

CROSS REFERENCE SHEET

Name or Subject

Auditor

File No.

Regarding

Date

SEE

Name or Subject

Rust, H. R.

File No.

Arnett

Plimpton

File cross reference form under name or subject at top of the sheet and by the latest date of papers. Describe matter for identification purposes. The papers, themselves should be filed under name or subject after "SEE."



Cat. No. 30-5902
For use in all Filing Systems

CROSS REFERENCE SHEET

File No.

Auditor

Name or Subject

Date

Regarding

SEE

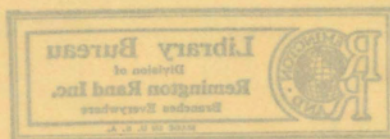
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OFFICERS
OF
THE BOARD OF TRUSTEES

MARTIN A. RYERSON, *President*

ANDREW MCLEISH, *Vice President*

T. W. GOODSPEED, *Secretary*

CHAS. L. HUTCHINSON, *Treasurer*

HENRY A. RUST, *Business Manager*

TREVOR ARNETT, *Auditor*

The University of Chicago

FOUNDED BY JOHN D. ROCKEFELLER

WILLIAM R. HARPER, PRESIDENT

CHICAGO

July 22 1901

OFFICE OF . . .
THE AUDITOR



My dear Dr. Harper:-

Herewith I transmit to you as requested a statement showing the amount necessary for salaries of the Auditor's and Secretary's offices for the current fiscal year. It will be seen that the amount needed is \$2830. in excess of the present available appropriation. There are several reasons for this-

1. The appropriation for 1901-2 is \$300. less than the appropriation for the year 1899-1900 notwithstanding the fact that the work has very largely increased, the Budget Expenditures in the former year being \$747000. as compared with an estimated Budget of over \$1,000,000. for 1901-2.

2. The establishment of the office of Auditor created new responsibilities and duties which have not been performed before viz:-the supervision of the accounts of all offices of the University which have to do with the receipts and disbursements of funds and the inauguration of a uniform system of accounting and monthly checking which this implies. If the Auditor's salary be considered as compensation for his new duties then the estimate here furnished is \$100. lower than the present cost.

3. The work of the office will be largely increased for the following reasons-

a. Construction of new buildings involving an outlay of over \$1200000. all of which must be paid through this office.

b. Necessity of keeping many new accounts because of the incorporation of the following

School of Education

South Side Academy

Manual Training School

Laboratory of the School of Education

WILLIAM E. HARTER, TREASURER

CHICAGO, July 22, 1901

My dear Mr. Harter:

Herewith I transmit to you as requested a

statement showing the amount necessary for salaries of the Auditor's

and Secretary's offices for the current fiscal year. It will be

seen that the amount needed is \$2850, in excess of the amount

available appropriation. There are several reasons for this-

1. The appropriation for 1901-2 is \$2500, less than the

appropriation for the year 1899-1900 notwithstanding the fact

that the work has very largely increased. The Budget Expenditures

in the former year being \$747000, as compared with an estimated

budget of over \$1,000,000 for 1901-2.

2. The establishment of the office of Auditor created new

responsibilities and duties which have not been performed before

viz: the supervision of the accounts of all officers of the

University which have to do with the receipts and disbursements

of funds and the institution of a uniform system of accounting

and monthly checking which this implies. If the Auditor's salary

be considered as compensation for his new duties then the estimate

here furnished is \$1000, lower than the present cost.

3. The work of the office will be largely increased for the

following reasons-

a. Construction of new buildings involving an outlay of

\$2,000,000. All of which must be paid for by the University.

b. Difficulty of keeping many new accounts because of the

incorporation of the following

School of Education

Scott's Fifth Avenue

Marshall Field's

Laboratory of the School of Education

c. Inauguration of Medical Work at The university involving an outlay of about \$100000.

d. The compilation of statistical tables in a regular and systematic manner giving a complete financial history of The University from month to month.

e. An attempt to expedite for settlement all invoices upon which a discount is allowed; this will result in a saving of several hundred dollars yearly.

f. The intention of having the minutes of the Board of Trustees written and sent to the members by the Secretary's stenographer instead of by outside help as heretofore.

