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

XXXXX

	Men	Women	Total	
Full professors	11	_	11	How many officers of instruction were em-
Adjunct, associate and ass't professors				ployed full time: men 34 women 6
nstructors and tutors	9		9	How many on part time: men women
ecturers	7	3	10	total3
Other assistants on teaching force	6	2_	8	Those employed part time were the equiva- lent of how many full time: men1
bTotal	37	6	43	women total 1

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

B588-Mr37-300(15137)*

Item 3 Students. Number and classification of students

Insert in blank spaces any other courses, c. 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.

	(Arts B. A.)		Scienc (B. S.		Agr:	icul	ture				Un	classi	fi e d	Т	otal	
CLASSES	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Grand total
Freshman, 1st year	11	7	18	21	9	30	21	5	26				3		3			77
Sophomore, 2d year.		2	8	11	4	15	14	3	17		ļ							40
Junior, 3d year	1	1	9	5	5	10	4		4									23
Senior, 4th year		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; 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

	a	First	deg	rees	on c	ompl	etion	ofo	ours	es in	resid	lence	•			(aHig	her o	legre	es	
	B.A.	B.S.											Total	M.A.	M.S.	Ph.D.					Total
Men	293	30										3	23								
Women	12	14	ļ 										26					 			
Total since last re-	6	13											19								

Of the above how many received liberal arts college degrees with a major in:		Degrees helor)		ter's rees		tor's rees
degrees with a major in:	Men	Women	Men	Women	Men	Women
Agriculture						
Commerce and business	1	1	i	1	l	}
Education	1	i	ł .	1	l	l
Engineering						
Fine arts (NOT music)		 				
Home economics	1	Į.	1	i	l	ı
Industrial arts						
Journalism			 			
Library science	1	1	ı	ı	ı	1
Music						
Nursing						
Predentistry			xxx	xxx	xxx	xxx
Prelaw	1	į.	1	xxx	xxx	xxx
Premedicine			xxx	xxx	xxx	xxx

a Insert in blank spaces any other degrees.

Item	5	Gra	dura	te
item	IJ	ULA	uua	LC:

Number of students graduated witho	ut deg	rees: m	en	wome	n	total	•••••	
Number of students graduated this ye	ar with	or with	out degree	s having	g specialize	ed in teach	ning	
	Men	Women		11			Men	Women
Preschool work			Agricult	ure		,		
Kindergarten		-	13		business .			1
Cindergarten-primary			Home e	conomic	s			
Primary grades (1, 2 and 3)		1	Industri	al arts				
ntermediate grades (4, 5 and 6)		-	Physical	educati	on or healt	h		
unior high schools (7, 8 and 9 or equivalent)			11		t usic			1
Elementary grades (1 to 8 or equivalent)	*********	-	! !		ration		ı	1
Senior or regular high schools (9 to 12 or equivalent)			School s	upervisi	on			-
Rural schools		ļ	Education	mal rese	earch		••	-
Not specialized by type of school				· 				
Recipients of h	nonorar	y degrees	conferred	without e	examination	l		
Name		Deg	gree			Residenc	e	
							*********************	*****************

Number of volumes in library 91324 or reference? No for lending? This should state entire circulation for the year. Of tem 7 Miscellaneous Give number of years in each course raduate education, law	No One book : libera	lent 10 tim	Number nes counts 10, ap	of volument.	mes issued	for home	use 203	370
			Numb	er of tea	chers	Nun	iber of stud	ents
			Men	Women	Total	Men	Women	Total
ummer courses								
correspondence								
xtension courses { class extension								
econdary or academic					1 1	1	i i	
					<u>'</u>	<u> </u>		

Affidavit of presiding officer REPUBLIC OF CHINA PROVINCE NOW YOKIEN CEDYNOF OF OCCHOW... 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 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, 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

	FUNDSa	*LIABILITIES ^b	TOTAL
Current funds (item 1)			
General	\$	\$	\$
Restricted			
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

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	<u>\$104,013.6</u>	2	
Auxiliary enterprises and activities	. 5,519.9	0	
Other noneducational income	1,571.3	0 111,104.	.82
Current expenditures (See table 4)			
Educational and general	103,094.9		
A linear antappring and pativities	1 5.519.9	0	
Other noneducational expenditures	2,490.0	<u>0 111,104.</u>	,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		***************************************	1

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

items 2, 3, 4 and 3.	Statement of	Monexpendable	Funds	
	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				
Private gifts and grants				
Earnings and profit on investment credited to				
Transfers from current funds to nonexpendable funds				
Total	377,256.21	\$	\$	\$
Deductions during year (specify)				

TABLE 2 — Continued

Item 6a Statement of Funds Invested in Plant²

		TOTAL
	511,219.40	
Value of plant at beginning of year Additions during year	· \$	4
Additions during year	49784.9	
Total		
Deductions during year	1	
Value of plant at end of year (Details given below)	1	\$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 grounds	d)	196,397.1
Value of all equipment, including libraries		194,590.29
Value of all dormitories, included above		82,569.8
Item 6b Statement of Unexpended Plant Funds ³		
Receipts for Capital Outlay - Plant Extension		TOTAL
Balance in designated plant funds at beginning of year		¢
Receipts during year:		φ
Public appropriations and tax levies:		
Federal	o	
	1'	
State		
County	į.	
City and district		
Private gifts, grants, and benefactions	!	*****
Other sources (earnings and profits on investments)		······································
ransfers or expenditures from current funds (not loans):	4 1700 00	
From educational and general funds	4,700.08	4 Place C
From auxiliary enterprises and activities funds		4,766.6
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:	70.00	
Land	1 201 1 0	
New buildings	ţ	
Additions to existing buildings		
T		
Improvements other than buildings	4,412.52	
New equipment	7	
New equipment		
New equipmentrom educational and general funds (if not included above)		\$ 4,766.68
		\$ 4,766.68

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.

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 3 — CURRENT INCOME^{4, 5}

	me 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	Ψ	\$ 8,499.9
	Endowment ⁷ (interest, including income from 1862, and other public and private		φ
	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]
5	From other endowment for restricted purposes		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		
9	City or district appropriations or tax levies	170.00	8,849.08
	Gifts and grants from private sources (including foundations, for current expenses):		
0	Permanent (recurring) grants from churches and boards	14,205.00	
1	Other grants (not automatically recurring) from churches and boards		1
2	Estimated salary equivalent of nonsalaried personal service rendered		A (7 (5) 7) 70 7
3	Other gifts	18,632.76	43,718.6
	Sales and services of educational departments (gross income):9		
4	Agriculture		
5	Dental school		
6	Others (itemise)		
	Receipts from other sources for educational and general purposes:10	EOE 94	
7	Interest on current funds		
8	Net income from rented property (excluding residence halls)		
		E AEA ON.	F F A A A
9	Other sources	5,054.87	··
	Other sources		··
·			··
0 ncoi		\$	*
ncoi rec offi	TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.) me. for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise ince eipts from student fees for these purposes. Give figures even though not handled ce.)	\$licated, including through college	104,013.68
ncon rec offi	Total educational and general receipts (Transfer total to table 2.) me for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise incepts from student fees for these purposes. Give figures even though not handled ce.) Residence halls	\$licated, including through college	TOTAL \$
ncorrect offi	Total educational and general receipts (Transfer total to table 2.) me for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise inceipts from student fees for these purposes. Give figures even though not handled ce.) Residence halls Dining halls (Student Board Fees)	\$licated, including through college	TOTAL \$
ncorrect offi	Total educational and general receipts (Transfer total to table 2.) me for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise inceipts from student fees for these purposes. Give figures even though not handled ce.) Residence halls Dining halls (Student Board Fees)	\$licated, including through college	TOTAL \$. 4,297.40
ncon rec offi	Total educational and general receipts (Transfer total to table 2.) me for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise inceipts from student fees for these purposes. Give figures even though not handled ce.) Residence halls Dining halls (Student Board Fees) Hident Respitat of infirmation Graduation Fee	\$licated, including through college	TOTAL \$. 4,297.40 115.50 515.00
ncon rec offi	Total educational and general receipts (Transfer total to table 2.) me for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise inceipts from student fees for these purposes. Give figures even though not handled ce.) Residence halls	\$licated, including through college	TOTAL \$ 4,297.40 115.50 515.00 296.00
0 reconfine offi	Total educational and general receipts (Transfer total to table 2.) me for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise incepts from student fees for these purposes. Give figures even though not handled ce.) Residence halls Dining halls (Student Board Fees) Hident Respitation Figures (Student Uniform Athletics (if handled separately from physical education budget) excluding shares of tudent unions	\$licated, including through college	TOTAL \$ 4,297.40 115.50 515.00 296.00
inconficer offi	Total educational and general receipts (Transfer total to table 2.) me for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise inceipts from student fees for these purposes. Give figures even though not handled ce.) Residence halls Dining halls (Student Board Fees) Heident Hospital of infirmary Graduation Fee Wilege Bookstore Student Uniform Athletics (if handled separately from physical education budget) excluding shares of tudent unions Other activities	\$f visiting teams	TOTAL \$ 4,297.40 115.50 515.00 296.00
00 reconfiction of the confiction of the confict	Total educational and general receipts (Transfer total to table 2.) me for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise incepts from student fees for these purposes. Give figures even though not handled ce.) Residence halls Dining halls (Student Board Fees) Hident Respitation Figures (Student Uniform Athletics (if handled separately from physical education budget) excluding shares of tudent unions	\$f visiting teams	TOTAL \$ 4,297.40 115.50 515.00 296.00
00 rec offi	Total educational and general receipts (Transfer total to table 2.) me for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise inceipts from student fees for these purposes. Give figures even though not handled ce.) Residence halls Dining halls (Student Board Fees) Heident Hospital of infirmary Graduation Fee Wilege Bookstore Student Uniform Athletics (if handled separately from physical education budget) excluding shares of tudent unions Other activities	\$f visiting teams	TOTAL \$ 4,297.40 115.50 515.00 296.00
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ncon reconfil I I I I I I I I I I I I I I I I I I I	Total educational and general receipts (Transfer total to table 2.) me. for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise inceipts from student fees for these purposes. Give figures even though not handled ce.) Residence halls Dining halls (Student Board Fees) Hident Respitator Student Uniform Athletics (if handled separately from physical education budget) excluding shares of tudent unions Other activities Total (Transfer total to table 2.) me to be Used for Noneducational Purposes 12 (excepting auxiliary enterprises and activities and capital outlays) mecome from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity)	\$f visiting teams	TOTAL \$ 4,297.40 115.50 515.00 296.00 296.00
ncon reconfil I I I I I I I I I I I I I I I I I I I	Total educational and general receipts (Transfer total to table 2.) me for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise incepts from student fees for these purposes. Give figures even though not handled ce.) Residence halls Dining halls (Student Board Fees) Redicte Respitation For Market Graduation Fee Dilinge Board Form Athletics (if handled separately from physical education budget) excluding shares of tudent unions Other activities Total (Transfer total to table 2.)	\$f visiting teams	TOTAL \$ 4,297.40 11.5.50 51.5.00 296.00 296.00
offine of	Total educational and general receipts (Transfer total to table 2.) me for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise inceipts from student fees for these purposes. Give figures even though not handled ce.) Residence halls Dining halls (Student Board Fees) Middent Respirator Third Aux Graduation Fee Middent Respirator Third Aux Graduation Fee Middent Respirator Third Aux Graduation budget) excluding shares of tudent unions Other activities Total (Transfer total to table 2.) me to be Used for Noneducational Purposes 12 (excepting auxiliary enterprises and activities and capital outlays) mecome from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity). For fellowships, scholarships, and other student aid (not loans) when NO service is required in return.	\$f visiting teams	TOTAL \$ 4,297.40 11.5.50 51.5.00 296.00 296.00
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ncori recordinate in the second secon	Total educational and general receipts (Transfer total to table 2.) me. for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise inceipts from student fees for these purposes. Give figures even though not handled cc.) Residence halls	\$s f visiting teamss	TOTAL \$ 4,297.40 115.50 515.00 296.00 296.00 \$ 5,519.90 TOTAL \$ 648.26
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11 F 12 I 13	Total educational and general receipts (Transfer total to table 2.) me. for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise inceipts from student fees for these purposes. Give figures even though not handled cc.) Residence halls	\$string teamsstring teams	\$ 4,297.40 115.50 515.00 296.00 296.00

