute such a bond.

AUDIT COMPANY'S REPORT.

Mr. Lehman presented the Audit Company's report for the six months ending June 30, 1907:

THE AUDIT COMPANY OF ILLINOIS.

CHICAGO, AUGUST 13, 1907.

Alexander McLean, Esq., Chairman of Finance Committee, Board of Trustees, University of Illinois, Urbana, Illinois.

DEAR SIR—Agreeably with your instructions, we have examined the books and accounts of the comptroller's office for the period January 1, 1907, to June 30, 1907, and submit the following statements as reflecting their condition:

Exhibit A—Trial balance January 1, with cash, warrant and transfer entries to June 30, with trial balance at June 30, 1907.

Exhibit B—Statement of cash receipts and disbursements, January 1, to June 30, 1907.

Exhibit C—Reconcilement of chief clerk's cash balance.

Exhibit D—Reconcilement of treasurer's cash balance.

Exhibit E—Vouchers missing.

Exhibit F—Differences between records of registrar and chief clerk, first semester 1906-1907.

Exhibit G—Differences between records of registrar and chief clerk, second semester 1906-1907.

Exhibit H—Errors on records of chief clerk.

Exhibit I—Students' fees and deposits shown on registrar's sheets, for which no receipts are shown by chief clerk.

Exhibit J—Students' fees and deposits unpaid, first semester.

Exhibit K—Students' fees and deposits unpaid, second semester.

The vouchers for all disbursements were carefully examined and compared with warrant register, and found to have been properly made out and entered and were all duly authorized for payment with one exception as noted on our exhibit E, which exhibit also gives a list of vouchers which were not on file at date of this audit.

The receipts for students' fees and deposits, for first and second semesters of 1906 and 1907, were compared with the records of the registrar and were also checked against the cash book entries, the exceptions and errors being noted on our exhibits F, G, H and I.

At the commencement of our audit we found the chief clerk's cash \$719.28 in excess of the balance called for by the cash book.

This surplus in cash was reduced to \$93.12 and this amount charged up on the cash book August 2d to balance cash on hand with cash book balance. (See exhibit C.)

We would suggest in this connection that the cash be balanced every day. In this manner errors could be promptly detected, while at present the cash differences keep increasing and causing a considerable amount of worry and work to adjust.

We would suggest that a new form for students' fees and deposit receipts be used.

As outlined to your chief clerk, Mr. O. E. Staples, this receipt should be made with two stubs, one to remain in the receipt book, thus retaining the alphabetical arrangement of students' names; the second stub to be detached and become the record for the daily cash receipts.

In this manner, each day's receipts can be proven with the cash book entries, obviating the necessity of checking five thousand receipts in order to detect an error.

The labor entering warrants in the warrant register could be materially lessened by making one entry for the aggregate of each pay roll, instead of entering in detail the names appearing on each roll.

These suggestions are made to minimize the possibility of error and to lessen the clerical labor of your accounting force.

Yours very truly,

C. W. KINSELY, C. P. A.,
President.

EXHIBIT A—STATEMENT SHOWING TRIAL BALANCE AT BEGINNING AND ENDING OF PERIOD, JANUARY 1, 1907, TO JUNE 30, 1907, WITH CASH AND WARRANT ENTRIES.

ACCOUNT.	TRIAL BALANCE JANUARY 1, 1907.		CASH ENTRIES JANUARY 1 TO JUNE 30, 1907.		WARRANT ENTRIES JANUARY 1 TO JUNE 30, 1907.		TRANSFER ENTRIES JANUARY 1 TO JUNE 30, 1907.		TRIAL BALANCE JUNE 30, 1907.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
H. A. Haugan, Treasurer	\$356,783 64		\$319,030 86			\$517,420 88			\$158,393 62	
Students' deposits		\$ 8,966 47		\$ 8,031 08			\$ 16,997 55			
Cash Acc't. O. E. Staples, Chief Clerk	6,463 88		317,780 36		319,030 86				5,213 38	
Current account		83,797 51		45,985 30			79,512 32	\$20,109 42		\$70,379 91
Salaries for instruction	2,080 43				\$23,434 28			28,514 71		
Salaries for services	1,469 01				12,394 70			13,863 71		
Buildings and grounds	368 16				3,137 55			2,691 95		
Heat and light		127 65		813 76				780 36		
Academy		1,212 45		4,886 00			368 45			
Stationery and printing	62 50				5,730 00			822 32		537 87
Agricultural College		13,544 55		11,029 34	24,422 31			386 29		
Departments	1,838 20			3,672 86	5,263 75			3,429 09		
Laboratories	9,593 61			446 42	7,387 47			16,534 66		
Library and apparatus		60 05		197 85	388 91			134 01		
Interest on land contracts		424 22		348 37			772 59			
Incidentals	1,415 71			120 10	3,288 58			4,584 19		
E. Snyder fund—students aid-prin		299 02		2,328 30	1,750 00					877 32
E. Snyder fund—students aid-int.		124 21		276 88	300 00		101 07			
Soil examination receipts		448 15		815 32	1,107 99					155 48
Water survey receipts		1,000 00		316 66	685 36					751 30
Ceramic receipts		705 00			563 31					141 69
Adams fund receipts								4,242 50		4,242 50
Feeding experiment receipts		6,637 13		10,697 89	11,445 37		4,242 50			1,647 15
Chicago cold storage		367 53		26 25	393 78					
U. S. Adams fund		3,500 00		3,500 00	7,000 00					
Treatment orchard receipts		635 47		597 88						1,233 33
Nutrition investigation				5,000 00	1,700 44					3,299 56
Editing catalogue					300 00			300 00		
Military and band scholarships					1,494 00			1,494 00		
Corn experiment receipts		3,554 54		814 19						4,368 73
Dairy investigation receipts		852 66		2,377 07	1,134 10					1,995 63
The Technograph					67 45			67 45		
Alumni Record		958 50					958 50			9,259 61
Agricultural equipment receipts		6,864 52		2,395 09						
School of Music		553 24			46 76			600 00		

