

August 5th, 1903

My dear Mr. Arnett:-

I hand you with this my check for \$5.25 this being the return for the tickets for the Convocation luncheon on Tuesday June 16th. These tickets were sold by Dr Goodspeed. I myself did not receive any cash for tickets I handled which were altogether complimentary. The committee on the luncheon selected Mr. Ralph Webster as treasurer and he sold between 183 and 187 (I am not sure of the exact number) tickets at seventy-five cents each and will report directly to you.

Yours truly,

August 8th, 1903

My dear Mr. Arnett:-

I hand you with this my check for \$2.25 this being the return for the tickets for the Convocation luncheon on Tuesday June 16th. These tickets were sold by Dr Goodspeed. I myself did not receive any cash for tickets I handled which were altogether complimentary. The committee on the luncheon selected Mr. Ralph Webster as treasurer and he sold between 183 and 187 (I am not sure of the exact number) tickets at seventy-five cents each and will report directly

to you.

Yours truly,

OFFICERS
OF
THE BOARD OF TRUSTEES

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CHAS. L. HUTCHINSON, *Treasurer*
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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

Oct. 8, 1903.

My dear President Harper:-

In the Budget Receipts for the year 1900-1901 there was included in the income seven (7) months interest on \$1,000,000. gift of Mr. Rockefeller under date of December 1st., 1900. The deficit on that year's Budget after the above interest was included amounted to \$14928.70. In the Budget Receipts for the year 1901-1902 there was included twelve (12) months interest on Mr. Rockefeller's gift of December 1st. 1900, and seven (7) months interest on his gift of December 1st. 1901. Including this interest the surplus on this year's Budget amounted to \$33480.07, from which was appropriated \$10,000. for furnishings for Snell and Hitchcock halls, the remainder was applied on the deficit of the preceding and former years. In the Budget of 1902-1903 there was included one (1) year's interest on Mr. Rockefeller's gift of December 1st. 1901. The deficit on this year's Budget including the above interest amounted to \$37614.98. The income from the gifts aforesaid mentioned was not included in the estimated Budget for the respective years.

Yours truly,

Trevor Arnett
AUDITOR

President W.R. Harper,

University of Chicago.

OFFICE OF
THE AUDITOR

The University of Chicago

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CHAS. E. HITCHCOCK, Treasurer
WILLIAM R. HARPER, President
T. W. HARRIS, Secretary

Oct. 8, 1902.

CHICAGO

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Yours truly,

John D. Smith
AUDITOR

President W. R. Harper,

University of Chicago.

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FOUNDED BY JOHN D. ROCKEFELLER

WILLIAM R. HARPER, PRESIDENT

OFFICE OF
THE AUDITOR

CHICAGO Oct..12,1903.

My dear President Harper:-

Herewith I hand you statements of amounts paid
for Summer Quarter Instruction as follows:-

(1) The University & Divinity School \$12428.04

The appropriations are as follows:-

Extra Summer Instruction	\$9000.
Special Lectures	600.
General Lecture Divinity School	150.
Total	<u>\$9750.</u>

(2) School of Education \$1756.66

The appropriation was \$1500.

(3) Law School \$3872.22

The appropriation was \$3038.

I have included the amount paid to Dean Beale \$1250; this
should probably be charged against the regular instruction. The extra
amount claimed by Judge Mack \$416.66 is not included. Deducting Beale
and adding Mack the amount is exactly the same as the appropriation.

(4) Open Lectures \$1855.

The appropriation for Open Lectures was \$1000.

The Receipts were \$1331.10

Yours truly,

Trevor Arnett

President W.R.Harper,

University of Chicago.

THE UNIVERSITY OF CHICAGO
 OFFICE OF THE AUDITOR
 CHICAGO, ILL., 1903.
 WILLIAM R. HARPER, PRESIDENT
 THE BOARD OF TRUSTEES
 OFFICERS
 MARTIN A. LUTHER, CHAIRMAN
 ALBERT M. LUTHER, SECRETARY
 GEORGE H. LUTHER, TREASURER
 JOHN W. LUTHER, CLERK

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 Special Lectures 600.
 General Lectures Divinity School 150.
 Total \$9750.

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 The appropriation was \$1756.66
 (3) Law School
 The appropriation was \$3872.22
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I have included the amount paid to Dean Beale \$1250; this
 should probably be charged against the regular instruction. The extra
 amount claimed by Judge Mack \$416.66 is not included. Deducting Beale
 and adding Mack the amount is exactly the same as the appropriation.

(4) Open Lectures
 The appropriation for Open Lectures was \$1852.
 The Receipts were \$1000.
 \$1351.10

Yours truly,

John W. Luther

President W. R. Harper,
 University of Chicago.