I would also call your attention to the fact that the scale of wages proposed is much lower than the present salary paid for similar work.

I also send you herewith a statement giving in detail the work to be done in the offices so that you may be fully informed as to its nature and amount. I would earnestly request that this matter be given attention as speedily as possible so that the work of the office may not be delayed any longer than absolutely necessary because of reorganization.

Yours truly

Trevor Arnett

Auditor

President W. R. Harper
Haskell Museum

2. Investigation of Medical Work at the University

Involving an outlay of about \$100,000.

3. The completion of statistical tables in a register and systematic manner giving a complete financial history of the University from month to month.

4. An attempt to expedite for settlement all invoices upon which a discount is allowed; this will result in a saving of several hundred dollars yearly.

5. The intention of having the minutes of the Board of Trustees written and sent to the members by the Secretary's representative instead of by outside help as heretofore.

I would also call your attention to the fact that the scale of wages proposed is much lower than the present salary paid for similar work.

I also send you herewith a statement giving in detail the work to be done in the office so that you may be fully informed as to the nature and amount. I would earnestly request that this matter be given attention as promptly as possible so that the work of the office may not be delayed any longer than absolutely necessary because of reorganization.

Yours truly

James C. ...
Attorney

President W. R. Harper
Harvard Medical School

Auditor's and Secretary's Office Salaries

Fiscal Year 1901-2

Auditor's Office Salaries

Auditor		\$2100.
Office force		4150
Chief Accountant	\$1500	
Accountant	1100	
Vouchers and Pay- }	750.	
roll clerks	550	
Stenographer 1/2	250	

Secretary's Office
Stenographer 1/2 250.

Total----- \$6500.

Force on June 30 1901

Chief Accountant	2100	
Accountant	1500	
Vouchers and Payroll)	1000	
clerks)	600	
)	300	
Stenographer	730.	6230.

Deduct clerk and
stenographer-transferred
to Business Manager's

Office----- 1730 4500.
Increase over present cost----- \$2000.

Appn. for year 1901-2

Clerks and stenographer	\$2100
Bookkeepers	3300.
Total----	\$5400.

Deduct clerk and stenographer
transferred to Business
Manager's office

1730.
Balance available for
Auditor's & Secy's Offices---3670.

Auditor's and Secretary's Office Salaries

Fiscal Year 1901-2

Auditor's Office Salaries

Auditor	\$2100.
Office Force	\$150
Chief Accountant	\$1500.
Accountant	1000.
Vouchers and Payroll	750.
Roll clerks	550
Stenographer 1/2	550

Secretary's Office

Secretary 1/2	250.
<u>Total</u>	\$2500.

Force on June 30 1901

Chief Accountant	\$1500
Accountant	1500
Vouchers and Payroll	1000
clerks	800
Stenographer	300
	750.
<u>Total</u>	\$6250.

Deduct clerk and
stenographer transferred
to Business Manager's
Office

<u>1750</u>	4500.
<u>-----</u>	2800.

Appn. for year 1901-2

Clerk and stenographer	\$2100
Bookkeepers	2500.
<u>Total</u>	\$4600.

Deduct clerk and stenographer
transferred to Business
Manager's Office

<u>1750.</u>	Balance available for
3570.	Auditor's & Secy's Office
8500.	Estimate as above

Deficit-----\$2830.

AUDITOR'S OFFICE.

1. General Ledger and Journal

Make Balance Sheets

Make statement of Receipts Analysis

" " " Disbursements "

" " " sundry matters as required.

" " " Income due to give to Business Manager.

" " " " in arrears periodically for Business

Manager.

Make Statement of insurance expiring monthly.

Keep record of insurance on all property.

" " " loans maturing.

" " " real estate loans

" " " bonds and stocks owned.

" Endowment sheets to date.

" list of all contracts.

" list of all leases.

Make list of " " expiring for Business Manager.

2. Make monthly examinations of books of-

a. University Press Division

b. " Registrar

c. " Extension Division

d. " Elementary School

e. Morgan Park Academy

f. School of Education, etc.

Compare their accounts with similar a/cs on the Auditor's books and adjust any differences.