TABLE 4 — EXPENDITURES FOR CURRENT PURPOSES4

	spenditures for Educational and General Purposes (including equipment purchased from general current funds)	;	TOTAL
	General administration and expense; 18		
35	General administrative offices	16,647,29	+
36	General expense	5.904.54	\$ 22,551.8
0.0	Resident instruction and departmental research: 14	0900101	\$
37	Colleges, schools and departments (including nonbudgeted research)	60 nos on	
38	Organized activities relating to instructional departments, such as medical school hos-	0097009	
JO	pitals, dental or legal clinics, creameries, museums etc		68,785.8
	Organized research, separately budgeted: 15		009700.0
39	Agricultural experiment station		
40	Bureau of educational research		
41	Engineering experiment station		
42	Others		•
12	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		2 Q7/2 A
	Operation and maintenance of physical plant, and other general services: 18	<u>90(0•±•</u>	, <u>0,070,4</u>
48	Physical plant	7 883 7	·
19	Other general services.	1,9000.10	7,883.7
	Other general services		107 004 0
60	Total for educational and general purposes (Transfer total to table 2.)	\$	\$103,094.9
	Amount included above expended for:		
51	Administrative and professional salaries	\$63,004.49	
2	Other personal services (clerical, operation, and maintenance)	s 3,823.25	
3	For capital outlays (new equipment)	\$ 4,760.58	
53 Exp	penditures for Auxiliary Enterprises and Activities (Gross figures unless other including all expenditures for salaries, other operating expenses and capital outle	rwice indicated	TOTAL
	penditures for Auxiliary Enterprises and Activities 11 (Gross figures unless other	rwice indicated	
£хј	penditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless other including all expenditures for salaries, other operating expenses and capital outlations. Give figures even though not handled through college office.) Residence halls	rwice indicated	TOTAL
Zx)	penditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless other including all expenditures for salaries, other operating expenses and capital outlations. Give figures even though not handled through college office.) Residence halls	rwise indicated, ys from current	*
Ξx ₁	penditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless other including all expenditures for salaries, other operating expenses and capital outlations. Give figures even though not handled through college office.) Residence halls	rwise indicated, ys from current	*
Ξx ₁	penditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless of the including all expenditures for salaries, other operating expenses and capital outlated funds. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fees) Student haspital of Marking K. (Graduation Fee	rwise indicated, ys from current	* 4,297.4 115.5 515.0
Ex;	penditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless other including all expenditures for salaries, other operating expenses and capital outlated funds. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fees). Student Mespiral Contents of Caraduation Fee Content Moorage Evolution to Uniform Athletics (if handled separately from physical education budget) excluding shares of	rwise indicated, ys from current	* 4,297.4 115.5 515.0 296.0
4 5 6 7	penditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless other including all expenditures for salaries, other operating expenses and capital outlated funds. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fees) Student haspitalon and reason.	rwise indicated, ys from current	* 4,297.4 115.5 515.0 296.0
4 5 6 7 8 9	penditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless other including all expenditures for salaries, other operating expenses and capital outlated funds. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fees). Student Mespiral Contents of Caraduation Fee Content Moorage Evolution to Uniform Athletics (if handled separately from physical education budget) excluding shares of	rwise indicated, ys from current	* 4,297.4 115.5 515.0 296.0
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4 5 6 7 8 9 0	penditures for Auxiliary Enterprises and Activities (Gross figures unless other including all expenditures for salaries, other operating expenses and capital outlated funds. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fees) Student haspital of Xmark and Contain Board Fees Consecution Student Student Uniform Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities Total (Transfer total to table 2.) Amount included above expended for:	rwise indicated, ys from current	* 4,297.4 115.5 515.0 296.0
4 5 6 7 8 9 0	penditures for Auxiliary Enterprises and Activities (Gross figures unless othe including all expenditures for salaries, other operating expenses and capital outlations. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fees) Student haspitation information (Graduation Fee Conega knows and Student Uniform Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities Total (Transfer total to table 2.) Amount included above expended for: Salaries and wages for personal services. Capital outlay (new equipment)	rwise indicated, ys from current of visiting teams	* 4,297.4 115.5 515.0 296.0 296.0
4 5 6 7 8 9 0 1	penditures for Auxiliary Enterprises and Activities (Gross figures unless other including all expenditures for salaries, other operating expenses and capital outlated funds. Give figures even though not handled through college office.) Residence halls Dining halls (Student Bookd Fees). Student Despitation and North Bookd Fees). Athletics (if handled separately from physical education budget) excluding shares of Student unions. Other activities. Total (Transfer total to table 2.) Amount included above expended for: Salaries and wages for personal services. Capital outlay (new equipment).	rwise indicated, ys from current of visiting teams s	* 4,297.4 115.5 515.0 296.0 296.0 \$ 5,519.9
4 5 6 7 8 9 0 1 2 3	penditures for Auxiliary Enterprises and Activities (Gross figures unless othe including all expenditures for salaries, other operating expenses and capital outlated funds. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fees). Student hospital octofic wark (Graduation Fee Consecution Student Student Uniform Athletics (if handled separately from physical education budget) excluding shares of Student unions. Other activities. Total (Transfer total to table 2). Amount included above expended for: Salaries and wages for personal services. Capital outlay (new equipment).	rwise indicated, ys from current of visiting teams current	* 4,297.4 115.5 515.0 296.0 296.0 \$ 5,519.9
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Exp 34 35 36 36 37 38 39 4	penditures for Auxiliary Enterprises and Activities (Gross figures unless othe including all expenditures for salaries, other operating expenses and capital outlated funds. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fees). Student hospital octofic wark (Graduation Fee Consecution Student Student Uniform Athletics (if handled separately from physical education budget) excluding shares of Student unions. Other activities. Total (Transfer total to table 2). Amount included above expended for: Salaries and wages for personal services. Capital outlay (new equipment).	rwise indicated, ys from current of visiting teams current	* 4,297.4 115.5 515.0 296.0 296.0 \$ 5,519.9
Exp 34 35 36 37 38 90 1 2 3 Exp 4 5 6	penditures for Auxiliary Enterprises and Activities (Gross figures unless othe including all expenditures for salaries, other operating expenses and capital outlated funds. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fees) Student Masspital NATIGNERAL (Graduation Fee Contest Expenses at the dent Uniform Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities Total (Transfer total to table 2.) Amount included above expended for: Salaries and wages for personal services. Capital outlay (new equipment) Denditures for Noneducational Purposes (except auxiliary enterprises and capital of Annuities Interest on loans. Financial campaigns Fellowships, scholarships, and other student aid NOT involving services to	rwise indicated, ys from current of visiting teams current	* 4,297.4 115.5 515.0 296.0 296.0 \$ 5,519.9
Exp 34 35 36 37 38 90 1 2 3 Exp 4 5 6	penditures for Auxiliary Enterprises and Activities (Gross figures unless othe including all expenditures for salaries, other operating expenses and capital outlated funds. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fees) Student Masspital NATIGNERAL (Graduation Fee Contest Expenses at the dent Uniform Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities Total (Transfer total to table 2.) Amount included above expended for: Salaries and wages for personal services. Capital outlay (new equipment) Denditures for Noneducational Purposes (except auxiliary enterprises and capital of Annuities Interest on loans. Financial campaigns Fellowships, scholarships, and other student aid NOT involving services to	rwise indicated, ys from current of visiting teams current	* 4,297.4 115.5 515.0 296.0 296.0 \$ 5,519.9
4 5 6 6 7 8 9 0 1 2 3 Exp 4 5 6 6 7	penditures for Auxiliary Enterprises and Activities (Gross figures unless othe including all expenditures for salaries, other operating expenses and capital outla funds. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fees) Student his pitator uninverse (Graduation Fee Consecution Student Uniform Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities Total (Transfer total to table 2.) Amount included above expended for: Salaries and wages for personal services. Capital outlay (new equipment) Denditures for Noneducational Purposes (except auxiliary enterprises and capital of Annuities Interest on loans. Financial campaigns Fellowships, scholarships, and other student aid NOT involving services to repayment	rwise indicated, ys from current of visiting teams outlays)	TOTAL \$ 4,297.4 115.5 515.0 296.0 296.0 \$ 5,519.9 TOTAL \$ 2,490.0
4 5 6 7 8 9 0 1 2 3 2 x p 4 5 6 7 7 3	penditures for Auxiliary Enterprises and Activities (Gross figures unless othe including all expenditures for salaries, other operating expenses and capital outlated funds. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fees) Student Masspital NATIGNERAL (Graduation Fee Contest Expenses at the dent Uniform Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities Total (Transfer total to table 2.) Amount included above expended for: Salaries and wages for personal services. Capital outlay (new equipment) Denditures for Noneducational Purposes (except auxiliary enterprises and capital of Annuities Interest on loans. Financial campaigns Fellowships, scholarships, and other student aid NOT involving services to	rwise indicated, ys from current of visiting teams outlays)	TOTAL \$ 4,297.4 115.5 515.0 296.0 296.0 \$ 5,519.9 TOTAL \$ 2,490.0 \$ 2,490.0

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.

⁸ 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.

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

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

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

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

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	
STATEVOTATEM YORKTUKIEN	
CONTRACTOR TOUCHEUN	ss.
CONSULATE OF AMERICA	

Ch	ว์ รา	g-Jun	T. 133
Cr.i.	44	バスーひ しじょ	فالمراء استاد

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,

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Chino.	Vin Sair
Course	un m

President of Fukien Christian University

Subscribed and sworn to	
before me thisday of1939	

Notary Public

Colleges and professional and technical schools

ANNUAL STAT	ISTIC	AL RE	PORT	OF THE TRUSTEES OF
KIEN CHRISTIAN UNIVERSITY	•			Located at Foochow, China xxx
160	OR THE	YEAR EN	IDING J	une 30, 1939
To the	New Y	ork Sta	te Edu	cation Department
This annual report is required by la	aw to b	e transm	itted to	the Department on or before July 1, 1939.
Type of control (check one): Stat	te	; city	y or dis	trict; county; church
If church, affiliated with what religiou	ıs deno	mination	?	; private, independent of
church				-
	-		······································	
Item 1				
Days of regular classroom instruction	on inclu	ding hal	f-day s	essions, excluding Saturdays and summer sessions
198 ; number of Saturday session	s			
Item 2 Faculty and employes				
Nam Honorary President John			faculty	/ June 30, 1939
			Dean.	Tso-Hsin Cheng
				tary Hsi-Chien Lin
				1 (president, deans, registrars, financial officers,
librarians and other officers, excluding co	ierks)	men	\	women total
	a No	o. of offic	ers of in	astruction
	Men	Women	Total	
Total and	11		11	How many officers of instruction were em-
Full professors		1	5	ployed full time: men 34 women 6
Adjunct, associate and ass't professors	9		9	total 40
Instructors and tutors				How many on part time: men3 women
Lecturers	7	3	10	total3
Other assistants on teaching force	6	2	8	Those employed part time were the equiva-
one applicants on teaching rotee	717	6	17	lent of how many full time: men

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. F20-Mr39-300(17342)*

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.