SUMMER QUARTER PAY ROLL 1903

NAME	DEPARTMENT	FIRST TERM	SECOND TERM	TOTAL
Ames, Edward Scribner	Philosophy	150.		150.
Arnold, Frank Russell	Romance	75.	75.	150.
Atwood, Wallace Walter	Geology	100.		100.
Baldwin, James Mark	Philosophy	500.		500.
Beal, William Otis	Astronomy	50.	50.	100.
Blanchard, Fred Mason	Public Speaking	200.	200.	400.
Boehm, W.J.	Physics		67.50	67.50
Borgerhoff, John Joseph Leopold	Romance	37.50	37.50	75.
Brownlee, Roy H.	Chemistry	125.	125.	250.
Burgess, Theodore Chalon	Greek	200.	200.	400.
Bussey, William Henry	Mathematics	75.	75.	150.
Byers, Horace G.	Chemistry	100.		100.
Colby, Charles W.	History	500.		500.
Cruickshank, Roswell Dwight	Anatomy	25.		25.
Davenport, Charles Benedict	Zoology	208.33	208.33	416.66
Derby, Ira H.	Chemistry	150.	100.	250.
De Wolf, Frank W.	Geology	150.	135.	285.
Deubedout, Ernest Jean	Romance	75.	75.	150.
Epsteen, Saul	Mathematics	93.75	93.75	187.50
Fite, Warner	Philosophy		175.	175.
Goode, John Paul	Geography		300.	300.
Guthrie, William Norman	Lit. in Eng.		500.	500.
Hatton, Augustus Raymond	Polit. Science	100.	100.	200.
Hessler, John Charles	Chemistry	250.	250.	500.
Hale, William Gardner	Latin	500.		500.
Holmes, Willis Boit	Chemistry	150.	150.	300.
Howe, Clifton Durant	Botany	75.		75.
Hulbert, Henry W.	Church History		400.	400.
Jewett, Frank Baldwin	Physics	125.	125.	250.
Jordan, Herbert Edwin	Mathematics	50.	50.	100.
Kingsbury, Grace Ethel	Physical Culture	75.	75.	150.
Kirk, Edwin Garvey	Zoology	145.	85.	230.
Klein, Sidney	Anatomy		25.	25.
Land, William J.G.	Botany	62.50	62.50	125.
Large, Thomas	Zoology	133.33	133.33	266.66
Lyon, Florence May	Botany	75.	75.	150.
Mac Mechan, Archibald	English	200.	200.	400.
Mathews, Samuel A.	Physiological Chem	100.	100.	200.
Mead, William Edward	English	312.50	312.50	625.
Melander, Axel Leonard	Zoology	60.		60.
Neilson, Charles Hugh	Physiology	50.	50.	100.
Packard, Wales Harrison	Physiology	150.	150.	300.
Petitidier, O.L.	Physics	67.50		67.50
Roberts, Arthur J.	English		250.	250.
Ross, Clarence Frisbie	Greek	50.	50.	100.
Sellery, George Clark	History	125.	125.	250.
Shull, George Harrison	Botany	50.	50.	100.
Schoemaker, William Ross	New Testament		100.	100.
Scott, Lee Osborne	Bacteriology	50.	50.	100.
Slonaker, James Rollin	Neurology	111.11		111.11
Smith, Arthur Whipple	Mathematics		100.	100.
Stuart, Charles M.	Homiletics		400.	400.
Tarrant, Mary Eleanor	Botany		50.	50.
Terry, Benjamin Stites	History	333.33		333.33
Tower, William Lawrence	Zoology	177.78		177.78
Watson, John Broadus	Philosophy		100.	100.
		\$6392.63	\$6035.41	\$12428.04

SUMMER QUARTER PAY ROLL 1903

NAME	DEPARTMENT	FIRST TERM	SECOND TERM	TOTAL
Ames, Edward Gerbner	Philosophy	150.		150.
Arnold, Frank Russell	Romance	75.	75.	150.
Atwood, Wallace Walter	Geology	100.		100.
Baldwin, James Mark	Philosophy	500.		500.
Beal, William Otis	Astronomy	50.	50.	100.
Blanchard, Fred Mason	Public Speaking	200.	200.	400.
Boehm, W. J.	Physics	27.50	27.50	55.
Borgerhoff, John Joseph Leopold	Romance	125.	125.	250.
Brownlee, Roy H.	Chemistry	200.	200.	400.
Burgess, Theodore Chalton	Greek	75.	75.	150.
Bussay, William Henry	Mathematics	100.		100.
Byers, Horace G.	Chemistry	500.		500.
Colby, Charles W.	History	25.		25.
Crutcher, Roswell Dwight	Anatomy	208.33	208.33	416.66
Davenport, Charles Benedict	Geology	150.	150.	300.
Derby, Ira H.	Chemistry	125.	125.	250.
De Wolf, Frank W.	Geology	75.	75.	150.
Dembodant, Ernest Jean	Romance	93.75	93.75	187.50
Egerton, Paul	Mathematics	175.	175.	350.
Fite, Warner	Philosophy	300.	300.	600.
Goode, John Paul	Geography	500.	500.	1000.
Guthrie, William Norman	Lit. in Eng.	100.		100.
Hutton, Augustus Raymond	Polit. Science	250.	250.	500.
Hesseler, John Charles	Chemistry	500.		500.
Hale, William Gardner	Latin	150.	150.	300.
Holmes, Willis Bolt	Chemistry	75.		75.
Howe, Clifton Durant	Botany	400.		400.
Huiber, Henry W.	Church History	125.	125.	250.
Jewett, Frank Baldwin	Physics	50.	50.	100.
Jordan, Herbert Edwin	Mathematics	75.	75.	150.
Kingsbury, Grace Ethel	Physical Culture	125.	125.	250.
Kirk, Edwin Garvey	Geology	25.		25.
Klein, Sidney	Anatomy	62.50	62.50	125.
Land, William J. G.	Botany	133.33	133.33	266.66
Large, Thomas	Geology	75.	75.	150.
Lyon, Florence May	Botany	200.	200.	400.
Mac Mehan, Archibald	English	100.	100.	200.
Mathews, Samuel A.	Physiological Chem.	312.50	312.50	625.
Mead, William Edward	English	50.		50.
Melander, Axel Leonard	Geology	150.	150.	300.
Nelson, Charles Hugh	Physiology	50.		50.
Packard, Walter Harrison	Physiology	50.		50.
Pettibler, O. L.	Physics	250.	250.	500.
Roberts, Arthur J.	English	50.		50.
Ross, Clarence Frisbie	Greek	125.	125.	250.
Sellers, George Clark	History	50.		50.
Shull, George Harrison	Botany	100.	100.	200.
Schoemaker, William Ross	New Testament	50.		50.
Scott, Lee Osborne	Bacteriology	111.11	111.11	222.22
Slonaker, James Rollin	Neurology	100.	100.	200.
Smith, Arthur Whipple	Mathematics	400.	400.	800.
Stuart, Charles W.	Homiletics	50.		50.
Terry, Benjamin Stiles	History	177.75	177.75	355.50
Tower, William Lawrence	Geology	100.		100.
Watson, John Brodus	Philosophy			
\$332.65 \$2025.41 \$12425.04				