1907]

PROCEEDINGS OF THE BOARD OF TRUSTEES.

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Accountancy		1,517 74		475 00	392 98					1,599 76
Blue printing		253 98		1,449 34	922 80		780 52			
Furniture and fixtures	156 93				263 18			420 11		
Inauguration		30 10					30 10			
Rebates to students	498 84				4,589 76			5,088 60		
Summer school		1,674 70		1,082 50	2,240 17		517 03			
Library congress cards	15 94							15 94		
Woman's hall	107 07							204 32		
U. S. fund—Agricultural College		5,680 04			5,680 04					
School of Pharmacy	2,304 08			4,277 82	7,757 82				5,784 08	
College of Medicine		4,087 42		50,097 58	49,994 41					4,190 59
U. S. Agricultural Experiment Station		8 77		7,500 00	7,508 77					
U. S. Agri. Experiment Sta. farm fund		2,093 14		1,701 44	2,300 20					1,494 38
State appropriations 1903-1905		4,429 73			1,050 00					3,379 73
Op. expenses-1905-1907 State Appri'n		46,245 15		130,000 00	176,245 15					
Appa. and Mat.		1,698 43			1,220 41					478 02
Eng. equipm't " " " "		54,957 84			42,297 99					12,659 85
Int. on end. f'd.	219 04			15,915 65	15,696 61					
Ag'l College equip. 1907 State Apptn.		2,751 67			2,916 67			165 00		
Feeding experim'ts. " " " "		4,343 08			4,343 08					
Treatment of orchards " " " "		9,861 38			6,915 22					2,946 16
Corn experiments " " " "		9,407 21			6,829 91					2,577 30
Soil examinations " " " "		9,677 29			9,677 29					
Dairy investigations " " " "		7,229 80			7,171 05					58 75
Shop practice " " " "		1,051 71			1,051 71					
Cabinets " " " "		2,194 68			2,269 51					925 17
Library " " " "		2,699 06			2,699 06					
Water survey " " " "		2,406 51			2,406 51					
Fire protection " " " "		363 03			363 03					
Drains, fences, rep. " " " "		7,520 98			430 68					7,090 30
School of Commerce " " " "		5,584 22			4,652 93					931 29
School of Music " " " "		828 34			828 34					
Teachers and insti. " " " "		3,178 99			3,178 99					
Auditorium " " " "		46,805 73			16,621 01					30,184 72
Ceramics " " " "		1,913 90			1,913 90					
Law equipment " " " "		4,706 37			3,302 49					1,403 88
Chemical Lab. equip. " " " "		2,937 62			2,772 62		165 00			
Well equipment " " " "		585 65			4 55					581 10
Telephone exchange " " " "		126 39			126 39					
	\$383,930 28	\$383,930 28	\$636,811 22	\$636,811 22	\$517,420 88	\$517,420 88	\$104,445 63	\$104,445 63	\$169,391 08	\$169,391 08

EXHIBIT B—STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS JANUARY 1 TO JUNE 30, 1907.

		Receipts.	Disbursements.
<i>Balance January 1, 1907—</i>			
H. A. Haugan, treasurer.....	\$ 356,783 64		
O. E. Staples, chief clerk, cash balance.....	6,463 88		
		\$ 363,247 52	
Students' deposits.....		8,031 08	
Academy.....		4,886 00	
Current account.....		45,985 30	
U. S. Agricultural Experiment Station farm fund....		1,701 44	
College of Medicine.....		50,097 58	
School of Pharmacy.....		4,277 82	
Edward Snyder fund—Interest.....		276 86	
" " —Principal.....		2,328 30	
Soil examination receipts.....		815 32	
Agricultural College.....		11,029 34	
Departments.....		3,672 86	
Feeding experiment receipts.....		10,697 89	
Dairy investigation receipts.....		2,377 07	
Agricultural equipment receipts.....		2,395 09	
Laboratory.....		446 42	
Corn experiment receipts.....		814 19	
Summer School.....		1,082 50	
Buildings and grounds.....		813 76	
Accountancy.....		475 00	
Interest on land contracts.....		348 37	
United States Agricultural Experiment Station from U. S. Treasurer.....		7,500 00	
U. S. Adams Fund from U. S. Treas.....		3,500 00	
Chicago cold storage.....		26 25	
Interest on endowment fund from State Treasurer.....		15,915 65	
Operating expenses from State Treasurer.....		130,000 00	
Incidentals.....		120 10	
Water survey receipts.....		316 66	
Heat and light.....		604 46	
Blue printing.....		1,443 34	
Library and apparatus.....		197 85	
Treatment of orchards—receipts.....		597 86	
Nutrition investigation (check from Edward Tilden).....		5,000 00	
General University warrants issued.....	449,859 68		
College of Medicine warrants issued.....	49,994 41		
School of Pharmacy warrants issued.....	7,757 82		
United States Agricultural Experiment Station.....	9,808 97		\$ 517,420 88
<i>Balance on hand June 30, 1907—</i>			
H. A. Haugan, treasurer.....	158,393 62		
O. E. Staples, chief clerk.....	5,213 38		163,607 00
		\$ 681,027 88	\$ 681,027 88