Vouchers
Exams

AUDITOR'S OFFICE

General Ledger and Journal

- Make Balance Sheets
- Make Statement of Receipts Analysis
- " " " Disbursements
- " " " Laundry matters as required.
- " " " Income due to give to Business Manager.
- " " " in arrears periodically for Business Manager.
- Make Statement of Insurance expiring monthly.
- Keep record of all property.
- " " " Loans maturing.
- " " " Real estate loans.
- " " " Bonds and stocks owned.
- " " " Endowment assets to date.
- " " " List of all contracts.
- " " " List of all leases.
- Make list of " " expiring for Business Manager.

2. Make monthly examinations of books of-

- a. University Press Division
 - b. Registrar
 - c. Extension Division
 - d. Elementary School
 - e. Morgan Park Academy
 - f. School of Education, etc.
- Compare their accounts with similar ones on the Auditor's books and adjust any differences.

AUDITOR'S OFFICE.

Vouchers

Examine all invoices with reference to-

1. Agree with approved requisitions.
2. Properly extended.
3. Properly certified by Department as to-
 - a. Goods received
 - b. Goods according to specifications.
4. In accordance with contract
5. Whether vouchered before.
6. If discount allowed mark cash in order that same may be realized.

Make vouchers for all invoices so examined and found correct.

1. Give name of person to whom payable.
2. Give name of account to be charged.
3. Give date of invoices.
4. Attach all papers till approved by Auditor.
5. When approved by Auditor
 - a. Enter on Vouchers Audited Journal giving same number to voucher and papers.
 - b. File papers numerically for reference.
 - c. Deliver approved voucher to Business Manager for payment taking his receipt therefor.
6. After voucher is paid by Business Manager obtain same giving receipt therefor and file with paid vouchers.
7. Make recapitulation of Vouchers Audited Journal monthly for entry on General Journal & Budget Ledger.
8. Keep Ledger account with each person to whom the University owes an account.
9. Post Vouchers Audited Journal to Voucher Ledger daily.
10. Post Cash payments to Vouchers Audited Ledger daily.
11. Balance Voucher Ledger monthly.
12. Make list of vouchers paid but not returned for Business Manager to look after.

Payroll
1.
2.

AUDITOR'S OFFICE

Vouchers

- Examine all invoices with reference to-
1. Agree with approved requisitions.
 2. Properly extended.
 3. Properly certified by Department as to-
 - a. Goods received
 - b. Goods according to specifications
 4. In accordance with contract
 5. Whether vouchered before
 6. If discount allowed mark in order that same may be realized.

- Make vouchers for all invoices so examined and found correct.
1. Give name of person to whom payable.
 2. Give name of account to be charged.
 3. Give date of invoice.
 4. Attach all papers still approved by Auditor.
 5. When approved by Auditor
 - a. Enter on Vouchers Audited Journal giving same number to voucher and papers.
 - b. File papers numerically for reference.
 6. Deliver approved voucher to Business Manager for payment taking his receipt therefor.
 7. After voucher is paid by Business Manager obtain same giving receipt therefor and file with paid vouchers.
 8. Make recapitulation of Vouchers Audited Journal monthly for entry on General Journal & Budget Ledger.
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 10. Post Vouchers Audited Journal to Voucher Ledger daily.
 11. Post Cash payments to Vouchers Audited Ledger daily.
 12. Balance Voucher Ledger monthly.
 13. Make list of vouchers paid but not returned for Business Manager to look after.

AUDITOR'S OFFICE.

Payroll

1. Keep record of authority for salary of all employees of the Board.
2. Make up alphabetical list monthly for Business Manager of all persons to be paid, giving-
 - a. Full name.
 - b. Amount due.
3. Enter names and amounts on Payroll Journal and distribute charges to proper appropriations.
4. Keep Payroll Ledger, showing a separate a/c with each person on Payroll, giving amounts due and dates of payment.
5. Examine Payrolls sent by Departments as to certification, extension, correctness.
6. Balance Payroll Ledger monthly.
7. Keep record of payments to Banks, etc.
8. Check up weekly Pay Roll of Printing Office, and send to Business Manager for payment.
9. Check up weekly Pay Roll of Power and Press Plant, and send to Business Manager for payment.