	(Arts B. A.)		cienc B. S.		Ag1	:i.cu	.1 tv	re			Un	classi	fi e d	To	otal	
CLASSES	Men	Women	Total	Men	Women	Total	Men	Wоmen	Tota1	Men	Women	Total	Men	Women	Total	Men	Women	Grand total
Freshman, 1st year	1).	7],8	21	9	30	21	5	26				3	prosite in the second	3			77
Sophomore, 2d year.	6	2	8	11	4	1 5	14	3	17	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		.,			,,,,			40
Junior, 3d year	8	1.	9	5	5	10	4		4									23
Senior, 4th year	_	3	9	9		9	_3	2	5				ļ					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
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	aFirst degrees on completion of courses in residence								aHigher degrees											
	B.A.	B.S.										M.A.	M.S.	Ph.D.						Total
Men	12	3,4							 	<i>†</i>	323 26							·		
Total since last re-	6	1.3									1.9									

Of the above how many received liberal arts college		Degrees helor)		ter's rees	Doctor's Degrees		
degrees with a major in:	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							
Predentistry			xxx	xxx	xxx	xxx	
Prelaw			xxx	xxx	xxx	xxx	
Premedicine	•		xxx	xxx	xxx	xxx	

a Insert in blank spaces any other degrees.

tem 5 Graduates	tem	5	Graduates
-----------------	-----	---	-----------

Number of students graduated without	out deg	rees: me	n	women		total				
Number of students graduated thi	s year	with or	without	degrees	having sp	ecialized	in teachi	ng		
	Men	Women					Men	Women		
Preschool work			Agricult	ure						
Kindergarten		1	_				•	1		
Kindergarten-primary			5			1	1			
Primary grades (1, 2 and 3)			(1			1				
Intermediate grades (4, 5 and 6)			Physical	l educatio	n or healt!	h				
Tunior high schools (7, 8 and 9 or		.,	Public s	school art						
Elementary grades (1 to 8 or equivalent)			11				I			
Senior or regular high schools (9 to 12 or equivalent)			School :	supervisio	on					
Rural schools			Educati	onal resea		-				
Not specialized by type of school										
Recipients of	honorai	ry degrees	conferred	without e	xamination	·				
Name		De	gree	Residence						
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			***************************************		••••••	•••••		
				-	***************************************	***************************************		· 		
				-				****************		
					***************	*****************	******************	***************************************		
	<u></u>									
Number of volumes in library 91.33 for reference? No for lending This should state entire circulation for the year. Item 7 Miscellaneous Give number of years in each cours graduate , education , la Number of days summer courses we	?N One boo	k lent 10 tin	Number	r of volument.	nes issued	for home	use 202	,		
		Ī	Num	ber of tead	hers	Num	ber of stu	dents		
			Men	Women	Total	Men	Women	Total		
Summer courses		l								
Extension courses $\left\{\begin{array}{l} \text{correspondence } \dots \end{array}\right.$		l				1				
class extension		-	}			1				
Secondary or academic										

Affidavit of presiding officer

REPUBLIC OF CHINA

PROVINCE YOF FUKIEN

GENTY OF FOOCHOW

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

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UNIVERSITIES
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FUNIET CHRISTIAN UNIVERSITY

September 4, 1939

Members of Faculty, Ending June 30, 1939

Chen, Edwin
Chen, Wen Yun (On Leave)
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

Chen, I Chueh
Chu, Hsiung
Heitfeld, Fr. Ludwig S. D. S.
Li, Henry Tsung Chi
Lin, Cheng Yac
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

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

FUKIEN CHRISTIAN UNIVERSITY

1939

FOR THE YEAR ENDING JUNE 30, 1933

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.

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	FUNDSa	*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)	1	,	
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		<u></u>	4-
Total institutional funds and liabilities	. \$.893,242.30.	\$	\$893,242.30

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		ļ	\$
Current income (See table 3)			
Educational and general	\$104,013.62		
Auxiliary enterprises and activities	5,519.90	333 304 00	
Other noneducational income	1,571.30	111,104.82	
Current amanditures (See table 1)			
Educational and general	103,094.92		
Auviliant enterprises and activities	5.519.90	222 204 40	
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			
Public appropriations	***************************************		***************************************	***************************************
Earnings and profit on investment credited to principal account				
Transfers from current funds to nonexpendable funds	***************************************			
Total				
Deductions during year (specify)	\$77,256.21	\$	\$	\$

TABLE 2 - Continued

Item 6a Statement of Funds Invested in Plant²

Item 6a Statement of Funds Invested in Plant ²		
		TOTAL
Value of plant at beginning of year	\$511,219.40 4,784.95	
Additions during year	4,784.95	
TOTAL	\$ 510,004.32	
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)		\$ 42,428.80 196,397.16 194,590.29
Value of all equipment, including libraries		194,590.29
Value of all dormitories, included above	1	82,569.84
value of an dormitories, included above	<u> </u>	
Item 6b Statement of Unexpended Plant Funds ³		
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	1 '	
County		
City and district	l i	
Private gifts, grants, and benefactions		
Other sources (earnings and profits on investments)	1 '	***************************************
Transfers or expenditures from current funds (not loans):	4,766.68	
From educational and general funds		4,766.68
From auxiliary enterprises and activities funds		
Other receipts for plant extensions (describe):		
Loans for plant extension	•	// ()
Total receipts and balances (including transfers or expenditures from other funds)		\$4 , 766.68
	·	
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:	30,00	
Land	\$	•
New buildings		•
Additions to existing buildings		
Improvements other than buildings		-
	4.412.52	•
New equipment		
New equipment		
New equipmentFrom educational and general funds (if not included above)		
New equipment		

Item 7 Agency Funds, and

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.

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}

	ome 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
J	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	County appropriations and tax levies	170.00	8,849.08
	Gifts and grants from private sources (including foundations, for current expenses):		
0	Permanent (recurring) grants from churches and boards	14,205.00	
1	Other grants (not automatically recurring) from churches and boards	2.14.5	
2	T-timeted animal equivalent of noncoloried personal service rendered	0.700.00	
.3	Other gifts	18,632.76	43,718.63
J	Sales and services of educational departments (gross income):		
4	Agriculture		
5	Dental school		
6	Others (itemize)		
	Receipts from other sources for educational and general purposes:10		
7	Interest on current funds	505.34	
8			
_	Other market and the second of	5 057 27	E 560 21
9	Uther sources	25024.01	フョンロリ・スエ
	Other sources	\$	\$104,013.62
	Total educational and general receipts (Transfer total to table 2.)	\$	\$104,013.62
nc re	Other sources Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in sceipts from student fees for these purposes. Give figures even though not handled fice.)	dicated including	\$104,013.62
ne re	Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in eccipts from student fees for these purposes. Give figures even though not handled fice.)	dicated, including	TOTAL
o	Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in eccipts from student fees for these purposes. Give figures even though not handled fice.)	dicated, including	TOTAL
ne re	Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in receipts from student fees for these purposes. Give figures even though not handled fice.) Residence halls Dining halls (Student Board Fees)	dicated, including	TOTAL \$ 4,297.40
20 nc ro	TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.) Ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in accipts from student fees for these purposes. Give figures even though not handled fice.) Residence halls Dining halls (Student Board Fees) EXEMPLE RESPENSE Student Uniform	dicated, including through college	**************************************
20 ====================================	TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.) Ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in accipts from student fees for these purposes. Give figures even though not handled fice.) Residence halls Dining halls (Student Board Fees) EXEMPLE RESPENSE Student Uniform	dicated, including through college	* 4,297.40 115.50 515.00 296.00
inc. re or 21 22 23 24 25	TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.) Ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in accipts from student fees for these purposes. Give figures even though not handled fice.) Residence halls Dining halls (Student Board Fees) **STUDENT KENDERKKENDERKE Graduation Fee **COUNTY OF THE PROPERTY STUDENT COUNTY OF THE PROPERTY	dicated, including through college	**************************************
20 cinc. re oi	TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.) Ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in accipts from student fees for these purposes. Give figures even though not handled fice.) Residence halls Dining halls (Student Board Fees) **STOCKER RESPERANCE Student Uniform Athletics (if handled separately from physical education budget) excluding shares Student unions	dicated, including through college	* \$ 4,297.40 115.50 515.00 296.00
0 ne rc 0 21 22 3 24 25 26	TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.) Dome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in accipts from student fees for these purposes. Give figures even though not handled fice.) Residence halls Dining halls (Student Board Fees) **STUDENT RESPONDENT STATESTING STUDENT Uniform Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities	dicated, including through college	* 4,297.40 115.50 515.00 296.00
0 ne rc 0 1 2 3 4 25 66 7	TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.) Ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in accipts from student fees for these purposes. Give figures even though not handled fice.) Residence halls Dining halls (Student Board Fees) **STOCKER RESPERANCE Student Uniform Athletics (if handled separately from physical education budget) excluding shares Student unions	dicated, including through college	* 4,297.40 115.50 515.00 296.00
21 22 23 24 25 26 27	Total educational and general receipts (Transfer total to table 2.) Tome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in accipts from student fees for these purposes. Give figures even though not handled fice.) Residence halls Dining halls (Student Board Fees) **STOCKER RESPERANCE STUDENT Uniform Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.)	dicated, including through college	* 4,297.40 115.50 515.00 296.00 296.00
nc. ro o: 21 22 23 24 25 26 27	Total educational and general receipts (Transfer total to table 2.) Tome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in accipts from student fees for these purposes. Give figures even though not handled fice.) Residence halls Dining halls (Student Board Fees) **EXMONN KNAMENEE* Student Uniform Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.). Ome to be Used for Noneducational Purposes 12 (excepting auxiliary enterprises and activities and capital outlays)	dicated, including through college	* 4,297.40 115.50 515.00 296.00
nc. ro o: 21 22 23 24 25 26 27	Total educational and general receipts (Transfer total to table 2.) Ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in ceipts from student fees for these purposes. Give figures even though not handled fice.) Residence halls Dining halls (Student Board Fees) Student haspinax and activities from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.)	dicated, including through college	**************************************
21 22 23 24 25 26 27	TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.) Dome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in accipts from student fees for these purposes. Give figures even though not handled fice.) Residence halls Dining halls (Student Board Fees) EXCHERN RESPERANCE STUDENT Uniform Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Ome to be Used for Noneducational Purposes 12 (excepting auxiliary enterprises and activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity)	dicated, including through college of visiting teams.	**************************************
0 ====================================	Total educational and general receipts (Transfer total to table 2.) Tome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in ceipts from student fees for these purposes. Give figures even though not handled fice.) Residence halls Dining halls (Student Board Fees) **Student Engretary Caraduation Fee **College Education** Student Uniform Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) ome to be Used for Noneducational Purposes 12 (excepting auxiliary enterprises and activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity) For fellowships, scholarships, and other student aid (not loans) when NO service is	dicated, including through college of visiting teams.	* 4,297.40 115.50 515.00 296.00 296.00
0 ====================================	Total educational and general receipts (Transfer total to table 2.) Tome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in accipts from student fees for these purposes. Give figures even though not handled fice.) Residence halls Dining halls (Student Board Fees) EXCLUSION RESIDENT EXAMPLEMENT Graduation Fee EXAMPLEMENT EXPLORMENT Student Uniform Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.). Ome to be Used for Noneducational Purposes 12 (excepting auxiliary enterprises and activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity) For fellowships, scholarships, and other student aid (not loans) when NO service is required in return.	dicated, including through college of visiting teams.	* 4,297.40 115.50 515.00 296.00 296.00
0 ne re	Total educational and general receipts (Transfer total to table 2.) Tome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in accipts from student fees for these purposes. Give figures even though not handled fice.) Residence halls Dining halls (Student Board Fees) **Student kusping substance Graduation Fee **Colors activities** Student Uniform Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.). Ome to be Used for Noneducational Purposes 12 (excepting auxiliary enterprises and activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity). For fellowships, scholarships, and other student aid (not loans) when NO service is required in return. From gifts to be used for scholarships, student aid etc. (not loar 4) when NO	dicated, including through college of visiting teams.	* 4,297.40 115.50 515.00 296.00 296.00 * 5,519.90 * TOTAL
0 = 1 2 :3 :44 :5 :66 ::7 ::88 = :29 :30	Total Educational and general receipts (Transfer total to table 2) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in receipts from student fees for these purposes. Give figures even though not handled fice.) Residence halls Dining halls (Student Board Fees) Exception of the separately from the separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Ome to be Used for Noneducational Purposes 12 (excepting auxiliary enterprises and activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity) For fellowships, scholarships, and other student aid (not loans) when NO service is required in return.	dicated, including through college of visiting teams.	* 4,297.40 115.50 515.00 296.00 296.00 * 5,519.90 * TOTAL
20 cnc re or	Total educational and general receipts (Transfer total to table 2.) Tome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in accipts from student fees for these purposes. Give figures even though not handled fice.) Residence halls Dining halls (Student Board Fees) **Student kusping substance Graduation Fee **Colors activities** Student Uniform Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.). Ome to be Used for Noneducational Purposes 12 (excepting auxiliary enterprises and activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity). For fellowships, scholarships, and other student aid (not loans) when NO service is required in return. From gifts to be used for scholarships, student aid etc. (not loar 4) when NO	dicated, including through college of visiting teams.	* 4,297.40 115.50 515.00 296.00 296.00 * 5,519.90 * 648.20 923.04
21 22 23 24 25 26 27	Total Educational and general receipts (Transfer total to table 2) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in receipts from student fees for these purposes. Give figures even though not handled fice.) Residence halls Dining halls (Student Board Fees) Exception of the separately from the separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Ome to be Used for Noneducational Purposes 12 (excepting auxiliary enterprises and activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity) For fellowships, scholarships, and other student aid (not loans) when NO service is required in return.	dicated, including through college of visiting teams.	* 4,297.40 115.50 515.00 296.00 296.00

