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FUKIEN
Administrative
Report of Trustees to New York
State Department of Education
(Reynolds) 1939-1942

Colleges and professional and technical schools

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

FUKIEN CHRISTIAN UNIVERSITY Located at Foochow, China

1939
FOR THE YEAR ENDING JUNE 30, 1937

To the New York State Education Department

This annual report is required by law to be transmitted to the Department on or before July 1, 1937.

Type of control (check one): State; city or district; county; church
If church, affiliated with what religious denomination?; private, independent of church

Item 1

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer sessions
198; number of Saturday sessions

Item 2 Faculty and employes

Names of officers of faculty June 30, 1937

Honorary President John Gowdy
President Ching-Jun Lin Dean Tso-Hsin Cheng
Registrar Secretary Hsi-Chien Lin

Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, excluding clerks) men 9 women 2 total 11

a No. of officers of instruction

	Men	Women	Total	
Full professors.....	11	-	11	How many officers of instruction were employed full time: men 24 women 6 total 40
Adjunct, associate and ass't professors	4	1	5	
Instructors and tutors.....	9	-	9	How many on part time: men 3 women - total 3
Lecturers.....	7	3	10	
Other assistants on teaching force.....	6	2	8	Those employed part time were the equivalent of how many full time: men 1 women - total 1
bTotal	37	6	43	

a Excluding data for summer and university extension courses which should be reported under item 7.

b Besides the above there were men and women employed in organized research work.

Item 3 Students. Number and classification of students

Insert in blank spaces any other courses, e. g. Theology (B.D.) etc. and use blank sheet if more columns are needed.
 Schools of law, theology, medicine etc. should write in the proper heads e. g. "Law (LL.B.)," "Theology (B.D.)," "Medicine (M.D.)" etc.
 In column "Unclassified" put according to year of attendance, regardless of studies taken, all college and graduate students not taking a regular course leading to a degree.
 Do not include summer school or university extension students; data for these should be reported under item 7.

CLASSES	Arts (B. A.)			Science (B. S.)			Agriculture			Unclassified			Total		Grand total			
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women				
Freshman, 1st year..	11	7	18	21	9	30	21	5	26				3	-	3			77
Sophomore, 2d year.	6	2	8	11	4	15	14	3	17									40
Junior, 3d year....	8	1	9	5	5	10	4	-	4									23
Senior, 4th year....	6	3	9	9	-	9	3	2	5									23
<i>Total</i>	31	13	44	46	18	64	42	10	52				3		3			163
<i>Fifth year and above or graduate students</i>																		

Number of above total attending full time: men...119... women...41... total...160...; on part time: men...3... women... total...3... Those attending part time were the equivalent of how many full time: men...1... women... total...1...

Number of students in military drill...51.....

Number of students preparing to teach: men.....women..... total.....

Item 4 Degrees conferred

	aFirst degrees on completion of courses in residence						aHigher degrees					
	B.A.	B.S.				Total	M.A.	M.S.	Ph.D.			Total
Men	293	30				323						
Women	12	14				26						
<i>Total since last report</i>	6	13				19						

Of the above how many received liberal arts college degrees with a major in:	First Degrees (Bachelor)		Master's Degrees		Doctor's Degrees	
	Men	Women	Men	Women	Men	Women
Agriculture						
Commerce and business						
Education						
Engineering						
Fine arts (NOT music)						
Home economics						
Industrial arts						
Journalism						
Library science						
Music						
Nursing						
Pre dentistry			x x x	x x x	x x x	x x x
Prelaw			x x x	x x x	x x x	x x x
Premedicine			x x x	x x x	x x x	x x x

^a Insert in blank spaces any other degrees.

Item 5 Graduates

Number of students graduated without degrees: men..... women..... total.....

Number of students graduated this year with or without degrees having specialized in teaching

	Men	Women		Men	Women
Preschool work			Agriculture		
Kindergarten			Commerce and business		
Kindergarten-primary			Home economics		
Primary grades (1, 2 and 3)			Industrial arts		
Intermediate grades (4, 5 and 6)			Physical education or health		
Junior high schools (7, 8 and 9 or equivalent)			Public school art		
Elementary grades (1 to 8 or equivalent)			Public school music		
Senior or regular high schools (9 to 12 or equivalent)			School administration		
Rural schools			School supervision		
Not specialized by type of school			Educational research		

Recipients of honorary degrees conferred without examination

Name	Degree	Residence

Item 6 Library

Number of volumes in library...91324...; pamphlets...25982... Is your library free to the public for reference?...No... for lending?...No... Number of volumes issued for home use...20370...

This should state entire circulation for the year. One book lent 10 times counts 10 not 1.

Item 7 Miscellaneous

Give number of years in each course: liberal arts....., applied science....., architecture....., graduate....., education....., law....., medicine....., veterinary.....,

Number of days summer courses were in session.....

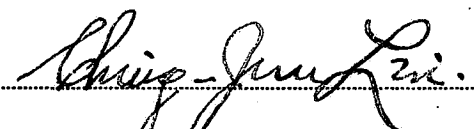
	Number of teachers			Number of students		
	Men	Women	Total	Men	Women	Total
Summer courses						
Extension courses { correspondence						
{ class extension						
Secondary or academic						

Affidavit of presiding officer
REPUBLIC OF CHINA
STATE OF NEW YORK
PROVINCE OF FUKIEN } ss.
CITY OF FOOCHEW }
CONSULATE OF AMERICA

Ching-Jun Lin, being duly sworn, deposes and says that he is
the presiding officer of Fukien Christian University for which the foregoing report is
made. That said report has been prepared in accordance with the instructions of the New York State Education Department, and
that the statements therein he verily believes to be in all respects true and that an exact copy of this report has been filed with the
permanent records of the institution.

Subscribed and sworn to before

me this.....day of.....1939


President of Fukien Christian University

FUKIEN CHRISTIAN UNIVERSITY

September 4, 1939

Members of Faculty, Ending June 30, 1939

FULL PROFESSORS:

Chen, Edwin
Chen, Wen Yun (On leave)
Chen, Yi Yuan
Cheng, Tso Hsin
Farley, Malcolm F. (On Furlough)
Kellogg, Claude R.
Lin, Hsi Chien
Scott, Roderick
Stowe, Everett M.
Sutton, Willard J.
Wang, Tiao Hsin

ASSOCIATE & ASSISTANT PROFESSORS:

Chen, Henry S. C.
Chen, Theodore, H. E. (On Furlough)
Li, Chao Min
Lin, Yu Chi
Scott, Mrs. Roderick

LECTURERS:

Chen, I. Chueh
Chu, Hsiung
Heitfeld, Fr. Ludwig S. D. S.
Li, Henry Tsung Chi
Lin, Cheng Yao
Sia, Ruby
Thomas, Eunice T.
Trzyrembel, Fr. Auselmus S. D. S.
Wang, Shu Kai
Yen, Shu Hsia

INSTRUCTORS:

Cheng, Ching Tuan
Hsiung, Shu Ko
Huang, Yu Shu
Hwang, Han Yen
Kao, Tse En
Li, I Ying
Lin, I
Sung, Chan Chi
Yang, Shih Fu

GRADUATE ASSISTANTS:

Chou, Chu Shen
Li, Min Hsin
Lin, Chen
Lin, Ching
Lin, Ching Hua
Lin, Kung Mou
Lin, Siu Ying
Tsao, Tai Wei

Universities, colleges and professional and technical schools

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

PUKTIEN CHRISTIAN UNIVERSITY

FOR THE YEAR ENDING JUNE 30, 1939

To the New York State Education Department

This annual report is required by law to be transmitted to the Department on or before July 1, 1939.

Explanations Applicable to the Financial Report

This financial report follows the form recommended by the National Committee on Standard Reports for Institutions of Higher Education. Table 1 represents a report drawn from the credit side of the balance sheet and is designed to show the nature and amount of the several classes of funds utilized by the institution. Table 2 shows the changes in the several classes of funds during the fiscal year. It is important that the balance of each class of funds shown in table 2 should agree with the amount of that class as reported in table 1. Table 3 shows the current income of the fiscal year and table 4 shows the current expenditures of the fiscal year.

Should any interpretation of tables 1 or 2 be required, reference may be made to pages 49 to 63 of Financial Reports of Colleges and Universities, published by the National Committee on Standard Reports, a copy of which has already been sent to your institution by the committee. For your guidance in preparing these tables and in preparing tables 3 and 4 the explanations of items are given on the last page of this report.

TABLE 1—STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

	FUNDS ^a	*LIABILITIES ^b	TOTAL
Current funds (item 1)			
General	\$.....	\$.....	\$.....
Restricted			
Endowment funds (item 2).....	377,256.21		377,256.21
Funds functioning as endowment (item 3).....			
Annuity funds (item 4).....			
Loan funds (loanable principal) (item 5).....			
Plant funds			
Funds invested in plant (item 6a).....	515,986.09		515,986.09
Plant funds unexpended (item 6b).....			
Agency funds			
Undesignated funds			
TOTAL INSTITUTIONAL FUNDS AND LIABILITIES.....	893,242.30	\$.....	\$893,242.30

^a Funds owned by the institution and utilized in its activities.
^b Funds borrowed by the institution and utilized in its activities.
 * Accumulated deficits. The foregoing table is drawn from the credit side of the balance sheet. Any fund balance reported under item 1—General above represents current general fund surplus. This table makes no provision for reporting deficits since these are ordinarily shown as debits on balance sheet. If there was an accumulated deficit at the close of the year, indicate the amount: \$..... The accumulated deficit should appear as a minus quantity in reporting current general fund balances in table 2, item 1.

TABLE 2—SCHEDULES SHOWING THE CHANGES DURING THE YEAR IN THE SEVERAL CLASSES OF FUNDS

Item 1 Statement of Current Funds, Showing a Summary of Current Income, Expenditures and Surplus

			TOTAL
Balance, beginning of year			
General (unrestricted) funds		\$.....	
Restricted funds			\$.....
Current income (See table 3)			
Educational and general	\$104,013.62		
Auxiliary enterprises and activities	5,519.90		
Other noneducational income	1,571.30	111,104.82	
Current expenditures (See table 4)			
Educational and general	103,094.92		
Auxiliary enterprises and activities	5,519.90		
Other noneducational expenditures	2,490.00	111,104.82	
Excess or deficiency of income for year.....			
Other additions and deductions (net).....			0
Balance at end of year.....			
Consisting of ²⁰			
General (unrestricted) funds			
Restricted funds			

Items 2, 3, 4 and 5. Statement of Nonexpendable Funds¹

	ITEM 2 ENDOWMENT FUNDS	ITEM 3 FUNDS TEMPORARILY FUNCTIONING AS ENDOWMENT	ITEM 4 ANNUITY FUNDS	ITEM 5 LOAN FUNDS
Balance (invested and uninvested) in funds at beginning of year	\$370,049.48	\$.....	\$.....	\$.....
Additions during year:				
Receipts from:				
Public appropriations	6,742.09			
Private gifts and grants				
Earnings and profit on investment credited to principal account	457.64			
Transfers from current funds to nonexpendable funds.....				
TOTAL	377,256.21	\$.....	\$.....	\$.....
Deductions during year (specify)	377,256.21			
Balance at end of year ²⁰	\$.....	\$.....	\$.....	\$.....

TABLE 2—Continued

Item 6a Statement of Funds Invested in Plant²

		TOTAL
Value of plant at beginning of year.....	511,219.40	
Additions during year	4,784.95	
TOTAL	16,004.35	
Deductions during year	18.26	
Value of plant at end of year (Details given below).....		\$515,986.09
Less: Endowment funds invested in plant		
Loans outstanding against plant.....		
Net invested in plant at end of year ²⁰		\$.....
VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above)		
Value of grounds		\$42,428.80
Value of all buildings (not including dormitories; see below).....		196,397.16
Value of all equipment, including libraries		194,590.29
X Value of all dormitories, included above		82,569.84

Item 6b Statement of Unexpended Plant Funds³

Receipts for Capital Outlay—Plant Extension		TOTAL
Balance in designated plant funds at beginning of year.....		\$.....
Receipts during year:		
Public appropriations and tax levies:		
Federal	\$.....	
State		
County		
City and district		
Private gifts, grants, and benefactions		
Other sources (earnings and profits on investments)		
Transfers or expenditures from current funds (not loans):		
From educational and general funds	4,766.68	
From auxiliary enterprises and activities funds		4,766.68
Other receipts for plant extensions (describe):		
Loans for plant extension		
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds).		\$.....

Expenditures for Capital Outlay—Plant Extension ³ (If possible, include all capital expenditures below under expenditures from plant funds, although they have been included under table 4. Otherwise separately report the amounts spent from educational and general funds and from auxiliary enterprises funds during the year for capital outlays, plant extension and new equipment)		TOTAL
From plant funds or all funds for:		
Land	\$30.00	
New buildings	324.16	
Additions to existing buildings		
Improvements other than buildings		
New equipment	4,412.52	
From educational and general funds (if not included above).....		\$4,766.68
From auxiliary enterprises and activities funds (if not included above).....		
Loans paid from plant funds		
Balance in Designated Plant Funds at close of year ²⁰		\$0

Item 7 Agency Funds, and

Item 8 Undesignated Funds may be reported if held by the institution on forms similar to that used in reporting Items 2, 3, 4 and 5.

TABLE 3—CURRENT INCOME^{4, 5}

Income for Educational and General Purposes		TOTAL
Student fees ⁶ (for matriculation, laboratory, library etc., but NOT including fees for auxiliary enterprises and activities, such as athletics, infirmary etc., given in items (21 to 28))		
1 Resident departments	\$ 8,499.92	
2 Extension departments		\$ 8,499.92
Endowment ⁷ (interest, including income from 1862, and other public and private endowments, but not including additions to principal of endowment funds):		
3 From federal endowment (1862 and other land grants)		
4 From other endowment for general purposes	9,751.70	
5 From other endowment for restricted purposes	27,634.08	37,385.78
Receipts from other public sources for current expenses: ⁸		
6 Federal appropriations		
7 State appropriations and tax levies	2,100.00	
8 County appropriations and tax levies	6,579.08	
9 City or district appropriations or tax levies	170.00	8,849.08
Gifts and grants from private sources (including foundations, for current expenses):		
10 Permanent (recurring) grants from churches and boards	14,205.00	
11 Other grants (not automatically recurring) from churches and boards	2,114.37	
12 Estimated salary equivalent of nonsalaried personal service rendered	8,766.50	
13 Other gifts	18,632.76	43,718.63
Sales and services of educational departments (gross income): ⁹		
14 Agriculture		
15 Dental school		
16 Others (itemize)		
Receipts from other sources for educational and general purposes: ¹⁰		
17 Interest on current funds	505.34	
18 Net income from rented property (excluding residence halls)		
19 Other sources	5,054.87	5,560.21
20 TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.)	\$	\$ 104,013.62

Income for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless otherwise indicated, including receipts from student fees for these purposes. Give figures even though not handled through college office.)		TOTAL
21 Residence halls		\$ 4,297.40
22 Dining halls (Student Board Fees)		115.50
23 Student hospital or infirmary Graduation Fee		515.00
24 College bookstore Student Uniform		296.00
25 Athletics (if handled separately from physical education budget) excluding shares of visiting teams		296.00
26 Student unions		
27 Other activities		
28 TOTAL (Transfer total to table 2.)	\$	\$ 5,519.90

Income to be Used for Noneducational Purposes ¹² (excepting auxiliary enterprises and activities and capital outlays)		TOTAL
Income from investments (interest):		
29 For annuities to beneficiaries (usually from funds subject to annuity)	\$	
30 For fellowships, scholarships, and other student aid (not loans) when NO service is required in return	648.26	\$ 648.26
31 From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return		923.04
32 Other receipts for noneducational purposes		
33 TOTAL (Transfer total to table 2.)	\$	\$ 1,571.30
34 TOTAL CURRENT INCOME	\$	\$ 111,104.82

TABLE 4—EXPENDITURES FOR CURRENT PURPOSES¹

Expenditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL
General administration and expense: ¹³		
35 General administrative offices	\$ 16,647.29	
36 General expense	5,904.54	\$ 22,551.83
Resident instruction and departmental research: ¹⁴		
37 Colleges, schools and departments (including nonbudgeted research)	68,785.89	
38 Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc.		68,785.89
Organized research, separately budgeted: ¹⁵		
39 Agricultural experiment station		
40 Bureau of educational research		
41 Engineering experiment station		
42 Others		
Extension (all extension services and correspondence courses): ¹⁶		
43 Agricultural		
44 Engineering		
45 General university extension courses		
46 Others		
47 Libraries (including salaries, other operating expenses and purchase of books and binding) ¹⁷	3,873.45	3,873.45
Operation and maintenance of physical plant, and other general services: ¹⁸		
48 Physical plant	7,883.75	
49 Other general services		7,883.75
50 TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.)	\$	\$ 103,094.92
Amount included above expended for:		
51 Administrative and professional salaries	\$ 63,004.49	
52 Other personal services (clerical, operation, and maintenance)	\$ 3,823.25	
53 For capital outlays (new equipment)	\$ 4,760.58	

Expenditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current funds. Give figures even though not handled through college office.)		TOTAL
54 Residence halls		\$ 4,297.40
55 Dining halls (Student Board Fees)		115.50
56 Student hospital or infirmary (Graduation Fee)		515.00
57 College bookstore Student Uniform		296.00
58 Athletics (if handled separately from physical education budget) excluding shares of visiting teams		296.00
59 Student unions		
60 Other activities		
61 TOTAL (Transfer total to table 2.)	\$	\$ 5,519.90
Amount included above expended for:		
62 Salaries and wages for personal services	\$	
63 Capital outlay (new equipment)	\$	

Expenditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital outlays)		TOTAL
64 Annuities	\$	
65 Interest on loans		
66 Financial campaigns		
67 Fellowships, scholarships, and other student aid NOT involving services to institution or repayment	\$	\$ 2,490.00
68 TOTAL (Transfer total to table 2.)	\$	\$ 2,490.00
69 TOTAL EXPENDITURES FOR CURRENT PURPOSES	\$	\$ 111,104.82

Table 2

¹ Statement of nonexpendable funds (items 2, 3, 4, 5). This statement shows the changes of the principal in all funds used for the purpose of producing income. It begins with the balance at the beginning of the year of endowment funds and other funds used to produce income, additions and deductions during the year, and balance at the end of the year. Additions include any sums arising from gifts and grants from private sources, earnings and profits on investments to be added to principal, public appropriations and tax levies. They should not include receipts from the sale of investments, except the portion of such receipts which represents profit and which is to be added to the principal of the funds, or held as a reserve for gains and losses. Earnings on investments should not be included unless such earnings are to be added to the principal. Deductions may include losses on investments.

Note that provision is made for separate data for four types of nonexpendable funds: (2) Ordinary endowment either general or restricted from which the interest only can be used, (3) funds temporarily functioning as endowment, (4) funds held by the college which are subject to an annuity payment, and (5) funds from which either the interest, principal, or both can be loaned to be paid back with or without interest at some future date.

² Plant values (table 2 item 6a). This schedule includes a statement showing the change in value of plant and its gross and net value at the end of the year as well as the value of grounds, buildings, and equipment separately when available. Plant item should be carried in the accounts at cost until disposed of. If any other basis of valuation is used, that should be noted in this report.

³ Statement of unexpended plant funds (table 2, item 6b). It is intended that this section shall include income to cover all expenditures for plant extension whether made from designated plant funds, educational and general funds, auxiliary enterprises and activities funds, or loans. If expenditures for capital outlays or equipment are made directly from other than plant funds, they will be included in the expenditures for those funds and included again here in plant funds for the purpose of bringing all plant income and expenditures together.

The statements have therefore been set up in such a way as to show the capital expenditures in each fund as the amount which should be included in both the receipts and expenditures side of the plant extension statement.

Include in this section, if possible, expenditures for all capital outlays whether made from designated plant funds or from other funds.

Table 3

⁴ Basis of reporting receipts and expenditures. Where the accounts are kept on a cash basis as to income, meaning that an item is considered income when it is received in cash or made available to the institution in a public treasury, income should be reported on that basis. Under those conditions, cash receipts which do not increase expendable fund balances should be omitted from the statement of income. Examples of such items are money borrowed and sale of investments. Receipts representing additions to loan funds, endowment funds and funds for physical plant extension should appear in the statements of those funds and not as current income.

Where the accounts are kept on an accrual basis as to income, meaning that an item is set up as income when it becomes due or when a bill is rendered for it, the income may be reported on that basis. Under such circumstances, income should be conservatively reported and an allowance should be made for maximum losses through inability to collect.

Expenditures should be accounted for and reported on such a basis as to take into the accounts all approved bills for material received and service rendered during the period covered. If any such bills remain unpaid at the date of the report, they should in any event be entered as expenses and set up as accounts payable in the balance sheet. Payment of loans, purchase of investments, purchase of materials for general storerooms charged to inventory accounts of those storerooms, and labor and material charged to work in process accounts should not be included as expenditures.

⁵ Statement of current receipts. In this statement should be included all income of the fiscal period of both restricted and general funds. If accounts are kept on the accrual basis, current income may be reported on that basis; otherwise income should be reported on a cash basis.

⁶ Student fees (lines 1 and 2). Under this caption is to be entered the amount received in cash from all general and specific fees assessed against students after deducting

refunds. Charges for room and board in residence and dining halls should not be included here. Amounts collected to support specific activities and paid over to those activities should be deducted from total collections before income from student fees is entered in the report. Where scholarships are granted out of current revenues, student fees and room and board revenue should include income at the customary rates for the services donated to scholarship students and a similar amount should be set up as an expenditure under "expenditures for other noneducational purposes" for fellowships, scholarships etc. Scholarships which consist of remission of fees or tuition may be treated as deductions from fee income as the student in this case is not charged the full fee.

⁷ Endowments (lines 3 to 5). This heading includes receipts from earnings of all endowment funds, income from which can be used for educational or general purposes, except amounts which are proper accretions to the principal of those funds.

⁸ Public appropriations and tax levies (lines 6 to 9). There should be included hereunder all amounts received from or made available by governmental sources out of governmental, and not institutional, revenues which are expendable for current purposes and which are not specifically appropriated for physical plant extensions or additions to permanent funds.