Budget Ledger as above for-

1. School of Education
2. Elementary School
3. Manual Training School
4. South Side Academy

Requisitions

1. Stamp date of receipt
2. Stamp date of approval
3. Send original and triplicate of approved requisition to each department which wants them.
4. Keep duplicate of all approved requisitions on file numbered in rotation.

AUDITOR'S OFFICE

Payroll

1. Keep record of authority for salary of all employees of the Board.
2. Make up alphabetical list monthly for Business Manager of all persons to be paid, giving:
 - a. Full name.
 - b. Amount due.
3. Enter names and amounts on Payroll Journal and distribute charges to proper appropriations.
4. Keep Payroll Ledger, showing separate a/c with each person on Payroll, giving amounts due and dates of payment.
5. Examine Payroll sent by Departments as to certification, extension, correctness.
6. Balance Payroll Ledger monthly.
7. Keep record of payments to Banks, etc.
8. Check up weekly Pay Roll of Printing Office, and send to Business Manager for payment.
9. Check up weekly Pay Roll of Power and Press Plant, and send to Business Manager for payment.

AUDITOR'S OFFICE.

Budget Ledger

a. University

1. Open accounts with all Appropriations on Budget showing amounts appropriated in detail.
2. Post charges to various a/cs from Vouchers Audited Journal monthly.
3. Post charges to various a/cs from Payroll Journal monthly.
4. Examine all requisitions from Departments making daily list of-
 - a. Appropriation
 - b. Requisitions already approved.
 - c. Balance available.
5. After approval by Committee on Expenditures post requisitions to the proper a/c giving date, number and amount.
6. Correct amount charged from estimate to amount actually paid.
7. Indicate on requisition blank when same is filled.
8. Balance Ledger monthly
9. Make monthly Balance Sheet giving-
 - a. Appropriations
 - b. Expenditures
 - c. Unfilled requisitions.
 - d. Balances available.

b. Budget Ledger as above for-

1. School of Education
2. Elementary School
3. Manual Training School
4. South Side Academy

Requisitions

1. Stamp date of receipt
2. Stamp date of approval
3. Send original and triplicate of approved requisition back to department which made them.
4. Keep duplicate of all approved requisitions on file numbered in rotation.

AUDITOR'S OFFICE

Budget Ledger

- a. University
1. Open accounts with all appropriations on Budget showing amounts appropriated in detail.
2. Post charges to various a/cs from Vouchers Audited Journal monthly.
3. Post charges to various a/cs from Payroll Journal monthly.
4. Examine all requisitions from Departments making daily list of:
 - a. Appropriation
 - b. Requisitions already approved.
 - c. Balance available.
5. After approval by Committee on Expenditures post requisitions to the proper a/c giving date, number and amount.
6. Correct amount charged from estimate to amount actually paid.
7. Indicate on requisition blank when same is filled.
8. Balance Ledger monthly
9. Make monthly Balance Sheet giving:
 - a. Appropriations
 - b. Expenditures
 - c. Unfilled requisitions.
 - d. Balances available.

b. Budget Ledger as above for-

1. School of Education
2. Elementary School
3. Manual Training School
4. South Side Academy

Requisitions

1. Stamp date of receipt
2. Stamp date of approval
3. Send original and triplicate of approved requisition back to department which made them.
4. Keep duplicate of all approved requisitions on file numbered in rotation.

BUSINESS MANAGER'S OFFICE.

Keep Cash Book

Enter all receipts showing a/c to be credited
" " disbursements " " " " debited.

Make up daily deposits

Draw checks in payment of vouchers approved by the Auditor.

Draw checks in payment of salaries as per Payroll certified by the Auditor.

Send out all paid vouchers and checks.

Send out all Payroll checks.

Balance all Bank a/cs bi-monthly keeping a list of all outstanding checks.

Make all collections a/c Income and Bills Receivable.

Return receipted vouchers to Auditor.

Make up Cash Statement daily.

BUSINESS MANAGER'S OFFICE

Keep Cash Book

Enter all receipts showing a/c to be credited
" " disbursements " " debited.
Make up daily deposits
Draw checks in payment of vouchers approved by the Auditor.
Draw checks in payment of salaries as per Payroll certified
by the Auditor.
Send out all paid vouchers and checks.
Send out all Payroll checks.
Balance all Bank a/c's monthly keeping a list of all out-
standing checks.
Make all collections a/c Income and Bills Receivable.
Return receipted vouchers to Auditor.
Make up Cash Statement daily.