TABLE 4—EXPENDITURES FOR CURRENT PURPOSES⁴

-	penditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL
-	General administration and expense: 18		
5	General administrative offices	\$ 16,647.29	
6	General expense	5,904.54	\$ 22,551.83
•	Resident instruction and departmental research: 14		Ψ
7	Colleges, schools and departments (including nonbudgeted research)	68.785.89	
	Organized activities relating to instructional departments, such as medical school hos-		ļ
8			68,785.89
	pitals, dental or legal clinics, creameries, museums etc		00,107.07
	Organized research, separately budgeted: 15		
9	Agricultural experiment station		
)	Bureau of educational research		
1.	Engineering experiment station		
2	Others		
	Extension (all extension services and correspondence courses):16		
3	Agricultural		
4	Engineering		1
5	General university extension and correspondence courses		
-		1	
5	Others	ì	
7	Libraries (including salaries, other operating expenses and purchase of books and	2 972 /5	3,873.45
	binding) ¹⁷	2,012.42	29017.44
	Operation and maintenance of physical plant, and other general services: 18	n 640 nr	,
8	Physical plant	7,883.75	
)	Other general services	***************************************	7,883.7
	/D (102 00/ 00
0	Total for educational and general purposes (Transfer total to table 2.)	\$	\$1.03,034.26
	Amount included above expended for:	(5.001.10	}
1	Administrative and professional salaries	\$ 63,004.49	1
-		0 400 07	1
2	Other personal services (clerical, operation, and maintenance)	\$ 3,823.25	
3	Other personal services (clerical, operation, and maintenance)	\$ 3,823.25 \$ 4,760.58	TOTAL
2 3 —	Other personal services (clerical, operation, and maintenance)	\$ 3,823.25 \$ 4,760.58	TOTAL
2 3 =	Other personal services (clerical, operation, and maintenance)	\$ 4,760.58 erwise indicated, tys from current	\$
2 3 Ex	Other personal services (clerical, operation, and maintenance)	\$ 4,760.58 erwise indicated, tys from current	\$
2 3 =	Other personal services (clerical, operation, and maintenance)	\$ 4,760.58 erwise indicated, tys from current	\$
2 3 =	Other personal services (clerical, operation, and maintenance)	\$ 4,760.58 erwise indicated, by from current	\$
2 3 	Other personal services (clerical, operation, and maintenance)	\$ 4,760.58 erwise indicated, have from current	\$
2 3 	Other personal services (clerical, operation, and maintenance)	\$ 4,760.58 erwise indicated, have from current of visiting teams	\$
2 3 =	Other personal services (clerical, operation, and maintenance)	\$ 3,823.22 \$ 4,760.58 erwise indicated, ys from current	\$
2 3 =	Other personal services (clerical, operation, and maintenance). For capital outlays (new equipment). penditures for Auxiliary Enterprises and Activities (Gross figures unless other including all expenditures for salaries, other operating expenses and capital outlations. Give figures even though not handled through college office. Residence halls Dining halls (Student Board Fees). Student Work Student Uniform. Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities.	\$ 4,760.58 erwise indicated, have from current of visiting teams	\$ 4,297.4 115.5 515.0 296.0 296.0
2 3 ===================================	Other personal services (clerical, operation, and maintenance). For capital outlays (new equipment). penditures for Auxiliary Enterprises and Activities (Gross figures unless other including all expenditures for salaries, other operating expenses and capital outlations. Give figures even though not handled through college office. Residence halls Dining halls (Student Board Fees). Student Work Student Uniform. Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities.	\$ 4,760.58 erwise indicated, have from current of visiting teams	\$ 4,297.4 115.5 515.0 296.0 296.0
2 3 ===================================	Other personal services (clerical, operation, and maintenance). For capital outlays (new equipment). penditures for Auxiliary Enterprises and Activities (Gross figures unless other including all expenditures for salaries, other operating expenses and capital outlatends. Give figures even though not handled through college office. Residence halls Dining halls (Student Board Fees) Student White Mark Student Uniform Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.)	\$ 4,760.58 erwise indicated, have from current of visiting teams	\$ 4,297.4 115.5 515.0 296.0 296.0
2 3 = 2x 4 5 6 7 8 9 0	Other personal services (clerical, operation, and maintenance). For capital outlays (new equipment). penditures for Auxiliary Enterprises and Activities (Gross figures unless other including all expenditures for salaries, other operating expenses and capital outlated funds. Give figures even though not handled through college office. Residence halls Dining halls (Student Board Fees). Student White Activities Student Uniform. Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Amount included above expended for:	\$ 4,760.58 erwise indicated, tys from current of visiting teams	\$ 4,297.4 115.5 515.6 296.6 296.6
2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	Other personal services (clerical, operation, and maintenance). For capital outlays (new equipment). penditures for Auxiliary Enterprises and Activities (Gross figures unless other including all expenditures for salaries, other operating expenses and capital outlated funds. Give figures even though not handled through college office. Residence halls Dining halls (Student Board Fees). Student Maintenance Student Uniform. Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Amount included above expended for: Salaries and wages for personal services.	\$ 4,760.58 erwise indicated, have from current of visiting teams	\$
x	Other personal services (clerical, operation, and maintenance). For capital outlays (new equipment). penditures for Auxiliary Enterprises and Activities (Gross figures unless other including all expenditures for salaries, other operating expenses and capital outlated funds. Give figures even though not handled through college office. Residence halls Dining halls (Student Board Fees). Student White Activities Student Uniform. Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Amount included above expended for:	\$ 4,760.58 erwise indicated, have from current of visiting teams	\$
2 3 = 1	Other personal services (clerical, operation, and maintenance). For capital outlays (new equipment)	\$ 4,760.58 erwise indicated, have from current of visiting teams	\$ 4,297.4 115.5 515.6 296.6 296.6
2 3 3 4 4 5 5 6 6 7 8 8 9 0 1 1 1 2 2 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3	Other personal services (clerical, operation, and maintenance). For capital outlays (new equipment). penditures for Auxiliary Enterprises and Activities (Gross figures unless other including all expenditures for salaries, other operating expenses and capital outlatends. Give figures even though not handled through college office. Residence halls Dining halls (Student Board Fees) Student Board Fees) Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Amount included above expended for: Salaries and wages for personal services Capital outlay (new equipment). penditures for Noneducational Purposes (except auxiliary enterprises and capital)	\$ 4,760.58 erwise indicated, tys from current of visiting teams \$	\$ 4,297.4 115.5 515.0 296.0 296.0 \$ 5,519.9
2 3 4 5 6 7 8 9 0 1 2 3	Other personal services (clerical, operation, and maintenance). For capital outlays (new equipment)	\$ 4,760.58 erwise indicated, tys from current of visiting teams \$	\$ 4,297.4 115.5 515.0 296.0 296.0 \$ 5,519.9
2 3 4 5 6 7 8 9 0 1 2 3	Other personal services (clerical, operation, and maintenance)	\$ 4,760.58 erwise indicated, have from current of visiting teams \$	\$ 4,297.4 115.5 515.0 296.0 296.0 \$ 5,519.9
2 3 4 5 6 6 7 8 9 0 1 2 3 4 5 5 5	Other personal services (clerical, operation, and maintenance)	\$ 4,760.58 erwise indicated, have from current of visiting teams \$	\$ 4,297.4 115.5 515.0 296.0 296.0 \$ 5,519.9
2 3 4 5 6 6 7 8 9 0 1 2 3 Ex 4 5 5 6 6	Other personal services (clerical, operation, and maintenance)	\$ 4,760.58 erwise indicated, ys from current of visiting teams \$	\$ 4,297.4 115.5 515.0 296.0 296.0 \$ 5,519.9
2 3 4 5 6 6 7 8 9 0 1 2 2 3 4 5 5 6	Other personal services (clerical, operation, and maintenance). For capital outlays (new equipment). penditures for Auxiliary Enterprises and Activities (Gross figures unless other including all expenditures for salaries, other operating expenses and capital outlated funds. Give figures even though not handled through college office. Residence halls. Dining halls (Student Board Fees). Student Board Fees). Athletics (if handled separately from physical education budget) excluding shares Student unions. Other activities. Total (Transfer total to table 2.). Amount included above expended for: Salaries and wages for personal services. Capital outlay (new equipment). penditures for Noneducational Purposes (except auxiliary enterprises and capital Annuities. Interest on loans. Financial campaigns Fellowships, scholarships, and other student aid NOT involving services to	\$ 4,760.58 erwise indicated, ys from current of visiting teams substitution or institution or	\$ 4,297.4 115.5 515.0 296.0 296.0 \$ 5,519.9
2 3 4 5 6 6 7 8 9 0 1 2 2 3 4 5 5 6	Other personal services (clerical, operation, and maintenance)	\$ 4,760.58 erwise indicated, ys from current of visiting teams substitution or institution or	\$ 4,297.4 115.5 515.0 296.0 296.0 \$ 5,519.9 \$ 2,490.0
2 3 4 5 6 7 8 9 0 1 2 3 4 5 5 6 6 7	Other personal services (clerical, operation, and maintenance). For capital outlays (new equipment). penditures for Auxiliary Enterprises and Activities (Gross figures unless other including all expenditures for salaries, other operating expenses and capital outlated funds. Give figures even though not handled through college office. Residence halls Dining halls (Student Board Fees). Student Board Fees). Athletics (if handled separately from physical education budget) excluding shares Student unions. Other activities. Total (Transfer total to table 2.). Amount included above expended for: Salaries and wages for personal services. Capital outlay (new equipment). penditures for Noneducational Purposes (except auxiliary enterprises and capital Annuities. Interest on loans. Financial campaigns Fellowships, scholarships, and other student aid NOT involving services trepayment.	\$ 4,760.58 erwise indicated, ys from current of visiting teams s	\$ 4,297.4 115.5 515.0 296.0 296.0 \$ 5,519.9 \$ 5,519.9
2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 6	Other personal services (clerical, operation, and maintenance). For capital outlays (new equipment). penditures for Auxiliary Enterprises and Activities (Gross figures unless other including all expenditures for salaries, other operating expenses and capital outlated funds. Give figures even though not handled through college office. Residence halls. Dining halls (Student Board Fees). Student Board Fees). Athletics (if handled separately from physical education budget) excluding shares Student unions. Other activities. Total (Transfer total to table 2.). Amount included above expended for: Salaries and wages for personal services. Capital outlay (new equipment). penditures for Noneducational Purposes (except auxiliary enterprises and capital Annuities. Interest on loans. Financial campaigns Fellowships, scholarships, and other student aid NOT involving services to	\$ 4,760.58 erwise indicated, and the contract of visiting teams substitution of visiting teams outlays)	\$ 4,297.4 115.5 515.0 296.0 296.0 \$ 5,519.9 \$ 5,519.9 \$ 2,490.0

