

Accounts Payable & Receivable Ledgers 1912-1935

Extent: 8 items

Accession Number: 2008.015.002

Abstract: Eight ledgers containing the records of accounts payable and receivable for Missouri State Normal School—Third District, Southeast Missouri State Teachers College, and Southeast Missouri State College. Includes information concerning the University farm, dormitories, and daily expenses.

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Repository: Special Collections and Archives, Southeast Missouri State University
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Provenance: University Archives

Citation: University Ledgers, Accounts Payable & Receivable Ledgers, [Ledger Title], [Dates], Special Collections and Archives, Southeast Missouri State University

Restrictions: None

Related Collections:

Accounts Paid Ledgers
Albert and Leming Halls Ledgers
Disbursements Distribution Ledger, 1917-1924
Normal School Garden Daybook, 1918-1921
Voucher Register Ledger, 1914-1918
Warrant Registers, Debit & Credit

Scope and Content Note

Eight ledgers containing the records of accounts payable and receivable for Missouri State Normal School—Third District, Southeast Missouri State Teachers College, and Southeast Missouri State College. Includes information concerning the University farm, dormitories, and daily expenses.

Each ledger contains different types of information, even though some ledgers are multi-volume sets. Each of the individual ledgers is described below in chronological order.

Archivist Note: Ledgers are marked with the following numbers: 1008 U, 1010 U, 1020 U, 1022 U, 1023 U, 1015 U, 1017 U and 1052 U. These numbers were assigned by archives staff and have no bearing on the ledgers now.

Rules or Conventions: Finding aid prepared using DACS

Accounts Payable & Receivable Ledger Descriptions

Miscellaneous Funds Accounts Payable & Receivable Ledger 1912 September-1915 October

Box 3131

Ledger 002

Contains records of accounts payable and accounts receivable for the various miscellaneous funds held by the Missouri State Normal School—Third District. Records incoming fee payments and payments to the various funds. Funds and accounts include the Incidental Fund, Gymnasium Fund, Domestic Science and Arts Fees, Manual Training Fund, Library Fund, Laboratories Fund, Agriculture Fund, Furnishings and Repairs for Training School Fund, Training School Fees Fund, Purchase of Dormitories Fund, Improvement of Streets and Walks Fund, Piano Rental Fund, Correspondence Course Fees, Salaries of Officers, Teachers, and Janitors, and Fees Refunded.

Missouri State Normal School—Third District Accounts Payable & Receivable Ledger 1914 September 1-1929 March 5

Box 3153

Ledger 003

Records accounts payable and receivable for the various funds which existed at the Missouri State Normal School—Third District. Its purpose is to reconcile payments and receipts in dealing with the State Auditor. Some of the funds covered consist of the Incidental Fund, Domestic Science and Art Fees Fund, Gymnasium Fund, Manual Training Fund, Basketry and Handiwork Fund, Training School Fees, Agriculture Sales Fund, Agriculture and Home Economics Fund, Library Fund, Laboratories Fund, "Tunnel" Fund, Salaries of Officers, Teachers, and Janitors Fund, Correspondence Fees Paid, Textbook Fee Fund, Student Activities Fund, and the "Deep Well" Fund.

Ledger also records the valuation of land, property and assets of the college, including investments of the State in permanent assets (land, buildings, statuary, and band instruments), a balance of cash on hand (the different funds that generate cash in fees, etc.), investments of the state (accounts payable, certificates and notes), educational salaries and other accounts payable of the college, State Auditor Appropriations (requests for appropriations for salaries, library, laboratories, and purchase of dormitories), Salary and Incidental Fund, cash receipts from State Auditor, and Accounts Payable (cash disbursements to the different funds, such as grading and paving of streets, Purchase of Dormitories Fund, piano rent, etc.).

Missouri State Normal School—Third District School Farm Accounts Payable & Collections Ledger
1918 February-1921 December

Box 3153
Ledger 001

Records of accounts payable and collections for the sales of a wide variety of fruits and vegetables, chicken, and dairy products raised on the school farm. The farm provided these products to Albert and Leming Halls and sold the remaining to the public, listing each customer by name (or “stranger” if not known). Includes labor for plowing, sowing, spraying, cultivating, harvesting or picking, and delivery of the produce.

Southeast Missouri State Teachers College Accounts Receivable & Payable Ledger
Volume 1: 1919 January 1-1923 January 31

Box 3134
Ledger 002

Records accounts receivable and accounts payable for the various funds of Missouri State Teachers College. Includes monies received as well as entries for various funds regarding operation of the college. Funds include Salaries of Officers, Teachers, and Janitors, Furniture, and Improvements, Rural Education, Repairs, Furnishings, Fire Escapes, Paving, New Equipment and Supplies, Coal, Steel, Water Tank, Coal Deficiency, Incidental, Student Activities, Library, Boiler Repairs, Laboratories, Manual Training, Basketry and Handiwork, Training School, and Agriculture.

Southeast Missouri State Teachers College Accounts Receivable & Payable Ledger
Volume 2: 1923 January 31-1927 February 10

Box 3134
Ledger 003

Volume 2 covers most of the same funds as volume 1. Also includes several loose-leaf sheets containing listings of district newspapers that the Teachers College subscribed to during the years of 1923-1926.

Miscellaneous Funds Accounts Payable & Receivable Ledger
1927 January 31-1934 December 29

Box 3137
Ledger 002

Records of salaries of officers, teachers, and employees, as well as accounts payable

and accounts receivable for a number of miscellaneous funds for the State Teachers College. Funds included are Fuel, Water and Light, Library, Repairs and Improvements, Campus and Repairs, Supplies and Equipment, Special Taxes, Summer School, Student Labor, Repairs and Improvements (special emergencies), Sagamore 1930, Incidental, Student Activities, Training School, and Athletic Field.

**Accounts Payable Ledger for Missouri State Teachers College
1931-1935**

Box 3178
Ledger 002

Records trade accounts of businesses, local and national, representing obligations to pay for goods and services received.

**General Accounts Payable/Receivable Ledger for Southeast Missouri State
Teachers College
1931-1934**

Box 3133
Ledger 005

Contains information of a general nature, covering a wide variety of accounts on campus. Includes a merchandise inventory, stadium inventory, fixtures and office equipment, accrued wages, accounts payable and accounts receivable, returned checks, stadium controlling account, capital, purchases, sales, freight expenses, postage, advertisements, etc. There are particularly a high number of entries for the accounts for the National Biscuit Co. (cookies) and Perkinson City Candy Co.