**EXHIBIT C—RECONCILEMENT OF CASH AT CLOSE OF BUSINESS JUNE 30TH AND
AUGUST 1ST, 1907,**

Cash in bank per bank statement August 1st.....		\$4,377 98	
Checks—In office.....	\$442 97		
Currency—In office.....	77 00		
Silver—In office.....	56 45		
Change—In office.....	4 20		
		580 62	
<i>Cash Slips:</i>			
Expenditures not vouchered.....	\$896 71		
Salary warrants cashed.....	634 77		
General warrants cashed.....	45 00		
		1,076 48	
Less students' deposits included in cash—not charged on cash book.....			\$6,035 08
			172 02
Amount of cash on hand August 1, 1907.....			\$5,863 06
Disbursements, July 1st to August 1st.....			8,000 00
			\$13,863 06
Receipts, July 1st to August 1st.....			7,930 40
Cash on hand June 30, 1907.....			\$5,932 66
Balance as per cash book June 30, 1907.....			5,213 38
Cash over June 30, 1907.....			\$719 28
Warrant 7628—not charged back on cash book (see Aug. 1st).....		162 92	
Warrant 7634—not charged back on cash book (see Aug. 1st).....		285 99	
Warrant 7649—not charged back on cash book (see Aug. 1st).....		28 75	
Error in addition—cash book March 2, 1907.....		100 00	
Students' fees not charged on cash book.....		48 50	
Cash over August 1st charged on cash book in August and credited "current funds".....		93 12	
			\$719 28

EXHIBIT D—RECONCILEMENT OF BALANCE OF H. A. HAUGAN, TREASURER.

<i>Treasurer's books show balance on hand December 31, 1906.</i>			
General fund.....	\$398,909 51		
College of Medicine.....	7,508 75		
School of Pharmacy.....	3,718 09		
U. S. Agricultural Experiment Station.....	3,200 24		
		\$413,336 59	
<i>Receipts January 1 to June 30, 1907—</i>			
General fund.....	\$251,838 20		
College of Medicine.....	50,097 58		
School of Pharmacy.....	4,277 82		
U. S. Agricultural Experiment Station.....	12,817 26		
		319,030 86	
			\$732,367 45
<i>Warrants Paid January 1 to June 30, 1907—</i>			
General fund.....	\$443,584 27		
College of Medicine.....	50,471 88		
School of Pharmacy.....	7,974 39		
U. S. Agricultural Experiment Station.....	8,011 88		
		\$510,042 42	
			\$222,325 03
<i>Balance June 30, 1907.</i>			
General fund.....	\$207,163 44		
College of Medicine fund.....	7,134 45		
School of Pharmacy fund.....	21 52		
Agricultural Experiment Station.....	8,005 62		
		222,325 03	
<i>Warrants outstanding unpaid, June 30, 1907.</i>			
General fund.....	\$57,379 13		
College of Medicine.....	3,989 76		
School of Pharmacy.....	735 67		
Agricultural Experimental Station.....	2,761 53		
		\$ 64,866 09	
<i>Balance of H. A. Haugan's account as per books of O. E. Staples, chief clerk, June 30, 1907.....</i>			158,393 62
			\$223,259 71
Less difference as shown on previous reports.....			934 68
			\$222,325 03

EXHIBIT E—VOUCHERS MISSING JUNE 30, 1907.

<i>General—</i>				
No. 10703	E. J. Lake—Engrossing.....	\$ 19 00	June,	1907
No. 11493	Weston Electrical Implement Co.—Repairs.....	7 67	June,	1907
<i>College of Medicine—</i>				
No. 1140	Physicians' Supply and Drug Co.—Supplies.....	1 11	April,	1907
No. 1164	The Dental Digest—Advertising.....	233 34	April,	1907
No. 1255	Walter S. Muirhead—Fees refunded.....	15 00	June,	1907
No. 1258	Monmouth College Ravelings—Advertising.....	10 00	June,	1907
<i>Vouchers on file—Not approved by Comptroller—</i>				
No. 11331	Subscription News Co.—Books.....	22 80	June,	1907

REPORT ON UNIVERSITY EXPENDITURES.

The comptroller presented copies of reports made to Governor Deneen by F. D. Whipp, Department and Institution Auditor.

On motion of Mr. Lehman it was voted to return to the State Treasury the unused balance of the appropriation made for payment of taxes on Minnesota lands.