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

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

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 enter-prises 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

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

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

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

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

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

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	
PROVENCEN OF YORKIEN)
CITY OF FOOCHOW	ss.
COUNTY OF	J
CONSULATE OF AMERICA	

S

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.

Spring- Ju	uf in.
 . Fukien Christian Un	iversity

	President of	
	2 / 55/2011/ 5/ 2	
abscribed and sworn to	9	
fore me thisday of	193	

Notary Public

AFFIDAVIT OF ASSISTANT SECRETARY OF BOARD OF TRUSTEES

STATE OF NEW YORK)

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 27 th day of October, 1939.

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Colleges and professional and technical schools

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

Fukien Christian Univer	rsity		I	Located at Snaowu, Fukien, China N. Y.
FOI	R THE	YEAR ENI	oing jui	NE 30, 1940
To the 1	New Y	ork Stat	e Educa	ation Department
This annual report is required by law	w to be	transmi	tted to	the Department on or before July 1, 1940.
Type of control (check one): State	ee	; city	or dist	ict ; county ; church X
If church, affiliated with what religious	s denon	nination i) Uni	on ; private, independent of
church				
Item 1	_			Accountaged?
	n inclu	ling half	-day ses	ssions, excluding Saturdays and summer sessions
198; number of Saturday sessions				
Item 2 Faculty and employes				
•			. 1.	
Name	es of of	ficers of	taculty	June 30, 1940
				Tso-Hsin Cheng
Registrar Cheng-Chou Tsao			Secreta	ary Hsi-Chien Lin
Number of officers employed in	general	admini	stration	(president, deans, registrars, financial officers,
librarians and other officers, excluding cl	erks)	men . E	3 w	romen3 total 11
1				·
	a No	o. of office	ers of ins	struction
	18.07	Women	Total	
	Men	11022	Total	7
To the section of the				How many officers of instruction were em-
	9	4000	ģ.	ployed full time: men46 women7
Full professors	9	2	9	ployed full time: men. 46 women. 7 total. 53
Adjunct, associate and ass't professors Instructors and tutors	9 9	2 2	9 11 9	ployed full time: men46 women7
Adjunct, associate and ass't professors	9 9 9	2 4	9 11 9	ployed full time: men. 46 women. 7 total. 53 How many on part time: men. 2 women
Adjunct, associate and ass't professors Instructors and tutors	9 9	2 2	9 11 9	ployed full time: men. 46 women. 7 total. 53 How many on part time: men. 2 women 1 total. 3 ,

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. F36-Mr40-300(18296)*

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.

		Arts B. A.)		Science (B. S.)			Agricul u re						Unclassified			tal		
CLASSES	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Grand total	
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							<u>17</u>	7	24	
$Total\dots\dots$	44	12	56	45	24	69	51	8	59				11	.2	13	151	46	197	
Fifth year and dbove 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

· ••	а	aFirst degrees on completion of courses in residence													aHigher degrees							
	B.A.	B.S.											Total	M.A.	M.S.	Ph.D.						Total
Men	2 97	40											337									
Women	7- 14	14											-31 -31		******			********				*****
Total since last report	10	18											28							,		

Of the above how many received liberal arts college degrees with a major in:		Degrees helor)				octor's egrees	
degrees with a major in:		Women	Men	Women	Men	Women	
Agriculture							
Commerce and business	1	1		i	I .		
Education			1	1			
Engineering							
Fine arts (NOT music)	1	1			I .	l	
Home economics							
Industrial arts	1	1		i	ŧ		
Journalism							
Library science							
Music							
Nursing							
Predentistry			1	xxx	xxx	xxx	
Prelaw	1		1	xxx	xxx	xxx	
Premedicine	1			xxx	xxx	xxx	

a Insert in blank spaces any other degrees.

Item 5 Graduate

Kecipients	of honorary degree	s conterred	d without	examination	n 		
Name	D	egree			Residen	ce	
						•••••••••	
			1				
				***********************	***************************************	***************************************	
n 6 Library		-					
	93075	2827	10	_			
Number of volumes in library	z.av.r.z; pampniet	S		Is y	our librai	y free to	the publi
reference? Yes for lends	ng r	Numbe	er of volum	mes issued	for hom	e use25	704
	One book lent to th	mes counts .	IU not I.				
n 7 Miscellaneous		, /		1	/ 23.		
Give number of years in each con	irse: liberal arts		applied sc	ience	7,-ar	hitecture	
luate, education,			, vei	terinary		,	
Number of days summer courses	were in session						
		Nun	aber of tea	nhora	J	-1	1
			1	1	- Nur	nber of stu	ients
		Men	Women	Total	Men	Women	Total
mer courses		***********					
correspondence							
ension courses <	İ			l	lf	1 1	
class extension	•••••	***********					
ondary or academic							
					<u> </u>		
lavit of presiding officer			,	•			
E OF NEW YORK	•						
TY OF	5.						
FY OF							
			, b	eing duly s	worn, depo	ses and savs	that he is
residing officer of				f	or which t	ha foremoine	r renort i
That said report has been prepared i	n accordance with the	instructio	ns of the I	Vew York	State Educ	ation Depart	ment. and
he statements therein he verily believes	to be in all respects	true and th	hat an exac	t copy of t	his report l	nas been file	d with the
		N. Paris	. /	~ 1	No.		
		11-15	1	dans.	Mai .		
	******************************	· Obe		1		*****	
	***************************************	· Ohi	77	T. 1. 1. 4	on Mhn:	etion II	ni meneri
anent records of the institution.	1940	. ОИ: Р1	resident of	Fuki	en Chri	.stian U	niversi



TURNEL CHAISTIAN ULLVESLIY

July 15, 1940

Members of Jacolty, sading June 30, 1940

Chen, Edwin
Chen, I-Yuan
Chen, T-Yuan
Cheng, Tso-Hein
Kellogg, Claude K. (On leave)
Lin, Hei-Chien
Scott, Hoderick (On leave)
Stowe, Everett M.
Sutton, Millard J.
Wang, Tsoo-Hein

Asher, Eva (On leave)
Chao, Jen-Yung
Chen, Ching-To
Chiu, Shao-Lin
Chu, Sei-Gen
Kao, Tre-En
Lin, I
Lo, Tsing- Tse
Storrs, Mrs. J. Storra
Stowe, Mrs. Everett M.
Thomas, E. T.
Wang, Shu-Kei
Yen, Hui-Ching
Yen, Shu-Hsia

GLADUATE ASSISTA WS:
Chang, Pon-Keng
Chen, Saio-Pei
Chen, Saio-Pei
Chen, Men-Haun
Chen, Pien-Chuan
Jen, Chi-Hui
Li, Min-Hain
Liang, Haino-Han
Lin, Haiu Ying
Lin, Chen
Paal, Mui-Chi
Tsao, Tai-Wei
Yeh, Ying
Yuan, Tien-Ping

ASSICIATE & ASSISTANT PROPESSORS:
Chen, I-Chu
Chen, Theodore H. E. (On leave)
Chiang, Yung-Sheng
Chu, Pei
Chung, Hei-Ming
Muang, Yu-Shu
Li, Chao-Ming
Lin, Cheng-Yao
Lin, Men-Ming
Lin, Yu-Chi
Scott, Mrs. Roderick

I STRUCTORS:
deu, Shao-lina
Li, Asiao-Ching
Lin, Hung-Mon
Lin, Tsing
Sung, Chen-Chi
Tang, Chung-Chang
Yang, Shu-Fu

Director of Physical & Military Work:
Ho, Msi-Pao
Hain ng, Shu-Ko

AFFIDAVIT OF ASSISTANT SECRETARY OF BOARD OF TRUSTEES

STATE OF NEW YORK)
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 / day of October, 1940.