⁹ Sales and services of educational departments (lines 14 to 16). Here will be included gross income of all enterprises operated in connection with educational divisions of the institution and as a necessary part of the work of these divisions, such as the medical school hospital, dental clinic, dairy creamery and home economics cafeteria.

¹⁰ Other sources (lines 17 to 19). All items of educational and general income not covered under the preceding headings should be included under "other sources." The important items should be listed separately.

¹¹ Statement of auxiliary enterprises and activities (lines 21 to 28). Under this heading are included those enterprises which are not directly related to the educational activities of the institution but exist solely for the purpose of serving the student body or faculty. These enterprises include residence halls, dining halls, infirmary (unless handled as a part of health service), bookstore and laundry (when primarily for service of students and faculty) and their income is principally in the form of cash. They render service to students and perhaps others and are distinct from activities operated by institutional departments. These enterprises are ordinarily self-supporting. Their gross income should be stated after deducting refunds of payments returned. This income should not be included with educational income, however, unless the net income is used to support the educational budget. In that case, the net income may be transferred to the educational and general fund receipts. The same comment applies to expenditures for these activities (lines 54 to 63).

Recreational activities, such as athletics and union, are also included under this heading. If these activities are not handled through the university treasury they should nevertheless be included.

Income and expenditures of intercollegiate athletics should be separately stated, the only exception being the condition in which all expense is an integral part of the Department of Physical Education. There should be deducted from gross receipts the share of other schools in the respective games.

Under expenditures include share of operation and maintenance of physical plant or other general expense when so distributed.

¹² Income to be used for noneducational purposes (lines 29 to 33). Under this heading include income which is to be applied directly toward noneducational expenses other than auxiliary enterprises and activities such as:

- (a) Annuities to beneficiaries of annuity gift funds.
- (b) Fellowships, scholarships, and other student aid (not loans) when no service is required. A scholarship, or similar payment, to a student or fellow is not an "educational expenditure for scholarships etc." It is either (1) a loan if it has to be paid back and therefore is not an expenditure at all, or (2) a payment for whatever type of service the recipient has to render and not a payment for scholarships, or (3) a noneducational expenditure for a scholarship if the recipient does not have to repay it or render any service. It is a gift of the college to the student. The student may use it to pay his tuition, in which case the educational expenditure is made from money received from student fees for tuition. Therefore any income to be used for scholarships of type (3) is income for noneducational purposes.

Table 4

¹³ General administration and expense (lines 35 and 36). Under this heading should be included all expense of the general executive and administrative offices of the institution, also all expenses which are of a general character and which do not relate to any specific division of the institution, not including, however, the expenditures of the general library or the operation and maintenance of the physical plant.

¹⁴ Resident instruction and departmental research (lines 37 and 38). Under this heading should be included all expenditures on account of instructional departments of the institution, including salaries, office expense and equipment, laboratory expense and equipment, and other expenses. There should be included salaries of college deans, faculty, clerks and technicians. Amounts reported under this heading will include any expenditures for research which are not separately budgeted and accounted for. Expenditures for separately organized research will appear under lines 39 to 42.

¹⁵ Organized research (lines 39 to 42). Include here as separate units such organizations for research purposes as research bureaus, research institutes, experiment stations and projects separately supported.

¹⁶ Extension (lines 43 to 46). This section will include all divisions which do extension work, such as the following: Credit courses; lectures, demonstrations, short courses (noncredit); radio; correspondence work.

¹⁷ Libraries (line 47). Under this heading should be included the total expenditures of the institution for library purposes, including both the general library and all departmental libraries. These should be included: Salaries, other

operating expenses, purchase of books and binding. Law libraries should be included here if possible.

¹⁸ Operation and maintenance of physical plant and general services (lines 48 to 49). Under this heading should be included all expenditures for the operation and maintenance of the physical plant of the entire institution, and miscellaneous general services of an operating character not elsewhere charged. Gross figures should be shown in each case less amounts charged to service enterprises or other items.

¹⁹ Noneducational expenses (lines 64 to 67). Under this heading include expenditures from current funds on account of items which do not relate to the educational work of the institution, such as:

(a) Annuities. Here include amount paid to beneficiaries of annuity funds.

(b) Interest on loans. Here include sums paid for interest on current funds and for interest on capital loans not covered by income from property on which carried.

(c) Financial campaign. Here include the expense of campaign for the purpose of raising funds (expense of regular and continuous publicity should be included under "general expense").

(d) Fellowships, scholarships, student aid and prizes. Under this heading should be entered total expenditures from all funds on account of subsidies to students for fellowships, scholarships, or prizes, where service to the institution is not required, and repayment is not required. If teaching service is required, these items should be included under line 37. Prizes paid from departmental or general funds may be considered educational expense and included in line 37.

²⁰ The balance of each class of fund as reported in table 2 should agree with balance reported in table 1.

Affidavit of presiding officer
 REPUBLIC OF CHINA
 STATE OF NEW YORK
 PROVINCE OF FUKIEN
 CITY OF FOCHOW
 COUNTY OF _____
 CONSULATE OF AMERICA

} ss.

Ching-Jun Lin

being duly sworn, deposes and says that he is the presiding officer of Fukien Christian University for which the foregoing report is made. That said report has been prepared in accordance with the instructions of the New York State Education Department, that the statements therein he verily believes to be in all respects true and that an exact copy of this report has been filed with the permanent records of the institution.

Ching-Jun Lin

President of Fukien Christian University

Subscribed and sworn to

before me this.....day of.....1939

Notary Public

Colleges and professional and technical schools

F

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

FUKIEN CHRISTIAN UNIVERSITY Located at Foochow, China

FOR THE YEAR ENDING JUNE 30, 1939

To the New York State Education Department

This annual report is required by law to be transmitted to the Department on or before July 1, 1939.

Type of control (check one): State.....; city or district.....; county.....; church.....
If church, affiliated with what religious denomination?.....; private, independent of church.....

Item 1

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer sessions 193.....; number of Saturday sessions.....

Item 2 Faculty and employes

Names of officers of faculty June 30, 1939

Honorary President John Gowdy
President Ching-Jun Lin Dean Tso-Hsin Cheng
Registrar..... Secretary Hsi-Chien Lin

Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, excluding clerks) men 9 women 2 total 11

a No. of officers of instruction

Table with 4 columns: Category, Men, Women, Total. Rows include Full professors, Adjunct, associate and ass't professors, Instructors and tutors, Lecturers, Other assistants on teaching force, and Total. Includes text on the right regarding full and part-time employment.

a Excluding data for summer and university extension courses which should be reported under item 7.

b Besides the above there were men and women employed in organized research work.

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UNIVERSITIES
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Item 3 Students. Number and classification of students

Insert in blank spaces any other courses, e. g. Theology (B.D.) etc. and use blank sheet if more columns are needed.
 Schools of law, theology, medicine etc. should write in the proper heads e. g. "Law (LL.B.)," "Theology (B.D.)," "Medicine (M.D.," etc.
 In column "Unclassified" put according to year of attendance, regardless of studies taken, all college and graduate students not taking a regular course leading to a degree.
 Do not include summer school or university extension students; data for these should be reported under item 7.

CLASSES	Arts (B. A.)			Science (B. S.)			Agriculture			Unclassified			Total		Grand total			
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women				
Freshman, 1st year..	11	7	18	21	9	30	21	5	26				3	-	3			77
Sophomore, 2d year..	6	2	8	11	4	15	14	3	17									40
Junior, 3d year.....	8	1	9	5	5	10	4	-	4									23
Senior, 4th year....	6	3	9	9	-	9	3	2	5									23
Total.....	31	13	44	46	18	64	42	10	52				3		3			163
Fifth year and above or graduate students																		

Number of above total attending full time: men...119 women...41 total...160; part time: men...3 women... total...3. Those attending part time were the equivalent of how many full time: men...1 women... total...1.

Number of students in military drill...51

Number of students preparing to teach: men.....women..... total.....

Item 4 Degrees conferred

	aFirst degrees on completion of courses in residence						aHigher degrees					
	B.A.	B.S.				Total	M.A.	M.S.	Ph.D.			Total
Men	293	30				323						
Women	12	14				26						
Total since last report.....	6	13				19						

Of the above how many received liberal arts college degrees with a major in:	First Degrees (Bachelor)		Master's Degrees		Doctor's Degrees	
	Men	Women	Men	Women	Men	Women
Agriculture						
Commerce and business						
Education						
Engineering						
Fine arts (NOT music)						
Home economics						
Industrial arts						
Journalism						
Library science						
Music						
Nursing						
Pre dentistry			x x x	x x x	x x x	x x x
Pre law			x x x	x x x	x x x	x x x
Pre medicine			x x x	x x x	x x x	x x x

^a Insert in blank spaces any other degrees.

Item 5 Graduates

Number of students graduated without degrees: men..... women..... total.....

Number of students graduated this year with or without degrees having specialized in teaching

	Men	Women		Men	Women
Preschool work			Agriculture		
Kindergarten			Commerce and business		
Kindergarten-primary			Home economics		
Primary grades (1, 2 and 3).....			Industrial arts		
Intermediate grades (4, 5 and 6).....			Physical education or health		
Junior high schools (7, 8 and 9 or equivalent)			Public school art		
Elementary grades (1 to 8 or equivalent)			Public school music		
Senior or regular high schools (9 to 12 or equivalent)			School administration		
Rural schools			School supervision		
Not specialized by type of school			Educational research		

Recipients of honorary degrees conferred without examination

Name	Degree	Residence

Item 6 Library

Number of volumes in library...91,324; pamphlets...259,82. Is your library free to the public for reference?.....No..... for lending?.....No..... Number of volumes issued for home use...20,370

This should state entire circulation for the year. One book lent 10 times counts 10 not 1.

Item 7 Miscellaneous

Give number of years in each course: liberal arts....., applied science....., architecture....., graduate....., education....., law....., medicine....., veterinary.....,

Number of days summer courses were in session.....

	Number of teachers			Number of students		
	Men	Women	Total	Men	Women	Total
Summer courses						
Extension courses {	correspondence					
	class extension					
Secondary or academic						

Affidavit of presiding officer

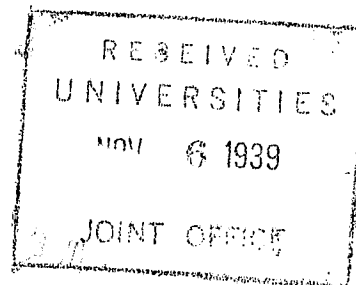
REPUBLIC OF CHINA
PROVINCE OF FUKIEN
CITY OF FOOCHOW } ss.
CONSULATE OF AMERICA

Ching-Jun Lin, being duly sworn, deposes and says that he is the presiding officer of Fukien Christian University for which the foregoing report is made. That said report has been prepared in accordance with the instructions of the New York State Education Department, and that the statements therein he verily believes to be in all respects true and that an exact copy of this report has been filed with the permanent records of the institution.

Subscribed and sworn to before

me this.....day of.....1939

Ching-Jun Lin
President of Fukien Christian University



FUKIEN CHRISTIAN UNIVERSITY

September 4, 1939

Members of Faculty, Ending June 30, 1939

FULL PROFESSORS:

Chen, Edwin
Chen, Wen Yun (On leave)
Chen, Yi Yuan
Cheng, Tso Hsin
Farley, Malcolm F. (On Furlough)
Kellogg, Claude R.
Lin, Hsi Chien
Scott, Roderick
Stowe, Everett M.
Sutton, Willard J.
Wang, Tiao Hsin

ASSOCIATE & ASSISTANT PROFESSORS:

Chen, Henry S. C.
Chen, Theodore, H. E. (On Furlough)
Li, Chao Min
Lin, Yu Chi
Scott, Mrs. Roderick

LECTURERS:

Chen, I Chueh
Chu, Hsiung
Heitfeld, Fr. Ludwig S. D. S.
Li, Henry Tsung Chi
Lin, Cheng Yao
Sia, Ruby
Thomas, Eunice T.
Trzyrembel, Fr. Auselmus S. D. S.
Wang, Shu Kai
Yen, Shu Hsia

INSTRUCTORS:

Cheng, Ching Tuan
Hsiung, Shu Ko
Huang, Yu Shu
Hwang, Han Yen
Kao, Tse En
Li, I Ying
Lin, I
Sung, Chan Chi
Yang, Shih Fu

GRADUATE ASSISTANTS:

Chou, Chu Shen
Li, Min Hsin
Lin, Chen
Lin, Ching
Lin, Ching Hua
Lin, Kung Mou
Lin, Siu Ying
Tsao, Tai Wei

Universities, colleges and professional and technical schools

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

FUKIEN CHRISTIAN UNIVERSITY

FOR THE YEAR ENDING JUNE 30, ~~1938~~ 1939

To the New York State Education Department

This annual report is required by law to be transmitted to the Department on or before July 1, 1938.

Explanations Applicable to the Financial Report

This financial report follows the form recommended by the National Committee on Standard Reports for Institutions of Higher Education. Table 1 represents a report drawn from the credit side of the balance sheet and is designed to show the nature and amount of the several classes of funds utilized by the institution. Table 2 shows the changes in the several classes of funds during the fiscal year. It is important that the balance of each class of funds shown in table 2 should agree with the amount of that class as reported in table 1. Table 3 shows the current income of the fiscal year and table 4 shows the current expenditures of the fiscal year.

Should any interpretation of tables 1 or 2 be required, reference may be made to pages 49 to 63 of Financial Reports of Colleges and Universities, published by the National Committee on Standard Reports, a copy of which has already been sent to your institution by the committee. For your guidance in preparing these tables and in preparing tables 3 and 4 the explanations of items are given on the last page of this report.

TABLE 1—STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

	FUNDS ^a	*LIABILITIES ^b	TOTAL
Current funds (item 1)			
General	\$.....	\$.....	\$.....
Restricted .....	.....	.....	.....
Endowment funds (item 2).....	377,256.21		377,256.21
Funds functioning as endowment (item 3).....			
Annuity funds (item 4).....			
Loan funds (loanable principal) (item 5).....			
Plant funds			
Funds invested in plant (item 6a).....	515,986.09		515,986.09
Plant funds unexpended (item 6b).....			
Agency funds			
Undesignated funds			
TOTAL INSTITUTIONAL FUNDS AND LIABILITIES.....	\$893,242.30	\$.....	\$893,242.30

^a Funds owned by the institution and utilized in its activities.
^b Funds borrowed by the institution and utilized in its activities.
 * Accumulated deficits. The foregoing table is drawn from the credit side of the balance sheet. Any fund balance reported under item 1—General above represents current general fund surplus. This table makes no provision for reporting deficits since these are ordinarily shown as debits on balance sheet. If there was an accumulated deficit at the close of the year, indicate the amount: \$..... The accumulated deficit should appear as a minus quantity in reporting current general fund balances in table 2, item 1.

TABLE 2—SCHEDULES SHOWING THE CHANGES DURING THE YEAR IN THE SEVERAL CLASSES OF FUNDS

Item 1 Statement of Current Funds, Showing a Summary of Current Income, Expenditures and Surplus

			TOTAL
Balance, beginning of year			
General (unrestricted) funds		\$.....	\$.....
Restricted funds			\$.....
Current income (See table 3)			
Educational and general	\$104,013.62		
Auxiliary enterprises and activities	5,519.90		
Other noneducational income	1,571.30	111,104.82	
Current expenditures (See table 4)			
Educational and general	103,094.92		
Auxiliary enterprises and activities	5,519.90		
Other noneducational expenditures	2,490.00	111,104.82	
Excess or deficiency of income for year.....			
Other additions and deductions (net).....			
Balance at end of year.....			0
Consisting of ²⁰			
General (unrestricted) funds			
Restricted funds			

Items 2, 3, 4 and 5. Statement of Nonexpendable Funds¹

	ITEM 2 ENDOWMENT FUNDS	ITEM 3 FUNDS TEMPORARILY FUNCTIONING AS ENDOWMENT	ITEM 4 ANNUITY FUNDS	ITEM 5 LOAN FUNDS
Balance (invested and uninvested) in funds at beginning of year	\$370,049.48	\$.....	\$.....	\$.....
Additions during year:				
Receipts from:				
Public appropriations	6,749.09			
Private gifts and grants				
Earnings and profit on investment credited to principal account	457.64			
Transfers from current funds to nonexpendable funds				
TOTAL	377,256.21	\$.....	\$.....	\$.....
Deductions during year (specify)				
Balance at end of year ²⁰	377,256.21	\$.....	\$.....	\$.....

TABLE 2—Continued

Item 6a Statement of Funds Invested in Plant²

		TOTAL
Value of plant at beginning of year.....	\$511,219.40	
Additions during year	4,784.95	
TOTAL	\$516,004.35	
Deductions during year	18.26	
Value of plant at end of year (Details given below).....		\$515,986.09
Less: Endowment funds invested in plant		
Loans outstanding against plant.....		
Net invested in plant at end of year ²⁰		\$.....
VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above)		
Value of grounds		\$42,428.80
Value of all buildings ^x (not including dormitories; see below).....		196,397.16
Value of all equipment, including libraries		194,590.29
x Value of all dormitories, included above		82,569.84

Item 6b Statement of Unexpended Plant Funds³

		TOTAL
Receipts for Capital Outlay—Plant Extension		
Balance in designated plant funds at beginning of year.....		\$.....
Receipts during year:		
Public appropriations and tax levies:		
Federal	\$.....	
State		
County		
City and district		
Private gifts, grants, and benefactions		
Other sources (earnings and profits on investments)		
Transfers or expenditures from current funds (not loans):		
From educational and general funds	4,766.68	
From auxiliary enterprises and activities funds		4,766.68
Other receipts for plant extensions (describe):		
Loans for plant extension		
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds).....		\$4,766.68

		TOTAL
Expenditures for Capital Outlay—Plant Extension ³ (If possible, include all capital expenditures below under expenditures from plant funds, although they have been included under table 4. Otherwise separately report the amounts spent from educational and general funds and from auxiliary enterprises funds during the year for capital outlays, plant extension and new equipment)		
From plant funds or all funds for:		
Land	\$30.00	
New buildings	324.16	
Additions to existing buildings		
Improvements other than buildings		
New equipment	4,412.52	
From educational and general funds (if not included above).....		\$4,766.68
From auxiliary enterprises and activities funds (if not included above).....		
Loans paid from plant funds		
Balance in Designated Plant Funds at close of year ²⁰		\$0

Item 7 Agency Funds, and

Item 8 Undesignated Funds may be reported if held by the institution on forms similar to that used in reporting Items 2, 3, 4 and 5.

TABLE 3—CURRENT INCOME^{4, 5}

Income for Educational and General Purposes		TOTAL
Student fees ⁶ (for matriculation, laboratory, library etc., but NOT including fees for auxiliary enterprises and activities, such as athletics, infirmary etc., given in items (21 to 28))		
1 Resident departments	\$ 8,499.92	
2 Extension and/or correspondence departments		\$ 8,499.92
Endowment ⁷ (interest, including income from 1862, and other public and private endowments, but not including additions to principal of endowment funds):		
3 From federal endowment (1862 and other land grants)		
4 From other endowment for general purposes	9,751.70	
5 From other endowment for restricted purposes	27,634.08	37,385.78
Receipts from other public sources for current expenses: ⁸		
6 Federal appropriations		
7 State appropriations and tax levies	2,100.00	
8 County appropriations and tax levies	6,579.08	
9 City or district appropriations or tax levies	170.00	8,849.08
Gifts and grants from private sources (including foundations, for current expenses):		
10 Permanent (recurring) grants from churches and boards	14,205.00	
11 Other grants (not automatically recurring) from churches and boards	2,114.37	
12 Estimated salary equivalent of nonsalaried personal service rendered	8,766.50	
13 Other gifts	18,632.76	43,718.63
Sales and services of educational departments (gross income): ⁹		
14 Agriculture		
15 Dental school		
16 Others (<i>itemize</i>)		
Receipts from other sources for educational and general purposes: ¹⁰		
17 Interest on current funds	505.34	
18 Net income from rented property (excluding residence halls)		
19 Other sources	5,054.87	5,560.21
20 TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.)	\$	\$104,013.62

Income for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless otherwise indicated, including receipts from student fees for these purposes. Give figures even though not handled through college office.)		TOTAL
21 Residence halls	\$	
22 Dining halls (Student Board Fees)		4,297.40
23 Student hospital and infirmary Graduation Fee		115.50
24 College bookstore Student Uniform		515.00
25 Athletics (if handled separately from physical education budget) excluding shares of visiting teams		296.00
26 Student unions		296.00
27 Other activities		
28 TOTAL (Transfer total to table 2.)	\$	5,519.90

Income to be Used for Noneducational Purposes ¹² (excepting auxiliary enterprises and activities and capital outlays)		TOTAL
Income from investments (interest):		
29 For annuities to beneficiaries (usually from funds subject to annuity)	\$	
30 For fellowships, scholarships, and other student aid (not loans) when NO service is required in return	648.26	648.26
31 From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return		923.04
32 Other receipts for noneducational purposes		
33 TOTAL (Transfer total to table 2.)	\$	1,571.30
34 TOTAL CURRENT INCOME	\$	111,104.82

TABLE 4—EXPENDITURES FOR CURRENT PURPOSES⁴

Expenditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL
General administration and expense: ¹³		
35 General administrative offices	\$ 16,647.29	
36 General expense	5,904.54	22,551.83
Resident instruction and departmental research: ¹⁴		
37 Colleges, schools and departments (including nonbudgeted research)	68,785.89	
38 Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc.		68,785.89
Organized research, separately budgeted: ¹⁵		
39 Agricultural experiment station		
40 Bureau of educational research		
41 Engineering experiment station		
42 Others		
Extension (all extension services and correspondence courses): ¹⁶		
43 Agricultural		
44 Engineering		
45 General university extension and correspondence courses		
46 Others		
47 Libraries (including salaries, other operating expenses and purchase of books and binding) ¹⁷	3,873.45	3,873.45
Operation and maintenance of physical plant, and other general services: ¹⁸		
48 Physical plant	7,883.75	
49 Other general services		7,883.75
50 TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.)	\$	\$103,094.92
Amount included above expended for:		
51 Administrative and professional salaries	\$ 63,004.49	
52 Other personal services (clerical, operation, and maintenance)	\$ 3,823.25	
53 For capital outlays (new equipment)	\$ 4,760.58	

Expenditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current funds. Give figures even though not handled through college office.)		TOTAL
54 Residence halls	\$	
55 Dining halls (Student Board Fees)		4,297.40
56 Student hospital and infirmary Graduation Fee		115.50
57 College bookstore Student Uniform		515.00
58 Athletics (if handled separately from physical education budget) excluding shares of visiting teams		296.00
59 Student unions		296.00
60 Other activities		
61 TOTAL (Transfer total to table 2.)	\$	5,519.90
Amount included above expended for:		
62 Salaries and wages for personal services	\$	
63 Capital outlay (new equipment)	\$	

Expenditures for Noneducational Purposes ¹⁰ (except auxiliary enterprises and capital outlays)		TOTAL
64 Annuities	\$	
65 Interest on loans		
66 Financial campaigns		
67 Fellowships, scholarships, and other student aid NOT involving services to institution or repayment	\$	2,490.00
68 TOTAL (Transfer total to table 2.)	\$	2,490.00
69 TOTAL EXPENDITURES FOR CURRENT PURPOSES	\$	111,104.82

Table 2

¹ **Statement of nonexpendable funds (items 2, 3, 4, 5).** This statement shows the changes of the principal in all funds used for the purpose of producing income. It begins with the balance at the beginning of the year of endowment funds and other funds used to produce income, additions and deductions during the year, and balance at the end of the year. Additions include any sums arising from gifts and grants from private sources, earnings and profits on investments to be added to principal, public appropriations and tax levies. They should not include receipts from the sale of investments, except the portion of such receipts which represents profit and which is to be added to the principal of the funds, or held as a reserve for gains and losses. Earnings on investments should not be included unless such earnings are to be added to the principal. Deductions may include losses on investments.