On motion of Mr. Madden it was voted to return to the State Treasury the balance of appropriations made for the support of a vaccine laboratory, \$2,429.73.

It was also voted that the comptroller prepare a uniform blank to be used for expense reports.

Mr. Whipp's reports and the accompanying papers were then referred, on motion of Mr. Lehman, to the Committee on Finance.

BUSINESS ORGANIZATION AND METHODS.

The president of the board presented the following communication :

CHICAGO, December 12, 1907.

To the Board of Trustees of the University of Illinois.

The existing business organization and methods of the University were, in a great measure, fixed by regulation and by custom long before the business of the University attained anything like its present magnitude, and while these methods may have been satisfactory at one time, their inefficiency in some respects at the present time is made manifest by numerous complaints and criticisms which have come both from within and from without the University organizations regarding the practical operation of our present system.

This board could, from time to time, make changes in these regulations which would effect an improvement in some directions, but I am of the opinion that better results and more immediate relief would be obtained by referring to a special committee, appointed for the purpose, the whole question of revising our business organization and regulations; the committee to make a thorough examination of our methods and report to the board a recommendation for a complete system of organization and rules governing same.

I, therefore, recommend the appointment of such a committee, consisting of the President of the Board, the Chairman of the Finance Committee, the President of the University, the Secretary of the Board and the Comptroller of the University; and that an appropriation of \$250.00, or so much thereof as may be necessary, be placed at the committee's disposal for the purpose of employing expert advisers, or for any other purpose which may properly come within the scope of the proposed investigation.

Very truly yours,

W. L. ABBOTT,

President, Board of Trustees.

The recommendation of the president was approved, and the appropriation made on motion of Dr. Davison.

REPORT OF THE COMPTROLLER.

The comptroller presented the following report, which was referred to the Committee on Finance:

URBANA, ILLINOIS, December 10, 1907.

W. L. Abbott, President Board of Trustees, University of Illinois.

SIR—I have the honor to hand you herewith the following financial statements and papers:

Paper A is a statement of the current appropriation September 30, 1907.

Paper B is a statement of the state appropriation September 30, 1907.

Paper C is a statement of the United States fund September 30, 1907.

Paper E is a statement of the United States Agricultural Experiment Station appropriations September 30, 1907.

Paper F is a statement of the School of Pharmacy appropriations September 30, 1907.

Paper G is a statement of the College of Medicine appropriations September 30, 1907.

Paper H is an estimate of the receipts and expenses for the twelve months ending June 30, 1908.

Paper I is a list of the appropriations the Board is requested to make at this time.

Paper L is a report of the receipts by the Chief Clerk for the three months ending September 30, 1907.

Paper M is a list of the general University vouchers presented for audit, being Nos. 1 to 2650, inclusive.

Paper O is a list of the United States Agricultural Experiment Station vouchers presented for audit, being Nos. 1 to 92, inclusive.

Paper P is a list of the School of Pharmacy vouchers presented for audit, being Nos. 1 to 70, inclusive.

Paper Q is a list of the College of Medicine vouchers presented for audit, being Nos. 1 to 264, inclusive.

Paper R is an inventory of books, apparatus, equipment, supplies, etc., as of July 1, 1907.

Respectfully yours

S. W. SHATTUCK,
Comptroller.

PAPER A—CURRENT APPROPRIATIONS.

	Received.	Expended	Balance.
September 30, 1907.			
Salaries for instruction.....	\$2,219 72	\$2,219 72	.....
Salaries for services.....	730 11	730 11	.....
Buildings and grounds.....	1,763 17	1,763 17	.....
Heat and light.....	258 93	258 93	.....
Stationery and printing.....	100 83	100 83	.....
Academy.....	1,425 00	1,425 00	.....
Agricultural college.....	6,599 06	3,853 79	\$2,745 27
Departments.....	3,498 13	3,498 13	.....
Laboratories.....	1,337 82	1,337 82	.....
Incidentals.....	1,180 16	1,180 16	.....
Library and apparatus.....	190 76	190 76	.....
<i>Sundries</i>			
Academy.....	600 00	130 09	469 91
Accountancy.....	1,789 76	58 05	1,731 71
<i>Alumni Quarterly</i>	1,000 00	250 00	750 00
Art and design.....	300 00	3 35	296 65
Blue printing and photography.....	400 00	174 77	225 23
Education.....	1,000 00	41 23	958 77
Edward Snyder fund, principal.....	2,498 32	800 00	1,698 32
Furniture and fixtures.....	2 70	2 70	.....
High school conference.....	750 00	116 55	633 45
Library school.....	500 00	5 95	494 05
Modern languages.....	100 00	45	99 55
Nutrition investigation.....	8,298 56	3,441 78	4,857 78
Physical training, men.....	1,000 00	22 00	978 00
Rebates to students.....	2,000 00	385 00	1,615 00
Summer session.....	1,000 00	204 68	795 32
T. A. Clark's office.....	1,000 00	84 35	915 65
Ceramics receipts.....	448 69	141 69	307 00
Corn experiments receipts.....	4,368 73	200 00	4,168 73
Dairy investigation receipts.....	2,044 45	152 30	1,892 15
Feeding experiments receipts.....	2,225 30	416 66	1,808 64
Soil examination receipts.....	254 78	9 89	244 89
Water survey receipts.....	1,001 30	834 64	166 66
	\$51,887 28	\$24,035 15	\$27,852 13

PAPER B—STATE APPROPRIATIONS.