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

Pukien 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@	*LIABILITIES ^b	TOTAL
Current funds (item 1)			
General	\$	\$	\$
Restricted			
Endowment funds (item 2)	337,797.67		387,797.6
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		533,773.7
Plant funds unexpended (item 6b)	4		
Agency funds	,		
Undesignated funds			
Total institutional funds and liabilities	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\$	\$921,571,4

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	<u> 1,48,295.82</u>		
Auxiliary enterprises and activities	7,982,00		
Other noneducational income	3,469,62	159,747.4	4
Current expenditures (See table 4)			
Educational and general	<u>158,218.28</u>		
Auxiliary enterprises and activities	7,982.00		
Auxiliary enterprises and activities Other noneducational expenditures	3,469.62	169,669.9	0
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	7,000,10			
Private gifts and grants	***************************************	***************************************	***************************************	
Earnings and profit on investment credited to principal account				
Transfers from current funds to nonexpendable funds		•		
Total				
Deductions during year (specify)		***************************************		
Deductions during year (specify)	\$ 37,797.67	\$	\$	\$

TABLE 2 — Continued

Item 6a Statement of Funds Invested in Plant ²		
·	•	TOTAL
Value of plant at beginning of year	\$15,986.0)
Additions during year	17,874.0	
Total		
Deductions during year		
Value of plant at end of year (Details given below)		\$ 533 . 773.7
Less: Endowment funds invested in plant		\$25.757.2.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.
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		\$ 42,795.5
Value of all buildings X. (Not. including dormitories; see below	\ \text{vir}	205,213,1
Value of all equipment, including libraries		205,213.1 203,195.1
Value of all dormitories, included above		82,569.8
vade of an dominorac, medded above		0.590000
Item 6b Statement of Unexpended Plant Funds ³	•	
Receipts for Capital Outlay — Plant Extension		
tecepts for Capital Cultay—I lant lixtension		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)	,	***************************************
ransfers or expenditures from current funds (not loans):		
	In non ce	
From educational and general funds		ſ
From auxiliary enterprises and activities funds	 	17,787.6
ther receipts for plant extensions (describe):		
Loans for plant extension		
Total receipts and balances (including transfers or expenditures from other funds).	-	\$ 17,737.6
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
rom plant funds or all funds for:		
Land	\$ 366.79	
New buildings	8,316.00	
Additions to existing buildings		
		•
Improvements other than buildings	8,604,86	
rom educational and general funds (if not included above)		, ,
rom auxiliary enterprises and activities funds (if not included above)		, <u> </u>
Loans paid from plant funds		

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.

Balance in Designated Plant Funds at close of year²⁰.....

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 3 - CURRENT INCOME 4, 5

	ne for Educational and General Purposes		TOTAL
S	tudent 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	Posident departments	\$11.745.46	11,745.46
	To design departments		\$1.19 (4:00 4:0
· ·	Indowment? (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	
1	From other endowment for general purposes	05 07 7 00	48,653,47
5	From other endowment for restricted purposes	ಬರ್.ಬರ್.ಬರ್.ಬರ	
]	Receipts from other public sources for current expenses:8	- 1	
6	Federal appropriations	4,620,00	
7	State appropriations and tax levies		
3	Contractions and tax levies	7 50 00	4,770.00
)			.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
(Gifts and grants from private sources (including foundations, for current expenses):	25,650.95	
)	Permanent (recurring) grants from churches and boards		*
1	Other grants (not automatically recurring) from churches and boards		
?	Estimated salary equivalent of nonsalaried personal service rendered	1 47 686 00	78,042,45
3	Other gifts		
	Sales and services of educational departments (gross income):9		
4	Agriculture		
5	Dental school		, , , , , , , , , , , , , , , , , , ,
5	Others (itemize)		
	Receipts from other sources for educational and general purposes:10 Interest on current funds	18.53	
7	Interest on current funds Net income from rented property (excluding residence halls) Other sources		·
8	Net income from rented property (excluding residence nais)	5,060.91	5,079,44
	Other governe		
9	Other sources		148,295,82
0	TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.)	\$	[\$23,200]
nco	Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise is ceipts from student fees for these purposes. Give figures even though not handle fice.)	\$	[\$23,233]
ncc re	me for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in ceipts from student fees for these purposes. Give figures even though not handle fice.)	adicated, including through college	TOTAL
ncc re	me for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in ceipts from student fees for these purposes. Give figures even though not handle fice.)	adicated, including through college	TOTAL
0 inco	Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise is ceipts from student fees for these purposes. Give figures even though not handle fice.) Residence halls Dining halls (Student Board Fees)	adicated, including through college	TOTAL \$ 6,451.50 137.50
0 recorder of 21 22 223	Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise is ceipts from student fees for these purposes. Give figures even though not handle fice.) Residence halls Dining halls (Student Board Fees) Student hospital of informary (Graduation Fees)	adicated, including through college	TOTAL \$ 6,451,50 137.50 1,029.00
inco re of 21 22 23 24	Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise is ceipts from student fees for these purposes. Give figures even though not handle fice.) Residence halls Dining halls (Student Board Fees) Student hospital of informary (Graduation Fees) College bookstore (Student Uniform Fees)	adicated, including through college	TOTAL . \$ 6,451.50 137.50 1,029.00
Incore of 21 22 23 24 25	Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise is ceipts from student fees for these purposes. Give figures even though not handle fice.) Residence halls Dining halls (Student Board Fees) Student hospital or intrinary (Graduation Fees) College bookstore (Student Uniform Fees) Athletics (if handled separately from physical education budget) excluding shares	adicated, including through college	TOTAL \$ 6,451,50 137.50 1,029.00
20 Incore of 21 222 23 24 25 26	me for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise is ceipts from student fees for these purposes. Give figures even though not handle fice.) Residence halls Dining halls (Student Board Fees) Student hospital or internary (Graduation Fees) College bookstore (Student Uniform Fees) Athletics (if handled separately from physical education budget) excluding shares Student unions	adicated, including through college	TOTAL . \$ 6,451,50 137.50 1,029.00
0 record 21 22 23 24 25 26	me for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise is ceipts from student fees for these purposes. Give figures even though not handle fice.) Residence halls Dining halls (Student Board Fees) Student hospital or internary (Graduation Fees) College bookstore (Student Uniform Fees) Athletics (if handled separately from physical education budget) excluding shares Student unions	adicated, including through college	TOTAL . \$ 6,451,50 137.50 1,029.00
ncc re of 22 23 24 25 26 27	me for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise is ceipts from student fees for these purposes. Give figures even though not handle fice.) Residence halls Dining halls (Student Board Fees) Student hospital or internary (Graduation Fees) College bookstore (Student Uniform Fees) Athletics (if handled separately from physical education budget) excluding shares Student unions	adicated, including through college	TOTAL . \$ 6,451,50 137.50 1,029.00
0 reconstruction of 21 222 23 224 225 226 227 228	Total educational and general receipts (Transfer total to table 2.) The for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise is ceipts from student fees for these purposes. Give figures even though not handle fice.) Residence halls Dining halls (Student Board Fees) Student hospital or informary (Graduation Fees) College bookstore (Student Uniform Fees) Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.)	\$ adicated, including through college of visiting teams.	TOTAL \$ 6,451,50 1,37.50 1,029.00 364.00 \$7,982.00
20 Incc re of 21 22 23 24 25 26 27 28	me for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise is ceipts from student fees for these purposes. Give figures even though not handle fice.) Residence halls Dining halls (Student Board Fees) Student hospital or internary (Graduation Fees) College bookstore (Student Uniform Fees) Athletics (if handled separately from physical education budget) excluding shares Student unions	\$ adicated, including through college of visiting teams.	TOTAL . \$ 6,451,50 137.50 1,029.00
20 Incc re of 21 22 23 24 25 26 27 28	me for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise is ceipts from student fees for these purposes. Give figures even though not handle fice.) Residence halls Dining halls (Student Board Fees) Student hospital or informary (Graduation Fees) College bookstore (Student Uniform Fees) Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) ome to be Used for Noneducational Purposes 12 (excepting auxiliary enterprise and activities and capital outlays)	adicated, including through college of visiting teams.	TOTAL . \$ 6,451.50 137.50 1,029.00 364.00 . \$ 7,982.00
0 re of 21 22 23 24 25 26 27 Inc	Total educational and general receipts (Transfer total to table 2.) Tome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise is ceipts from student fees for these purposes. Give figures even though not handle fice.) Residence halls Dining halls (Student Board Fees). Student hospital of infirmary (Graduation Fees). College bookstore (Student Uniform Fees). Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.). ome to be Used for Noneducational Purposes 12 (excepting auxiliary enterprise and activities and capital outlays) Income from investments (interest):	adicated, including through college of visiting teams.	TOTAL . \$ 6,451,50 137.50 1,029.00 364.00 . \$ 7,982.00
0 re of 21 22 23 24 225 26 27 Inc	Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise is ceipts from student fees for these purposes. Give figures even though not handle fice.) Residence halls Dining halls (Student Board Foos). Student hospital of inhibitary (Graduation Foos) Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) ome to be Used for Noneducational Purposes 12 (excepting auxiliary enterprise and activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity). For fellowships, scholarships, and other student aid (not loans) when NO service	adicated, including through college of visiting teams.	TOTAL \$ 6,451.50 137.50 1,029.00 364.00 TOTAL
0 recorded of 21 22 23 224 225 226 227 28 Inc.	Total educational and general receipts (Transfer total to table 2.) Tome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise is ceipts from student fees for these purposes. Give figures even though not handle fice.) Residence halls Dining halls (Student Board Fees) Student hospital or informary (Graduation Fees) College bookstore (Student Uniform Fees) Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) ome to be Used for Noneducational Purposes 12 (excepting auxiliary enterprise and activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity). For fellowships, scholarships, and other student aid (not loans) when NO service	adicated, including through college of visiting teams.	TOTAL \$ 6,451.50 137.50 1,029.00 364.00 TOTAL
0 recorded of 21 22 23 24 225 226 227 228 Inc	me for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise is ceipts from student fees for these purposes. Give figures even though not handle fice.) Residence halls Dining halls (Student Board Fees) Student hospital or inhomery (Graduation Fees) Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity). For fellowships, scholarships, and other student aid (not loans) when NO service required in return.	adicated, including through college of visiting teams.	TOTAL \$ 6,451,50 137.50 1,029.00 364.00 TOTAL
20 re of re	Total educational and general receipts (Transfer total to table 2.) Tome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise is ceipts from student fees for these purposes. Give figures even though not handle fice.) Residence halls Dining halls (Student Board Food Food Food College bookstore (Student Uniform Food) Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.)	s dicated, including de through college of visiting teams.	TOTAL \$ 6,451.50 137.50 1,029.00 364.00 TOTAL
20 Incc re of 21 22 23 24 25 26 27 28 Inc 29 30	Total educational and general receipts (Transfer total to table 2.) Tome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise is ceipts from student fees for these purposes. Give figures even though not handle fice.) Residence halls Dining halls (Student Board Fees) Student hospital or informary (Graduation Fees) College bookstore (Student Uniform Fees) Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) ome to be Used for Noneducational Purposes 12 (excepting auxiliary enterprise and activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity). For fellowships, scholarships, and other student aid (not loans) when NO service	s dicated, including de through college of visiting teams.	TOTAL \$ 6,451.50 137.50 1,029.00 364.00 TOTAL TOTAL 9 \$ 838.99 2,580.63
20 Inccore of 21 22 23 24 25 26 27 28 30 31 32	me for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise i ceipts from student fees for these purposes. Give figures even though not handle fice.) Residence halls Dining halls (Student Board Fees) Student hospital of hinteryx (Graduation Fees) College bookstore (Student Uniform Fees) Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity) For fellowships, scholarships, and other student aid (not loans) when NO service required in return. From gifts to be used for scholarships, student aid etc. (not loans) when No service is required in return.	adicated, including through college of visiting teams.	TOTAL \$ 6,451,50
21 22 23 24 25 26 27 28 Inc 29 30	Total educational and general receipts (Transfer total to table 2.) Tome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise is ceipts from student fees for these purposes. Give figures even though not handle fice.) Residence halls Dining halls (Student Board Food Food Food College bookstore (Student Uniform Food) Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.)	adicated, including through college of visiting teams.	TOTAL \$ 6,451.50 137.50 1,029.00 364.00 TOTAL TOTAL 9 \$ 838.99 2,580.63