OFFICERS
OF
THE BOARD OF TRUSTEES

MARTIN A. RYERSON, *President*

ANDREW MCLEISH, *Vice President*

T. W. GOODSPEED, *Secretary* HENRY A. RUST, *Business Manager*
CHAS. L. HUTCHINSON, *Treasurer* TREVOR ARNETT, *Auditor*

The University of Chicago

FOUNDED BY JOHN D. ROCKEFELLER

WILLIAM R. HARPER, *PRESIDENT*

OFFICE OF ...
THE AUDITOR

CHICAGO, Aug. 27, 1901.
August 23rd, 1901.

President W. R. Harper,
University of Chicago.

Dear Sir:-

In response to your request of Aug. 23rd, I herewith enclose
My dear Mr. Arnett:
a blank form, to be kept on file in the office of the Secretary, for
the purpose of recording the changes in the faculty list by reason
of appointments, re-appointments, and promotions in the facul-
ties. I should like to have you prepare a draft
which will include all the information needed in
the minutes in connection with appointments; date
of beginning, salary, etcetera. Will you kindly
send me a specimen?

I am not quite sure from your letter whether you wish me to
send a form for an engraved sheet which will contain the notices of
appointments, or whether you wish me to give you a form which embod-
ies all the information needed in the minutes. However, I have in-
terpreted it in the former manner, and enclose herewith form to be
sent to the appointee, giving him notice of his appointment. Should
this not be what you desire, we will be very glad to modify it in
any respect.

With regard to the matter of gifts: I believe it would be a
good plan to have a form made up, to be kept in the Auditor's off-
ice, on which a record would be kept of every gift made to the Un-
iversity, whether in cash, in material, or books. This would give
you the necessary data for your convocation report, and would be
kept up to date all the time, so that at any time, should you wish

August 23rd, 1901.

My dear Mr. Arnett:

I suggest that we prepare an engraved sheet which will contain notices of appointments, respointments, and promotions in the faculty. I should like to have you prepare a draft which will include all the information needed in the minutes in connection with appointments; date of beginning, salary, etcetera. Will you kindly

send me a specimen?

Very truly yours,

OFFICERS
OF
THE BOARD OF TRUSTEES

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T. W. GOODSPEED, *Secretary*

HENRY A. RUST, *Business Manager*

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TREVOR ARNETT, *Auditor*

The University of Chicago

FOUNDED BY JOHN D. ROCKEFELLER

OFFICE OF . . .
THE AUDITOR

WILLIAM R. HARPER, PRESIDENT

CHICAGO, Aug. 27, 1901.

President W. R. Harper,
University of Chicago.

Dear Sir:-

In response to your request of Aug. 23rd, I herewith enclose a blank form, to be kept on file in the office of the Secretary, for the purpose of recording the changes in the faculty list by reason of appointments, re-appointments, and promotions. The object of this sheet is to keep in a concise form and in one place all the data necessary for the quarterly convocation report of the President, with respect to promotions and appointments, and also to have in a convenient form, for the purpose of reference in making out the payroll, all the data necessary.

I am not quite sure from your letter whether you wish me to send a form for an engraved sheet which will contain the notices of appointments, or whether you wish me to give you a form which embodies all the information needed in the minutes. However, I have interpreted it in the former manner, and enclose herewith form to be sent to the appointee, giving him notice of his appointment. Should this not be what you desire, we will be very glad to modify it in any respect.

With regard to the matter of gifts: I believe it would be a good plan to have a form made up, to be kept in the Auditor's office, on which a record would be kept of every gift made to the University, whether in cash, in material, or books. This would give you the necessary data for your convocation report, and would be kept up to date all the time, so that at any time, should you wish

WILLIAM E. HASTERS, President

CHICAGO, Aug. 27, 1901.

President W. E. Hasters,
University of Chicago.