SCHOOL OF EDUCATION

SUMMER QUARTER PAY ROLL

1903 - 1904

	FIRST TERM	SECOND TERM	TOTAL
Allen, Anne Elizabeth	\$100.		\$100.
Artingstall, May	80.		80.
Carley, Ira M.	150.		150.
Covington, Annette	166.66		166.66
Feuling, Alice D.	100.	100.	200.
Hall, Jennie	100.		100.
Miller, Antoinette	250.		250.
Thorne-Thomsen, Gudrun	100.	100.	200.
Schenck, Bertha	40.		40.
Wygant, Elsie	100.		100.
Cushman, Lillian Sophia		200.	200.
Cook, Harrie Miles		45.	45.
Goodrich, Helen		125.	125.
Total	\$1186.66	\$570.	\$1756.66

SCHOOL OF EDUCATION

SUMMER QUARTER PAY ROLL

1903-1904

	FIRST TERM	SECOND TERM	TOTAL
Allen, Anne Elizabeth	\$100.		\$100.
Artingstall, May	80.		80.
Carley, Mrs M.	150.		150.
Covington, Annette	156.66		156.66
Feuling, Alice D.	100.	100.	200.
Hall, Jennie	100.		100.
Miller, Annetette	250.		250.
Thorne-Thomsen, Gudrun	100.	100.	200.
Wernick, Bertha	40.		40.
Wyant, Elsie	100.		100.
Graham, William Sophia		200.	200.
Cook, Harrie Miles		45.	45.
Goodrich, Helen		125.	125.
Total	\$1186.66	\$270.	\$1456.66

LAW SCHOOL INSTRUCTION

SUMMER QUARTER

1903

Beale, Joseph H. _____	\$1250.
Wyman, Bruce _____	1000.
Freund, S.H.F. _____	300.
Hall, J.Parker _____	1222.22
Kremer, C.E. _____	100.
Total _____	\$3872.22

LAW SCHOOL INSTRUCTION

SUMMER QUARTER

1903

\$1320.	Beale, Joseph H.
1000.	Wyman, Bruce
300.	Friend, E.H.R.
1222.22	Hall, J. Parker
100.	Kramer, C.H.
\$3872.22	Total

UNIVERSITY OF CHICAGO

OPEN LECTURES

1903 - 1904

Soeboeck, W.C.E.	\$20.
Brown, Charles Francis	200.
Clark, John Bates	150.
Shank, Retta Johnson	25.
Dickinson, Clarence	30.
Anderson, J.G.	25.
Colby, Charles W.	150.
Iynega, Toyokichi	250.
Goodwin, Mable	25.
French, W.M.R.	100.
Park, Marvin McTyeirie	75.
D'Arnalle, Vernon	30.
Shaw, Alfred	25.
Taft, Lorado	100.
Garland, Hamlin	200.
Cox, John	400.
Liebling, Emil	25.
Evans, Louis	25.
Total	\$1855.

UNIVERSITY OF CHICAGO

OPEN LECTURES

1903-1904

\$20.	Seebach, W.C.F.
200.	Brown, Charles Francis
150.	Clark, John Bates
25.	Shank, Hetta Johnson
30.	Bickinson, Clarence
25.	Anderson, J.B.
150.	Colby, Charles W.
250.	Lyness, Toyokichi
25.	Goodwin, Melie
100.	French, W.M.R.
75.	Tarkenton, W.C.
30.	D'Arnell, Vernon
25.	Shaw, Alfred
100.	Tate, Lorde
200.	Garland, Hattie
400.	Cox, John
25.	Willing, Emil
25.	Evans, Louis
\$1855.	Total

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The University of Chicago
FOUNDED BY JOHN D. ROCKEFELLER

WILLIAM R. HARPER, PRESIDENT

OFFICE OF
THE AUDITOR

CHICAGO

November 23, 1903

My dear President Harper:-

Replying to the letter of Dr. Dewey dated November 18th. attached. The statements sent to Dr. Dewey were in reply to his request of November 16th. as follows:-

"Kindly give me a Financial Report on the Laboratory School, the South Side Academy and the Chicago Manual Training School for the last year, also a more detailed explanation of the Deficit charge to the Publication Account for the last year."

Accordingly I at once mailed to him a report for the fiscal year ending June 30, 1903, giving in detail the operation of the aforesaid schools between the periods of July 1, 1902 and June 30, 1903, which was exactly in accordance with his request.

With regard to the first point he makes concerning the Publication Account, he has acknowledged to me in conversation over the telephone Saturday morning, that he became confused on account of looking at the account from the journal standpoint and not from a standpoint of the Budget, and that instead of my statement being wrong, as he suggests, that it was his own error in looking at the matter from the wrong standpoint. For example, from the standpoint of the journal the excess of Expenditures over Receipts for the two (2) years were \$4244.47, but from the standpoint of the Budget, since there was an appropriation of \$1500. each year, the excess of Expenditures over the appropriation amounted to \$1244.47.

With regard to his criticisms in the second and third items, that instead of the schools having a deficit they really had a

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CHICAGO

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\$4344.47, but from the standpoint of the Budget, since there was an

appropriation of \$1500. each year, the excess of Expenditures over the

appropriation amounted to \$1844.47.