	Received.	Expended	Balance.
September 30, 1907.			
1901-1903			
<i>Taxes on Minnesota lands</i>	\$2,000 00	.....	\$2,000 00
1903-1905			
<i>Vaccine laboratory</i>	\$3,000 00	\$1,970 27	\$1,029 73
1905-1907			
<i>Apparatus and Material—</i>			
Chemistry.....	\$1,500 00	\$1,500 00	.....
Applied chemistry.....	950 00	835 33	\$114 67
Geology.....	200 00	51 22	148 78
Zoölogy.....	150 00	150 00	.....
Physiology.....	700 00	700 00	.....
Botany.....	2,000 00	2,000 00	.....
Psychology.....	500 00	440 28	59 72
	\$6,000 00	\$5,676 83	\$323 17

Paper B—Continued.

	Received.	Expended	Balance.
1905—1907			
<i>Engineering Extension—</i>			
College in general.....	\$ 6,000 00	\$ 5,723 53	\$276 47
Mechanical laboratory.....	12,000 00	12,000 00	.....
General engineering drawing.....	1,000 00	888 41	111 59
Architecture.....	5,000 00	5,000 00	.....
Mechanical engineering.....	24,000 00	24,000 00	.....
Physics.....	11,000 00	10,514 03	485 97
Laboratory of applied mechanics.....	9,000 00	8,123 70	876 30
Electrical engineering.....	11,000 00	11,000 00	.....
Civil engineering.....	5,500 00	5,500 00	.....
Engineering experiment station.....	65,500 00	65,022 89	477 11
	\$150,000 00	\$147,772 56	\$2,227 44
<i>Agricultural Experiment Station—</i>			
Feeding experiments.....	\$50,000 00	\$50,000 00	.....
Treatment of orchards.....	30,000 00	30,000 00	.....
Corn experiments.....	30,000 00	30,000 00	.....
Soil examinations.....	50,000 00	50,000 00	.....
Dairy investigations.....	30,000 00	30,000 00	.....
	\$190,000 00	\$190,000 00	.....
1907—1909			
<i>Engineering Extension—</i>			
Architecture.....		\$ 333 85	.....
Civil engineering.....		644 71	.....
Electrical engineering.....		1,921 05	.....
Fellowships.....		100 00	.....
Mechanical engineering.....		416 76	.....
Railway engineering.....		130 45	.....
		\$3,546 82	.....
<i>Agricultural Experiment Station—</i>			
Feeding experiments.....		\$6,006 75	.....
Treatment of orchards.....		655 27	.....
Soil examinations.....		9,988 32	.....
Dairy investigations.....		5,594 43	.....
Crop experiments.....		1,217 18	.....
Floriculture.....		234 96	.....
		\$23,696 91	.....
<i>Agricultural College equipment.....</i>		\$1,234 82	.....
1905-1907.			
<i>Cabinets.....</i>	\$4,000 00	\$3,122 06	\$877 94
<i>Drains, fences and repairs.....</i>	\$10,000 00	\$8,712 37	\$1,287 63
<i>School of Commerce.....</i>	\$16,000 00	\$16,000 00	.....
<i>Auditorium.....</i>	\$100,000 00	\$86,548 63	\$13,451 37
<i>Law School equipment.....</i>	\$10,000 00	\$8,962 28	\$1,037 72
<i>Water station equipment.....</i>	\$3,000 00	\$2,775 62	\$222 38
1907-1909			
<i>Shop practice.....</i>		\$2,343 17	.....
<i>Fire protection.....</i>		\$504 88	.....
<i>Buildings and grounds.....</i>		\$9,168 75	.....

Paper B—Concluded.

	Received.	Expended	Balance.
1907-1909.			
<i>Law School</i>		\$1,891 68	
<i>Chemical Laboratory</i>		\$2,106 08	
<i>Telephone Exchange</i>		\$62 50	
<i>Heating Plant</i>		\$876 81	
<i>Ceramics</i>		\$2,559 37	
<i>Entomology</i>	\$5,000 00	\$4,243 27	\$756 73
<i>Water Survey</i>		\$996 19	
<i>School of Commerce</i>		\$1,249 59	
<i>Teachers and Institutes</i>		\$1,923 33	
<i>Graduate School</i>		\$1,053 28	
<i>Purchase of farm land</i>		\$11,600 00	
<i>School of Pharmacy</i>		\$480 00	
<i>Interest on endowment—</i>			
General.....	\$7,983 67	\$7,983 67	
Agricultural College.....	7,983 68	5,999 74	\$1,983 94
Total.....	\$15,967 35	\$13,983 41	\$1,983 94
<i>Operating Expenses—</i>			
Salaries for instruction.....	\$ 5,702 33	\$41,008 29	
Salaries for services.....	16,303 04	16,303 04	
Library.....	4,411 99	4,037 83	\$ 374 16
Academy.....	95 94	95 94	
Accredited schools.....	900 00	57 46	842 54
Advertising, postage, etc.....	755 86	755 86	
Astronomy.....	500 00	80	499 20
Board expense.....	884 49	884 49	
Botany.....	140 86	140 86	
Coal analysis.....	500 00	160 50	339 50
College of Literature and Arts.....	300 00	115 51	184 49
College of Science.....	250 00	26 04	223 96
Furniture and fixtures.....	93 73	93 73	
Geology.....	1,936 78	266 78	1,670 00
Graduate School.....	430 75	430 75	
Heat and light.....	3,116 32	3,116 32	
History.....	68 52	81 82	36 70
Library supplies.....	800 00	56 01	743 99
Psychology.....	62 89	10 00	52 89
South Campus Gymnasium.....	297 16	225 00	72 16
Stationary and printing.....	836 99	836 99	
Summer session.....	11,278 70	11,278 70	
University Studies.....	333 60	61 05	272 55
	\$50,000 00	\$79,993 77	\$5,312 14
Less overdraft.....		29,993 77	
		\$50,000 00	