Note that provision is made for separate data for four types of nonexpendable funds: (2) Ordinary endowment either general or restricted from which the interest only can be used, (3) funds temporarily functioning as endowment, (4) funds held by the college which are subject to an annuity payment, and (5) funds from which either the interest, principal, or both can be loaned to be paid back with or without interest at some future date.

² **Plant values (table 2 item 6a).** This schedule includes a statement showing the change in value of plant and its gross and net value at the end of the year as well as the value of grounds, buildings, and equipment separately when available. Plant item should be carried in the accounts at cost until disposed of. If any other basis of valuation is used, that should be noted in this report.

³ **Statement of unexpended plant funds (table 2, item 6b).** It is intended that this section shall include income to cover all expenditures for plant extension whether made from designated plant funds, educational and general funds, auxiliary enterprises and activities funds, or loans. If expenditures for capital outlays or equipment are made directly from other than plant funds, they will be included in the expenditures for those funds and included again here in plant funds for the purpose of bringing all plant income and expenditures together.

The statements have therefore been set up in such a way as to show the capital expenditures in each fund as the amount which should be included in both the receipts and expenditures side of the plant extension statement.

Include in this section, if possible, expenditures for all capital outlays whether made from designated plant funds or from other funds.

Table 3

⁴ **Basis of reporting receipts and expenditures.** Where the accounts are kept on a cash basis as to income, meaning that an item is considered income when it is received in cash or made available to the institution in a public treasury, income should be reported on that basis. Under those conditions, cash receipts which do not increase expendable fund balances should be omitted from the statement of income. Examples of such items are money borrowed and sale of investments. Receipts representing additions to loan funds, endowment funds and funds for physical plant extension should appear in the statements of those funds and not as current income.

Where the accounts are kept on an accrual basis as to income, meaning that an item is set up as income when it becomes due or when a bill is rendered for it, the income may be reported on that basis. Under such circumstances, income should be conservatively reported and an allowance should be made for maximum losses through inability to collect.

Expenditures should be accounted for and reported on such a basis as to take into the accounts all approved bills for material received and service rendered during the period covered. If any such bills remain unpaid at the date of the report, they should in any event be entered as expenses and set up as accounts payable in the balance sheet. Payment of loans, purchase of investments, purchase of materials for general storerooms charged to inventory accounts of those storerooms, and labor and material charged to work in process accounts should not be included as expenditures.

⁵ **Statement of current receipts.** In this statement should be included all income of the fiscal period of both restricted and general funds. If accounts are kept on the accrual basis, current income may be reported on that basis; otherwise income should be reported on a cash basis.

⁶ **Student fees (lines 1 and 2).** Under this caption is to be entered the amount received in cash from all general and specific fees assessed against students after deducting

refunds. Charges for room and board in residence and dining halls should not be included here. Amounts collected to support specific activities and paid over to those activities should be deducted from total collections before income from student fees is entered in the report. Where scholarships are granted out of current revenues, student fees and room and board revenue should include income at the customary rates for the services donated to scholarship students and a similar amount should be set up as an expenditure under "expenditures for other noneducational purposes" for fellowships, scholarships etc. Scholarships which consist of remission of fees or tuition may be treated as deductions from fee income as the student in this case is not charged the full fee.

⁷ **Endowments (lines 3 to 5).** This heading includes receipts from earnings of all endowment funds, income from which can be used for educational or general purposes, except amounts which are proper accretions to the principal of those funds.

⁸ **Public appropriations and tax levies (lines 6 to 9).** There should be included hereunder all amounts received from or made available by governmental sources out of governmental, and not institutional, revenues which are expendable for current purposes and which are not specifically appropriated for physical plant extensions or additions to permanent funds.

⁹ **Sales and services of educational departments (lines 14 to 16).** Here will be included gross income of all enterprises operated in connection with educational divisions of the institution and as a necessary part of the work of these divisions, such as the medical school hospital, dental clinic, dairy creamery and home economics cafeteria.

¹⁰ **Other sources (lines 17 to 19).** All items of educational and general income not covered under the preceding headings should be included under "other sources." The important items should be listed separately.

¹¹ **Statement of auxiliary enterprises and activities (lines 21 to 28).** Under this heading are included those enterprises which are not directly related to the educational activities of the institution but exist solely for the purpose of serving the student body or faculty. These enterprises include residence halls, dining halls, infirmary (unless handled as a part of health service), bookstore and laundry (when primarily for service of students and faculty) and their income is principally in the form of cash. They render service to students and perhaps others and are distinct from activities operated by institutional departments. These enterprises are ordinarily self-supporting. Their gross income should be stated after deducting refunds of payments returned. This income should not be included with educational income, however, unless the net income is used to support the educational budget. In that case, the net income may be transferred to the educational and general fund receipts. The same comment applies to expenditures for these activities (lines 54 to 63).

Recreational activities, such as athletics and union, are also included under this heading. If these activities are not handled through the university treasury they should nevertheless be included.

Income and expenditures of intercollegiate athletics should be separately stated, the only exception being the condition in which all expense is an integral part of the Department of Physical Education. There should be deducted from gross receipts the share of other schools in the respective games.

Under expenditures include share of operation and maintenance of physical plant or other general expense when so distributed.

¹² **Income to be used for noneducational purposes (lines 29 to 33).** Under this heading include income which is to be applied directly toward noneducational expenses other than auxiliary enterprises and activities such as:

- (a) Annuities to beneficiaries of annuity gift funds.
- (b) Fellowships, scholarships, and other student aid (not loans) when no service is required. A scholarship, or similar payment, to a student or fellow is not an "educational expenditure for scholarships etc." It is either (1) a loan if it has to be paid back and therefore is not an expenditure at all, or (2) a payment for whatever type of service the recipient has to render and not a payment for scholarships, or (3) a noneducational expenditure for a scholarship if the recipient does not have to repay it or render any service. It is a gift of the college to the student. The student may use it to pay his tuition, in which case the educational expenditure is made from money received from student fees for tuition. Therefore any income to be used for scholarships of type (3) is income for noneducational purposes.

Table 4

¹³ **General administration and expense (lines 35 and 36).** Under this heading should be included all expense of the general executive and administrative offices of the institution, also all expenses which are of a general character and which do not relate to any specific division of the institution, not including, however, the expenditures of the general library or the operation and maintenance of the physical plant.

¹⁴ **Resident instruction and departmental research (lines 37 and 38).** Under this heading should be included all expenditures on account of instructional departments of the institution, including salaries, office expense and equipment, laboratory expense and equipment, and other expenses. There should be included salaries of college deans, faculty, clerks and technicians. Amounts reported under this heading will include any expenditures for research which are not separately budgeted and accounted for. Expenditures for separately organized research will appear under lines 39 to 42.

¹⁵ **Organized research (lines 39 to 42).** Include here as separate units such organizations for research purposes as research bureaus, research institutes, experiment stations and projects separately supported.

¹⁶ **Extension (lines 43 to 46).** This section will include all divisions which do extension work, such as the following: Credit courses; lectures, demonstrations, short courses (noncredit); radio; correspondence work.

¹⁷ **Libraries (line 47).** Under this heading should be included the total expenditures of the institution for library purposes, including both the general library and all departmental libraries. These should be included: Salaries, other

operating expenses, purchase of books and binding. Law libraries should be included here if possible.

¹⁸ **Operation and maintenance of physical plant and general services (lines 48 to 49).** Under this heading should be included all expenditures for the operation and maintenance of the physical plant of the entire institution, and miscellaneous general services of an operating character not elsewhere charged. Gross figures should be shown in each case less amounts charged to service enterprises or other items.

¹⁹ **Noneducational expenses (lines 64 to 67).** Under this heading include expenditures from current funds on account of items which do not relate to the educational work of the institution, such as:

(a) **Annuities.** Here include amount paid to beneficiaries of annuity funds.

(b) **Interest on loans.** Here include sums paid for interest on current funds and for interest on capital loans not covered by income from property on which carried.

(c) **Financial campaign.** Here include the expense of campaign for the purpose of raising funds (expense of regular and continuous publicity should be included under "general expense").

(d) **Fellowships, scholarships, student aid and prizes.** Under this heading should be entered total expenditures from all funds on account of subsidies to students for fellowships, scholarships, or prizes, where service to the institution is not required, and repayment is not required. If teaching service is required, these items should be included under line 37. Prizes paid from departmental or general funds may be considered educational expense and included in line 37.

²⁰ The balance of each class of fund as reported in table 2 should agree with balance reported in table 1.

Affidavit of presiding officer
 REPUBLIC OF CHINA
 PROVINCE OF FUKIEN
 CITY OF FOOCOW
 COUNTY OF
 CONSULATE OF AMERICA

} ss.

Ching-Jun Lin

being duly sworn, deposes and says that he is the presiding officer of Fukien Christian University for which the foregoing report is made. That said report has been prepared in accordance with the instructions of the New York State Education Department, that the statements therein he verily believes to be in all respects true and that an exact copy of this report has been filed with the permanent records of the institution.

Ching-Jun Lin

President of Fukien Christian University

Subscribed and sworn to

before me this.....day of.....1938

Notary Public

AFFIDAVIT OF ASSISTANT SECRETARY OF BOARD OF TRUSTEES

STATE OF NEW YORK)
) ss
COUNTY OF NEW YORK)

J. I. Parker, being duly sworn, deposes and says that he is the Assistant Secretary of the Board of Trustees of Fukien Christian University, for which the attached report is made, that this report has been signed by the presiding officer of the institution, President C. J. Lin, that the report has been prepared in accordance with the instructions of the New York State Education Department, that the statements therein he verily believes to be in all respects true, and that an exact copy of this report has been filed with the permanent records of the institution.

Asst. Secretary of the Board of Trustees
Fukien Christian University

Subscribed and sworn to before me this 27th day of
October, 1939.

Colleges and professional and technical schools

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

Fukien Christian University Located at Shaoowu, Fukien, China N. Y.

FOR THE YEAR ENDING JUNE 30, 1940

To the New York State Education Department

This annual report is required by law to be transmitted to the Department on or before July 1, 1940.

Type of control (*check one*): State; city or district; county; church
 If church, affiliated with what religious denomination? Union; private, independent of church

Item 1

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer sessions 198; number of Saturday sessions

Item 2 Faculty and employes

Names of officers of faculty June 30, 1940

President Ching-Jun Lin Dean Tao-Hsin Cheng
 Registrar Cheng-Chou Tsao Secretary Hsi-Chien Lin

Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, excluding clerks) men 8 women 3 total 11

a No. of officers of instruction

	Men	Women	Total	
Full professors.....	9	-	9	How many officers of instruction were employed full time: men 46 women 7 total 53
Adjunct, associate and ass't professors	9	2	11	
Instructors and tutors.....	9	-	9	How many on part time: men 2 women 1 total 3
Lecturers.....	10	4	14	
Other assistants on teaching force.....	11	2	13	Those employed part time were the equivalent of how many full time: men 1 women 1 total 2
<i>b</i> Total	48	8	56	

a Excluding data for summer and university extension courses which should be reported under item 7.

b Besides the above there were men and women employed in organized research work.

Item 3 Students. Number and classification of students

Insert in blank spaces any other courses, e. g. Theology (B.D.) etc. and use blank sheet if more columns are needed. Schools of law, theology, medicine etc. should write in the proper heads e. g. "Law (LL.B.)," "Theology (B.D.)," "Medicine (M.D.)" etc. In column "Unclassified" put according to year of attendance, regardless of studies taken, all college and graduate students not taking a regular course leading to a degree. Do not include summer school or university extension students; data for these should be reported under item 7.

CLASSES	Arts (B. A.)			Science (B. S.)			Agriculture			Unclassified			Total		Grand total			
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women				
Freshman, 1st year..	19	7	26	19	5	24	28	3	31				11	2	13	77	17	94
Sophomore, 2d year..	8	4	12	12	11	23	9	2	11							29	17	46
Junior, 3d year....	10	-	10	9	2	11	9	3	12							28	5	33
Senior, 4th year....	7	1	8	5	6	11	5	-	5							17	7	24
Total.....	44	12	56	45	24	69	51	8	59				11	2	13	151	46	197
Fifth year and above or graduate students																		

Number of above total attending full time: men...135... women...43... total...178...; part time: men...16... women...3... total...19... Those attending part time were the equivalent of how many full time: men...3... women...1... total...4...

Number of students in military drill...131.....

Number of students preparing to teach: men.....women..... total.....

Item 4 Degrees conferred

	aFirst degrees on completion of courses in residence				aHigher degrees					
	B.A.	B.S.	Total		M.A.	M.S.	Ph.D.		Total	
Men	297	40	337							
Women	14	4	18							
Total since last report.....	10	18	28							

Of the above how many received liberal arts college degrees with a major in:	First Degrees (Bachelor)		Master's Degrees		Doctor's Degrees	
	Men	Women	Men	Women	Men	Women
Agriculture						
Commerce and business						
Education						
Engineering						
Fine arts (NOT music)						
Home economics						
Industrial arts						
Journalism						
Library science						
Music						
Nursing						
Pre dentistry			x x x	x x x	x x x	x x x
Prelaw			x x x	x x x	x x x	x x x
Premedicine			x x x	x x x	x x x	x x x

a Insert in blank spaces any other degrees.

Item 5 Graduates

Number of students graduated without degrees: men..... women..... total.....

Recipients of honorary degrees conferred without examination

Name	Degree	Residence

Item 6 Library

Number of volumes in library...23075...; pamphlets...28210... Is your library free to the public for reference?..... Yes..... for lending?..... No..... Number of volumes issued for home use...25964... This should state entire circulation for the year. One book lent 10 times counts 10 not 1.

Item 7 Miscellaneous

Give number of years in each course: liberal arts...4..., applied science...4..., agriculture...7..., architecture...7..., graduate....., education....., law....., medicine....., veterinary.....,,

Number of days summer courses were in session.....

	Number of teachers			Number of students		
	Men	Women	Total	Men	Women	Total
Summer courses						
Extension courses { correspondence						
{ class extension						
Secondary or academic						

Affidavit of presiding officer

STATE OF NEW YORK }
COUNTY OF..... } ss.

....., being duly sworn, deposes and says that he is the presiding officer of.....for which the foregoing report is made. That said report has been prepared in accordance with the instructions of the New York State Education Department, and that the statements therein he verily believes to be in all respects true and that an exact copy of this report has been filed with the permanent records of the institution.

Subscribed and sworn to before me this 15th day of July, 1940

Ching Jun Shi
President of Fukien Christian University

RECEIVED
UNIVERSITIES
SEP 30 1940
JOINT OFFICE

FORBES CHRISTIAN UNIVERSITY

July 13, 1940

Members of Faculty, ending June 30, 1940

FULL PROFESSORS:

Chen, Edwin
Chen, I-Yuan
Cheng, Tso-Hsin
Kellogg, Claude K. (On leave)
Lin, Hsi-Chien
Scott, Roderick (On leave)
Stowe, Everett M.
Sutton, Willard J.
Wang, Tsoo-Hsin

LECTURERS:

Asher, Eva (On leave)
Chao, Jen-Yung
Chen, Ching-To
Chiu, Shao-Lin
Chu, Wei-Gan
Kao, Tze-Da
Lin, I
Lo, Tsing-Tse
Storrs, Mrs. J. Storrs
Stowe, Mrs. Everett M.
Thomas, E. T.
Wang, Shu-Kui
Yen, Hui-Chiang
Yen, Shu-Hsia

GRADUATE ASSISTANTS:

Chang, Pen-Keng
Chen, Sao-Pei
Chen, Wen-Hsun
Chen, Hien-Chuan
Jen, Chi-Hui
Li, Min-Hsin
Liang, Hsiao-Han
Lin, Hsiu Ying
Lin, Chen
Tsai, Hui-Chi
Tsao, Tai-Wei
Yeh, Ying
Yuan, Hien-Ping

ASSOCIATE & ASSISTANT PROFESSORS:

Chen, I-Chu
Chen, Theodore H. E. (On leave)
Chiang, Yung-Sheng
Chu, Pei
Chung, Hsi-Ming
Huang, Yu-Shu
Li, Chao-Ming
Lin, Cheng-Yao
Lin, Wen-Ming
Lin, Yu-Chi
Scott, Mrs. Roderick

INSTRUCTORS:

Hsu, Sao-Hua
Li, Hsiao-Ching
Lin, Hsiang-Mou
Lin, Tsing
Sung, Chen-Chi
Tang, Chung-Chang
Yang, Shu-Ku

Director of Physical &

Military Work:
Ho, Hsi-Tao
Hsiung, Shu-Ko

AFFIDAVIT OF ASSISTANT SECRETARY OF BOARD OF TRUSTEES

STATE OF NEW YORK)
) ss
COUNTY OF NEW YORK)

Joseph I. Parker, being duly sworn, deposes and says that he is the Assistant Secretary of the Board of Trustees of Fukien Christian University, for which the attached statistical report is made, that this report has been signed by the presiding officer of the institution, President C. J. Lin, that the report has been prepared in accordance with the instructions of the New York State Education Department, that the statements therein he verily believes to be in all respects true, and that an exact copy of this report has been filed with the permanent records of the institution.

Assistant Secretary

Subscribed and sworn to before me this 1st day of October, 1940.

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

.....
Fukien Christian University
.....

FOR THE YEAR ENDING JUNE 30, 1940

To the New York State Education Department

This annual report is required by law to be transmitted to the Department on or before July 1, 1940.

Explanations Applicable to the Financial Report

This financial report follows the form recommended by the National Committee on Standard Reports for Institutions of Higher Education. Table 1 represents a report drawn from the credit side of the balance sheet and is designed to show the nature and amount of the several classes of funds utilized by the institution. Table 2 shows the changes in the several classes of funds during the fiscal year. It is important that the balance of each class of funds shown in table 2 should agree with the amount of that class as reported in table 1. Table 3 shows the current income of the fiscal year and table 4 shows the current expenditures of the fiscal year.

Should any interpretation of tables 1 or 2 be required, reference may be made to pages 49 to 63 of Financial Reports of Colleges and Universities, published by the National Committee on Standard Reports. For your guidance in preparing these tables and in preparing tables 3 and 4 the explanations of items are given on the last page of this report.

TABLE 1—STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

	FUNDS ^a	*LIABILITIES ^b	TOTAL
Current funds (item 1)			
General	\$.....	\$.....	\$.....
Restricted			
Endowment funds (item 2).....	337,797.67		337,797.67
Funds functioning as endowment (item 3).....			
Annuity funds (item 4).....			
Loan funds (loanable principal) (item 5).....			
Plant funds			
Funds invested in plant (item 6a).....	533,773.74		533,773.74
Plant funds unexpended (item 6b).....			
Agency funds			
Undesignated funds			
TOTAL INSTITUTIONAL FUNDS AND LIABILITIES.....	\$21,571.41	\$.....	\$921,571.41

^a Funds owned by the institution and utilized in its activities.
^b Funds borrowed by the institution and utilized in its activities.
 * Accumulated deficits. The foregoing table is drawn from the credit side of the balance sheet. Any fund balance reported under item 1—General above represents current general fund surplus. This table makes no provision for reporting deficits since these are ordinarily shown as debits on balance sheet. If there was an accumulated deficit at the close of the year, indicate the amount; \$..... The accumulated deficit should appear as a minus quantity in reporting current general fund balances in table 2, item 1.

TABLE 2—SCHEDULES SHOWING THE CHANGES DURING THE YEAR IN THE SEVERAL CLASSES OF FUNDS

Item 1 Statement of Current Funds, Showing a Summary of Current Income, Expenditures and Surplus

			TOTAL
Balance, beginning of year			
General (unrestricted) funds		\$.....	
Restricted funds			\$.....
Current income (See table 3)			
Educational and general	148,295.82		
Auxiliary enterprises and activities	7,932.00		
Other noneducational income	3,469.62	159,747.44	
Current expenditures (See table 4)			
Educational and general	158,218.28		
Auxiliary enterprises and activities	7,982.00		
Other noneducational expenditures	3,469.62	169,669.90	
Excess or deficiency of income for year.....			9,922.46
Other additions and deductions (net).....			
Balance at end of year.....			
Consisting of ²⁰			
General (unrestricted) funds			
Restricted funds			

Items 2, 3, 4 and 5. Statement of Nonexpendable Funds¹

	ITEM 2 ENDOWMENT FUNDS	ITEM 3 FUNDS TEMPORARILY FUNCTIONING AS ENDOWMENT	ITEM 4 ANNUITY FUNDS	ITEM 5 LOAN FUNDS
Balance (invested and uninvested) in funds at beginning of year	\$377,256.21	\$.....	\$.....	\$.....
Additions during year:				
Receipts from:				
Public appropriations	9,638.15			
Private gifts and grants				
Earnings and profit on investment credited to principal account	903.31			
Transfers from current funds to nonexpendable funds				
TOTAL	\$377,797.67	\$.....	\$.....	\$.....
Deductions during year (specify)				
Balance at end of year ²⁰	\$377,797.67	\$.....	\$.....	\$.....

