CROSS REFERENCE SHEET

Name or Subject: Auditor

Regarding

File No.

Date

SEE

Name or Subject: Rust, H. R.

Arnett

Plimpton

File No.

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."
My dear Dr. Harper:

Hereewith 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 $2,830, 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 $747,000, 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 $1,200,000, 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
c. Inauguration of Medical Work at The University involving an outlay of about $100,000.

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
INFORMATION OF TOWNHALL BANK OF THE UNIVERSITY

I am writing this letter to advise you of the changes occurring in our bank's structure and operations. Currently, we are undergoing a major reorganization which will result in a restructuring of our bank's functions and services. As a result, there will be some changes in how we operate and how you interact with us.

Effective immediately, I am pleased to announce that the following changes will be implemented:

1. The branch located at 123 Main Street will be closed permanently.

2. The remaining branches will be merged into a single location at 456 Broadway.

3. Our customer service hours will be extended to better accommodate our clients.

4. New online banking services will be introduced to streamline transactions.

These changes are being made to improve our efficiency and better serve our clients. Although this may cause some inconvenience, we assure you that it is for the long-term benefit of the bank and its customers.

I would like to personally thank you for your patience and understanding during this transition. If you have any questions or concerns, please do not hesitate to contact me.

Sincerely,

[Signature]

President of Townhall Bank of the University

[Stamp]
Auditor's and Secretary's Office Salaries

Fiscal Year 1901-2

### Auditor's Office Salaries

<table>
<thead>
<tr>
<th>Position</th>
<th>Salary</th>
</tr>
</thead>
<tbody>
<tr>
<td>Auditor</td>
<td>$2100</td>
</tr>
<tr>
<td>Office force</td>
<td>4150</td>
</tr>
<tr>
<td>Chief Accountant</td>
<td>1500</td>
</tr>
<tr>
<td>Accountant</td>
<td>1100</td>
</tr>
<tr>
<td>Vouchers and Payroll clerk</td>
<td>750</td>
</tr>
<tr>
<td>payroll clerks</td>
<td>550</td>
</tr>
<tr>
<td>Stenographer 1/2</td>
<td>250</td>
</tr>
</tbody>
</table>

### Secretary's Office Salaries

<table>
<thead>
<tr>
<th>Position</th>
<th>Salary</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stenographer 1/2</td>
<td>250</td>
</tr>
</tbody>
</table>

Total: $6500.

---

### Force on June 30, 1901

<table>
<thead>
<tr>
<th>Position</th>
<th>Salary</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chief Accountant</td>
<td>3100</td>
</tr>
<tr>
<td>Accountant</td>
<td>1600</td>
</tr>
<tr>
<td>Vouchers and Payroll clerk</td>
<td>1000</td>
</tr>
<tr>
<td>payroll clerks</td>
<td>600</td>
</tr>
<tr>
<td>Stenographer</td>
<td>300</td>
</tr>
<tr>
<td>Stenographer total</td>
<td>6230</td>
</tr>
</tbody>
</table>

Deduct clerk and stenographer transferred to Business Manager's Office: 1730

Increase over present cost: $2000.

---

### Appn. for Year 1901-2

- Clerks and stenographer: $2100
- Bookkeepers: 3500
- Total: $5400

Deduct clerk and stenographer transferred to Business Manager's office: 1730.

Balance available for Auditor's & Secy's Offices: $3670.
AUDITOR'S OFFICE.

1. General Ledger and Journal

Make Balance Sheets
Make statement of Receipts and 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.

10. Post Cash payments to Vouchers Audited Ledger daily.
12. Make list of vouchers paid but not returned for Business Manager to look after.
Make Balance Sheets
Make Statement of Receipts and Payments
Annual Return to Manager
Income and Expenditure for Business Manager
In the absence periodically for Business Manager.
Keep Record of Positions, Materials, Property, and Moneys Received.
Keep Estate Inventories.
Keep Estate Incomes.
Keep Estate Leases.
Keep Estate Leases Issued and Leases Expired.
Explain for Business Manager.
Make Monthly Examination of Books of
University Press Division
Registrar
Extension Division
Elementary School
Modern High School
School of Education, etc.
Complete with Schedule with similar names on the
Auditor's books and extract any differences.
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 vouched before.
6. If discount allowed mark rush 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.
8. Keep Ledger account with each person to whom the University owes an account.
10. Post Cash payments to Vouchers Audited Ledger daily.
12. Make list of vouchers paid but not returned for Business Manager to look after.
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.
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.

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 duplicate 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

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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 out-
standing checks.
Make all collections a/c Income and Bills Receivable.
Return receipted vouchers to Auditor.
Make up Cash Statement daily.
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, reappointments, 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 writing out the payroll, all the data necessary.

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, &c., &c. Will you kindly send me a specimen?

Very truly yours,

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
August 23rd, 1939

My dear Mr. Attorney:

I suggest that we proceed as

entirely as matters with contain notice of appointment

ment's reappointment or any postponement in the near

time. I would like to have you prepare a great

minute with reference to the appointment you received in

the minutes in connection with appointment of

of beginning, etc. Then, separately, will you kindly

send me a Manufacturers?

Very truly yours,
President W. R. Harper,

University of Chicago.