With regard to his criticisms in the second and third

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TREVOR ARNETT, *Auditor*

WILLIAM R. HARPER, PRESIDENT

#2W.R.H.

CHICAGO

credit. He has also acknowledged to me that he is in error in these points.

You will notice in his request that he did not ask for a financial history of the South Side Academy and the Laboratory Schools for two (2) years, but a statement of their account for the last year. You will ofcourse understand that in rendering a report for the fiscal year I am confined to the operations taking place within that year, and as a matter of accounting it makes absolutely no difference whether there was a deficit or a surplus in the preceding years. My duty is simply to record the facts as shown by the records for the period under consideration. For Dr.Dewey's own information I informed him that while the fiscal year 1902-3 resulted in a deficit,as shown by my statements, yet for the preceding fiscal year there was a credit to the Laboratory School of \$2003.30 and to the South Side Academy of \$1880.45.

I do most emphatically object to the following statements in Dr.Dewey's letter:-

"We have so many legitimate difficulties to contend with, that it seems to me that I am entitled to complain of a statement which puts us before the Trustees and other officials in a light of having a deficit, when as a matter of fact we have a credit" also-"Is there not some way in which the financial reports can be made to represent the facts of the situation."

The statements rendered to the Board and to Dr.Dewey showing the deficits were headed for the Fiscal Year 1902-3,and represented the facts absolutely for that period, and did not purport to show what happened before or what was likely to happen since. I should be justly entitled to criticism, if in the statement for the given period

WILLIAM R. HAMPER, PRESIDENT

THE BOARD OF TRUSTEES

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ANDREW M. HARRIS, Vice-President

WILLIAM R. HAMPER, Chairman and Secretary
J. W. HARRIS, Secretary
J. W. HARRIS, Secretary

CHICAGO

42W.R.H.

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WILLIAM R. HARPER, PRESIDENT

OFFICE OF
THE AUDITOR

#3 W.R.H.

CHICAGO

I mixed in data and material which did not properly come within that period. It has always been my policy to respond quickly and as accurately as I know how to all requests for information made by members of the University, who are entitled to such information. You will notice in this connection that Dr. Dewey's letter was written on November 16th. and on November 17th. notwithstanding the fact that we were exceedingly busy in making out our Budget report, I took time to send him a detailed statement covering all the points asked for by him. He has acknowledged to me that in regard to the first point in his letter, he was confused through no fault of the statement, and with regard to the second and third points, that there was nothing in them, that he simply wrote them to you to go on record, since the fact of the deficit had been rubbed into him. I can ofcourse furnish the figures, but it is not within my province to furnish the understanding, and I think Dr. Dewey should wipe the slate of those two remarks concerning the presentation of the financial reports.

Yours truly,

Trevor Arnett

President W.R. Harper,
University of Chicago

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Yours truly,

President W.R. Harper,

University of Chicago

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The University of Chicago

FOUNDED BY JOHN D. ROCKEFELLER

WILLIAM R. HARPER, *PRESIDENT*

CHICAGO Feb. 5, 1904

My dear Dr. Harper:--

I return herewith the proposed budget of the School of Education with the following notation:

I. RECEIPTS-

1. The item from the Blaine Fund of \$25000. is according to contract, but at the present time there is no cash available to pay it nor will there be until the land is sold and the amounts advanced by Mr. Rockefeller re-paid from the proceeds.

2. High School tuitions are estimated at \$62500. Based on figures for the current year the receipts will be about \$57000.

3. The Elementary School tuitions are estimated at \$22500. and the college tuitions at \$18480.- total \$40980. The receipts from these two sources the present year will be about \$33000.

4. The Summer Quarter tuitions are estimated at \$8000. The figures for this year are \$7500.

5. Scholarships and student service receipts are estimated at \$2040. and \$3600. respectively, a total of \$5640.

I am at a loss to understand where this receipt comes from unless it is considered in addition to the tuitions received, if so, the estimates are too high, for as you will notice by the above figures, the High School tuitions have been placed at \$5500. more than the actual for this year. The Elementary School and College tuitions \$7980 more than the actual for this year, and the Summer Quarter tuitions \$500. more than the actual for this year, a total increase of \$13980., adding to this amount the scholarships and student service- \$5640., makes a total increase over actual receipts for this year of \$19620. Of course my figures are based on what we have actually received this year, and Mr. Dewey probably has information of an increased attendance for next year of which I am ignorant. Nevertheless \$19000. seems to

THE BOARD OF TRUSTEES

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ALFRED M. MICHIE, Vice-President
WILLIAM H. HARRIS, Secretary
THOMAS ARNOLD, Auditor

CHICAGO Feb. 5, 1904

My dear Dr. Harper:--

I return herewith the proposed budget of the School of

Education with the following notation:

I. RECEIPTS--

1. The item from the Blaine Fund of \$25000. is according to contract, but at the present time there is no cash available to pay it, nor will there be until the fund is sold and the amount advanced by it. Rockefeller re-paid from the proceeds.

2. High School tuition are estimated at \$22500. Based on figures for the current year the receipts will be about \$27000.

3. The Elementary School tuition are estimated at \$22500. and the college tuition at \$12480. -- total \$40980. The receipts from these two sources the present year will be about \$33000.

4. The Summer Quarter tuition are estimated at \$6000. The figures for this year are \$7500.

5. Scholarships and student service receipts are estimated at \$2040. and \$3600. respectively, a total of \$5640.

I am at a loss to understand where this receipt comes from unless it is considered in addition to the tuition received, if so,

the estimates are too high, for as you will notice by the above

figures, the High School tuition have been placed at \$2500. more than

the actual for this year. The Elementary School and College tuition

\$7280 more than the actual for this year, and the Summer Quarter tuition

\$500. more than the actual for this year, a total increase of \$13280.