TABLE 2—Continued

Item 6a Statement of Funds Invested in Plant²

		TOTAL
Value of plant at beginning of year.....	\$515,986.09	
Additions during year	17,874.01	
TOTAL	\$533,860.10	
Deductions during year	86.36	
Value of plant at end of year (Details given below).....		\$533,773.74
Less: Endowment funds invested in plant		
Loans outstanding against plant.....		
Net invested in plant at end of year ²⁰		\$.....
VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above)		
Value of grounds		\$42,795.59
Value of all buildings X (Not including dormitories: see below)		205,213.16
Value of all equipment, including libraries		203,195.15
X Value of all dormitories, included above		82,569.84

Item 6b Statement of Unexpended Plant Funds³

		TOTAL
Receipts for Capital Outlay—Plant Extension		
Balance in designated plant funds at beginning of year.....		\$.....
Receipts during year:		
Public appropriations and tax levies:		
Federal	\$.....	
State		
County		
City and district		
Private gifts, grants and benefactions.....		
Other sources (earnings and profits on investments)		
Transfers or expenditures from current funds (not loans):		
From educational and general funds	17,787.65	
From auxiliary enterprises and activities funds		17,787.65
Other receipts for plant extensions (describe):		
Loans for plant extension		
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds).....		\$17,787.65

Expenditures for Capital Outlay—Plant Extension³ (If possible, include all capital expenditures below under expenditures from plant funds, although they have been included under table 4. Otherwise separately report the amounts spent from educational and general funds and from auxiliary enterprises funds during the year for capital outlays, plant extension and new equipment.)

		TOTAL
From plant funds or all funds for:		
Land	\$366.79	
New buildings	8,316.00	
Additions to existing buildings		
Improvements other than buildings		
New equipment	3,604.86	
From educational and general funds (if not included above).....		
From auxiliary enterprises and activities funds (if not included above).....		\$17,787.65
Loans paid from plant funds		
Balance in Designated Plant Funds at close of year ²⁰		\$0

Item 7 Agency Funds, and

Item 8 Undesignated Funds may be reported if held by the institution on forms similar to that used in reporting Items 2, 3, 4 and 5.

TABLE 3—CURRENT INCOME^{4, 5}

Income for Educational and General Purposes		TOTAL
Student fees ⁶ (for matriculation, laboratory, library etc., but NOT including fees for auxiliary enterprises and activities, such as athletics, infirmary etc., given in items (21 to 28))	\$11,745.46	\$11,745.46
1 Resident departments		
2 Extension departments		
Endowment ⁷ (interest, including income from 1862, and other public and private endowments, but not including additions to principal of endowment funds):		
3 From federal endowment (1862 and other land grants)	23,445.25	
4 From other endowment for general purposes	25,213.22	48,658.47
5 From other endowment for restricted purposes		
Receipts from other public sources for current expenses: ⁸		
6 Federal appropriations	4,620.00	
7 State appropriations and tax levies		
8 County appropriations and tax levies	150.00	4,770.00
9 City or district appropriations or tax levies		
Gifts and grants from private sources (including foundations, for current expenses):		
10 Permanent (recurring) grants from churches and boards	25,650.95	
11 Other grants (not automatically recurring) from churches and boards	50.00	
12 Estimated salary equivalent of nonsalaried personal service rendered	8,766.50	
13 Other gifts	43,575.00	78,042.45
Sales and services of educational departments (gross income): ⁹		
14 Agriculture		
15 Dental school		
16 Others (itemize)		
Receipts from other sources for educational and general purposes: ¹⁰		
17 Interest on current funds	18.53	
18 Net income from rented property (excluding residence halls)	5,060.91	5,079.44
19 Other sources		
20 TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.)	\$	\$148,295.82
Income for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless otherwise indicated, including receipts from student fees for these purposes. Give figures even though not handled through college office.)		TOTAL
21 Residence halls		\$6,451.50
22 Dining halls (Student Board Fees)		137.50
23 Student hospital or infirmary (Graduation Fees)		1,029.00
24 College bookstore (Student Uniform Fees)		
25 Athletics (if handled separately from physical education budget) excluding shares of visiting teams		364.00
26 Student unions		
27 Other activities		
28 TOTAL (Transfer total to table 2.)		\$7,982.00
Income to be Used for Noneducational Purposes ¹² (excepting auxiliary enterprises and activities and capital outlays)		TOTAL
Income from investments (interest):		
29 For annuities to beneficiaries (usually from funds subject to annuity)		
30 For fellowships, scholarships, and other student aid (not loans) when NO service is required in return	338.99	\$838.99
31 From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return		2,580.63
32 Other receipts for noneducational purposes		
33 TOTAL (Transfer total to table 2.)		\$3,469.62
34 TOTAL CURRENT INCOME		\$159,747.44

TABLE 4—EXPENDITURES FOR CURRENT PURPOSES⁴

Expenditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL
General administration and expense: ¹³		
35 General administrative offices	\$29,559.96	
36 General expense	7,745.05	\$37,305.01
Resident instruction and departmental research: ¹⁴		
37 Colleges, schools and departments (including nonbudgeted research)	91,595.92	
38 Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc.		91,595.92
Organized research, separately budgeted: ¹⁵		
39 Agricultural experiment station		
40 Bureau of educational research		
41 Engineering experiment station		
42 Others		
Extension (all extension services and correspondence courses): ¹⁶		
43 Agricultural		
44 Engineering		
45 General university extension courses		
46 Others		
47 Libraries (including salaries, other operating expenses and purchase of books and binding) ¹⁷	6,733.09	6,733.09
Operation and maintenance of physical plant, and other general services: ¹⁸		
48 Physical plant	22,584.26	22,584.26
49 Other general services		
50 TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.)	\$	\$158,218.28
Amount included above expended for:		
51 Administrative and professional salaries	\$71,998.10	
52 Other personal services (clerical, operation and maintenance)	\$8,661.00	
53 For capital outlays (new equipment)	\$8,691.22	
Expenditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current funds. Give figures even though not handled through college office.)		TOTAL
54 Residence halls		\$6,451.50
55 Dining halls (Student Board Fees)		137.50
56 Student hospital or infirmary (Graduation Fees)		1,029.00
57 College bookstore (Student Uniform Fees)		
58 Athletics (if handled separately from physical education budget) excluding shares of visiting teams		364.00
59 Student unions		
60 Other activities		
61 TOTAL (Transfer total to table 2.)		\$7,982.00
Amount included above expended for:		
62 Salaries and wages for personal services	\$	
63 Capital outlay (new equipment)	\$	
Expenditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital outlays)		TOTAL
64 Annuities	\$	
65 Interest on loans		
66 Financial campaigns		
67 Fellowships, scholarships, and other student aid NOT involving services to institution or repayment		\$3,469.62
68 TOTAL (Transfer total to table 2.)		\$3,469.62
69 TOTAL EXPENDITURES FOR CURRENT PURPOSES		\$169,669.90

Table 2

¹ Statement of nonexpendable funds (items 2, 3, 4, 5). This statement shows the changes of the principal in all funds used for the purpose of producing income. It begins with the balance at the beginning of the year of endowment funds and other funds used to produce income, additions and deductions during the year, and balance at the end of the year. Additions include any sums arising from gifts and grants from private sources, earnings and profits on investments to be added to principal, public appropriations and tax levies. They should not include receipts from the sale of investments, except the portion of such receipts which represents profit and which is to be added to the principal of the funds, or held as a reserve for gains and losses. Earnings on investments should not be included unless such earnings are to be added to the principal. Deductions may include losses on investments.

Note that provision is made for separate data for four types of nonexpendable funds: (2) Ordinary endowment either general or restricted from which the interest only can be used, (3) funds temporarily functioning as endowment, (4) funds held by the college which are subject to an annuity payment, and (5) funds from which either the interest, principal, or both can be loaned to be paid back with or without interest at some future date.

² Plant values (table 2, item 6a). This schedule includes a statement showing the change in value of plant and its gross and net value at the end of the year as well as the value of grounds, buildings, and equipment separately when available. Plant item should be carried in the accounts at cost until disposed of. If any other basis of valuation is used, that should be noted in this report.

³ Statement of unexpended plant funds (table 2, item 6b). It is intended that this section shall include income to cover all expenditures for plant extension whether made from designated plant funds, educational and general funds, auxiliary enterprises and activities funds, or loans. If expenditures for capital outlays or equipment are made directly from other than plant funds, they will be included in the expenditures for those funds and included again here in plant funds for the purpose of bringing all plant income and expenditures together.

The statements have therefore been set up in such a way as to show the capital expenditures in each fund as the amount which should be included in both the receipts and expenditures side of the plant extension statement.

Include in this section, if possible, expenditures for all capital outlays whether made from designated plant funds or from other funds.

Table 3

⁴ Basis of reporting receipts and expenditures. Where the accounts are kept on a cash basis as to income, meaning that an item is considered income when it is received in cash or made available to the institution in a public treasury, income should be reported on that basis. Under those conditions, cash receipts which do not increase expendable fund balances should be omitted from the statement of income. Examples of such items are money borrowed and sale of investments. Receipts representing additions to loan funds, endowment funds and funds for physical plant extension should appear in the statements of those funds and not as current income.

Where the accounts are kept on an accrual basis as to income, meaning that an item is set up as income when it becomes due or when a bill is rendered for it, the income may be reported on that basis. Under such circumstances, income should be conservatively reported and an allowance should be made for maximum losses through inability to collect.

Expenditures should be accounted for and reported on such a basis as to take into the accounts all approved bills for material received and service rendered during the period covered. If any such bills remain unpaid at the date of the report, they should in any event be entered as expenses and set up as accounts payable in the balance sheet. Payment of loans, purchase of investments, purchase of materials for general storerooms charged to inventory accounts of those storerooms, and labor and material charged to work in process accounts should not be included as expenditures.

⁵ Statement of current receipts. In this statement should be included all income of the fiscal period of both restricted and general funds. If accounts are kept on the accrual basis, current income may be reported on that basis; otherwise income should be reported on a cash basis.

⁶ Student fees (lines 1 and 2). Under this caption is to be entered the amount received in cash from all general and specific fees assessed against students after deducting

refunds. Charges for room and board in residence and dining halls should not be included here. Amounts collected to support specific activities and paid over to those activities should be deducted from total collections before income from student fees is entered in the report. Where scholarships are granted out of current revenues, student fees and room and board revenue should include income at the customary rates for the services donated to scholarship students and a similar amount should be set up as an expenditure under "expenditures for other noneducational purposes" for fellowships, scholarships etc. Scholarships which consist of remission of fees or tuition may be treated as deductions from fee income as the student in this case is not charged the full fee.

⁷ Endowments (lines 3 to 5). This heading includes receipts from earnings of all endowment funds, income from which can be used for educational or general purposes, except amounts which are proper accretions to the principal of those funds.

⁸ Public appropriations and tax levies (lines 6 to 9). There should be included hereunder all amounts received from or made available by governmental sources out of governmental, and not institutional, revenues which are expendable for current purposes and which are not specifically appropriated for physical plant extensions or additions to permanent funds.

⁹ Sales and services of educational departments (lines 14 to 16). Here will be included gross income of all enterprises operated in connection with educational divisions of the institution and as a necessary part of the work of these divisions, such as the medical school hospital, dental clinic, dairy creamery and home economics cafeteria.

¹⁰ Other sources (lines 17 to 19). All items of educational and general income not covered under the preceding headings should be included under "other sources." The important items should be listed separately.

¹¹ Statement of auxiliary enterprises and activities (lines 21 to 28). Under this heading are included those enterprises which are not directly related to the educational activities of the institution but exist solely for the purpose of serving the student body or faculty. These enterprises include residence halls, dining halls, infirmary (unless handled as a part of health service), bookstore and laundry (when primarily for service of students and faculty) and their income is principally in the form of cash. They render service to students and perhaps others and are distinct from activities operated by institutional departments. These enterprises are ordinarily self-supporting. Their gross income should be stated after deducting refunds of payments returned. This income should not be included with educational income, however, unless the net income is used to support the educational budget. In that case, the net income may be transferred to the educational and general fund receipts. The same comment applies to expenditures for these activities (lines 54 to 63).

Recreational activities, such as athletics and union, are also included under this heading. If these activities are not handled through the university treasury they should nevertheless be included.

Income and expenditures of intercollegiate athletics should be separately stated, the only exception being the condition in which all expense is an integral part of the Department of Physical Education. There should be deducted from gross receipts the share of other schools in the respective games.

Under expenditures include share of operation and maintenance of physical plant or other general expense when so distributed.

¹² Income to be used for noneducational purposes (lines 29 to 33). Under this heading include income which is to be applied directly toward noneducational expenses other than auxiliary enterprises and activities such as:

- (a) Annuities to beneficiaries of annuity gift funds.
- (b) Fellowships, scholarships, and other student aid (not loans) when no service is required. A scholarship, or similar payment, to a student or fellow is not an "educational expenditure for scholarships etc." It is either (1) a loan if it has to be paid back and therefore is not an expenditure at all, or (2) a payment for whatever type of service the recipient has to render and not a payment for scholarships, or (3) a noneducational expenditure for a scholarship if the recipient does not have to repay it or render any service. It is a gift of the college to the student. The student may use it to pay his tuition, in which case the educational expenditure is made from money received from student fees for tuition. Therefore any income to be used for scholarships of type (3) is income for noneducational purposes.

Table 4

¹³ General administration and expense (lines 35 and 36). Under this heading should be included all expenses of the general executive and administrative offices of the institution, also all expenses which are of a general character and which do not relate to any specific division of the institution, not including, however, the expenditures of the general library or the operation and maintenance of the physical plant.

¹⁴ Resident instruction and departmental research (lines 37 and 38). Under this heading should be included all expenditures on account of instructional departments of the institution, including salaries, office expense and equipment, laboratory expense and equipment, and other expenses. There should be included salaries of college deans, faculty, clerks and technicians. Amounts reported under this heading will include any expenditures for research which are not separately budgeted and accounted for. Expenditures for separately organized research will appear under lines 39 to 42.

¹⁵ Organized research (lines 39 to 42). Include here as separate units such organizations for research purposes as research bureaus, research institutes, experiment stations and projects separately supported.

¹⁶ Extension (lines 43 to 46). This section will include all divisions which do extension work, such as the following: Credit courses; lectures, demonstrations, short courses (noncredit); radio; correspondence work.

¹⁷ Libraries (line 47). Under this heading should be included the total expenditures of the institution for library purposes, including both the general library and all departmental libraries. These should be included: Salaries, other

operating expenses, purchase of books and binding. Law libraries should be included here if possible.

¹⁸ Operation and maintenance of physical plant and general services (lines 48 to 49). Under this heading should be included all expenditures for the operation and maintenance of the physical plant of the entire institution, and miscellaneous general services of an operating character not elsewhere charged. Gross figures should be shown in each case less amounts charged to service enterprises or other items.

¹⁹ Noneducational expenses (lines 64 to 67). Under this heading include expenditures from current funds on account of items which do not relate to the educational work of the institution, such as:

- (a) Annuities. Here include amount paid to beneficiaries of annuity funds.
- (b) Interest on loans. Here include sums paid for interest on current funds and for interest on capital loans not covered by income from property on which carried.
- (c) Financial campaign. Here include the expense of campaign for the purpose of raising funds (expense of regular and continuous publicity should be included under "general expense").
- (d) Fellowships, scholarships, student aid and prizes. Under this heading should be entered total expenditures from all funds on account of subsidies to students for fellowships, scholarships, or prizes, where service to the institution is not required, and repayment is not required. If teaching service is required, these items should be included under line 37. Prizes paid from departmental or general funds may be considered educational expense and included in line 37.

²⁰ The balance of each class of fund as reported in table 2 should agree with balance reported in table 1.

Affidavit of presiding officer

STATE OF NEW YORK
 REPUBLIC OF CHINA
 COUNTY OF FUJIAN
 CITY OF FOOSHOW

} ss.

Ching-Jun Lin

being duly sworn, deposes and says that he is the presiding officer of Fukien Christian University for which the foregoing report is made. That said report has been prepared in accordance with the instructions of the New York State Education Department, that the statements therein he verily believes to be in all respects true and that an exact copy of this report has been filed with the permanent records of the institution.

Ching-Jun Lin
 President of Fukien Christian University

Subscribed and sworn to before me this 15th day of July, 1940

Notary Public

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UNIVERSITIES
SEP 30 1940
JOINT OFFICE

AFFIDAVIT OF ASSISTANT SECRETARY OF BOARD OF TRUSTEES

STATE OF NEW YORK)
) ss
COUNTY OF NEW YORK)

Joseph I. Parker, being duly sworn, deposes and says that he is the Assistant Secretary of the Board of Trustees of Fukien Christian University, for which the attached financial report is made, that this report has been signed by the presiding officer of the institution, President C. J. Lin, that the report has been prepared in accordance with the instructions of the New York State Education Department, that the statements therein he verily believes to be in all respects true, and that an exact copy of this report has been filed with the permanent records of the institution.

Assistant Secretary

Subscribed and sworn to before me this 1st day of
October, 1940.

Universities

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF
FUKIEN CHRISTIAN UNIVERSITY

REC'D ATTACHED TO 8/12/41
T. J. P. 27

Located at Saowu, Fukien, China. N.Y.
for year ending June 30, 1938

To the New York State Education Department

This annual report is required by law to be transmitted to the Department on or before July 1, 1938

Type of control (check one): State.....; city or district.....; county.....; church..... If church, affiliated with what religious denomination? Union.....; private, independent of church.....

Item 1
Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer session: liberal arts 200.....
architecture..... education..... medicine..... Natural science 200..... graduate..... law..... veterinary.....
Agriculture 200..... pharmacy..... Number of Saturday sessions.....

Item 2 Faculty and employees
Names of officers June 30, 1938
President Ching-Jun Lin
Registrar Cheng-Chou Tsao
Secretary Hsi-Chien Lin
Deans — liberal arts Hsi-Chien Lin
Natural science Tsiac-Hsin Wang
Applied science
Agriculture Edwin Chen
education
medicine
Academic Dean Tso-Hsin Cheng
Dean of Student Jen-Mei Tan

How many officers of instruction were employed full time: men 45 women 11 total 56
How many on part time: men 1 women 1 total 2
Those employed part time were the equivalent of how many full time: men 1/2 women 1/2 total 1
Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, excluding clerks) men 17 women 3 total 20

"Faculty"

Course	Professors		Adjunct, associate and ass't professors		Instructors and tutors		Lecturers		Other ass'ts on teaching force		Total	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
Liberal arts..... Arts	4	1	5	2			6	3		1	15	7
Applied science..... Natural Science	4		1				3		4	2	12	2
Architecture..... Agriculture	5		4				4	1	3		16	1
Graduate..... General Courses	1			1			2	1			3	2
Education.....												
Law.....												
Medicine.....												
Veterinary.....												
^b Total.....	14	1	10	3			15	5	7	3	46	12
Duplicates												
University total.....												

^a Excluding data for summer and university extension courses which should be reported under item 7.
^b Besides the above there were men and women employed in organized research work.
B675-Ap38-100(16243)*

Item 3 Students

Insert in blank spaces under items 3 and 4 any other courses, e. g. Theological (B. D.), etc. and use blank sheet if more columns are needed. If course does not lead to a degree, indicate by crossing out degree. Under "Unclassified" report all students not taking a regular course.

Classes	Arts (B.A.)			Science (B.S.)														
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total
Freshman, 1st year	53	11	64	10	6	46	48	3	51									
Sophomore, 2d year	9	8	17	9	6	15	24	2	26									
Junior, 3d year	10	1	11	10	8	18	7	4	11									
Senior, 4th year	10		10	5	2	7	8	1	9									
Total	82	20	102	64	22	86	87	10	97									
Unclassified	7	1	8	1	2	3	1		1									
Graduate																		
Grand total	89	21	110	65	24	89	88	10	98									

Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total

Number of above total attending full time: men 233 women 52 total 285; on part time: men 8 women 4 total 12. Those attending part time were the equivalent of how many full time: men 1 women 1 total 2.
 Number of students in military drill 168
 Number of students preparing to teach: men women total

Item 4 Degrees conferred

	First Degrees on		Completion of Courses in Residence																Total			
	B.A.	aB.S.																				
Men	10	13																				
Women		2																				
Total since last report	10	15																				

Of the above how many received liberal arts college degrees with a major in:	First Degrees (Bachelor)		Master's Degrees		Doctor's Degrees	
	Men	Women	Men	Women	Men	Women
Agriculture						
Commerce and business						
Education						
Engineering						
Fine arts (NOT music)						
Home economics						
Industrial arts						
Journalism						
Library science						
Music						
Nursing						
Pre dentistry			X X X	X X X	X X X	X X X
Prelaw			X X X	X X X	X X X	X X X
Premedicine			X X X	X X X	X X X	X X X

	Higher Degrees						
	On Examination						Total
	M.A.	M.S.	Ph.D.				
Men							
Women							
Total since last report							

a If B.S. is conferred in more than one course, give number of students receiving degrees in each course.

Item 6 Library

Number of volumes in library 95341; pamphlets 31358. Is your library free to the public for reference? Yes for lending? No Number of volumes issued for home use 22044. This should state entire circulation for the year. One book lent 10 times counts 10 not 1.

Item 7 Miscellaneous

Give number of years in each course: liberal arts, applied science, architecture, graduate, education, law, medicine, veterinary.

Number of days session in summer courses.

Table with columns: Number of teachers (Men, Women, Total) and Number of students (Men, Women, Total). Rows include Summer courses, Extension courses (correspondence, class extension), and Secondary or academic.