PAPER E—UNITED STATES AGRICULTURAL EXPERIMENT STATION.

	Appropriated.	Expended	Balance.
September 30, 1907.			
<i>Hatch Fund—</i>			
Salaries	\$1,528 28	\$1,528 28	
Labor	434 02	434 02	
Publications	18 75	18 75	
Postage and stationery	41 64	41 64	
Freight and express	8 51	8 51	
Chemical supplies	26 51	26 51	
Seeds, plants, and sundries	19 95	19 95	
Tools, implements, and machinery	32 25	32 25	
Traveling expenses	96 51	96 51	
Unassigned	1,543 58		\$1,543 58
	<u>\$3,750 00</u>	<u>\$2,206 42</u>	<u>\$1,543 58</u>
<i>Adams Fund—amount received</i>	\$2,250 00		
Salaries		\$1,258 33	
Labor		537 00	
Freight and express		17 05	
Chemical supplies		351 09	
Scientific apparatus		100 00	
Live stock		1,050 00	
Traveling expenses		39 96	
Overdraft	1,103 43		
	<u>\$3,353 43</u>	<u>\$3,353 43</u>	
<i>Farm Fund—</i>			
Hatch fund—Sundries	\$ 59 84	\$ 59 84	
Adams fund—Labor	208 33	208 33	
	<u>\$268 17</u>	<u>\$268 17</u>	

PAPER L—RECEIPTS OF THE CHIEF CLERK FOR THE THREE MONTHS ENDING
SEPT. 30, 1907.

University fees	\$1,383 75	
Academy fees	87 50	
Summer session fees	2,708 80	
Locker fees	1,222 25	
Students' laboratory deposits	277 08	
Buildings and grounds	96 50	
Heat and light	162 92	
Agricultural College	6,061 19	
Mechanical department	293 38	
Civil engineering department	39 86	
Electrical laboratory	12 00	
Chemical laboratory	203 07	
Applied mechanics' laboratory	135 17	
Geology laboratory	20 50	
Incidentals	34 14	
Library and apparatus	1 00	
Minerva Wetmore, salary rebate	50 00	
Edward Snyder fund, principal	1,621 00	
Edward Snyder fund, interest	196 85	
United States Agricultural Experiment Station, farm	189 28	
Unidentified cash receipts	205 09	
Accountancy	190 00	
Water Survey, receipts	250 00	
Ceramics, receipts	307 00	
Feeding experiment, receipts	578 15	
Soil examination, receipts	99 30	
Dairy investigation, receipts	48 82	
Blue printing	28 75	
Nutrition investigation	5,000 00	
1907		\$21,503 35
July 23 Draft sent H. A. Haugan, treasurer	\$8,000 00	
Aug. 29 Draft sent H. A. Haugan, treasurer	8,000 00	
		16,000 00

PAPER F—SCHOOL OF PHARMACY.

	Appropriated.	Expended	Balance.
September 30, 1907.			
Salaries	\$2,345 40	\$2,345 40	.....
Buildings and grounds	1,902 27	1,902 27	.....
Fuel and lights	44 36	44 36	.....
Stationery and printing	227 63	227 63	.....
Laboratories	471 75	471 75	.....
Incidentals	117 29	117 29	.....
Advertising	566 91	566 91	.....
Furniture and fixtures	182 79	182 79	.....
	\$5,858 40	\$5,858 40	.....

PAPER G—COLLEGE OF MEDICINE.

	Appropriated.	Expended	Balance.
September 30, 1907.			
Salaries for instruction	\$1,341 64	\$1,341 64	.....
Salaries for services	4,130 99	4,130 99	.....
Buildings and grounds	1,491 70	1,491 70	.....
Fuel and lights	759 86	759 86	.....
Stationery and printing	1,498 65	1,498 65	.....
Laboratories	274 92	274 92	.....
Library	115 45	115 45	.....
Apparatus and materials	434 57	434 57	.....
Incidentals	515 68	515 68	.....
Advertising	1,176 77	1,176 77	.....
Furniture and fixtures	25 78	25 78	.....
Sundries	1,213 00	1,213 00	.....
<i>School of Dentistry—</i>			
Instruction	825 00	825 00	.....
Services	480 00	480 00	.....
General	1,310 84	1,310 84	.....
Unassigned	4,405 15		\$4,405 15
	\$20,000 00	\$15,594 85	\$4,405 15

PAPER I—APPROPRIATIONS FOR THE THREE MONTHS ENDING MARCH 31, 1908.