Adding to this amount the scholarships and student service--\$5640. makes

a total increase over actual receipts for this year of \$18920. or

course my figures are based on what we have actually received this

year, and Mr. Dewey probably has information of an increased attendance

for next year of which I am ignorant. Nevertheless \$19000. seems to

be a very large increase.

6. The Crerar Fund is estimated at \$2600., it should be \$2650.

7. The net profit on the lunch room is shown at \$400. Mr.

MacLean informs me that a woman is employed exclusively in the lunch room at \$30. per month whose salary heretofore has been charged to Janitors, but inasmuch as the items for Janitors did not contemplate such service, the charge will be transferred to the lunch room and will, therefore, wipe out this profit.

II. ESTIMATED EXPENDITURES-

1. College and Elementary School salaries. There is a reduction in this item as compared with last year's budget, although there are certain individual increases viz- a new College Dean at a salary of \$500., and an increase in the salaries of A. Harmer, Mrs. Kern, E.V. Port, A. Scherz, H.O. Gillett and G. Smith. 2 300

2. High School Salaries. This item shows an increase of about \$13000. over the corresponding item of last year. This is due in a large measure to the fact that last year 9/12 of the salaries in most cases was paid, whereas this year 12/12 must be provided for. There are the following increases-

Wm. B. Owen	\$500.
A.C. Johnston	100.
C.H. VanTuyt	200.
B.E. Parcot	100.
H.F. McNeish	150.
C.J. Lynde	200.
W.S. Drew	250.
A.M. Frew	200.

700

3. College, High School and Elementary Salaries.

The salary of Library Assistant is increased \$180., and a new item for cooking- \$450. is inserted.

4. Under the head of Administration Salaries- the item of Secretaries is increased from \$2880. to \$4360., an increase of \$1460.

In this connection I would call your attention to the fact that the work formerly done by the Dean's clerk of the Manual Training School and the

is a very large increase.

6. The Great Fund is estimated at \$2500., it should be \$2550.

7. The net profit on the lunch room is shown at \$4000 Mr.

MacLean informs us that a woman is employed exclusively in the lunch room at \$30. per month whose salary heretofore has been charged to Janitors, but inasmuch as the items for Janitors did not contemplate such service, the charge will be transferred to the lunch room and will, therefore, wipe out this profit.

II. ESTIMATED EXPENDITURES-

1. College and Elementary School salaries. There is a reduction in this item as compared with last year's budget, although there are certain individual increases viz- a new College Dean at a salary of \$500., and an increase in the salaries of A. Warner, Mrs. Kern, R.V. Port, A. Scherer, E.O. Gillett and G. Smith.

2. High School Salaries. This item shows an increase of about \$13000. over the corresponding item of last year. This is due in a large measure to the fact that last year 9/12 of the salaries in most cases was paid, whereas this year 12/12 must be provided for. There are the following increases-

\$500.	Wm. H. Owen
100.	A.C. Johnston
200.	C.H. Vandyke
100.	B.H. Farrel
150.	H.F. McNeish
200.	C.J. Lynde
250.	W.B. Drew
200.	A.M. Brew

3. College, High School and Elementary Salaries. The salary of Library Assistant is increased \$150., and a new item for cooking - \$450. is inserted.

4. Under the head of Administration Salaries- the item of Secretaries is increased from \$2250. to \$4350., an increase of \$2100. In this connection I would call your attention to the fact that the work formerly done by the Dean's clerk of the Manual Training School and the

Dean's clerk of the South Side Academy, viz.- that of making out bills, sending them out and keeping a record of the collections, and doing all other work necessary in collection of fees, is now being done in the Registrar's office, and the additional expense of clerk hire and postage is borne by it. Its appropriation is inadequate for this purpose, and I would suggest that at least \$700. of this expense for Secretaries be set aside for the use of the Registrar's Office and charged to the University High School appropriation for clerks. There is also an additional expense for Supply Room attendant- \$400.

5. Buildings & Grounds.

Mr. MacLean has gone over this section and I submit herewith side by side, the statement from Mr. Dewey and the statement from Mr. MacLean.

Account	Dr. Dewey	Mr. MacLean
Janitors, etc.	\$5400.	\$6300.
Watchman		600.
Elevator men		360.
Engineers		840.
Janitor's supplies and laundry	985.	985.
Engineer's supplies		300.
Heat & Light	5300.	7868.
Insurance and repairs	700.	700.
Telephones	400.	400.
	\$12785.	\$18353.

a difference of \$5568. in favor of Mr. MacLean's statement. Of this difference \$2568. is in the item for "Heat & Light" and is the amount allowed to the credit of the Power Plant in the regular University budget based on cost. The remaining \$3000. is mainly a difference in the amount of Janitors and Engineers' salaries. Mr. MacLean says that this is based on the actual needs of the building from present experience and from the number of people employed at the present time.

Mr. MacLean also states that there is no charge against the Manual Training School for power furnished by the Power Plant for the running of motors and engines, etc.; that if they were paid for it would cost \$3500.

When a clerk of the South Side Academy, viz. - that of making out bills, sending them out and keeping a record of the collections, and doing all other work necessary in collection of fees, is now being done in the Registrar's Office, and the additional expense of clerk hire and postage is borne by it. Its appropriation is inadequate for this purpose, and I would suggest that at least \$700. of this expense be set aside for the use of the Registrar's Office and charged to the University High School appropriation for clerks. There is also an additional expense for Supply Room attendant - \$400.

5. Buildings & Grounds.

Mr. MacLean has gone over this section and I am submitting herewith side by side, the statement from Mr. Dewey and the statement from Mr. MacLean.