Dear Sir:

In response to your request of August 20th, I herewith enclose a blank form, to be kept on file in the office of the Secretary, for the purpose of recording the changes in the faculty list by reason of appointments, re-appointments, and promotions. The object of this sheet is to keep in a concise form and in one place all the data necessary for the quarterly convocation report of the President, with respect to promotions and appointments, and also to have a convenient form for the purpose of reference in making out the pay-roll, and the data necessary.

I am not sure from your letter whether you wish me to send a form for an engraved sheet which will contain the notices of appointments, or whether you wish me to give you a form which embodies all the information needed in the minutes. However, I have interpreted it in the former manner, and enclose herewith form to be sent to the appointee, giving him notice of his appointment. Should this not be what you desire, we will be very glad to modify it in any respect.

With regard to the matter of gifts: I believe it would be a good plan to have a form made up, to be kept in the Auditor's office, on which a record would be kept of every gift made to the University, whether in cash, in material, or books. This would give you the necessary data for your convocation report, and would be kept up to date all the time, so that at any time, should you wish

The University of Chicago

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CHICAGO

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to know the amount and number of gifts received, it could be immediately given to you. It would be wise in this connection, I think, to instruct the heads of museums and libraries upon the receipt of materials or books to communicate the fact at once to the Auditor, describing the gift, and, if possible, placing a value upon same. This could then be put upon the books of the University at the value thus agreed upon, after approval by the President. In this way our statements of books and equipment would show the actual state of affairs, and not a partial view, as at present. Going one step further, it might be well to have an engraved form got up which should be sent to the donor of any gift to the University, no matter how small. This is simply a suggestion for your consideration.

Yours Very Truly,

Trevor Arnett
Auditor.

The University of Chicago

INCORPORATED BY ACT OF THE ILLINOIS LEGISLATURE

WILLIAM R. HARPER, PRESIDENT

CHICAGO

THE BOARD OF TRUSTEES

MARTIN A. RYAN, President
LAWRENCE M. HARRIS, Vice-President
T. W. CONNOR, Secretary
CHARLES H. HARRIS, Treasurer
JAMES A. HARRIS, Secretary
JAMES A. HARRIS, Treasurer

to know the amount and number of gifts received, it could be immediately given to you. It would be wise in this connection, I think, to instruct the heads of museums and libraries upon the receipt of materials or books to communicate the fact at once to the Auditor, describing the gift, and, if possible, placing a value upon same. This could then be put upon the books of the University at the value time a record is made, after approval by the President. In this way our statements of books and equipment would show the actual state of affairs, and not a partial view, as at present. Going one step further, it might be well to have an engraved form put up which should be sent to the donor of any gift to the University, so that it would be simply a suggestion for their consideration.

Very truly,
Auditor

Auditor

November 20, 1901.

My dear Mr. Arnett:

Let us take up the question of the plan for keeping vacation credits. I will put the responsibility of this on you.

Hoping that we can arrange something, I am,

Yours truly,

Answer

November 20, 1901.

My dear Mr. Arnett:

Let us take up the question of the plan for keeping vacation

credits. I will put the responsibility of this on you.

Hoping that we can arrange something, I am,

Yours truly,

Nov. 25th, 1901.

Auditor

My dear Mr. Arnett:-

I should like to have a financial history of each of the women's houses for the last five years. I should like to know whether we have been making or losing on the investment after paying such annuities as have to be paid.

Yours very truly,

Nov. 25th, 1901.

Answered

My dear Mr. Arnett:-

I should like to have a financial history

of each of the women's houses for the last five years. I should
like to know whether we have been making or losing on the investment
after paying such annuities as have to be paid.

Yours very truly,

Nov. 25th, 1901.

Auditor

My dear Mr. Arnett:-

Let us arrange to have every man who is a head of a department or an office, receive a statement signed by the President as to the budget of his department or office for the coming year. This ought to be sent out as soon as possible after the budget is fixed. Please do not let me overlook it.

Yours very truly,

Nov. 25th, 1901.

Original

My dear Mr. Arnett:-

Let me arrange to have every man who is
a head of a department or an office, receive a statement signed by
the President as to the budget of his department or office for
the coming year. This ought to be sent out as soon as possible
after the budget is fixed. Please do not let me overlook it.

Yours very truly,

Auditor

March 3rd, 1902.