Board expense	\$ 800 00	
Salaries for instruction	100,000 00	
Salaries for services	18,000 00	
Buildings and grounds	5,000 00	
Fuel, light and electric power	20,000 00	
Stationery, printing, etc	2,000 00	
Advertising, postage, etc	2,000 00	
Departments	5,000 00	
Laboratories	5,000 00	
Library and apparatus	500 00	
Furniture and fixtures	2,000 00	
Incidentals	2,000 00	
Edward Snyder fund, principal	1,000 00	
Rebates to students	2,000 00	
Blue printing	500 00	
School of Pharmacy	\$ 5,000 00	\$165,800 00
College of Medicine	25,000 00	30,000 00
		\$195,800 00

PAPER R—INVENTORY JULY 1, 1907.

Books, Apparatus, Equipment, Specimens, Supplies, Etc.

DEPARTMENTS	PERMANENT.		VARIABLE.	Total.
	Apparatus and material.	Museum and illustrative matter.	Commercial material, etc.	
Academy	\$ 1,244 40			\$ 1,244 40
Art and Design	4,508 12			4,508 12
Astronomy	9,254 00			9,254 00
Art Gallery	2,839 37			2,839 37
Architecture	12,824 42	\$ 2,238 25		15,062 67
Agricultural	47,198 87	1,620 67	\$ 3,364 44	52,183 98
Agricultural Experiment Station	32,614 36		2,910 87	35,525 23
Botany	5,138 52	5,680 00	200 00	11,018 52
Civil Engineering	17,432 69	469 40	1,267 48	19,169 57
Chemistry	17,132 26	1,656 00	22,011 20	40,859 46
College of Engineering	1,359 55			1,359 55
College of Literature and Arts	140 00			140 00
Electrical engineering	34,434 55	195 00	648 95	35,278 50
Economics	1,315 72			1,315 72
English	62 00			62 00
Fire apparatus	13,770 00			13,770 00
Engineering Experiment Station	1,773 78		450 79	2,224 57
Geology	1,799 00	21,946 00	1,425 00	25,170 00
German	14 00			14 00
History	166 27			166 27
Laboratory of Natural History	28,341 60	50 00		28,391 68
Laboratory of Applied Mechanics	29,539 91	96 77		29,636 68
Library	168,942 50		862 60	169,805 10
Mathematics	1,006 55			1,006 55
Mechanical engineering	67,444 36	1,141 15	3,127 10	71,712 61
Museum		10,000 00		10,000 00
Military	29,421 63			29,421 63
Military band	598 00			598 00
Physiology	7,589 07		150 00	7,739 07
Psychology	2,324 95			2,324 95
Physics	36,252 27		2,072 80	38,325 07
Physical training, men	2,800 85			2,800 85
Physical training, women	3,022 22			3,022 22
Railway engineering	2,048 80	646 80		2,695 60
School of Music	4,282 50			4,282 50
Steam department	106,677 97			106,677 97
Telephone system	5,541 38			5,541 38
Veterinary science	1,420 55			1,420 55
Zoology	5,400 63	2,055 00	399 72	7,855 35
Totals	\$707,735 62	\$47,795 04	\$38,890 95	\$794,421 61

Furniture and Fixtures.

Gymnasium	\$ 4,830 00	
Armory	1,542 00	
Wood Shop	748 25	
Metal Shops	993 00	
Electrical Laboratory	1,507 00	
Mechanical Laboratory	2,631 98	
Hydraulic Laboratory	1,407 35	
Engineering Hall	14,714 00	
Law building	3,061 60	
University Hall	11,353 05	
Library Building	11,427 68	
Natural History Building	11,355 50	
Chemical Building	3,975 80	
Woman's Building	6,803 36	
Observatory	298 50	
		\$76,649 07
College of Medicine	\$101,337 15	
College of Dentistry	18,518 50	
School of Pharmacy	15,778 16	
		\$135,633 81

PAPER C—UNITED STATES FUND.

September 30, 1907.	Appropriated.	Expended.	Balance.
<i>Morrill Fund—</i>			
General.....	\$12,500 00	\$5,192 73	\$7,307 27
Agricultural College.....	12,500 00	4,503 44	7,996 56
<i>Nelson Fund—</i>			
General.....	2,500 00	.....	2,500 00
Agricultural College.....	2,500 00	.....	2,500 00
	\$30,000 00	\$9,696 17	\$20,303 83

APPROPRIATIONS.

On motion of Mr. Lehman appropriations were made as recommended by the comptroller in paper "I" above.

BY-LAWS OF THE BOARD; STATUTES.

On motion of Mr. Lehman it was voted that a committee be appointed to revise the by-laws of the board and also the University statutes. President Abbott appointed on this committee Messrs. Lehman and Hatch and Mrs. Evans, President James, and Mr. Pillsbury.

LAWS REGARDING THE UNIVERSITY.

On motion of Mrs. Busey the secretary was directed to prepare a new edition of the United States and State laws with regard to the University.