Affidavit of presiding officer

REPUBLIC OF CHINA, STATE OF NEW YORK, FUKIEN, CITY OF FOOCHOW, CONSULATE OF AMERICA

/s/ Ching-Jun Lin

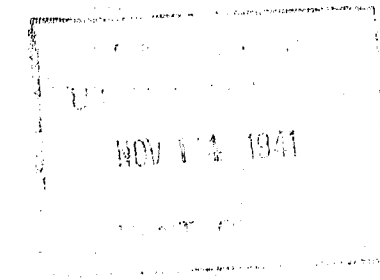
being duly sworn, deposes and says that he is the presiding officer of... for which the foregoing report is made. This said report has been prepared in accordance with the instructions of the New York State Education Department, that the statements therein he verily believes to be in all respects true and that an exact copy of this report has been filed with the permanent records of the institution.

/s/ Ching-Jun Lin, President of FUKIEN CHRISTIAN UNIVERSITY

Subscribed and sworn to before me this... day of... 1938

Notary Public

a Or corresponding officer.



July 15, 1941

Members of Faculty, Ending June 30, 1941

FULL PROFESSORS: (15)

Chen, Edwin
Chen, E. T.
Chen, I-Yuan
Cheng, T. H.
Chiang, Yun-Sheng
Leger, S. H.
Lin, C. J.
Lin, Cheng-Yao
Lin, Hsi-Chien
Lin, Wen-Ming
Lin, Yu-Chi
Scott, Roderick
Stowe, E. M.
Sutton, W. J. (on leave)
Wang, T. H.

ASSOCIATE PROFESSORS: (13)

Chao, Jen-Yung
Chen, Chen-To
Chen, Ching-Pan
Chung, Hsi-Ming
Chu, Pei
Huang, Yu-Shu
Ku, Hua-Sung
Lin, I (on leave)
Lo, Tsing-Tse
Scott, Agnes Kelly
Stowe, Lulu E.
Tan, Jen-Mei
Thomas, E. T.

LECTURERS: (17)

Asher, Eva
Burr, Leona L.
Chu, Wei-Kan
Heidbushel, Willibald
Kao, Tze-En
Kuo, Suan-Lin
Leger, Mabel E.
Lin, Chen-Chi
Lin, Tsing
Lin, Hsing-Tao
Liu, Sung-Tsing
Su, Shao-Hua
Su, Tien-Tai
Storrs, Mary
Sung, Chan-Chi
Ting, Han-Po
Yen, Shu-Hsia

GRADUATE ASSISTANTS: (10)

Chen, Shao-Pei
Chen, Wen-Hsuan
Chou, Kuei-Tuan
Jen, Chi-Hui
Lai, Chu-Han
Lin, Hsiu-Ying
Lin, Lan-Ying
Wang, Ching-Yuan
Wang, Ik-Ting
Wen, Shao-Er

INSTRUCTORS IN GENERAL TRAINING: (3)

Hsiung, Shu-Ko, Physical Training
Hu, Hsi-Tao, Military Training
Li, Hsiao-Ching, Military Nursing

SUMMARY

Professors.....	15
Associate Professors.....	13
Lecturers.....	17
Assistants.....	10
Others.....	3
Total.....	58

Universities

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file FORM S-5 513

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

Fukien Christian University Located at N. Y.

for year ending June 30, 1941

To the New York State Education Department

This annual report is required by law to be transmitted to the Department on or before July 1, 1941

Type of control (check one): State.....; city or district.....; county.....; church..... If church, affiliated with what religious denomination? Union.....; private, independent of church.....

Item 1

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer session: liberal arts 200, architecture....., education....., medicine....., applied science....., graduate....., law....., veterinary....., pharmacy..... Number of Saturday sessions....., Agriculture 200, Natural Science 200

Item 2 Faculty and employes

Names of officers June 30, 1941

President..... Ching-Jung Lin Academic Dean..... Tso-Hsin Cheng
Registrar..... Cheng-Chou Tsao Dean of Student..... Jen-Mei Tan
Secretary..... Hsi-Chien Lin
Deans — liberal arts..... Hsi-Chien Lin applied science.....
architecture..... graduate.....
education..... law.....
medicine..... veterinary.....
Agriculture..... Edwin Chen Natural science..... Tsiiao-Hsin Wang

How many officers of instruction were employed full time: men 45 women 11 total 56

How many on part time: men 1 women 1 total 2

Those employed part time were the equivalent of how many full time: men 1/2 women 1/2 total 1

Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, excluding clerks) men 17 women 3 total 20

"Faculty

Course	Professors		Adjunct, associate and ass't professors		Instructors and tutors		Lecturers		Other ass'ts on teaching force		Total	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
Liberal arts and sciences	4	1	5	2			6	3		1	15	7
Architecture												
Graduate												
Education												
Law												
Medicine												
Veterinary												
Natural Science	4		1				3		4	2	12	2
Agriculture	5		4				4	1	3		16	1
General Courses	14	1	10	3			15	5	7	3	46	12
Duplicates												
University total												

^a Excluding data for summer and university extension courses which should be reported under item 7.
^b Besides the above there were men and women employed in organized research work.
F59-Mr41-100(19393)*

Item 3 Students

Insert in blank spaces under items 3 and 4 any other courses, e. g. Theological (B. D.), etc. and use blank sheet if more columns are needed. If course does not lead to a degree, indicate by crossing out degree. Under "Unclassified" report all students not taking a regular course.

Classes	Arts (B.A.)			Science (B.S.)			Agriculture											
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total
Freshman, 1st year	53	11	64	40	6	46	48	3	51									
Sophomore, 2d year	9	8	17	9	6	15	24	2	26									
Junior, 3d year	10	1	11	10	8	18	7	4	11									
Senior, 4th year	10		10	5	2	7	8	1	9									
<i>Total</i>	82	20	102	64	22	86	87	10	97									
Unclassified	7	1	8	1	2	3	1		1									
Graduate																		
<i>Grand total</i>	89	21	110	65	24	89	88	10	98									

Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total

Number of above total attending full time: men 233 women 52 total 285; on part time: men 8 women 4 total 12. Those attending part time were the equivalent of how many full time: men 1 women 1 total 2.

Number of students in military drill: 168.

Number of students preparing to teach: men women total *do not have a normal course*

Item 4 Degrees conferred

	First Degrees on										Completion of Courses in Residence										Total
	B.A.	aB.S.																			
Men	10	13																			
Women		2																			
<i>Total since last report</i>	10	15																			25

Item 5 Graduates

Number of students graduated this year without degrees:

Liberal arts, men women; applied science, men women; architecture, men women; graduate, men women; education, men women; law, men women; medicine, men women; veterinary, men women

Recipients of honorary degrees conferred without examination

Name	Degree	Residence

	Higher Degrees						
	On Examination						Total
	M.A.	M.S.	Ph.D.				
Men							
Women							
<i>Total since last report</i>							

a If B.S. is conferred in more than one course, give number of students receiving degrees in each course.

Do not include summer school or university extension students in the following classifications; data for these should be reported under item 7.

Total																Total		
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total

Duplicates

University total.....

Item 6 Library

Number of volumes in library...95341...; pamphlets...31358..... Is your library free to the public for reference? Yes for lending? No Number of volumes issued for home use...22044

This should state entire circulation for the year. One book lent 10 times counts 10 not 1.

Item 7 Miscellaneous

Give number of years in each course: liberal arts...4... natural science...4... Agriculture...4... architecture...4... applied science...4... graduate....., education....., law....., medicine....., veterinary.....,

Number of days session in summer courses.....

	Number of teachers			Number of students		
	Men	Women	Total	Men	Women	Total
Summer courses						
Extension courses {						
correspondence						
class extension						
Secondary or academic.....						

Affidavit of presiding officer

REPUBLIC OF CHINA
STATE OF NEW YORK
PROVINCE OF FUKIEN
CITY OF FOOCHEW
COUNTY OF } ss.
CONSULATE OF AMERICA

..... Ching-Jung Lin

being duly sworn, deposes and says that he is the presiding officer of

for which the foregoing report is made. This said report has been prepared in accordance with the instructions of the New York State Education Department, that the statements therein he verily believes to be in all respects true and that an exact copy of this report has been filed with the permanent records of the institution.

Ching Jung Lin

^aPresident of Fukien Christian University

Subscribed and sworn to
before me this.....day of.....1941

.....
Notary Public

^a Or corresponding officer.

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UNIVERSITIES
OCT 9 1941
JOINT OFFICE

FUKIEN CHRISTIAN UNIVERSITY

July 15, 1941

Members of Faculty, Ending June 30, 1941

FULL PROFESSORS: (15)

Chen, Edwin
 Chen, E. T.
 Chen, I-Yuan
 Cheng, T. H.
 Chiang, Yun-Sheng
 Leger, S. H.
 Lin, C. J.
 Lin, Cheng-Yao
 Lin, Hsi-Chien
 Lin, Wen-Ming
 Lin, Yu-Chi
 Scott, Rederick
 Stowe, E. M.
 Sutton, W. J. (on leave)
 Wang, T. H.

ASSOCIATE PROFESSORS: (13)

Chao, Jen-Yung
 Chen, Chen-To
 Chen, Ching-Pan
 Chung, Hsi-Ming
 Chu, Pei
 Huang, Yu-Shu
 Ku, Hua-Sung
 Lin, I (on leave)
 Lo, Tsing-Tse
 Scott, Agnes Kelly
 Stowe, Lulu E.
 Tan, Jen-Mei
 Thomas, E. T.

LECTURERS: (17)

Asher, Eva
 Burr, Leona L.
 Chu, Wei-Kan
 Heidbushel, Willibald
 Kao, Tze-En
 Kuo, Suan-Lin
 Leger, Mabel E.
 Lin, Chen-Chi
 Lin, Tsing
 Lin, Hsing-Tao
 Liu, Sung-Tsing
 Su, Shao-Hua
 Su, Tien-Tai
 Storrs, Mary
 Sung, Chan-Chi
 Ting, Han-Po
 Yen, Shu-Hsia

GRADUATE ASSISTANTS: (10)

Chen, Shao-Pei
 Chen, Wen-Hsuan
 Chou, Kuei-Tuan
 Jen, Chi-Hui
 Lai, Chu-Han
 Lin, Hsiu-Ying
 Lin, Lan-Ying
 Wang, Ching-Yuan
 Wang, Ik-Ting
 Wen, Shao-Hr

INSTRUCTORS IN GENERAL TRAINING: (3)

Hsiung, Shu-Ko, Physical Training
 Hu, Hsi-Tao, Military Training
 Li, Hsiao-Ching, Military Nursing

SUMMARY

Professors	15
Associate Professors	13
Lecturers	17
Assistants	10
Others	3
<u>Total</u>	<u>58</u>

Universities, colleges and professional and technical schools

FORM F-3

File

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

FUKIEN CHRISTIAN UNIVERSITY

FOR THE YEAR ENDING JUNE 30, 1941

To the New York State Education Department

This annual report is required by law to be transmitted to the Department on or before July 1, 1941.

Explanations Applicable to the Financial Report

This financial report follows the form recommended by the National Committee on Standard Reports for Institutions of Higher Education. Table 1 represents a report drawn from the credit side of the balance sheet and is designed to show the nature and amount of the several classes of funds utilized by the institution. Table 2 shows the changes in the several classes of funds during the fiscal year. It is important that the balance of each class of funds shown in table 2 should agree with the amount of that class as reported in table 1. Table 3 shows the current income of the fiscal year and table 4 shows the current expenditures of the fiscal year.

Should any interpretation of tables 1 or 2 be required, reference may be made to pages 49 to 63 of Financial Reports of Colleges and Universities, published by the National Committee on Standard Reports. For your guidance in preparing these tables and in preparing tables 3 and 4 the explanations of items are given on the last page of this report.

TABLE 1—STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

	FUNDS ^a	*LIABILITIES ^b	TOTAL
	(1)	(2)	(3)
Current funds (item 1)			
General	\$.....	\$.....	\$.....
Restricted			
Endowment funds (item 2)	388,621.70		388,621.70
Funds functioning as endowment (item 3)			
Annuity funds (item 4)			
Loan funds (loanable principal) (item 5)			
Plant funds			
Funds invested in plant (item 6a).....	597,041.96		597,041.96
Plant funds unexpended (item 6b).....			
Agency funds			
Undesignated funds	985,663.66		985,663.66
TOTAL INSTITUTIONAL FUNDS AND LIABILITIES	\$.....	\$.....	\$.....

^a Funds owned by the institution and utilized in its activities.
^b Funds borrowed by the institution and utilized in its activities.
 * Accumulated deficits. The foregoing table is drawn from the credit side of the balance sheet. Any fund balance reported under item 1—General above represents current general fund surplus. This table makes no provision for reporting deficits since these are ordinarily shown as debits on balance sheet. If there was an accumulated deficit at the close of the year, indicate the amount: \$..... The accumulated deficit should appear as a minus quantity in reporting current general fund balances in table 2, item 1.

TABLE 2—SCHEDULES SHOWING THE CHANGES DURING THE YEAR IN THE SEVERAL CLASSES OF FUNDS

Item 1 Statement of Current Funds, Showing a Summary of Current Income, Expenditures and Surplus

			TOTAL
Balance, beginning of year			
General (unrestricted) funds (Deficit for 1939-40).....		\$ 9,922.46	
Restricted funds			\$ 9,922.46
Current income (See table 3)			
Educational and general	\$ 331,032.79		
Auxiliary enterprises and activities	17,001.50		
Other noneducational income	4,522.11	352,556.40	
Current expenditures (See table 4)			
Educational and general	331,032.79		
Auxiliary enterprises and activities	17,001.50		
Other noneducational expenditures	4,522.11	352,556.40	
Excess or deficiency of income for year			
Other additions and deductions (net) (Emergency Fund)			9,922.46
Balance at end of year			0
Consisting of ²⁰			
General (unrestricted) funds (Transfer to table 1).....			
Restricted funds (Transfer to table 1).....			

Items 2, 3, 4 and 5. Statement of Nonexpendable Funds¹

	ITEM 2 ENDOWMENT FUNDS	ITEM 3 FUNDS TEMPORARILY FUNCTIONING AS ENDOWMENT	ITEM 4 ANNUITY FUNDS	ITEM 5 LOAN FUNDS
Balance (invested and uninvested) in funds at beginning of year	\$ 387,797.67	\$.....	\$.....	\$.....
Additions during year:				
Receipts from:				
Public appropriations				
Private gifts and grants				
Earnings and profit on investment credited to principal account	824.03			
Transfers from current funds to nonexpendable funds				
TOTAL	\$ 388,621.70	\$.....	\$.....	\$.....
Deductions during year (specify)				
Balance at end of year²⁰ (Transfer to table 1)	\$ 388,621.70	\$.....	\$.....	\$.....

TABLE 2—Continued

Item 6a Statement of Funds Invested in Plant²

		TOTAL
Value of plant at beginning of year.....	\$ 533,773.74	
Additions during year	63,384.17	
TOTAL	\$ 597,157.91	
Deductions during year	115.95	
Value of plant at end of year (Details given below).....		\$ 597,041.96
Less: Endowment funds invested in plant (Transfer the total of these.....		
Loans outstanding against plant two items to table 1, column 2).....		
Net invested in plant at end of year ²⁰ (Transfer to table 1, column 1).....		\$.....
VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above)		
Value of grounds		44,637.94
Value of all buildings X (not including dormitories: see below).....		240,055.32
Value of all equipment, including libraries		225,536.71
Value of all dormitories, included above		86,811.99

Item 6b Statement of Unexpended Plant Funds³

		TOTAL
Receipts for Capital Outlay—Plant Extension		
Balance in designated plant funds at beginning of year.....		\$.....
Receipts during year:		
Public appropriations and tax levies:		
Federal	\$.....	
State		
County		
City and district		
Private gifts, grants and benefactions.....		
Other sources (earnings and profits on investments)		
Transfers or expenditures from current funds (not loans):		
From educational and general funds	63,268.22	
From auxiliary enterprises and activities funds		63,268.22
Other receipts for plant extensions (describe):		
Loans for plant extension		
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds)		\$ 63,268.22

		TOTAL
Expenditures for Capital Outlay—Plant Extension³ (If possible, include all capital expenditures below under expenditures from plant funds, although they have been included under table 4. Otherwise separately report the amounts spent from educational and general funds and from auxiliary enterprises funds during the year for capital outlays, plant extension and new equipment.)		
From plant funds or all funds for:		
Land	\$ 1,842.35	
New buildings	38,248.04	
Additions to existing buildings	836.27	
Improvements other than buildings		
New equipment	22,341.56	
From educational and general funds (if not included above)		\$ 63,268.22
From auxiliary enterprises and activities funds (if not included above)		\$.....
Loans paid from plant funds		
Balance in Designated Plant Funds at close of year ²⁰ (Transfer to table 1, column 1).....		\$ 0

Item 7 Agency Funds, and

Item 8 Undesignated Funds may be reported if held by the institution on forms similar to that used in reporting Items 2, 3, 4 and 5.

TABLE 3 — CURRENT INCOME^{4, 5}

Income for Educational and General Purposes		TOTAL
Student fees ⁶ (for matriculation, laboratory, library etc., but NOT including fees for auxiliary enterprises and activities, such as athletics, infirmary etc., given in items 21 to 28)		
1 Resident departments	\$ 15,877.88	
2 Extension departments		\$ 15,877.88
Endowment ⁷ (interest, including income from 1862, and other public and private endowments, but not including additions to principal of endowment funds):		
3 From federal endowment (1862 and other land grants).....		
4 From other endowment for general purposes.....	40,634.97	
5 From other endowment for restricted purposes	38,292.45	78,927.42
Receipts from other public sources for current expenses: ⁸		
6 Federal appropriations	4,620.00	
7 State appropriations and tax levies.....		
8 County appropriations and tax levies.....		4,620.00
9 City or district appropriations or tax levies.....		
Gifts and grants from private sources (including foundations, for current expenses):		
10 Permanent (recurring) grants from churches and boards.....	24,035.00	
11 Other grants (not automatically recurring) from churches and boards.....	35,375.00	
12 Estimated salary equivalent of nonsalaried personal service rendered.....	110,697.71	170,107.71
13 Other gifts		
Sales and services of educational departments (gross income): ⁹		
14 Agriculture		
15 Dental school		
16 Others (itemize)		
Receipts from other sources for educational and general purposes: ¹⁰		
17 Interest on current funds.....	753.06	
18 Net income from rented property (excluding residence halls).....	60,746.72	61,499.78
19 Other sources		
20 TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.).....	\$	\$ 331,032.79

Income for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless otherwise indicated, including receipts from student fees for these purposes. Give figures even though not handled through college office.)		TOTAL
21 Residence halls		\$ 15,330.50
22 Dining halls (Student Board Fees).....		132.00
23 Student hospital or infirmary (Graduation Fees).....		1,029.00
24 College bookstore (Student Uniform Fees).....		
25 Athletics (if handled separately from physical education budget) excluding shares of visiting teams.....		510.00
26 Student unions		
27 Other activities		
28 TOTAL (Transfer total to table 2.).....	\$	\$ 17,001.50

Income to be Used for Noneducational Purposes ¹² (excepting auxiliary enterprises and activities and capital outlays)		TOTAL
Income from investments (interest):		
29 For annuities to beneficiaries (usually from funds subject to annuity).....		
30 For fellowships, scholarships, and other student aid (not loans) when NO service is required in return.....	838.22	\$ 838.22
31 From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return.....		3,683.89
32 Other receipts for noneducational purposes.....		
33 TOTAL (Transfer total to table 2.).....		\$ 4,522.11
34 TOTAL CURRENT INCOME.....		\$ 352,556.40

TABLE 4 — EXPENDITURES FOR CURRENT PURPOSES⁴

Expenditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL
General administration and expense: ¹³		
35 General administrative offices	\$ 53,634.67	
36 General expense	26,991.03	\$ 80,625.70
Resident instruction and departmental research: ¹⁴		
37 Colleges, schools and departments (including nonbudgeted research).....	168,051.22	
38 Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc.....		168,051.22
Organized research, separately budgeted: ¹⁵		
39 Agricultural experiment station.....		
40 Bureau of educational research.....		
41 Engineering experiment station		
42 Others		
Extension (all extension services and correspondence courses): ¹⁶		
43 Agricultural		
44 Engineering		
45 General university extension courses.....		
46 Others		
47 Libraries (including salaries, other operating expenses and purchase of books and binding) ¹⁷	12,648.22	12,648.22
Operation and maintenance of physical plant, and other general services: ¹⁸		
48 Physical plant (including new buildings).....	69,707.65	69,707.65
49 Other general services.....		
50 TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.).....	\$	\$ 331,032.79
Amount included above expended for:		
51 Administrative and professional salaries.....	\$ 126,912.61	
52 Other personal services (clerical, operation and maintenance).....	\$ 12,014.57	
53 For capital outlays (new equipment).....	\$ 63,268.22	

Expenditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current funds. Give figures even though not handled through college office.)		TOTAL
54 Residence halls		\$ 15,330.50
55 Dining halls (Student Board Fees).....		132.00
56 Student hospital or infirmary (Graduation Fees).....		1,029.00
57 College bookstore (Student Uniform Fees).....		
58 Athletics (if handled separately from physical education budget) excluding shares of visiting teams.....		510.00
59 Student unions		
60 Other activities		
61 TOTAL (Transfer total to table 2.).....	\$	\$ 17,001.50

Expenditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital outlays)		TOTAL
62 Annuities		\$
63 Interest on loans.....		
64 Financial campaigns		
65 Fellowships, scholarships, and other student aid NOT involving services to institution or repayment		\$ 4,522.11
66 Other purposes		
67 TOTAL (Transfer total to table 2.).....		\$ 4,522.11
68 TOTAL EXPENDITURES FOR CURRENT PURPOSES.....		\$ 352,556.40

Table 2

¹ Statement of nonexpendable funds (items 2, 3, 4, 5). This statement shows the changes of the principal in all funds used for the purpose of producing income. It begins with the balance at the beginning of the year of endowment funds and other funds used to produce income, additions and deductions during the year, and balance at the end of the year. Additions include any sums arising from gifts and grants from private sources, earnings and profits on investments to be added to principal, public appropriations and tax levies. They should not include receipts from the sale of investments, except the portion of such receipts which represents profit and which is to be added to the principal of the funds, or held as a reserve for gains and losses. Earnings on investments should not be included unless such earnings are to be added to the principal. Deductions may include losses on investments.