Account	Dr. Dewey	Mr. MacLean
Tenitors, etc.	\$2400.	\$2300.
Watchman		600.
Riveter men		380.
Engineers		840.
Tenitor's supplies and laundry	985.	925.
Engineer's supplies		300.
Heat & Light	2300.	2825.
Insurance and repairs	700.	700.
Telephones	400.	400.
	\$12785.	\$12325.

A difference of \$460. in favor of Mr. MacLean's statement. Of this difference \$2568. is in the item for "Heat & Light" and is the amount allowed to the credit of the Power Plant in the regular University budget based on cost. The remaining \$2032. is mainly a difference in the amount of Tenitors and Engineers' salaries. Mr. MacLean says that this is based on the actual needs of the building from present experience and from the number of people employed at the present time. Mr. MacLean also states that there is no charge against the Manual Training School for power furnished by the Power Plant for the running of motors and engines, etc.; that if they were paid for it would cost \$3500.

5. General Expense Account.

The appropriation for the Elementary School Teacher is in accordance with the contract, but the Journal has never been published for this amount.

The item for advertising, postage and stationery is increased from \$2000. to \$3500.

The items of Supplies & Equipment, Contingent Fund and Miscellaneous Fund are reduced by \$1387.50.

Yours truly,

Lever Amett

G. General Expense Account.

The appropriation for the Elementary School Teacher is in accordance with the contract, but the Journal has never been published for this amount.

The item for advertising, postage and stationery is increased

from \$2000. to \$3500.

The items of Supplies & Equipment, Contingent Fund and Miscellaneous-

neous Fund are reduced by \$1387.50.

Yours truly,

James D. Smith

Audited

February 10th, 1904

My dear Mr. Arnett:-

Please indicate to me, with as little trouble to yourself as possible, 1) how it comes that Mathematics, Physics, Physiology and Botany will over-reach their appropriation for instruction; also (2) why Walker Hall expenses will over-reach its appropriation.

Yours very truly,

(3) the details of the charges to the Open Lecture account which makes the account overdrawn \$2741. There is certainly a mistake here.

Also, there should be some change, I think, in the amount proposed for Modern Philology- \$1163.

Yours very truly,

W. R. Harper

February 10th, 1904

Unpublished

My dear Mr. Arnold:-

Please indicate to me, with as little trouble to yourself as possible, (1) how it comes that Mathematics, Physics, Physiology and Botany will over-reach their appropriation for instruction; also (2) why Walker Hall expenses will over-reach its appropriation.

Yours very truly,
(3) the details of the charges to the Open Lecture account which makes the account overdrawn \$2741. There is

certainly a mistake here.

Also, there should be some change, I think, in the amount proposed for Modern Philology - \$1163.

Yours very truly,

W. R. Harper

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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

Feb. 13, 1904.

Recd

My dear President Harper:-

Replying to your letter of February 10th. the overcharges in the following Instruction Accounts are accounted for as follows:-

MATHEMATICS

The estimated overcharge on June 30, will be \$125. This is on account of extra courses given by Epstein and Veblen, for which there was no appropriation.

PHYSICS

The appropriation for Kinsley was	- - - - -	\$1000.
New Instructor-	- - - - -	1000.
Additional Instruction-	- - - - -	500.
<u>Total</u>		<u>\$2500.</u>

The expenses will be Kinsley	\$1500.	
Winchester	570.	
Wood	327.74	
Proctor (Summer Qr)	250.	
Parker "	150.	
<u>Total</u>		<u>\$2797.74</u>
<u>Overdraft on June 30,</u>		<u>\$297.74</u>

PHYSIOLOGY

Appropriation for Greely	- - - - -	\$600.
Zoethout-	- - - - -	200.
<u>Total</u>		<u>\$800.</u>

The charges against this will be Rieske	\$720.	
O.H. Brown	500.	
Student Asst.	178.	
<u>Total</u>		<u>\$1398.</u>
<u>Overdraft June 30,</u>		<u>\$598.</u>

BOTANY

The appropriation for Assiatnce was	- - - - -	\$400.
Appropriation for Supplementary Instruction	- - - - -	350.
<u>Total</u>		<u>\$750.</u>

The charges against this will be Whitford	\$400.	
Howe	400.	
Shull	150.	
Student Asst.	82.50	
<u>Total</u>		<u>\$1032.50</u>
<u>Overdraft June 30,</u>		<u>\$282.50</u>

THE BOARD OF TRUSTEES

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OFFICE OF
THE AUDITOR

CHICAGO

W.R.H.#2

In the above cases I have left out the Instructors whose appropriations were equal to the payments made.

The appropriation for Walker Hall was for the year -- \$1400.

Expenses to December 31, were as follows

Janitor - - - - -	\$270.	
Coal - - - - -	299.20	
Light, Water & Supplies	432.79	
<u>Total</u>		\$1001.97

The expense for the first six months for the preceding year was \$1000.18, the difference between the two (2) years being \$1.79.

I have already written you with regard to the charge against Modern Philology, and I will send the details of the charges to the Open Lecture Account in a separate letter on Monday, when I get some information from the Press Division, which I cannot now obtain.

Yours truly,

President W.R.Harper,

Haskell Museum

Trevor Arnett

WILLIAM R. HARPER, President

THE BOARD OF TRUSTEES

Martin A. Ryerson, President

Charles F. Johnson, Treasurer

CHICAGO

W. R. H. 42

In the above cases I have left out the instructions whose

appropriations were equal to the payments made.

The appropriation for Welker Hall was for the year -- \$1400.

Expenses to December 31, were as follows

Janitor	\$270.
Coal	232.20
Light, Water & Supplies	432.79
Total	\$1001.99

The expenses for the first six months for the preceding year

was \$1000.18, the difference between the two (2) years being \$1.79.