TABLE 4 - EXPENDITURES FOR CURRENT PURPOSES4

	nditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL
	General administration and expense: 13	00 550 00	
35	General administrative offices	\$29,009,90	.70 305 Ol
36	General expense	7,740,00	\$21,000,004
, I	Resident instruction and departmental research: 14	07 505 02	
37	Colleges, schools and departments (including nonbudgeted research)	93.6030636	
38	Organized activities relating to instructional departments, such as medical school nos-		91,595.92
	pitals, dental or legal clinics, creameries, museums etc		31.9030.020
	Organized research, separately budgeted: 15		•
39	Agricultural experiment station		* - 4
40	Bureau of educational research		
41	Engineering experiment station		. 1
12	Others		***************************************
1	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	6.733.09	6,733.09
	binding) ¹⁷	09700800	09700100
	Operation and maintenance of physical plant, and other general services: 18	22 584 26	
48	Operation and maintenance or physical plant, and other general services.	000000000000000000000000000000000000000	92.584.26
49			
	Other general services Total for educational and general purposes (Transfer total to table 2.)	\$	100,210.20
50	TOTAL FOR EDUCATIONAL AND GENERAL PORFOSES (TRANSPORT COMPANY)	}	•
	Amount included above expended for: Administrative and professional salaries Other personal services (clerical, operation and maintenance)	\$71,998.10)
51	Administrative and professional salaries	\$ 8,661.00)
F 0	Other personal services (clerical, operation and maintenance)	4	
52	- to the second content of the second conten	\$ 8,691.27	2
52 53	Other personal services (clerical, operation and maintenance) For capital outlays (new equipment)	\$ 8,691.22)
53	For capital outlays (new equipment) penditures for Auxiliary Enterprises and Activities (Gross figures unless of the control outland ou	herwise indicated	1
53 ————————————————————————————————————	For capital outlays (new equipment)	herwise indicated, lays from current	TOTAL
53 Exp	For capital outlays (new equipment)	herwise indicated, lays from current	TOTAL
53 ————————————————————————————————————	For capital outlays (new equipment)	herwise indicated, lays from current	**************************************
53 Exp 54 55	For capital outlays (new equipment). Denditures for Auxiliary Enterprises and Activities (Gross figures unless of including all expenditures for salaries, other operating expenses and capital out funds. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fees)	herwise indicated, lays from current	* 6,451.50
53 Exp 54 55 56	Penditures for Auxiliary Enterprises and Activities (Gross figures unless of including all expenditures for salaries, other operating expenses and capital out funds. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fees) Student hospital of infirmary (Graduation Fees)	herwise indicated, lays from current	* . 6,451.50 137.50
53 Exp 54 55 56 57	For capital outlays (new equipment). Denditures for Auxiliary Enterprises and Activities (Gross figures unless of including all expenditures for salaries, other operating expenses and capital out funds. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fees) Student hospital of infirmary (Graduation Fees) College bookstore (Student Uniform Fees)	herwise indicated, lays from current	* 6,451.50 137.50 1,029.00
53 Exp 54 55 56 57 58	For capital outlays (new equipment). Denditures for Auxiliary Enterprises and Activities (Gross figures unless of including all expenditures for salaries, other operating expenses and capital out funds. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fees) Student hespital of infirmary (Graduation Fees) College bookstore (Student Uniform Fees) Athletics (if handled separately from physical education budget) excluding shares	herwise indicated, lays from current	* 6,451.50 137.50 1,029.00
53 Exp 54 55 56 57 58 59	For capital outlays (new equipment). Denditures for Auxiliary Enterprises and Activities (Gross figures unless of including all expenditures for salaries, other operating expenses and capital out funds. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fees) Student hespital of infirmary (Graduation Fees) College bookstore (Student Uniform Fees) Athletics (if handled separately from physical education budget) excluding shares	herwise indicated, lays from current	* 6,451.50 137.50 1,029.00
53 Exp 54 55 56 57 58	For capital outlays (new equipment). Denditures for Auxiliary Enterprises and Activities (Gross figures unless of including all expenditures for salaries, other operating expenses and capital out funds. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fees) Student hospital of infirmary (Graduation Fees) College bookstore (Student Uniform Fees) Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities	herwise indicated, lays from current	* . 6,451.50 137.50 1,029.00
53 Exp 54 55 56 57 58 59	Penditures for Auxiliary Enterprises and Activities (Gross figures unless of including all expenditures for salaries, other operating expenses and capital out funds. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fees) Student hospital of infirmary (Graduation Fees) College bookstore (Student Uniform Fees) Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.)	herwise indicated, lays from current	* . 6,451.50 137.50 1,029.00
53 Exp 54 55 56 57 58 59 60	For capital outlays (new equipment). Denditures for Auxiliary Enterprises and Activities (Gross figures unless of including all expenditures for salaries, other operating expenses and capital out funds. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fors) Student hespital of infirmary (Graduation Fors) College bookstore (Student Uniform Fors) Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.)	herwise indicated, lays from current	* 6,451.50 137.50 1,029.00 364.00
53 Exp 54 55 56 57 58 59 60	For capital outlays (new equipment). Denditures for Auxiliary Enterprises and Activities (Gross figures unless of including all expenditures for salaries, other operating expenses and capital out funds. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fees) Student hospital of infirmary (Graduation Fees) College bookstorex (Student Uniform Fees) Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Amount included above expended for:	herwise indicated, lays from current s of visiting teams	* 6,451.50 137.50 1,029.00 364.00
53 Exp 54 55 56 57 58 59 60 61	For capital outlays (new equipment). Denditures for Auxiliary Enterprises and Activities (Gross figures unless of including all expenditures for salaries, other operating expenses and capital out funds. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fees) Student hospital of infirmary (Graduation Fees) College bookstorex (Student Uniform Fees) Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Amount included above expended for:	herwise indicated, lays from current s of visiting teams	* 6,451.50 137.50 1,029.00 364.00
53 Exp 54 55 56 57 58 59 60 61 62	For capital outlays (new equipment). Denditures for Auxiliary Enterprises and Activities (Gross figures unless of including all expenditures for salaries, other operating expenses and capital out funds. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fors) Student hespital of infirmary (Graduation Fors) College bookstore (Student Uniform Fors) Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.)	herwise indicated, lays from current s of visiting teams	* 6,451.50 137.50 1,029.00 364.00
53 Exp 54 55 56 57 58 59 60 61 62 63	For capital outlays (new equipment). Denditures for Auxiliary Enterprises and Activities (Gross figures unless of including all expenditures for salaries, other operating expenses and capital out funds. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fees) Student hospital of infirmary (Graduation Fees) College bookstore (Student Uniform Fees) Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Amount included above expended for: Salaries and wages for personal services. Capital outlay (new equipment)	herwise indicated, lays from current s of visiting teams \$ \$ al outlays)	* 6,451.50 137.50 1,029.00 364.00 \$ 7,982.00
53 Exp 54 55 56 57 58 59 60 61 62 63 Ex	penditures for Auxiliary Enterprises and Activities (Gross figures unless of including all expenditures for salaries, other operating expenses and capital out funds. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fees) Student hespital of unitarity (Graduation Fees) College bookstore (Student Uniform Fees) Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Amount included above expended for: Salaries and wages for personal services. Capital outlay (new equipment)	herwise indicated, lays from current s of visiting teams \$ al outlays)	* 6,451.50 137.50 1,029.00 364.00 \$ 7,982.00
53 Exp 54 55 56 57 58 59 60 61 62 63 Ex	penditures for Auxiliary Enterprises and Activities (Gross figures unless of including all expenditures for salaries, other operating expenses and capital out funds. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Focs) Student hospital of Antimary (Graduation Focs) College bookstore (Student Uniform Focs) Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Amount included above expended for: Salaries and wages for personal services. Capital outlay (new equipment) penditures for Noneducational Purposes (except auxiliary enterprises and capital Annuities	herwise indicated, lays from current s of visiting teams \$ \$ al outlays)	* 6,451.50 137.50 1,029.00 364.00 \$ 7,982.00
53 Exp 54 55 56 57 58 59 60 61 62 63 Ex; 64 65	Penditures for Auxiliary Enterprises and Activities (Gross figures unless of including all expenditures for salaries, other operating expenses and capital out funds. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fees) Student hespital of infirmary (Graduation Fees) College bookstore (Student Uniform Fees) Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Amount included above expended for: Salaries and wages for personal services. Capital outlay (new equipment) penditures for Noneducational Purposes (except auxiliary enterprises and capital Interest on loans.	herwise indicated, lays from current s of visiting teams \$ al outlays)	* 6,451.50 137.50 1,029.00 364.00 \$ 7,982.00
53 Exp 54 55 56 57 58 59 60 61 62 63 Ex; 64 65 66	Penditures for Auxiliary Enterprises and Activities (Gross figures unless of including all expenditures for salaries, other operating expenses and capital out funds. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fees) Student heeptal of internary (Graduation Fees) Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Amount included above expended for: Salaries and wages for personal services. Capital outlay (new equipment) penditures for Noneducational Purposes (except auxiliary enterprises and capital numbers) Interest on loans. Financial campaigns and other student aid NOT involving services	to institution of	* 6,451.50 137.50 1,029.00 364.00 \$ 7,982.00
53 Exp 54 55 56 57 58 59 60 61 62 63 Ex; 64 65	Penditures for Auxiliary Enterprises and Activities (Gross figures unless of including all expenditures for salaries, other operating expenses and capital out funds. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fees) Student heeptal of internary (Graduation Fees) Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Amount included above expended for: Salaries and wages for personal services. Capital outlay (new equipment) penditures for Noneducational Purposes (except auxiliary enterprises and capital numbers) Interest on loans. Financial campaigns and other student aid NOT involving services	to institution of	* 6,451.50 137.50 1,029.00 364.00 \$ 7,982.00
53 Exp 54 55 56 57 58 59 60 61 62 63 Ex; 64 65 66	Penditures for Auxiliary Enterprises and Activities (Gross figures unless of including all expenditures for salaries, other operating expenses and capital out funds. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fees) Student hespital of infirmary. (Graduation Fees) Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Amount included above expended for: Salaries and wages for personal services. Capital outlay (new equipment) penditures for Noneducational Purposes (except auxiliary enterprises and capital interest on loans. Financial campaigns Fellowships, scholarships, and other student aid NOT involving services repayment	to institution or	* 6,451.50 137.50 1,029.00 364.00 \$ 7,982.00 * TOTAL * *
53 Exp 54 55 56 57 58 59 60 61 62 63 Ex; 64 65 66	Penditures for Auxiliary Enterprises and Activities (Gross figures unless of including all expenditures for salaries, other operating expenses and capital out funds. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fees) Student heeptal of internary (Graduation Fees) Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Amount included above expended for: Salaries and wages for personal services. Capital outlay (new equipment) penditures for Noneducational Purposes (except auxiliary enterprises and capital numbers) Interest on loans. Financial campaigns and other student aid NOT involving services	herwise indicated, lays from current s of visiting teams \$ al outlays)	TOTAL \$. 6,451.50 137.50 1,029.00 \$ 7,982.00 \$ 7,982.00 \$ 7,982.00 \$ 1,029.00 \$ 1,029.00 \$ 1,029.00 \$ 1,029.00

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

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

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

¹⁸ 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

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

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

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

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)
	ss.
PROVINCE OF FURTER	
CITY OF FOOCHOM.	•

Ching-Jun Lin

being duly sworn deposes and says that he is the presiding officer of Fukion 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 121:

President of Aukien Christian University

Subsci	ibed	l and	swor	n_to	
Subsci before	me	this	154	day	of

July 1940



AFFIDAVIT OF ASSISTANT SECRETARY OF BOARD OF TRUSTEES

STATE (OF NI	ew Yo	rk))
COUNTY	OF N	iew Y	ORK)	88

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 / st day of October, 1940.