My dear Mr. Arnett:-

I am sending you herewith a voucher they have in Mr. Rockefeller's office. This seems to me to be neat and very satisfactory. The more I study the voucher now being used by the office, the more my trouble in reference to it increases.

Yours very truly,

March 3rd, 1908.

Original

My dear Mr. Arnett:-

I am sending you herewith a voucher they
have in Mr. Rockefeller's office. This seems to me to be neat and very
satisfactory. The more I study the voucher now being used by the
office, the more my trouble in reference to it increases.
Yours very truly,

April 30th, 1902.

Curdilov

My dear Mr. Arnett:

I desire once more to enter a protest against the form of voucher that is being sent out; especially this time against the foot-note "READ This", in red ink. I regard the whole matter as unworthy of the dignity of a university and as unnecessary pedantry.

Very truly yours,

April 30th, 1902.

Chapin's

My dear Mr. Arnett:

I desire once more to enter a
protest against the form of voucher that is being
sent out; especially this time against the foot-note
"READ THIS", in red ink. I regard the whole matter
as unworthy of the dignity of a university and as
unnecessarily pedantic.

Very truly yours,

May 20th, 1902.

Auditor

My dear Mr. Arnett:-

When the University makes an appropriation for certain books to be published, I should like to see a plan adopted by which an account could be entered on the books, let us say "Assyrian Letter Fund", or "John Jones Fund". I should like to see all the money that comes from this book by way of sales, credited to that fund, so that the fund will be that when the fund has been balanced we will then use the money for another purpose. In this way we could keep track of every fund. Of course the credits would be the net credits. I wonder if you can catch my idea and suggest some plan for doing it.

Yours truly,

May 20th, 1902.

Answer

My dear Mr. Arnett:-

When the University makes an appropriation for

certain books to be published, I should like to see a plan adopted by

which an account could be entered on the books, let us say "Assyrian

Letter Fund", or "John Jones Fund". I should like to see all the money

that comes from this book by way of sales, credited to that fund, so that

undoubtedly that when the fund has been balanced we will then use the money

for another purpose. In this way we could keep track of every fund. Of

course the credits would be the net credits. I wonder if you can

catch my idea and suggest some plan for doing it.

Yours truly,

HEADS OF DEPARTMENTS.

* Dewey (2)

* Laughlin

* Judson

* Jameson

Tarbell

* A. W. Small (~~Who is to represent this department,~~
~~Dr. Small being absent?~~)

* Marion Talbot

* Starr (~~Absent; he comes under Dr. Small's department,~~
~~however.~~)

* G. S. Goodspeed

* Harper (3) *HP Out*

* Burton (2)

Buck

* Shorey *Leapp*

* W. G. Hale

* Howland (~~or~~ Pietsch ?)

* Cutting

* Manly *MacClintock*

* Moulton

* E. H. Moore

* G. E. Hale

* Michelson

* J. U. Nef *Stieglitz*

* Chamberlin

* Whitman

* Barker

* Loeb

Donaldson

* Names marked with an asterisk have been seen.
Figures in parentheses indicate the headship of
more than one department.

MEMBERS OF DEPARTMENTS.

* Dewey (2)
 * Laughlin
 * Lusk
 * Lammson
 * Terrell
 * A. W. Small (Who is to represent this department, Dr. Small being absent?)
 * Newton Talbot
 * Starr (Absent; he comes under Dr. Small's department, however.)
 G. S. Goodspeed
 * Harper (2)
 * Burton (2)
 * Buck
 * Bixey
 * W. G. Hale
 * Howland (Or Fletcher?)
 * Cutting
 * Mally
 * Houston
 * E. H. Moore
 * G. N. Hale
 * Nicholson
 * T. U. Hay
 * Chamberlain
 * Whitman
 * Barker
 * Loeb
 * Donaldson
 * Names marked with an asterisk have been seen.
 Figures in parentheses indicate the number of more than one department.

Mr. L. Hekkinen, Rush med.
~~* Jordan~~

(He wants to see you before Thursday, although he comes under Mr. Whitman's department).

* Coulter

* Clark

* Stagg

* Foster (In place of Dr. Northrup).