I have already written you with regard to the charges against

Modern Philology, and I will send the details of the charges to the

Open Lecture Account in a separate letter on Monday, when I get some

information from the Press Division, which I cannot now obtain.

Yours truly,

W. R. Harper

President W. R. Harper

Markell Museum

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TREVOR ARNETT, *Auditor*

The University of Chicago

FOUNDED BY JOHN D. ROCKEFELLER

WILLIAM R. HARPER, *PRESIDENT*

OFFICE OF
THE AUDITOR

Handwritten: Done, OK, CHA
CHICAGO March 7, 1904.

My dear President Harper:-

Again returning correspondence with regard to Botany Instruction. Mr Howe is paid \$400. in accordance with the action of the Board under date July 1, 1903 as follows:- " That Clifton B. Howe be appointed Assistant in Botany for the year beginning July 1, at a salary of \$400., he to perform services during the four Quarters of the year. "

Yours truly,

President W.R. Harper,

Haskell Museum

Trevor Arnett

RECEIVED
THE SECRETARY

The University of Chicago

CHICAGO, ILL.

THE BOARD OF TRUSTEES

WILLIAM R. HARPER, PRESIDENT

ALFRED A. HAYDEN, VICE-PRESIDENT

ALFRED A. HAYDEN, VICE-PRESIDENT

ALFRED A. HAYDEN, VICE-PRESIDENT

March 7, 1904.

My dear President Harper:-

A note regarding correspondence with regard to
Botany instruction. Mr Howe is paid \$400. in accordance with the
action of the Board under date July 1, 1903 as follows:- "That Clinton
D. Howe be appointed Assistant in Botany for the year beginning July 1,
at a salary of \$400., he to perform services during the four quarters of
the year."

Yours truly,

James C. Smith

President W. R. Harper

Nashville Museum

The University of Chicago

Department of Botany

The Botanical Gazette

March 4, 1904.

(18)

My dear President Harper:-

I have read the attached letter of Mr. Arnett and understand the situation better, but there is still the question to be asked, why did Howe receive \$400 when certainly not more than \$300 was asked? Of course the transfer of the student service account to this particular appropriation we knew nothing about. If the overcharge in connection with Howe (\$100 at least) and \$82.50 for student assistance, which we knew nothing about, be deducted from the account we come out exactly even.

Yours sincerely,

John M. Coulter

President W. R. Harper,
The University.

Will Mr. Arnett please
read and return to
W. R. Harper

March 4, 1904.

(12)

My dear President Harper:-

I have read the attached letter of Mr. Arnett and understand the situation better, but there is still the question to be asked, why did Howe receive \$400 when certainly not more than \$300 was asked? Of course the transfer of the student service account to this particular appropriation we knew nothing about. If the overcharge in connection with Howe (\$100 at least) and \$22.50 for student assistance, which we knew nothing about, be deducted from the account we come out exactly even.

Yours sincerely,

John W. Coulter

President W. R. Harper,
The University.

Mr. Wm. Coulter
read and referred to
Mr. Harper

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CHAS. I. HUTCHINSON, *Treasurer*
T. W. GOODSPEED, *Secretary*

The University of Chicago

FOUNDED BY JOHN D. ROCKEFELLER

OFFICE OF
THE AUDITOR

WILLIAM R. HARPER, *PRESIDENT*

CHICAGO March 2, 1904.

*Will Mr. Coulter
please read &
return to
W.R. Harper*

My dear President Harper:-

Herewith I return letter of Mr. Coulter with regard to his Botany Instruction Account. The trouble is not as he supposes on Shull, but as will be more clearly shown by the following table:-

CHARGE

<u>BOTANY INSTRUCTION</u>		<u>SUPPLEMENTARY INSTRUCTION</u>
Whitford	\$300.	\$100.
Howe	300.	100.
Shull		150.
Student Assistant	82.50	
	\$682.50	\$350.
<u>Appropriation</u>	<u>400.</u>	<u>350.</u>
<u>Overdraft</u>	<u>\$282.50</u>	

You will notice that \$100. of Whitford's salary, \$100. of Howe's salary and \$150. of Shull's salary is charged to Supplementary Instruction, making up the \$350. appropriated for Supplementary Instruction. The Overdraft of \$282.50 is on Botany Instruction proper, arising from charging \$682.50 against an item of \$400. I notice in your letter you placed the amount of Student Service at \$150., the amount as shown in my letter was \$82.50; this is charged against the Instruction Account in accordance with the plan approved by you. It is possible that for the present year it will have to be charged to Student Service.

If the salary of Mr. Whitford ceases on April 1st. the above estimated Overdraft of \$282.50 will be reduced to \$182.50, and if the amount of Student Assistant be provided for out of Student Service Appropriation, this will take out \$82.50 leaving the Overdraft \$100.

Trusting this will explain the matter to the satisfaction of Mr. Coulter, I am

Yours truly,

President W.R. Harper,
Haskell Museum

Trevor Arnett

Chicago, March 2, 1904.