Note that provision is made for separate data for four types of nonexpendable funds: (2) Ordinary endowment either general or restricted from which the interest only can be used, (3) funds temporarily functioning as endowment, (4) funds held by the college which are subject to an annuity payment, and (5) funds from which either the interest, principal, or both can be loaned to be paid back with or without interest at some future date.

² Plant values (table 2, item 6a). This schedule includes a statement showing the change in value of plant and its gross and net value at the end of the year as well as the value of grounds, buildings, and equipment separately when available. Plant item should be carried in the accounts at cost until disposed of. If any other basis of valuation is used, that should be noted in this report.

³ Statement of unexpended plant funds (table 2, item 6b). It is intended that this section shall include income to cover all expenditures for plant extension whether made from designated plant funds, educational and general funds, auxiliary enterprises and activities funds, or loans. If expenditures for capital outlays or equipment are made directly from other than plant funds, they will be included in the expenditures for those funds and included again here in plant funds for the purpose of bringing all plant income and expenditures together.

The statements have therefore been set up in such a way as to show the capital expenditures in each fund as the amount which should be included in both the receipts and expenditures side of the plant extension statement.

Include in this section, if possible, expenditures for all capital outlays whether made from designated plant funds or from other funds.

Table 3

⁴ Basis of reporting receipts and expenditures. Where the accounts are kept on a cash basis as to income, meaning that an item is considered income when it is received in cash or made available to the institution in a public treasury, income should be reported on that basis. Under those conditions, cash receipts which do not increase expendable fund balances should be omitted from the statement of income. Examples of such items are money borrowed and sale of investments. Receipts representing additions to loan funds, endowment funds and funds for physical plant extension should appear in the statements of those funds and not as current income.

Where the accounts are kept on an accrual basis as to income, meaning that an item is set up as income when it becomes due or when a bill is rendered for it, the income may be reported on that basis. Under such circumstances, income should be conservatively reported and an allowance should be made for maximum losses through inability to collect.

Expenditures should be accounted for and reported on such a basis as to take into the accounts all approved bills for material received and service rendered during the period covered. If any such bills remain unpaid at the date of the report, they should in any event be entered as expenses and set up as accounts payable in the balance sheet. Payment of loans, purchase of investments, purchase of materials for general storerooms charged to inventory accounts of those storerooms, and labor and material charged to work in process accounts should not be included as expenditures.

⁵ Statement of current receipts. In this statement should be included all income of the fiscal period of both restricted and general funds. If accounts are kept on the accrual basis, current income may be reported on that basis; otherwise income should be reported on a cash basis.

⁶ Student fees (lines 1 and 2). Under this caption is to be entered the amount received in cash from all general and specific fees assessed against students after deducting

refunds. Charges for room and board in residence and dining halls should not be included here. Amounts collected to support specific activities and paid over to those activities should be deducted from total collections before income from student fees is entered in the report. Where scholarships are granted out of current revenues, student fees and room and board revenue should include income at the customary rates for the services donated to scholarship students and a similar amount should be set up as an expenditure under "expenditures for other noneducational purposes" for fellowships, scholarships etc. Scholarships which consist of remission of fees or tuition may be treated as deductions from fee income as the student in this case is not charged the full fee.

⁷ Endowments (lines 3 to 5). This heading includes receipts from earnings of all endowment funds, income from which can be used for educational or general purposes, except amounts which are proper accretions to the principal of those funds.

⁸ Public appropriations and tax levies (lines 6 to 9). There should be included hereunder all amounts received from or made available by governmental sources out of governmental, and not institutional, revenues which are expendable for current purposes and which are not specifically appropriated for physical plant extensions or additions to permanent funds.

⁹ Sales and services of educational departments (lines 14 to 16). Here will be included gross income of all enterprises operated in connection with educational divisions of the institution and as a necessary part of the work of these divisions, such as the medical school hospital, dental clinic, dairy creamery and home economics cafeteria.

¹⁰ Other sources (lines 17 to 19). All items of educational and general income not covered under the preceding headings should be included under "other sources." The important items should be listed separately.

¹¹ Statement of auxiliary enterprises and activities (lines 21 to 28). Under this heading are included those enterprises which are not directly related to the educational activities of the institution but exist solely for the purpose of serving the student body or faculty. These enterprises include residence halls, dining halls, infirmary (unless handled as a part of health service), bookstore and laundry (when primarily for service of students and faculty) and their income is principally in the form of cash. They render service to students and perhaps others and are distinct from activities operated by institutional departments. These enterprises are ordinarily self-supporting. Their gross income should be stated after deducting refunds of payments returned. This income should not be included with educational income, however, unless the net income is used to support the educational budget. In that case, the net income may be transferred to the educational and general fund receipts. The same comment applies to expenditures for these activities (lines 54 to 63).

Recreational activities, such as athletics and union, are also included under this heading. If these activities are not handled through the university treasury they should nevertheless be included.

Income and expenditures of intercollegiate athletics should be separately stated, the only exception being the condition in which all expense is an integral part of the Department of Physical Education. There should be deducted from gross receipts the share of other schools in the respective games.

Under expenditures include share of operation and maintenance of physical plant or other general expense when so distributed.

¹² Income to be used for noneducational purposes (lines 29 to 33). Under this heading include income which is to be applied directly toward noneducational expenses other than auxiliary enterprises and activities such as:

- (a) Annuities to beneficiaries of annuity gift funds.
- (b) Fellowships, scholarships, and other student aid (not loans) when no service is required. A scholarship, or similar payment, to a student or fellow is not an "educational expenditure for scholarships etc." It is either (1) a loan if it has to be paid back and therefore is not an expenditure at all, or (2) a payment for whatever type of service the recipient has to render and not a payment for scholarships, or (3) a noneducational expenditure for a scholarship if the recipient does not have to repay it or render any service. It is a gift of the college to the student. The student may use it to pay his tuition, in which case the educational expenditure is made from money received from student fees for tuition. Therefore any income to be used for scholarships of type (3) is income for noneducational purposes.

Table 4

¹³ General administration and expense (lines 35 and 36). Under this heading should be included all expenses of the general executive and administrative offices of the institution, also all expenses which are of a general character and which do not relate to any specific division of the institution, not including, however, the expenditures of the general library or the operation and maintenance of the physical plant.

¹⁴ Resident instruction and departmental research (lines 37 and 38). Under this heading should be included all expenditures on account of instructional departments of the institution, including salaries, office expense and equipment, laboratory expense and equipment, and other expenses. There should be included salaries of college deans, faculty, clerks and technicians. Amounts reported under this heading will include any expenditures for research which are not separately budgeted and accounted for. Expenditures for separately organized research will appear under lines 39 to 42.

¹⁵ Organized research (lines 39 to 42). Include here as separate units such organizations for research purposes as research bureaus, research institutes, experiment stations and projects separately supported.

¹⁶ Extension (lines 43 to 46). This section will include all divisions which do extension work, such as the following: Credit courses; lectures, demonstrations, short courses (noncredit); radio; correspondence work.

¹⁷ Libraries (line 47). Under this heading should be included the total expenditures of the institution for library purposes, including both the general library and all departmental libraries. These should be included: Salaries, other

operating expenses, purchase of books and binding. Law libraries should be included here if possible.

¹⁸ Operation and maintenance of physical plant and general services (lines 48 to 49). Under this heading should be included all expenditures for the operation and maintenance of the physical plant of the entire institution, and miscellaneous general services of an operating character not elsewhere charged. Gross figures should be shown in each case less amounts charged to service enterprises or other items.

¹⁹ Noneducational expenses (lines 64 to 67). Under this heading include expenditures from current funds on account of items which do not relate to the educational work of the institution, such as:

(a) Annuities. Here include amount paid to beneficiaries of annuity funds.

(b) Interest on loans. Here include sums paid for interest on current funds and for interest on capital loans not covered by income from property on which carried.

(c) Financial campaign. Here include the expense of campaign for the purpose of raising funds (expense of regular and continuous publicity should be included under "general expense").

(d) Fellowships, scholarships, student aid and prizes. Under this heading should be entered total expenditures from all funds on account of subsidies to students for fellowships, scholarships, or prizes, where service to the institution is not required, and repayment is not required. If teaching service is required, these items should be included under line 37. Prizes paid from departmental or general funds may be considered educational expense and included in line 37.

²⁰ The balance of each class of fund as reported in table 2 should agree with balance reported in table 1.

To whom should we write regarding this report if questions arise?

Name Ching-Jun Lin Position President, Fukien Christian University

Affidavit of presiding officer

REPUBLIC OF CHINA
STATE OF NEW YORK FUKIEN
CITY OF FOCHOW
COUNTY OF _____ } ss.
CONSULATE OF AMERICA

Ching-Jun Lin

FUKIEN CHRISTIAN UNIVERSITY

being duly sworn, deposes and says that he is the presiding officer of _____ for which the foregoing report is made. That said report has been prepared in accordance with the instructions of the New York State Education Department, that the statements therein he verily believes to be in all respects true and that an exact copy of this report has been filed with the permanent records of the institution.

Ching-Jun Lin

President of Fukien Christian University

Subscribed and sworn to before me this.....day of.....1941

Notary Public

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

Fukien Christian University Located at Shaowu, Fukien, China

FOR THE YEAR ENDING JUNE 30, 1942

To the New York State Education Department

This annual report is required by law to be transmitted to the Department on or before July 1, 1942.

Type of control (check one): State; city or district; county; church

If church, affiliated with what religious denomination? Union of several; private, independent of church

Item 1

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer sessions 203; number of Saturday sessions

Item 2 Faculty and employes

		Deans
		Natural Science: Tiao-Hsin Wang
		Liberal Arts: Hsi-Chien Lin
		Agriculture: Edwin Chen
President <u>Ching-Jun Lin</u>	Dean <u>Academic Dean: Tso-Hsin Cheng</u>	Dean of Students: <u>Kwan-Te Lin</u>
Registrar <u>Cheng-Chou Tseo</u>	Secretary <u>Hsi Chien Lin</u>	

Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, excluding clerks) men 51 women 16 total 67 full time
 4 1 5 part time

a No. of officers of instruction

	Men	Women	Total	
Full professors.....	15	2	17	How many officers of instruction were employed full time: men <u>51</u> women <u>16</u> total <u>67</u>
Adjunct, associate and ass't professors	13	3	16	
Instructors and tutors.....	14	7	21	
Lecturers.....	13	5	18	How many on part time: men <u>4</u> women <u>1</u> total <u>5</u>
Other assistants on teaching force.....				Those employed part time were the equivalent of how many full time: men <u>2</u> women <u>1/2</u> total <u>2-1/2</u>
<i>b</i> Total	55	17	72	

a Excluding data for summer and university extension courses which should be reported under item 7.

b Besides the above there were men and women employed in organized research work.

Item 3 Students. Number and classification of students

Insert in blank spaces any other courses, e. g. Theology (B.D.) etc. and use blank sheet if more columns are needed.
 Schools of law, theology, medicine etc. should write in the proper heads e. g. "Law (LL.B.)," "Theology (B.D.)," "Medicine (M.D.," etc.
 In column "Unclassified" put according to year of attendance, regardless of studies taken, all college and graduate students not taking a regular course leading to a degree.
 Do not include summer school or university extension students; data for these should be reported under item 7.

CLASSES	Arts (B. A.)			Science (B. S.)						Unclassified			Total		Grand total
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	
Freshman, 1st year..	55	20	75	48	24	72	72	9	81				175	53	228
Sophomore, 2d year..	30	16	46	10	8	18	27	3	30				67	27	94
Junior, 3d year.....	6	4	10	7	4	11	13	2	15				26	10	36
Senior, 4th year....	10	1	11	9	7	16	7	4	11				26	12	38
Total.....	101	41	142	74	43	117	119	18	137				294	102	396
Fifth year and above or graduate students															

Number of above total attending full time: men...294... women...102... total...396...; part time: men...12... women...2... total...14... Those attending part time were the equivalent of how many full time: men...1... women...1... total...2...

Number of students in military drill...175...

Number of students preparing to teach: men.....women..... total.....

Item 4 Degrees conferred

	aFirst degrees on completion of courses in residence				aHigher degrees			
	B.A.	B.S.		Total	M.A.	M.S.	Ph.D.	Total
Men	10	7 in Science		22				
Women		4 in Agriculture		11				
Total since last report.....	10	14 in Science		33				
		9 in Agriculture						

Item 5 Graduates

Number of students graduated without degrees: men..... women..... total.....

Recipients of honorary degrees conferred without examination

Name	Degree	Residence

Item 6 Library

Number of volumes in library...90,112...; pamphlets...31,833... Is your library free to the public for reference?.....Yes..... for lending?.....No..... Number of volumes issued for home use...24,572

This should state entire circulation for the year. One book lent 10 times counts 10 not 1.

aInsert in blank spaces any other degrees.

Item 7 Miscellaneous

Give number of years in each course: liberal arts...4... natural science...4... agriculture...4...
 graduate....., education....., law....., medicine....., veterinary.....

Number of days summer courses were in session.....

	Number of teachers			Number of students		
	Men	Women	Total	Men	Women	Total
Summer courses						
Extension courses {						
correspondence						
class extension						
Secondary or academic						

To whom should we write regarding this report if questions arise?

Name Position

Affidavit of presiding officer

STATE OF NEW YORK }
 COUNTY OF..... } ss.

....., being duly sworn, deposes and says that he is the presiding officer of.....for which the foregoing report is made. That said report has been prepared in accordance with the instructions of the New York State Education Department, and that the statements therein he verily believes to be in all respects true and that an exact copy of this report has been filed with the permanent records of the institution.

Subscribed and sworn to before
 me this.....day of.....1942 *President of*.....

Members of Faculty, Ending June 30, 1942

FULL PROFESSORS: (17)

Chen, Edwin
Chen, I-Chueh
Chen, I-Yuen
Cheng, Tao-Hsin
Cheng, Tien-Hsi
Chiang, Yung-Sheng
Chung, Hsi-Ming
Leger, Samuel H.
Lin, Ching-Jun
Lin, Cheng-Yao
Lin, Hsi-Chien

LECTURERS: (18)

Asher, Eva
Chi, Hsi-Shao
Chiang, Shih-Ken
Fu, Chia-Lin
Heidbushel, Willibald
I, Hsi-Tao
Leger, Mabel E.
Lin, Chen
Lin, Tsing
Lin, Hsing-Tao
Lin, Sieu-Ying
Liu, Sung-Ching
Ma, Tsung-Chao
Su, Shao-Hua
Hsu, Tien-Tai
Stores, Mary
Sung, Chang-Chi
Ting, Han-Po

ASSOCIATE PROFESSORS: (16)

Burr, Leona L.
Chao, Jen-Yung
Chu, Pei
Huang, Yu-Shu
Kao, Tze-Tn
Ku, Hua-Sung
Lin, Chen-Chi
Lin, I (On leave)
Lin, Kuang-Te
Lo, Tsing-Tse
Scott, Agnes Kelly
Stowe, Lulu E.
Tan, Jen-Mei
Wang, Kwei-Sheng
Yen, Shu-Hsia
Chen, Ching-Pan

GRADUATE ASSISTANTS (17)

Chao, Hsiu-Fu
Chen, Cheng-Hua
Chen, Hsi-Kai
Chen, Hsiu-Kuei
Chen, Ming-I
Chen, Nien-Hsuan
Chen, Hung-Tn
Chen, Shao-Pei
Chou, Kuei-Tuan
Hsu, Peng-Tung
Kao, Ching-Chen
Ko, Yen-Sheng
Lai, Ju Cho
Lin, Lan-Ying
Liao, Teng-Hsien
Wen, Shao-Kr
Wu, Shu-Ching

INSTRUCTORS IN GENERAL TRAINING (4)

Hsiung, Shu-Ko, Physical Training
Hu, Hsi-Tao, Military Training
Li, Hsiao-Ching, Military Nursing
Yen, Chao-Wu, Military Training

SUMMARY

Professors 17
Associate Professors 16
Lecturers 18
Graduate Assistants 17
Others 4
Total 72

File - [unclear]

STATISTICS FOR THE ANNUAL REPORT OF THE ASSOCIATED BOARDS

July 1, 1941 - June 30, 1942

Teaching Staff (based on full time service) Chinese 56 Western 11 Total 67

Student Enrollment during Year Men 306 Women 104 Total 410

Total Expenditures for Year, in Chinese Currency \$801,798.48

(Do not include salaries of staff furnished by mission boards)

Total Income for Year, in Chinese Currency:

From Chinese Sources \$156,119.02

From Western Sources \$645,679.46

(Do not include salaries of staff furnished by mission boards)

Total \$801,798.48

Valuation of Plant, Grounds and Equipment, in Chinese Currency \$1,349,471.99

Average Exchange Rate for Year @18.71

Number of Staff furnished and paid for by mission boards:

Indicate Board furnishing	Married	Single
American Board Mission	2 (full time)	1 (1/2 time)
Methodist board	1	

Eva M. Asher
Eva M. Asher
Associate Treasurer

Annual Statistical Report of the Trustees of Fukien Christian University, located at Shaowu, Fukien, China, for the year ending June 30, 1942.

To the New York State Education Department.

Type of control (check one) Union

Item 1

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer session: Liberal arts 203; natural science 203; Agriculture 203

Item 2

Faculty and employes

- President - Ching-Jun Lin
- Registrar - Cheng-Chou Tsao
- Secretary - Hsi-Chien Lin
- Deans - Liberal arts, Hsi-Chien Lin
- Agriculture, Edwin Chen
- Academic Dean, Tso-Hsin Cheng
- Dean of Students, Lin Kwan-Te Lin
- Natural Science, Tiao-Hsin Wang

How many officers of instruction were employed full time: men 31 Women 16 Total 67

How many on part time: men 4 women 1 total 5

Those employed part time were the equivalent of how many full time: men 2 women 1 Total 3

Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and others excluding clerks) men 19 women 4 Total 23

	Faculty								Total	
	Professors		Associate Professors		Lecturers		Other Assistants		Men	Women
	Men	Women	Men	Women	Men	Women	Men	Women		
Liberal Arts	3	1	7	1	3	-	-	-	13	2
Natural Science	3	-	4	-	3	1	1	1	11	2
Agriculture	3	-	1	-	6	1	7	-	17	1
General Courses	6	1	1	2	1	3	3	5	11	11
Instructors in general training	-	-	-	-	-	-	3	1	3	1
Total	15	2	13	3	13	5	14	7	55	17

Item 3 Students

Classes	Arts			Science			Agriculture		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Freshmen, 1st yr.	55	20	75	48	24	72	72	9	81
Sophomores, 2nd Yr.	30	16	46	10	8	18	27	3	30
Juniors, 3rd Yr.	6	4	10	7	4	11	13	2	15
Seniors, 4th Yr.	10	1	11	9	7	16	7	4	11
Total	101	41	142	74	43	117	119	18	137
Unclassified	10	-	10	2	-	2	-	2	10
Grand Total	111	41	152	76	43	119	119	20	139

Number of above total attending full time: Men 294 women 102 Total 396; on part time: men 12 women 2 Total 14. Those attending part time were equivalent to full time: women 1, total 2. Number of students in military drill 175

Item 4 Degrees conferred

	B.A	B.S. (in Science)	B.S. (in Agriculture)	
Men	10	7	5	
Women.	-	7	4	
Total since last report .	10	14	9	33 Total

Item 6 Library

Number of volumes in library ^{90,112}~~95,341~~; pamphlets ^(31,833)~~31,833~~. Is your library free to the public for reference? Yes. For lending? No. Number of volumes issued for home use 24,572

Item 7 Miscellaneous

Give number of years in each course: liberal arts 4 natural science 4 Agriculture 4

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

FUKIEN CHRISTIAN UNIVERSITY

FOR THE YEAR ENDING JUNE 30, 1942

To the New York State Education Department

This annual report is required by law to be transmitted to the Department on or before July 1, 1942.

Explanations Applicable to the Financial Report

This financial report follows the form recommended by the National Committee on Standard Reports for Institutions of Higher Education. Table 1 represents a report drawn from the credit side of the balance sheet and is designed to show the nature and amount of the several classes of funds utilized by the institution. Table 2 shows the changes in the several classes of funds during the fiscal year. It is important that the balance of each class of funds shown in table 2 should agree with the amount of that class as reported in table 1. Table 3 shows the current income of the fiscal year and table 4 shows the current expenditures of the fiscal year.

Should any interpretation of tables 1 or 2 be required, reference may be made to pages 49 to 63 of Financial Reports of Colleges and Universities, published by the National Committee on Standard Reports. For your guidance in preparing these tables and in preparing tables 3 and 4 the explanations of items are given on the last page of this report.

TABLE 1—STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

	CODE	FUNDS ^a (1)	*LIABILITIES ^b (2)	TOTAL (1)+(2)
Current funds (item 1)			(8X29)	(8X39)
General	8199	\$ 4,902.34	\$	\$ 4,902.34
Restricted	8299	9,041.53	.....	9,041.53
Endowment funds (item 2).....	8399	365,849.08	.....	365,849.08
Funds functioning as endowment (item 3).....	8499	.....	.....	.....
Annuity funds (item 4).....	8599	.....	.....	.....
Loan funds (loanable principal (item 5).....	8699	.....	.....	.....
Plant funds				
Funds invested in plant (item 6a).....	3799	389,436.11	.....	389,436.11
Plant funds unexpended (item 6b).....	5899	21,289.61	.....	21,289.61
Agency funds	8999	.....	.....	.....
Undesignated funds	8099	.....	.....	.....
TOTAL INSTITUTIONAL FUNDS AND LIABILITIES.....	8X19	\$ 790,518.67	\$	\$ 790,518.67

^a Funds owned by the institution and utilized in its activities.
^b Funds borrowed by the institution and utilized in its activities.
 * Accumulated deficits. The foregoing table is drawn from the credit side of the balance sheet. Any fund balance reported under item 1—General above represents current general fund surplus. This table makes no provision for reporting deficits since these are ordinarily shown as debits on balance sheet. If there was an accumulated deficit at the close of the year, indicate the amount: \$. The accumulated deficit should appear as a minus quantity in reporting current general fund balances in table 2, item 1.