ELECTRIC TEST CAR.

On motion of Mrs. Busey, the Committee on Engineering was directed to see about getting the use of interurban tracks by the University test car.

RULES WITH REGARD TO THE WOMAN'S BUILDING.

Mrs. Busey from the Committee on Student's Welfare reported that it was advisable to make some changes in the rules regarding the use of the Woman's Building. She therefore moved that the present rules with regard to the use of the building be suspended, and that the Committee on Students' Welfare, with the Dean of Women, be authorized to revise said rules, and the motion was adopted.

MATTERS PRESENTED BY PRESIDENT JAMES.

The president submitted the following matters for consideration:

COLLEGE OF AGRICULTURE.

1. A recommendation from the dean of the College of Agriculture and director of the Agricultural Experiment Station that the comptroller be authorized to draw a warrant of five thousand dollars (\$5,000) against the State college fund in favor of the funds for dairy investigation, in order to reimburse the latter fund for expenditures incurred by the expenditure on the house and barn authorized for experiments in intensive dairying on the south farm.

Voted on motion of Mr. Lehman that said recommendation be approved.

2. A recommendation from the live stock advisory committee that Professor Mumford, head of the department of animal husbandry, be authorized and directed to visit other beef producing regions, especially South America, and to make upon the ground the most exhaustive study possible of conditions both present and prospective, under which these countries are producing or are likely to be able to produce meats to compete with American beef, and that the sum of three thousand dollars (\$3,000) or so much thereof as may be necessary be set aside for this purpose out of the funds for live stock investigation.

Voted on motion of Mrs. Alexander that said recommendation be referred to the Agricultural Committee of the board for report.

3. A recommendation from the dean of the College of Agriculture that the sum of one thousand dollars (\$1,000) be appropriated from the special appropriation for domestic science made by the last legislature for the purpose of fitting up two rooms in the basement of the household science wing as a kitchen, primarily for the use of the school for housekeepers in January, and a further recommendation that one thousand dollars (\$1,000) be appropriated from the same fund for equipment in the way of fabrics and other illustrative materials, charts, models, tables for drafting and cutting, sewing machines, etc.

Voted on motion of Mrs. Alexander that said appropriations be made.

4. A request from the animal husbandry department, approved by the dean of the College of Agriculture, for authority to purchase one or two Shire mares at from five to six hundred dollars, the same to be used for class room purposes in the teaching of judging draft horses.

Voted on motion of Dr. Davison that said recommendation be approved and the necessary appropriation made.

AUDITORIUM.

5. A recommendation from the University architect that two or more dressing rooms be constructed under the stage of the Auditorium. The plan involves concreting that portion of the basement under the stage of the Auditorium, the erection of a corridor running from one door to the other, and the construction of dressing rooms opening into this corridor. It was also recommended that the corridors running around the Auditorium building in the basement be concreted. The estimate of expense is between four and five hundred dollars.

Voted that said recommendation, with power to act in the premises, be referred to the Committee on Buildings and Grounds.

GRADUATE SCHOOL.

6. It is proposed to hold a formal opening of the graduate school of the University during the first week in February and at that time to hold a conference of educators and experts to discuss the subject of the best organization of graduate school work. It is recommended that the University invite certain heads of colleges in the State of Illinois to attend this conference at the expense of the University.

Voted that said plan be approved and the sum of two hundred dollars (\$200.00) be appropriated for the traveling expenses of said heads of colleges.

OFFICERS FOR REGIMENT.

7. The University regiment has reached such a size that it is impossible for a single officer to do the necessary work connected with efficient military instruction and drill. I recommend that the President of the University be

authorized to ask the war department to detail two additional officers as assistants to the commandant. This will involve a certain amount of expense. We are paying at present the sum of four hundred and twenty dollars (\$420) a year as quarters to the commandant. Some similar payment might be necessary in the case of other officers.

Voted that the recommendation of the president be approved.

8. The salary of Miss Sue W. Ford, clerk in the college of engineering, was fixed by the Board at its session in the summer, at nine hundred dollars (\$900) for twelve months. Miss Ford was offered a considerable increase of salary to leave the University for another position, and I assured her that I would recommend to the Board that her salary be increased by one hundred dollars (\$100) for the year. I therefore make said recommendation.

Voted on motion of Mrs. Evans that the recommendation of the president be approved.

NEW BUILDINGS; ARCHITECT.

9. The Board of Trustees at a previous meeting voted that the preparations necessary for the erection of the two buildings for which money was granted by the last legislature be postponed until after the adjournment of the present session of the legislature.

It looks now as if this adjournment might be delayed indefinitely. The University stands in great need of these buildings and I recommend, therefore, that the state architect be requested to proceed with the preparation of plans for the physics laboratory and for the addition to the natural history building and in consultation with the President of the University and the Committee on Buildings and Grounds prepare and submit plans for these buildings to the Board of Trustees for their approval as soon as possible.

Voted that said recommendation be approved.

DAIRY BUSINESS.

Mrs. Alexander moved that the Committee on Agriculture investigate and report to the board the commercial aspects of the dairy business as conducted by the University, and the motion was adopted.

The board adjourned.

W. L. PILLSBURY,
Secretary.

W. L. ABBOTT,
President.