My dear President Harper:-

Herewith I return letter of Mr. Conlister with
regards to his Botany Instruction Account. The trouble is not as he
supposes on Shull, but as will be more clearly shown by the following
table:-

CHARGE

BOTANY INSTRUCTION		SUPPLEMENTARY INSTRUCTION	
Whistler	\$200.00		\$100.00
Howe	200.00		100.00
Shull			100.00
Student Assistant	22.50		
	\$222.50		\$222.50
Appropriation	400.00		300.00
Overdraft	222.50		

You will notice that \$100. of Whistler's salary, \$100.
of Howe's salary and \$100. of Shull's salary is charged to Supplementary
Instruction, making up the \$300. appropriated for Supplementary Instruc-
tion. The overdraft of \$222.50 is on Botany Instruction proper, arising
from charging \$222.50 against an item of \$400. I notice in your letter
you placed the amount of Student Service at \$150. The amount as shown
in my letter was \$22.50; this is charged against the Instruction Account
in accordance with the plan approved by you. It is possible that for
the present year it will have to be charged to Student Service.
If the salary of Mr. Whistler ceases on April 1st, the
above estimated overdraft of \$222.50 will be reduced to \$182.50, and if
the amount of Student Assistant be provided for out of Student Service
Appropriation, this will take out \$22.50 leaving the overdraft \$100.
Trusting this will explain the matter to the satisfaction of
Mr. Conlister, I am
Yours truly,

President W.R. Harper,
Haskell Museum

The University of Chicago

Department of Botany

The Botanical Gazette

*Mr. Arnett: please read
and return to*
February 27, 1904.
J. R. Harper

My dear President Harper:-

I have your favor of February 25, which I enclose so as to make my reply clear. There is certainly a "mistake in this calculation," so far as our correspondence shows.

1. The arrangement with Shull was not provided for in the original budget, and was an arrangement directly between you and him, in effecting which Professor Barnes was the go-between. It was a distinct understanding that this \$150 could not come out of the appropriations you have indicated.

2. The item of \$150 for student assistance is a new one to us. I do not know what it means, unless it refers to a little student service we have had, and which we did not know was to be charged against the appropriation for assistance in instruction.

3. The item of \$400 in connection with Mr. Howe's service is also a mistake. In my letter of March 20 I requested \$400 for him. This request did not go through, and in a letter bearing date May 5 and signed by Professor Barnes, ^{it was} ~~this~~ stated that we could make the arrangement for \$300. We also have your "O.K." in reference to the arrangement with Mr. Howe, but stating no amount, dated June 25. This would indicate that Mr. Howe was not to receive more than \$300.

4. The item of \$400 in connection with Whitford is also a mistake. When I wrote to you announcing Whitford's ^{Manila} appointment and his departure from the University this quarter, I suggested the financial arrangement that seemed advisable. The suggestion was that his pay should be continued through the Winter Quarter, in return for material collected for the Department in the Philippines. This means that we would be relieved from his salary during the Spring Quarter, which could not be less than \$100.

Summing up these results it would indicate that against the

February 27, 1904.

*Mr. G. H. R. ...
and return to ...*

My dear President Harper:-

I have your favor of February 25, which I enclose as to make my reply clear. There is certainly a mistake in this calculation as far as our correspondence shows.

1. The arrangement with Shull was not provided for in the original budget, and was an arrangement directly between you and him, in effecting which Professor Barnes was the go-between. It was a distinct understanding that this \$150 could not come out of the appropriations you have indicated.

2. The item of \$150 for student assistance is a new one to us. I do not know what it means, unless it refers to a little student service we have had, and which we did not know was to be charged against the appropriation for assistance in instruction.

3. The item of \$400 in connection with Mr. Howe's service is also a mistake. In my letter of March 20 I requested \$400 for him. This request did not go through, and in a letter bearing date May 5 and signed by Professor Barnes, ^{it was} stated that we could make the arrangement for \$300. We also have your "O.K." in reference to the arrangement with Mr. Howe, but stating no amount, dated June 25. This would indicate

that Mr. Howe was not to receive more than \$300.

4. The item of \$400 in connection with Whitford is also a mistake. When I wrote to you announcing Whitford's appointment and his departure from the University this quarter, I suggested the financial arrangement that seemed advisable. The suggestion was that his pay should be continued through the Winter Quarter, in return for material collected for the Department in the Philippines. This means that we would be relieved from his salary during the Spring Quarter, which could not be less than \$100.

Summing up these results it would indicate that against the

appropriations you mention(\$750) there should be charged: Whitford \$300 and Howe \$300; with the items - Shull \$150 and Student Assistance \$150 holding no relation to this appropriation.

Hoping that this statement will be satisfactory, I remain,

Yours sincerely,

John M. Coulter

President W. R. Harper,
The University.

-2-

appropriations you mention (\$750) there should be charged: Whitford \$300
and Howe \$300; with the items I shall \$150 and Student Assistance \$150 hold-
ing no relation to this appropriation.

Hoping that this statement will be satisfactory, I remain,

Yours sincerely,

John M. Carter

President W. R. Harper,
The University.

The University of Chicago

Founded by John D. Rockefeller

Office of the President

Chicago, February 25th, 1904.

My dear Mr. Coulter:-

As I figure out the account of the Department
of Botany it is as follows:

The appropriation for Assistance \$400.

Appropriation for Supplementary Instruction 350. ²⁰⁰ S 150.-

The charge against this will be Whitford \$400.-³⁰⁰

Howe 400.

Shull 150.

Student Assistance 150. 82 ⁵⁰

This shows an overdraft on June 30th of \$282.50. Is there a mistake
in this calculation? If not how can we avoid the overdraft. It
is very important that we should not exceed the appropriation.

Yours very truly,

William R. Harper

The University of Chicago
Founded by John D. Rockefeller

Office of the Superintendent of Buildings and Grounds

Chicago

April 4-04.

Doctor W. R. Harper,

University of Chicago,

Dear Sir:

If matters could be arranged so we could cut off the lights in all, or even a part of our buildings, from 12:00 Midnight until 6:00 A. M. we could save the wages of two men per month, and a considerable item in our coal bill. What do you advise in the matter?

Yours truly,

M. H. MacLean

*What exactly
would be saved?
What about the
light outside the
buildings?*

MH

~~20.00 per mo.~~
~~45.00 per mo.~~
~~25.00 per mo.~~