TABLE 2—SCHEDULES SHOWING THE CHANGES DURING THE YEAR IN THE SEVERAL CLASSES OF FUNDS

Item 1 Statement of Current Funds, Showing a Summary of Current Income, Expenditures and Surplus

	CODE			TOTAL
Balance, beginning of year				
General (unrestricted) funds	1001	\$ .....	.....	\$ .....
Restricted funds	1002	.....	.....	.....
Current income (See table 3)				
Educational and general	1099	\$ 66,848.45	.....	.....
Auxiliary enterprises and activities	1199	4,252.54	.....	.....
Other noneducational income	1299	884.16	71,985.15	.....
Current expenditures (See table 4)				
Educational and general	2099	52,904.58	.....	.....
Auxiliary enterprises and activities	2199	4,252.54	.....	.....
Other noneducational expenditures	2299	884.16	58,041.28	.....
Excess or deficiency of income for year.....	6199	.....	.....	13,943.87
Other additions and deductions (net).....	7199	.....	.....	.....
Balance at end of year.....	8999	.....	.....	13,943.87
Consisting of ²⁰				
General (unrestricted) funds (Transfer to table 1).....	8199	.....	4,902.34	.....
Restricted funds (Transfer to table 1).....	8299	.....	9,041.53	.....

Items 2, 3, 4 and 5. Statement of Nonexpendable Funds¹

	ITEM 2 ENDOWMENT FUNDS (8399)	ITEM 3 FUNDS TEMPORARILY FUNCTIONING (8499) AS ENDOWMENT	ITEM 4 ANNUITY FUNDS (8599)	ITEM 5 LOAN FUNDS (8699)
Balance (invested and uninvested) in funds at beginning of year	\$ 365,750.63	\$	\$	\$
Additions during year:				
Receipts from:				
Public appropriations .....	.....	.....	.....	.....
Private gifts and grants .....	.....	.....	.....	.....
Earnings and profit on investment credited to principal account	98.45	.....	.....	.....
Transfers from current funds to nonexpendable funds .....	.....	.....	.....	.....
TOTAL	\$	\$	\$	\$
Deductions during year (specify) .....	.....	.....	.....	.....
Balance at end of year ²⁰ (Transfer to table 1).....	\$ 365,849.08	\$	\$	\$

TABLE 2—Continued

Item 6a Statement of Funds Invested in Plant²

	TOTAL	CODE
Value of plant at beginning of year.....	\$ 383,036.32	3011
Additions during year	6,701.66	3021
TOTAL	\$ 389,737.98	3099
Deductions during year	301.67	3031
Value of plant at end of year (Details given below).....	389,436.11	3041
Less: Endowment funds invested in plant (Transfer the total of these.....)	.....	.....
Loans outstanding against plant two items to table 1, column 2).....	.....	3051
Net invested in plant at end of year ²⁰ (Transfer to table 1, column 1).....	\$ 389,436.11	3799
VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above)		
Value of grounds	\$ 35,621.52	3791
Value of all buildings	274,331.27	3792
Value of all equipment, including libraries	58,495.58	3793
Value of all dormitories, included above	43,165.96	3794

Item 6b Statement of Unexpended Plant Funds³

	TOTAL	CODE
Receipts for Capital Outlay—Plant Extension		
Balance in designated plant funds at beginning of year.....	\$ 20,880.62	4011
Receipts during year:		
Public appropriations and tax levies:		
Federal .....	\$ .....	.....
State .....	.....	.....
County .....	.....	.....
City and district .....	.....	4021
Private gifts, grants and benefactions.....	408.99	4022
Other sources (earnings and profits on investments) .....	.....	4023
Transfers or expenditures from current funds (not loans):		
From educational and general funds	6,701.66	.....
From auxiliary enterprises and activities funds	6,701.66	4031
Other receipts for plant extensions (describe):		
Loans for plant extension .....	.....	4041
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds).....	\$ 27,991.27	4999

Expenditures for Capital Outlay—Plant Extension³ (If possible, include all capital expenditures below under expenditures from plant funds, although they have been included under table 4. Otherwise separately report the amounts spent from educational and general funds and from auxiliary enterprises funds during the year for capital outlays, plant extension and new equipment.)

	TOTAL	CODE
From plant funds or all funds for:		
Land	\$ 116.52	.....
New buildings	3,109.40	.....
Additions to existing buildings	2,060.92	.....
Improvements other than buildings	1,414.82	.....
New equipment .....	.....	.....
From educational and general funds (if not included above).....	6,701.66	5051
From auxiliary enterprises and activities funds (if not included above).....	.....	5052
Loans paid from plant funds .....	.....	.....
Balance in Designated Plant Funds at close of year ²⁰ (Transfer to table 1, column 1).....	\$ 21,289.61	5899

Item 7 Agency Funds, and

Item 8 Undesignated Funds may be reported if held by the institution on forms similar to that used in reporting Items 2, 3, 4 and 5.

TABLE 3—CURRENT INCOME^{4, 5}

Income for Educational and General Purposes		TOTAL	CODE
Student fees ⁶ (for matriculation, laboratory, library etc., but NOT including fees for auxiliary enterprises and activities, such as athletics, infirmary etc., given in items 21 to 28)			
1 Resident departments	\$ 2,540.00		
2 Extension departments		\$ 2,540.00	1019
Endowment ⁷ (interest, including income from 1862, and other public and private endowments, but not including additions to principal of endowment funds):			
3 From federal endowment (1862 and other land grants).....			
4 From other endowment for general purposes.....	6,800.00		
5 From other endowment for restricted purposes	8,989.36	15,789.36	1029
Receipts from other public sources for current expenses: ⁸			
6 Federal appropriations			
7 State appropriations and tax levies.....	2,620.44		
8 County appropriations and tax levies.....			
9 City or district appropriations or tax levies.....		2,620.44	1049
Gifts and grants from private sources (including foundations, for current expenses):			
10 Permanent (recurring) grants from churches and boards.....	4,870.00		
11 Other grants (not automatically recurring) from churches and boards.....	10.68		
12 Estimated salary equivalent of nonsalaried personal service rendered.....	11,150.00		
13 Other gifts	26,826.34	42,857.02	1039
Sales and services of educational departments (gross income): ⁹			
14 Agriculture			
15 Dental school			
16 Others (itemize)			1049
Receipts from other sources for educational and general purposes: ¹⁰			
17 Interest on current funds.....	455.36		
18 Net income from rented property (excluding residence halls).....	2,586.27	3,041.63	1049
19 Other sources			
20 TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.).....	\$ 66,848.45	\$ 66,848.45	1099

Income for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless otherwise indicated, including receipts from student fees for these purposes. Give figures even though not handled through college office.)		TOTAL	CODE
21 Residence halls	\$		1111
22 Dining halls		4,116.09	1112
23 Student hospital or infirmary.....			1121
24 College bookstore			1122
25 Athletics (if handled separately from physical education budget) excluding shares of visiting teams..			1123
26 Student unions		113.52	1124
27 Other activities		22.93	1125
28 TOTAL (Transfer total to table 2.).....	\$	4,252.54	1199

Income to be Used for Noneducational Purposes ¹² (excepting auxiliary enterprises and activities and capital outlays)		TOTAL	CODE
Income from investments (interest):			
29 For annuities to beneficiaries (usually from funds subject to annuity).....	\$		
30 For fellowships, scholarships, and other student aid (not loans) when NO service is required in return.....	455.02	455.02	1211
31 From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return.....		429.14	1212
32 Other receipts for noneducational purposes.....			1213
33 TOTAL (Transfer total to table 2.).....	\$	884.16	1299
34 TOTAL CURRENT INCOME.....	\$	71,985.15	1999

TABLE 4—EXPENDITURES FOR CURRENT PURPOSES⁴

Expenditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL	CODE
General administration and expense: ¹³			
35 General administrative offices	\$ 6,476.63		
36 General expense	7,705.75	14,182.38	2019
Resident instruction and departmental research: ¹⁴			
37 Colleges, schools and departments (including nonbudgeted research).....	29,008.82		
38 Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc.....		29,008.82	2029
Organized research, separately budgeted: ¹⁵			
39 Agricultural experiment station.....			
40 Bureau of educational research.....			
41 Engineering experiment station.....			
42 Others			2029
Extension (all extension services and correspondence courses): ¹⁶			
43 Agricultural			
44 Engineering			
45 General university extension courses.....			
46 Others			2049
47 Libraries (including salaries, other operating expenses and purchase of books and binding) ¹⁷	868.43	868.43	2049
Operation and maintenance of physical plant, and other general services: ¹⁸			
48 Physical plant	8,844.95		
49 Other general services.....		8,844.95	2039
50 TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.).....	\$ 52,904.58	\$ 52,904.58	2099
Amount included above expended for:			
51 Administrative and professional salaries.....	\$ 22,512.26		
52 Other personal services (clerical, operation and maintenance).....	\$ 1,489.45		
53 For capital outlays (new equipment).....	\$ 6,701.66		

Expenditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current funds. Give figures even though not handled through college office.)		TOTAL	CODE
54 Residence halls	\$		2111
55 Dining halls		4,116.09	2112
56 Student hospital or infirmary.....			2121
57 College bookstore			2122
58 Athletics (if handled separately from physical education budget) excluding shares of visiting teams		113.52	2123
59 Student unions		22.93	2124
60 Other activities			2125
61 TOTAL (Transfer total to table 2.).....	\$	4,252.54	2199

Expenditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital outlays)		TOTAL	CODE
62 Annuities	\$		2211
63 Interest on loans.....			2212
64 Financial campaigns			2213
65 Fellowships, scholarships, and other student aid NOT involving services to institution or repayment	\$ 884.16		2214
66 Other purposes	\$		2215
67 TOTAL (Transfer total to table 2.).....	\$		2299
68 TOTAL EXPENDITURES FOR CURRENT PURPOSES.....	\$	58,041.28	2999

Table 2

1 Statement of nonexpendable funds (items 2, 3, 4, 5). This statement shows the changes of the principal in all funds used for the purpose of producing income. It begins with the balance at the beginning of the year of endowment funds and other funds used to produce income, additions and deductions during the year, and balance at the end of the year. Additions include any sums arising from gifts and grants from private sources, earnings and profits on investments to be added to principal, public appropriations and tax levies. They should not include receipts from the sale of investments, except the portion of such receipts which represents profit and which is to be added to the principal of the funds, or held as a reserve for gains and losses. Earnings on investments should not be included unless such earnings are to be added to the principal. Deductions may include losses on investments.

Note that provision is made for separate data for four types of nonexpendable funds: (2) Ordinary endowment either general or restricted from which the interest only can be used, (3) funds temporarily functioning as endowment, (4) funds held by the college which are subject to an annuity payment, and (5) funds from which either the interest, principal, or both can be loaned to be paid back with or without interest at some future date.

2 Plant values (table 2, item 6a). This schedule includes a statement showing the change in value of plant and its gross and net value at the end of the year as well as the value of grounds, buildings, and equipment separately when available. Plant item should be carried in the accounts at cost until disposed of. If any other basis of valuation is used, that should be noted in this report.

3 Statement of unexpended plant funds (table 2, item 6b). It is intended that this section shall include income to cover all expenditures for plant extension whether made from designated plant funds, educational and general funds, auxiliary enterprises and activities funds, or loans. If expenditures for capital outlays or equipment are made directly from other than plant funds, they will be included in the expenditures for those funds and included again here in plant funds for the purpose of bringing all plant income and expenditures together.

The statements have therefore been set up in such a way as to show the capital expenditures in each fund as the amount which should be included in both the receipts and expenditures side of the plant extension statement.

Include in this section, if possible, expenditures for all capital outlays whether made from designated plant funds or from other funds.

Table 3

4 Basis of reporting receipts and expenditures. Where the accounts are kept on a cash basis as to income, meaning that an item is considered income when it is received in cash or made available to the institution in a public treasury, income should be reported on that basis. Under those conditions, cash receipts which do not increase expendable fund balances should be omitted from the statement of income. Examples of such items are money borrowed and sale of investments. Receipts representing additions to loan funds, endowment funds and funds for physical plant extension should appear in the statements of those funds and not as current income.

Where the accounts are kept on an accrual basis as to income, meaning that an item is set up as income when it becomes due or when a bill is rendered for it, the income may be reported on that basis. Under such circumstances, income should be conservatively reported and an allowance should be made for maximum losses through inability to collect.

Expenditures should be accounted for and reported on such a basis as to take into the accounts all approved bills for material received and service rendered during the period covered. If any such bills remain unpaid at the date of the report, they should in any event be entered as expenses and set up as accounts payable in the balance sheet. Payment of loans, purchase of investments, purchase of materials for general storerooms charged to inventory accounts of those storerooms, and labor and material charged to work in process accounts should not be included as expenditures.

5 Statement of current receipts. In this statement should be included all income of the fiscal period of both restricted and general funds. If accounts are kept on the accrual basis, current income may be reported on that basis; otherwise income should be reported on a cash basis.

6 Student fees (lines 1 and 2). Under this caption is to be entered the amount received in cash from all general and specific fees assessed against students after deducting

refunds. Charges for room and board in residence and dining halls should not be included here. Amounts collected to support specific activities and paid over to those activities should be deducted from total collections before income from student fees is entered in the report. Where scholarships are granted out of current revenues, student fees and room and board revenue should include income at the customary rates for the services donated to scholarship students and a similar amount should be set up as an expenditure under "expenditures for other noneducational purposes" for fellowships, scholarships etc. Scholarships which consist of remission of fees or tuition may be treated as deductions from fee income as the student in this case is not charged the full fee.

7 Endowments (lines 3 to 5). This heading includes receipts from earnings of all endowment funds, income from which can be used for educational or general purposes, except amounts which are proper accretions to the principal of those funds.

8 Public appropriations and tax levies (lines 6 to 9). There should be included hereunder all amounts received from or made available by governmental sources out of governmental, and not institutional, revenues which are expendable for current purposes and which are not specifically appropriated for physical plant extensions or additions to permanent funds.

9 Sales and services of educational departments (lines 14 to 16). Here will be included gross income of all enterprises operated in connection with educational divisions of the institution and as a necessary part of the work of these divisions, such as the medical school hospital, dental clinic, dairy creamery and home economics cafeteria.

10 Other sources (lines 17 to 19). All items of educational and general income not covered under the preceding headings should be included under "other sources." The important items should be listed separately.

11 Statement of auxiliary enterprises and activities (lines 21 to 28). Under this heading are included those enterprises which are not directly related to the educational activities of the institution but exist solely for the purpose of serving the student body or faculty. These enterprises include residence halls, dining halls, infirmary (unless handled as a part of health service), bookstore and laundry (when primarily for service of students and faculty) and their income is principally in the form of cash. They render service to students and perhaps others and are distinct from activities operated by institutional departments. These enterprises are ordinarily self-supporting. Their gross income should be stated after deducting refunds of payments returned. This income should not be included with educational income, however, unless the net income is used to support the educational budget. In that case, the net income may be transferred to the educational and general fund receipts. The same comment applies to expenditures for these activities (lines 54 to 63).

Recreational activities, such as athletics and union, are also included under this heading. If these activities are not handled through the university treasury they should nevertheless be included.

Income and expenditures of intercollegiate athletics should be separately stated, the only exception being the condition in which all expense is an integral part of the Department of Physical Education. There should be deducted from gross receipts the share of other schools in the respective games.

Under expenditures include share of operation and maintenance of physical plant or other general expense when so distributed.

12 Income to be used for noneducational purposes (lines 29 to 33). Under this heading include income which is to be applied directly toward noneducational expenses other than auxiliary enterprises and activities such as:

- (a) Annuities to beneficiaries of annuity gift funds.
(b) Fellowships, scholarships, and other student aid (not loans) when no service is required. A scholarship, or similar payment, to a student or fellow is not an "educational expenditure for scholarships etc." It is either (1) a loan if it has to be paid back and therefore is not an expenditure at all, or (2) a payment for whatever type of service the recipient has to render and not a payment for scholarships, or (3) a noneducational expenditure for a scholarship if the recipient does not have to repay it or render any service. It is a gift of the college to the student. The student may use it to pay his tuition, in which case the educational expenditure is made from money received from student fees for tuition. Therefore any income to be used for scholarships of type (3) is income for noneducational purposes.

Table 4

13 General administration and expense (lines 35 and 36). Under this heading should be included all expenses of the general executive and administrative offices of the institution, also all expenses which are of a general character and which do not relate to any specific division of the institution, not including, however, the expenditures of the general library or the operation and maintenance of the physical plant.

14 Resident instruction and departmental research (lines 37 and 38). Under this heading should be included all expenditures on account of instructional departments of the institution, including salaries, office expense and equipment, laboratory expense and equipment, and other expenses. There should be included salaries of college deans, faculty, clerks and technicians. Amounts reported under this heading will include any expenditures for research which are not separately budgeted and accounted for. Expenditures for separately organized research will appear under lines 39 to 42.

15 Organized research (lines 39 to 42). Include here as separate units such organizations for research purposes as research bureaus, research institutes, experiment stations and projects separately supported.

16 Extension (lines 43 to 46). This section will include all divisions which do extension work, such as the following: Credit courses; lectures, demonstrations, short courses (noncredit); radio; correspondence work.

17 Libraries (line 47). Under this heading should be included the total expenditures of the institution for library purposes, including both the general library and all departmental libraries. These should be included: Salaries, other

operating expenses, purchase of books and binding. Law libraries should be included here if possible.

18 Operation and maintenance of physical plant and general services (lines 48 to 49). Under this heading should be included all expenditures for the operation and maintenance of the physical plant of the entire institution, and miscellaneous general services of an operating character not elsewhere charged. Gross figures should be shown in each case less amounts charged to service enterprises or other items.

19 Noneducational expenses (lines 64 to 67). Under this heading include expenditures from current funds on account of items which do not relate to the educational work of the institution, such as:

(a) Annuities. Here include amount paid to beneficiaries of annuity funds.

(b) Interest on loans. Here include sums paid for interest on current funds and for interest on capital loans not covered by income from property on which carried.

(c) Financial campaign. Here include the expense of campaign for the purpose of raising funds (expense of regular and continuous publicity should be included under "general expense").

(d) Fellowships, scholarships, student aid and prizes. Under this heading should be entered total expenditures from all funds on account of subsidies to students for fellowships, scholarships, or prizes, where service to the institution is not required, and repayment is not required. If teaching service is required, these items should be included under line 37. Prizes paid from departmental or general funds may be considered educational expense and included in line 37.

20 The balance of each class of fund as reported in table 2 should agree with balance reported in table 1.

To whom should we write regarding this report if questions arise?

Name Position

Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF } ss.

being duly sworn, deposes and says that he is the presiding officer of for which the foregoing report is made. That said report has been prepared in accordance with the instructions of the New York State Education Department, that the statements therein he verily believes to be in all respects true and that an exact copy of this report has been filed with the permanent records of the institution.

President of

Subscribed and sworn to

before me this.....day of.....1942

Notary Public

FUKIEN CHRISTIAN UNIVERSITY

For the Year Ending June 30, 1942

To the New York State Education Department

OK

TABLE 1

Endowment funds (item 2)	403,656.30	403,656.30
Plant funds		
Funds invested in plant (item 6a)	659,736.00	659,736.00
Total Institutional Funds and Liabilities	<u>1,063,392.30</u>	<u>1,063,392.30</u>

TABLE 2

Current income (See table 3)	418,433.14	
Educational and general	418,433.14	
Auxiliary enterprises and activities	39,782.50	
Other noneducational income	<u>6,320.70</u>	465,091.34
Current Expenditures (See table 4)		
Educational and general	418,433.14	
Auxiliary enterprises and activities	39,782.50	
Other noneducational expenditures	<u>6,320.70</u>	465,091.34

Balance at end of year 0

Balance (invested and uninvested) in funds at beginning of year 383,621.70

Additions during year:

Earnings and profit on investment credited to principal account	<u>15,934.60</u>
---	------------------

Total 403,656.30

Balance at end of year (Transfer to table 1) 403,656.30

TABLE 2 (Continued)

Value of plant at beginning of year	597,041.96	
additions during year	<u>65,518.02</u>	
Total	662,559.98	
Deductions during year	<u>2,823.98</u>	
Value of plant at end of year		659,736.00

VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION		
Value of grounds		45,727.94
Value of all buildings x (not including dormitories; see below)		274,743.14
Value of all equipment, including libraries		238,772.34
x Value of all dormitories, included above		100,492.58

Item 5b Statement of Unexpended Plant Funds		
Transfers or expenditures from current funds (not loan)		
From educational and general funds	62,694.04	
From auxiliary enterprises and activities fund		<u>62,694.04</u>
Total receipts and balances		62,694.04

Plant Funds or all funds for:		
and	1,090.00	
New Buildings	29,038.46	
Additions to existing buildings	19,279.97	
New Equipment	<u>13,235.61</u>	62,694.04
Balance in Designated Plant Funds at close of year (Transfer to table 1, column 1)		<u>0</u>

TABLE 3 - CURRENT INCOME

1. Resident departments	<u>23,761.74</u>	23,761.74
4. From other endowment for general purposes	47,396.69	
5. From other endowment for restricted purposes	<u>35,342.13</u>	82,738.82
7. State appropriations and tax levies	<u>24,514.17</u>	24,514.17
10. Permanent (recurring) grants from churches and boards	24,350.00	
11. Other grants	100.00	
12. Estimated salary equivalent of nonsalaried personal service rendered	27,375.00	
13. Other gifts	<u>143,393.00</u>	195,723.90
17. Interest on current funds	4,259.97	
19. Other sources	<u>37,439.54</u>	91,749.51
20. Total Educational and general receipts (transfer total to table 2)		<u>418,433.14</u>
22. Student Board Fees)		38,506.00
23. Graduation Fees		214.50
26. Student Unions		1,062.00
28. Total (Transfer total to table 2)		<u>39,782.50</u>
30. For Fellowships, scholarships, and other student aid	<u>2,806.10</u>	2,806.10
31. From gifts to be used for scholarship, student aid etc.		4,014.60
33. Total (Transfer total to table 2)		<u>6,820.70</u>
34. Total Current Income		<u>465,091.34</u>

TABLE 4 - EXPENDITURES FOR CURRENT PURPOSES

35. General administrative offices	60,538.90	
36. General expense	<u>72,087.30</u>	132,676.20
37. Colleges, schools and departments	<u>194,944.28</u>	194,944.28
47. Libraries	<u>8,123.19</u>	8,123.19
48. Physical plant	<u>82,744.47</u>	82,744.47
50. Total for Educational and general purposes (transfer total to table 2.)		<u>418,433.14</u>

Administrative and professional salaries	134,168.99	
52. Other personal services	13,913.89	
53. For capital outlays (new equipment)	62,694.04	
55. Student Board Fees		38,506.00
56. Graduation Fees		214.50
59. Student Unions		1,062.00
Total (Transfer total to table 2.)		<u>39,782.50</u>
65. Fellowships, scholarships, and other student aid		6,820.70
67. Total (Transfer total to table 2.)		<u>6,820.70</u>
68. Total Expenditures for current purposes		<u>465,091.34</u>

5-23-44

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF
FUKIEN CHRISTIAN UNIVERSITY LOCATED TEMPORARILY AT SHAOWU FUKIEN CHINA

For the Year ending June 30, 1942

TABLE I - STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

	Code	Funds (a)(1)	*Liabilities -b(2) (8x29)	Total (1) + (-2) (8x39)
Current funds (item 1)				
General	8199	\$ 4,902.34	\$	\$ 4,902.34
Restricted	8299	9,041.53		9,041.53
Endowment funds (item 2)	8399	365,849.08		365,849.08
Funds functioning as endowment (item 3)	8499			
Annuity funds (item 4)	8599			
Loan funds (loanable principal (item 5))	8699			
Plant funds				
Funds invested in plant (item 6a)	3799	389,436.11		389,436.11
Plant funds unexpended (item 6b)	5899	21,289.61		21,289.61
Agency funds	8999			
Undesignated funds	8099			
Total Institutional Funds and Liabilities	8x19	790,518.67		790,518.67

A Funds owned by the institution and utilized in its activities

b Funds borrowed by the institution and utilized in its activities

*Accumulated deficits. The foregoing table is drawn from the credit side of the balance sheet. Any fund balance reported under item 1--General above represents current general fund surplus. This table makes no provision for reporting deficits since these are ordinarily shown as debits on balance sheet. If there was an accumulated deficit at the close of the year, indicate the amount: \$ The accumulated deficit should appear as a minus quantity in reporting current general fund balances in table 2, item 1.