Hulbert

* Anderson

* Henderson (Sociology in the Divinity School.

~~Williams~~

* James

Payne T. A.

H. F. Mallory

L. B. Jones

* Names marked with an asterisk have been seen.

Jackman

~~*Col. Parker*~~

FR Lili's

E. J. Jordan

(He wants to see you before Thursday, although he comes under Mr. Whitman's department).

Jordan

Coulter

Clark

Stacy

(In place of Mr. Northrup).

Wester

Hilbert

Anderson

(Geology in the Divinity School).

Henderson

Williams

James

H. F. Mallory

* Names marked with an asterisk have been seen.

OFFICERS
OF
THE BOARD OF TRUSTEES

MARTIN A. RYERSON, *President*

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TREVOR ARNETT, *Auditor*

The University of Chicago

FOUNDED BY JOHN D. ROCKEFELLER

WILLIAM R. HARPER, PRESIDENT

OFFICE OF . . .
THE AUDITOR

CHICAGO June 5, 1902

Miss Cobb,

President's Office, Faculty Exchange.

My dear Miss Cobb:--

Herewith I return the circular letter sent to
the Heads of Departments, and thank you for the loan of the same.

Should not one be sent to F.R.Lillie, and E.O.Jordan?

Yours truly,

Trevor Arnett
Auditor.

The University of Chicago
FOUNDED IN 1857

WILLIAM R. HARRIS, President

CHICAGO June 8, 1902

Miss Cobb,

President's Office, Faculty Exchange.

My dear Miss Cobb:--

Herewith I return the enclosed letter sent to

the Heads of Departments, and thank you for the loan of the same.

Should not one be sent to F.H. Miller, and E.C. Jordan?

Yours truly,

James C. Smith
Auditor.

The University of Chicago
Founded by John D. Rockefeller
Office of the President

File

Chicago April 14th, 1903.

Mr. Trevor Arnett,
Faculty Exchange.

My dear Mr. Arnett:-

Will you please place the proper figures after the following questions:

(1) How much money is invested in grounds, buildings and equipment? *\$ 2281378.³⁶ \$ 2812032.⁶⁰*
440993.⁴⁸

(2) The total assets of the University? *\$ 15128375.²⁵*

(3) The annual expenditure for instruction during the year 1901-2? *\$ 458353.⁹⁹*

I want this information for a little circular which I am planning to issue.

Yours truly,

Francis W. Shepardson

Secretary to the President.

F.W.S.

*The above figures are as of date
June 30, 1902*

J.A.

4/15/03

2/1

Chicago April 14th, 1902

Mr. Trevor Arnett,

Realty Exchange.

My dear Mr. Arnett:-

Will you please place the proper

figures after the following questions:
(1) How much money is invested in grounds, buildings
and equipment?

(2) The total assets of the University?
(3) The annual expenditure for instruction during the
year 1901-02 \$423,325

I want this information for a little circular which I
am planning to issue.

Yours truly,

Francis W. Stephenson

Secretary to the President

M. S.

The above figures are as of date

June 30, 1902

4/12/02

July 24th, 1903.

Am. dubio

My dear Mr. Arnett:-

President Harper's letter of April 2nd 1902 to Paul Milyoukov proposes that this gentleman give a course of lectures with the Crane foundation. The third clause of the arrangements is thus given in the President's letter "and the remun^{eration} to be two thousand dollars (2,000) it being understood that the expenses of your journey and the expenses of your residence in Chicago should be paid by yourself".

As Mr. Milyoukov has delivered the lectures which he agreed to do the check for the amount should be made in his favor and sent to him. I understand he gives the last lecture to-day.

Yours truly,

July 28th, 1903.

Original

My dear Mr. Arnett:-

President Harper's letter of April 2nd 1903 to Paul Milyonkov proposes that this gentleman give a course of lectures with the Crane Foundation. The third clause of the arrangements is thus given in the President's letter "and the remaining amount to be two thousand dollars (\$2,000) it being understood that the expenses of your journey and the expenses of your residence in Chicago should be paid by yourself."

As Mr. Milyonkov has delivered the lectures which he agreed to do the check for the amount should be made in his favor and sent to him. I understand he gives the last lecture to-day.

Yours truly,