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In reference to your teivir of March, 1945, I reported to the

Department of Agriculture that an order to the Secretary of

the Treasury for the purchase of a certain type of material

was necessary for the satisfaction of my department's

requirements. I have since received a letter from the

Secretary of the Treasury stating that he cannot authorize

the purchase of the material as requested. I am unable to

comply with the requirements of the Secretary of the

Treasury.

I am not able to answer the questions you may have to

raise a point for an existing order which will conflict with

the requirements of my department. You and Mr. John A.

Johnson have been working on the above matter. However, I

have been unable to secure any cooperation from either of

these gentlemen. I believe that the proper course is to continue

our efforts to obtain the necessary material, and I am

willing to work with you and Mr. John A. Johnson to

reach a solution.

If you have any further questions, I will be happy to

answer them.

With reference to the letter of August, I regret to report that

your plan to have a certain kind of material ready for use is

not feasible. The material must be procured by regular

channels, and it cannot be obtained through this office.

I appreciate your consideration in this matter and will do

what I can to assist you. I will forward you a copy of the

material report that was made to me.

Thank you for your understanding.
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,

[Signature]
Auditor.
The Board of Trustees

Minutes of the Regular Meeting

December 1, 1943

议案

关于增加图书馆工作人员的提案

主席 Hoyle 启动会议，对上次会议的参与表示感谢。他提醒大家注意会前提供的有关图书馆重要活动的材料。

他指出需要增加图书馆工作人员以应对当前的需求。他强调了图书馆在社区中的重要性，并提出增加工作人员将有助于更好地服务读者。

该提案将提交给全体大会以供讨论。

Yours truly,
Hoyle
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,
November 50, 1980

Mr. Great Mr. Agent:

Let us take up the discussion of the plan for keeping vection
of our eyes. I will put the responsibility of this on you.

Hope that we can arrange something. I can't

Yours truly,
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,
My dear Mr. Anderson:

I thought I'd like to have a financial history

of each of the houses for the last five years. I thought
like to know whether we have been making or losing on the investment

after paying such expenses as have to go for.

Yours very truly,
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,
Mr. Dear Mr. Secretary:

Let me assure you that I have been very much interested in the recent statement being made by the President as to the budget of the government of the United States. The amount is to be spent as soon as possible. After the budget is fixed, please let me know about it.

Yours very truly,
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,
My dear Mr. America:

I am sending you personnel & contractor plans. This seems to me to be most urgent and vital. The more I study the concept now coming from the office, the more my compulsion in reference to it increases.

Yours very truly,
April 30th, 1902.

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,
My dear Mr. Andrews:

I started once more to write a report explaining the form of notation that is partially based on the instructions from the floor-posters. "READ THIS," I read, "I hereby give you another socially acceptable method of the majority of the communication and the

Very truly yours,"
May 20th, 1902.

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 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 26th, 1939

My dear Mr. Vincent:

When the University moves an appropriation for

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

which no account could be entered on the books. Let us say "unusual"

Letter "B" to "John Jones, Inc." I should like to see all the money

that comes from these books on this account appear in that ledger. All

appropriations from the fund are paid by the president and will always be the money

for specific purposes. In this way we can keep track of every fund. Of

course the above would go to the vet.alletre. I wonder if you can

accept my ideas any suggest some plan for both.

Yours truly,

[Signature]
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) [redacted]
- Byrnes (2)
- Buck
- Shorey
- W. G. Hale
- Howland (or Pietsch?)
- Cutting
- Manly
- Moulton
- E. R. Moore
- G. E. Hale
- Michelson
- J. U. Nef
- Chamberlin
- Whitman
- Barker
- Loeb
- Donaldson

*Names marked with an asterisk have been seen.*
*Figures in parentheses indicate the headship of more than one department.*
Jordan (He wants to see you before Thursday, although he comes under Mr. Whitman's department).
Coulter
Clark
Stagg
Postor (In place of Dr. Northrup).
Hulbert
Anderson
Henderson (Sociology in the Divinity School.
Williams
James Payne T.A.
H. F. Mallory
L.B. James

* Names marked with an asterisk have been seen.

Jackman
Colon. Parker
F. R. Lilli
E. J. Jordan
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,

[Signature]

Auditor.
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?
   $2,281,378.36
   $281,032.60

2. The total assets of the University?
   $1,572,837.95

3. The annual expenditure for instruction during the year 1901-2?
   $458,353.99

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
Mr. Trencher, North Carolina.

Dear Mr. Trencher,

Will you please please the proper answer after the following questions:

(1) How much money is invested in revenue, protective, and strategic?

(2) The total area of the University, 1777 acres.

(3) The annual expenditure for instruction and general costs for year 1902-3, $4,272.

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

Yours truly,

[Signature]

[Name]

[Title]
July 24th, 1903.

My dear Mr. Arnett:

President Harper's letter of April 2nd 1903 to Paul Milyeukov 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 remuneration 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. Milyeukov 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,
In 1905 the President of the United States delivered a
speech at the University of California. In this speech he
reflected on the importance of education and the need for
preparation for the future.

"The United States is a land of opportunity, but it
requires education and hard work to reach the top. We
must invest in our youth and give them the tools they
need to succeed in life."

Yours truly,
[Signature]