TABLE 2 - SCHEDULES SHOWING THE CHANGES DURING THE YEAR IN THE SEVERAL CLASSES OF FUNDS

Item 1 Statement of Current Funds, Showing a Summary of Current Income, Expenditures and Surplus

		\$	\$	\$
Balance, beginning of year				
General (unrestricted) funds	1001			
Restricted funds	1002			
Current income (See table 3)				
Educational and general	1099	66,848.45		
Auxiliary enterprises and activities	1199	4,252.54		
Other noneducational income	1299	884.16	71,985.15	
Current expenditures (See table 4)				
Educational and general	2099	52,904.58		
Auxiliary enterprises and activities	2199	4,252.54		
Other noneducational expenditures	2299	884.16	58,041.28	
Excess or deficiency of income for year	6199			13,943.87
Other additions and deductions (net)	7199			
Balance at end of year	8999			13,943.87
Consisting of (20)				
General (unrestricted) funds (Transfer to table				
1)	8199		4,902.34	
Restricted funds (Transfer to table 1)	8299		9,041.53	

TABLE 2 - Items 2, 3, 4 and 5. Statement of Nonexpendable Funds (1)

	Item 2 Endowment Funds (8399)	Item 3 Funds Temporarily Functioning (8499) As Endowment	Item 4 Annuity Funds (8599)	Item 5 Loan Funds (8699)
Balance (invested and uninvested) in funds at beginning of year	\$365,750.63	\$	\$	\$
Additions during year:				
Receipts from:				
Public appropriations				
Private gifts and grants				
Earnings and profit on investment credited to principal account	98.45			
Transfers from current funds to nonexpendable funds				
Total	\$365,849.08	\$	\$	\$
Deductions during year (specify)				
Balance at end of year (20) (Transfer to table 1)	\$	\$	\$	\$

TABLE 2 - Continued

Item 6 a Statement of Funds Invested in Plant (2)

	\$	Total	Code
Value of plant at beginning of year		\$383,036.32	3011
Additions during year		6,701.66	3021
Total		389,737.98	3099
Deductions during year		301.87	3031
Value of plant at end of year (Details given below)		389,436.11	3041
Less: Endowment funds invested in plant (Transfer the total of these Loans outstanding against plant two items to table 1, column 2)			3051
Net invested in plant at end of year (20) (Transfer to table 1, col. 1)		389,436.11	3799
VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above)			
Value of grounds		35,621.52	3791
Value of all buildings		274,331.27	3792
Value of all equipment, including libraries		58,495.58	3793
Value of all dormitories, included above		43,165.96	3794

TABLE 2 - Continued

Item 6b Statement of Unexpended Plant Funds (3)

Receipts for Capital Outlay - Plant Extension	Total	Code
Balance in designated plant funds at beginning of year	\$ 20,880.62	4011
Receipts during year:		
Public appropriations and tax levies:		
Federal		
State		
County		4021
City and district		4022
Private gifts, grants and benefactions		4023
Other sources (earnings and profits on investments)	408.99	
Transfers or expenditures from current funds (not loans):		
From educational and general funds	6,701.66	
From auxiliary enterprises and activities funds		4031
Other receipts for plant extensions (describe):		4041
Loans for plant extension		
Total Receipts and Balances (including transfers or expenditures from other funds).	27,991.27	4999
<hr/>		
Expenditures for Capital Outlay - Plant Extension (3) (If possible, include all capital expenditures below under expenditures from plant funds, although they have been included under table 4. Otherwise separately report the amounts spent from educational and general funds and from auxiliary enterprises funds during the year for capital outlays, plant extension and new equipment.)	Total	Code
<hr/>		
From plant funds or all funds for:		
Land	116.52	
New buildings	3,109.40	
Additions to existing buildings	2,060.92	
Improvements other than buildings		
New equipment	1,414.82	
From educational and general funds (if not included above)		
From auxiliary enterprises and activities funds (if not included above)	6,701.66	5051
Loans paid from plant funds		5052
Balance in Designated Plant Funds at close of year (20) (Transfer to table 1, column 1)	21,289.61	5899

Item 7 Agency Funds, and

Item 8 Undesignated Funds may be reported if held by the institution on forms similar to that used in reporting Items 2, 3, 4 and 5

TABLE 3 CURRENT INCOME (4,5)

Income for Educational and General Purposes		Total	Code
Student fees (6) (for matriculation, laboratory, library etc., but NOT including fees for auxiliary enterprises and activities, such as athletics, infirmary etc., given in items 21 to 28)			
1.	Resident departments	\$ 2,540.00	
2.	Extension departments		
Endowment (7) (interest, including income from 1862, and other public and private endowments, but not including additions to principal of endowment funds):		\$ 2,540.00	10.19
3.	From federal endowment (1862 and other land grants)		
4.	From other endowment for general purposes	6,800.00	
5.	From other endowment for restricted purposes	8,989.36	
Receipts from other public sources for current expenses:(8)		15,789.36	1029
6.	Federal appropriations		
7.	State appropriations and tax levies	2,620.44	
8.	County appropriations and tax levies		
9.	City or district appropriations or tax levies		
Gifts and grants from private sources (including foundations, for current expenses):		2,620.44	1049
10.	Permanent (recurring) grants from churches and boards	4,870.00	
11.	Other grants (not automatically recurring) from churches and boards	10.68	
12.	Estimated salary equivalent of nonsalaried personal service rendered	11,150.00	
13.	Other gifts	26,826.34	
Sales and services of educational departments (gross income):(9)		42,857.02	1039
14.	Agriculture		
15.	Dental school		
16.	Others (itemize)		1049
Receipts from other sources for educational and general purposes:(10)			
17.	Interest on current funds	455.36	
18.	Net income from rented property (excluding residence halls)	2,586.27	
19.	Other sources		
Total Educational and General Receipts		3,041.63	1049
20.	(Transfer total to table 2)	66,848.45	1099

TABLE 3 - CURRENT INCOME (continued)

Income for Auxiliary Enterprises and Activities (11) (Gross figures unless otherwise indicated, including receipts from students fees for these purposes. Give figures even though not handled through college office.)		Total	Code
21	Residence halls		1111
22	Dining halls	4,116.09	1112
23	Student hospital or infirmary		1121
24	College bookstore		1122
25	Athletics (if handled separately from physical education budget) excluding shares of visiting teams		1123
26	Student unions	113.52	1124
27	Other activities	22.93	1125
28	Total (Transfer total to table 2)	4,252.54	1199
Income to be used for Noneducational Purposes (12) (excepting auxiliary enterprises and activities and capital outlays)		Total	Code
Income from investments (interest):			
29.	For annuities to beneficiaries (usually from funds subject to annuity) \$		
30	For fellowships, scholarships, and other student aid(not loans) when NO service is required in return	455.02	1211
31	From gifts to be used for scholarships, student aid etc (not loans) when NO service is required in return	429.14	1212
32	Other receipts for noneducational purposes		1213
33	Total (Transfer total to table 2)	884.16	1299
34	Total current income	71,985.15	1337

TABLE 4 - EXPENDITURES FOR CURRENT PURPOSES (4)

Expenditures for Educational and General Purposes (including equipment purchased from general current funds)			TOTAL	CODE
	General administration and expense: (13)			
35	General administrative offices	\$ 6,476.63		
36	General expense	7,705.75	\$ 14,182.38	2019
	Resident instruction and departmental research: (14)			
37	Colleges, schools and departments (including non budgeted research)	29,008.82		
38	Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums, etc		29,008.82	2029
	Organized research, separately budgeted: (15)			
39	Agricultural experiment station			
40	Bureau of educational research			
41	Engineering experiment station			
42	Others			2029
	Extension (all extension services and correspondence courses):(16)			
43	Agricultural			
44	Engineering			
45	General university extension courses			
46	Others			2049
47	Libraries (including salaries, other operating expenses and purchase of books and binding)(17)	868.43	868.43	2049
	Operation and maintenance of physical plant, and other general services:(18)			
48	Physical plant	8,844.95		
49	Other general services		8,844.95	2039
50	Total for Educational and General Purposes			
	Amount included above expended for: (Transfer total to table 2)	\$ 52,904.58	52,904.58	2099
	Amount included above expended for:			
51	Administrative and professional salaries	22,512.26		
52	Other personal services (clerical, operation and maintenance)	1,489.45		
53	For capital outlays (new equipment)	6,701.66		

TABLE 4- Continued

Expenditures for Auxiliary Enterprises and Activities (11) (Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current funds. Give figures even though not handled through college office.)		Total	Code
54	Residence halls	\$	2111
55	Dining halls	4,116.09	2112
56	Student hospital or infirmary		212
57	College bookstores		2122
58	Athletics (if handled separately from physical education budget) excluding shares of visiting teams		
59	Student unions	113.52	2124
60	Other activities	22.93	2125
61	Total (Transfer total to table 2)	\$ 4,252.54	2199
Expenditures for Noneducational Purposes (10) (except auxiliary enterprises and capital outlays)		Total	Code
62	Annuities	\$	2211
63	Interest on loans		2212
64	Financial campaigns	221	2213
65	Fellowships, scholarships, and other student aid NOT involving services to institution or repayment	884.16	2214
66	Other purposes		2215
67	Total (Transfer total to table 2)	58,041.28	2299
68	Total Expenditures for Current Purposes	58,041.28	2999

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

FUKIEN CHRISTIAN UNIVERSITY LOCATED TEMPORARILY AT SHAOWU, FUKIEN, CHINA

For the Year Ending June 30, 1943

TABLE 1 - STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

	CODE	Funds a(1)	*Liabilities b (2)8x29	TOTAL(1) + (2)
Current funds (item 1)				
General	8199	\$ 27,199.87	\$	\$ 27,199.87
Restricted	8299	6,354.15		6,354.15
Endowment funds (item 2)	8399	365,091.65		365,091.65
Funds functioning as endowment(item 3)	8499			
Annuity funds (item 4)	8599			
Loan funds (loanable principal (item 5)	8699			
Plant funds				
Funds invested in plant (item 6a)	3799	397,248.25		397,248.25
Plant funds unexpended (item 6b)	5899	34,784.06		34,784.06
Agency funds	8999			
Undesignated funds	8099			
Total institutional funds and liabilities	8x19	\$830,677.98		\$830,677.98

a Funds owned by the institution and utilized in its activities

b Funds borrowed by the institution and utilized in its activities.

* Accumulated deficits. The foregoing table is drawn from the credit side of the balance sheet. Any fund balance reported under item 1- General above represents current general fund surplus. This table makes no provision for reporting deficits since these are ordinarily shown as debits on balance sheet. If there was an accumulated deficit at the close of the year, indicate the amount: \$ The accumulated deficit should appear as a minus quantity in reporting current general fund balances in table 2, item 1.

TABLE 2 - SCHEDULES SHOWING THE CHANGES DURING THE YEAR IN THE SEVERAL CLASSES OF FUNDS

Item 1 Statement of Current Funds, Showing a Summary of Current Income, Expenditures and Surplus

Balance beginning of year				
General (unrestricted) funds	1001		4,902.34	
Restricted funds	1002		9,041.53	13,943.87
Current income (See table 3)				
Educational and general	1099	112,283.06		
Auxiliary enterprises and activities	1199	10,230.48		
Other noneducational income	1299	1,016.33	123,529.87	
Current expenditures (See table 4)				
Educational and general	2099	92,672.91		
Auxiliary enterprises and activities	2199	10,230.48		
Other noneducational expenditures	2299	1,016.33	103,919.72	
Excess or deficiency of income for year	6199			19,619.15
Other additions and deductions (net)	7199			
Balance at end of year	8999			33,554.02
Consisting of (20)				
General (unrestricted) funds (Transfer to table 1)	8199		27,199.87	
Restricted funds (Transfer to table 1)	8299		6,354.15	

TABLE - 2 (continued)

Items 2, 3, 4 and 5. Statement of Nonexpendable Funds (1)

	Item 2 Endowment Funds (8399)	Item 3 Funds Temporarily Functioning (8499) As Endowment	Item 4 Annuity Funds (8599)	Item 5 Loan Funds (8699)
Balance (invested and uninvested) in funds at beginning of year	\$365,849.08	\$	\$	\$
Additions during year:				
Receipts from:				
Public appropriations				
Private gifts and grants				
Earnings and profit on investment credited to principal account				
Transfers from current funds to nonexpendable funds				
TOTAL	\$365,849.08	\$	\$	\$
Deductions during year (specify)	757.43			
Balance at end of year (20) (Transfer to table 1)	365,091.65	\$	\$	\$

TABLE - 2 continued

Item 6 a Statement of Funds Invested in Plant (2)	Total	Code
Value of plant at beginning of year	\$ 389,436.11	3011
Additions during year	7,812.14	3021
Total	397,248.25	3099
Deductions during year		3031
Value of plant at end of year (Details given below)	397,258.25	3041
Less: Endowment funds invested in plant		
(Transfer the total of these		
Loans outstanding against plant two items to table 1, col. 2)		3051
Net invested in plant at end of year (20) Transfer to table 1, col. 1)		3799
VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above)		
Value of grounds	36,141.24	3791
Value of all buildings	278,702.18	3792
Value of all equipment, including libraries	59,910.40	3793
Value of all dormitories, included above	43,165.96	3794

Item 6b Statement of Unexpended plant funds (3)	Total	Code
Receipts for Capital Outlay - Plant Extension		
Balance in designated plant funds at beginning of year	21,289.61	4011
Receipts during year:		
Public appropriations and tax levies		
Federal		
State		
County		
City and district		4021
Private gifts, grants and benefactions	33,068.01	4022
Other sources (earnings and profits on investments)	1,716.05	4023
Transfers or expenditures from current funds		
From educational and general funds		
From auxiliary enterprises and activities funds	7,812.14	4031
Other receipts for plant extensions (describe):		4041
Loans for plant extension		
Total Receipts and Balances (including transfer or expenditures from other funds).	63,885.81	4999

TABLE 2 Continued

Expenditures for Capital Outlay -- Plant Extension (3) (if possible, include all capital expenditures below under expenditures from plant funds, although they have been included under table 4. Otherwise separately report the amounts spent from educational and general funds and from auxiliary enterprises funds during the year for capital outlays, plant extension and new equipment.)	Total	Code
From plant funds or all funds for:		
Land	519.72	
New buildings	3,245.44	
Additions to existing buildings	1,125.47	
Improvements other than buildings		
New equipment	2,921.51	
From educational and general funds (if not included above)		
From auxiliary enterprises and activities funds (if not included above)	7,812.14	5051
Loans paid from plant funds		5899
Balance in Designated Plant Funds at close of year (20) (Transfer to table 1, col 1)	56,073.67	5899
Item 7 Agency Funds, and		
Item 8 Undesignated Funds may be reported if held by the institution on forms similar to that used in reporting Items 2, 3, 4, and 5		

TABLE 3 - CURRENT INCOME (4,5)

Income for Educational and General Purposes		Total	Code
Student fees (6) (for matriculation, laboratory, library etc., but NOT including fees for auxiliary enterprises and activities, such as athletics, infirmary etc., given in items 21 to 28)			
1 Resident departments		\$ 2,992.52	1019
2 Extension departments			
Endowment (7) (interest, including income from 1862, and other public and private endowments, but not including additions to principal of endowment funds):			
3 From federal endowment (1862 and other land grants)			
4 From other endowment for general purposes		6,207.70	
5 From other endowment for restricted purposes		9,004.40	1029
Receipts from other public sources for current expenses: (8)			
6 Federal appropriations			
7 State appropriations and tax levies		2,711.13	
8 County appropriations and tax levies			
9 City or district appropriations or tax levies			1049
Gifts and grants from private sources (including foundations, for current expenses):			
10 Permanent (recurring grants from churches and boards		4,909.97	
11 Other grants (not automatically recurring) from churches and boards			
12 Estimated salary equivalent of nonsalaried personal service rendered		13,000.00	
13 Other gifts		66,269.37	1039
Sales and services of educational departments (gross income):(9)			
14 Agricultural			
15 Dental school			
16 Others (itemize)			1049
Receipts from other sources for educational and general purposes:(10)			
17 Interest on current funds		154.53	
18 Net income from rented property (excluding residence halls)			
19 Other sources		7,033.44	1049
20 Total Educational and General Receipts (Transfer total to table 2)		112,283.06	1099
Income for Auxiliary Enterprises and Activities (11) (Gross figures unless otherwise indicated, including receipts from student fees for these purposes. Give figures even though not handled through college office.)		Total	Code
21 Residence halls			1111
22 Dining halls		10,060.29	1112
23 Student hospital or infirmary			1121
24 College bookstore			1122
25 Athletics (if handled separately from physical education budget) excluding shares of visiting teams			1123
26 Student unions		155.72	1124
27 Other activities		14.47	1125
28 Total (Transfer total to table 2)		\$ 10,230.48	1199

TABLE 3 - Current Income (continued)

Income to be Used for Noneducational Purposes (12) (excepting auxiliary enterprises and activities and capital outlays)		\$	Total	Code
Income from investments (interest):				
29	For annuities to beneficiaries (usually from funds subject to annuity)	\$		
30	For fellowships, scholarships, and other student aid (not loans) when NO service is required in return		285.03	1211
31	From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return		731.30	1212
32	Other receipts for noneducational purposes			1213
33	Total (Transfer total to table 2)		1,016.33	1299
34	Total current income		123,529.87	1999

TABLE 4 - EXPENDITURES FOR CURRENT PURPOSES (4)

Expenditures for Educational and General Purposes (including equipment purchased from general current funds)			Total \$	Code
General administration and expense:(13)				
35	General administrative offices	\$	9,506.68	
36	General expense		18,850.19	2019
Resident instruction and departmental research:(14)				
37	Colleges, schools and departments (including non budgeted research)		46,848.11	
38	Organized activities relating to instructional departments, such as medical schoolhospitals, dental or legal clinics, creameries, museums, etc.		46,848.11	2029
Organized research, separately budgeted: (15)				
39	Agricultural experiment station			
40	Bureau of educational research			
41	Engineering experiment station			
42	Others			2029
Extension (all extension services and correspondence courses):(16)				
43	Agricultural			
44	Engineering			
45	General university extension courses			
46	Others			2049
47	Libraries (including salaries, other operating expenses and purchase of books and binding)(17)		2,365.77	2049
Operation and maintenance of physical plant, and other general services:(18)				
48	Physical plant		15,102.16	
49	Other general services		15,102.16	2039
50	Total for Educational and General Purposes (Transfer total to table 2)		92,672.91	2099
Amount included above expended for:				
51	Administrative and professional salaries		42,410.06	
52	Other personal services (clerical, operation and maintenance			
53	for capital outlays (new equipment)		7,812.13	

TABLE 4- Expenditures for Current Purposes (continued)

Expenditures for Auxiliary Enterprises and Activities (11) (Gross figures unless otherwise indicated, including all expenditures for salaries other operating expenses and capital outlays from current funds. Give figures even though not handled through college office)

	Total	Code
54 Residence halls		2111
55 Dining halls	\$ 10,060.29	2112
56 Student hospital or infirmary		2121
57 College bookstore		2122
58 Athletics (if handled separately from physical education budget) excluding shares of visiting teams		2123
59 Student unions	155.72	2124
60 Other activities	14.47	2125
61 Total (Transfer total to table 2)	10,230.48	2199

Expenditures for Noneducational Purposes (19) (except auxiliary enterprises and capital outlays)

	Total	Code
62 Annuities	\$	2211
63 Interest on loans		2212
64 Financial campaigns		2213
65 Fellowships, scholarships, and other student aid NOT involving services to institution or repayment	1,016.33	2214
66 Other purposes		2215
67 Total (Transfer total to table 2)	1,016.33	2299
68 Total expenditures for current purposes	103,919.72	2999