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Universities

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF FUKIEN CHRISTIAN UNIVERSITY Located at Shaowu, Fu

...Located at Shaowu, Fukien, China 🕱 🕏

for year ending June 30, XXXX 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, 1938

Type of control (check one): Statereligious denomination? Union	; city	y or dist	rict	;	county		; church.		. If ch	urch, aff	iliated v	vith wha
religious denomination? Union Item 1			; priva	ite, inde	ependent	of chu	ch			•		
	cluding	half da					_					
Days of regular classroom instruction in architecture 20 education. Africulture 20 Number of Satu Item 2 Faculty and employees	, medic	ine	y sessio Nat , xup y	ns, exclura i ura i nack sci	ence	iturdays 00 , gi	and sur aduate	nmer se: ,	ssion: l law	iberal ar , ve	ts 200 terinary	
Item 2 Faculty and employes	arday 5	C3310113			i							
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Deans — liberal arts Hsi-Chien Li	בינו				pplied s	cience		Tsiao-	Hsin !	Wang		
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Those employed part time were the ed	מפלפידונוי	of hos				n. 🚊	wo	men	글	tota1	7	
Number of officers employed in general xcluding clerks) men	ıl admir	nistration	1 (presi	ident, d	eans, reg	gistrars,	financia	1 officer	s, librai	ians and	1 other	officers.
women	<u>v</u>	total		•••					·			
	:		"Fa	aculty				•				
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Applied science. Natural Science	4		1				3		4			
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bTotal	14	1	10	3		ŀ	15	5	7	3	46	12
uplicates								-				1.6
-F												
niversity total			-									
a Excluding data for summer and university extension of b Besides the above there were	ourses wh	ich should	bo manage	1 1								

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.

Men Women Total

Classes		Arts (B.A.)	Science a(B.S.)															
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total
Freshman, 1st year						46	48	3	51									
Sophomore, 2d year	9	8	17	9	6	15	24	2	26				<u></u>					
Junior, 3d year	10	1	11	10	8	18	7	4	11									
Senior, 4th year	1		1	5		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									

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 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
	B.A.	aB.S.			
Men	10	13			
Women		2			
Total since last report	10	15			

]	Higher De	grees		
				(On Exami	nation	······································	
	M.A.	M.S.	Ph.D.					Total
vlen			 					
Vomen								
Total since last report								

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

Of the above how many received liberal arts college degrees with a major in:		Degrees helor)		ster's grees		ctor's grees
	Men	Women	Men	Women	Men	Women
Agriculture						1
Commerce and business						
Education						
Engineering						
Fine arts (NOT music)						
Home economics		***************************************				
Industrial arts	•					
Journalism	•					
Library science						
Music	•					
Nursing	•					
Predentistry						
			xxx	xxx	xxx	xxx
Prelaw Premedicine	•		$x \times x$	$x \times x$	$\mathbf{x} \mathbf{x} \mathbf{x}$	xxx
remedicine	•		$x \times x$	$x \times x$	xxx	xxx

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

1														٠	Total	
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										Duplicate	es					-
										Universit	ty total					
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	Ites	Nu Lih graduat women	mber of st peral arts, r e, men; ver	men, wo , women terinary, men	omen; e	; applie ducation, m women	d scienc	e, men , women	; lav	n; a w, men	, woi	men				
	Iter	Nu Lib graduat women Nu	mber of st peral arts, r e, men; ver	men, wo, women terinary, men tudents gradua	omen; e	; applie ducation, momens year with	d sciencen or with	e, men	; lav	n; a w, men	, woi	men	; med	dicine,	men	
	San Sanis (page) grant 1	Nu Lib graduat women Nu	e, men; ver	men, wo , women terinary, men tudents gradua	omen; e	ducation, mewomens year with	d scienc	e, men	having	n; a w, men specialized	in teacl	nen	; med	dicine,	men	Vomen
	Pre	Nu Lih graduate women Nu eschool w	e, men; ver	men, women terinary, men tudents gradua	omen; e	ducation, me womens year with	d sciencen or with	e, men nout degrees Agricu	having	n; a w, men specialized	in teach	ning:	; med	Men	wen	Vomen
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	Pre Kin Kin	Nu Lib graduate women. Nu eschool w adergarter adergarter imary gra	e, men; ver mber of st mber of st mork n-primary des (1, 2 a	men, women terinary, men tudents gradua	omen; e	ducation, me womens year with	or with	e, men	having having having having having having having having having arcandarial arts	n; a w, men specialized business	in teach	ning:	; med	Men	wo	Vomen
	Pre Kim Kim Prin	Nu Lib graduate women. Nu eschool wendergarten indergarten imary gra ermediate	e, men; ver mber of st mork; ver mork m-primary des (1, 2 a	men, women terinary, men tudents gradua and 3) , 5 and 6)	omen; e	applie ducation, me womens year with	or with	e, men	having alture erce and economic rial arts al educar	n; a w, men specialized business cs tion or hea	in teach	ning:	; med	Men	wo	Vomen
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Item 6 Library Number of volumes in library 95341; pamphlets 3135 reference? Yes for lending? No Number of volumes of volumes.						public for
This should state entire circulation for the year. One book lent 10 times counts	10 not 1.	ed for fion	ic asc			
Item 7 Miscellaneous						
Give number of years in each course: liberal arts	, applied	1 science		, archite	ecture	·,
graduate, education, law, medicine						
Number of days session in summer courses						
11(1.1.1.50) 01 (1.5)	<u>'</u>			1		<u> </u>
	Nun	nber of teac	hers	Nun	nber of stud	lents
	Men	Women	Total	Men	Women	Total
	_	-				
Summer courses	1	1	1 1	}	1 1	
Extension courses {						
Extension courses { class extension						
Secondary or academic						
			<u> </u>	<u> </u>		
Affidavit of presiding officer						
REPUBLIC OF CHINA						
XXXIDION NEW KORK FUKIEN (1/s	/ Ching	-Jun Li	n		
CONSULATE OF AMERICA						
being duly sworn, deposes and says that he is the presiding officer	of					
for which the foregoing report is made. This said report has b	een prepare	d in accord	dance with	the insti	ructions of	the New
York State Education Department, that the statements therein						
exact copy of this report has been filed with the permanent recor-						
		/s	/ Ching	-Jun Li	n	
aPresident	of	TTITLE OTTI	الملاعبة بدره بيا			
Subscribed and sworn to						

Notary Public

before me this.....day of

a Or corresponding officer.

According to the state of the s

FUKIEN CHRISTIAN UNIVERSITY

July 15, 1941

Members of Faculty, Ending June 30, 1941

FULL PROFESSORS: (15)	GRADUATE ASSISTANTS: (10)
Chen, Edwin Chen, E. T. Chen, I-Yuan Cheng, T. H. Chiang, Yun-Sheng Leger, S. H. Lin, C. J. Lin, Cheng-Yao Lin, Cheng-Yao Lin, Hsi-Chien Lin, Wen-Ming Lin, Yu-Chi Scott, Roderick Stowe, E. M.	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)
Sutton, W. J. (on leave) Wang, T. H. ASSOCIATE PROFESSORS: (13)	Hsiung, Shu-Ko, Physical Training Hu, Hsi-Tao, Military Training Li, Hsiao-Ching, Military Nursing
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)	SJ MMARY Professors 15 Associate Professors 13 Lecturers 17 Assistants 10 Others 3 Total 58
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 Suhg, Chan-Chi	

Ting, Han-Po Yen, Shu-Hsia

RECEIVES ATTACHED TO 9/4/41 FR ASHER

Universities

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

THE CENTER OF THE			
Fukien Christian University	Located at	1	J. Y.
for year ending June 30, 1041			

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

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Days of regular classroom instruction incl	uding h	alf-day	sessions	s, exclud	ing Sat	urdays a	nd sumn	ner sessi	on: lil	eral art	s 200	•
architecture, education,	medicin	e	., appli	ed scien	ce	grac	luate	la	w	vete	rinary.	
pharmacy	day ses	sions	•	, Agr	icult	ure	200	, Wellow	mar :	clence	3 20	<u>U</u>
tem 2 Faculty and employes		Names (of office	ong Tung	20 10							
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Secretary Hsi-Chien Lin												
Deans — liberal arts Hsi	-Chie	n Lin		ap	plied so	ience	•••••				• • • • • • • • • • • • • • • • • • • •	
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medicine		·····	······	vet	v erinarv					***********		
medicine	in Ch	en		Na	tural	sci	ance		Tsia	o-Hsin	Wang	
How many officers of instruction were						women	11	total	56		Α.	
How many on part time: men	wom	en <u>1</u>	to	tal	3	r.			- 1		. 7	
Those employed part time were the equal Number of officers amployed in general	uivalent	of how	many	full tin	ie: me	1125	won	nen±	2 1	total	#0	
Number of officers employed in general cluding clerks) men	admin	total	20 20	ient, dea	ıns, reg	gistrars,	financial	officers,	librar	ians and	other	officer
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rchitecture	1						i					
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rchitecture raduate ducation	,								··········			
rchitecture raduate ducation aw edicine	,								······			
rchitecture	,								······			
rchitecture raduate ducation aw edicine	,								······			
rchitecture raduate lucation w edicine eterinary tural Science	4						3		4		12	2
rchitecture	,											
rchitecture raduate ducation w edicine eterinary rtural Science	4						3		4		12	2
rehitecture raduate ducation w edicine eterinary tural Science griculture	4						3		4		12	2
raduate ducation edicine eterinary tural Science griculture	4						3		4		12	2
rchitecture raduate ducation w edicine eterinary rtural Science	<u>4</u> 5		1 4				3	1	4 3	22	12	2

women employed in organized research work.

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 peeded. 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 a(B.S.)		Agr	icult	ure									
Ciabbob	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				ļ					
Sophomore, 2d year	9	8	17	9	6	15	24	2	26									
Junior, 3d year	10	11	.11	10	8	18	7	4	11									
Senior, 4th year	10		10,	5	2	7	3 -		97									
Total	l .	1		l .			87	10	34									
Unclassified		ļ <u>+</u>	B	<u></u>		3	ļ i.											
Grand total	1	21	11.0	65	24	89	88	10	98								perditors in a per maker	

Number of above total attending full time: men 233 women 52 total 285; on part time: men 8 women 4 Number of students in military drill...168 Number of students preparing to teach: men women total Do not have a normal course

4 Degrees conferred

Item 4 Degrees conferred																 							 					 	
												First	Degre	ees on		Complet	ion of (Courses	in Resid	ence				•					
	1				 									1		 	1			T	ļ		1		1	1			Total
	B.A.	aB.S.		_	i	_		_	_	_			_		1		-			-		_	 	_	-			 	
N	10	13													Å.				·				 			-		 	
Men		2					_	_	_	_					• •		_	_	_	_		_	 				-		
Women	1									-					1					-									 25
Total since last report	· · II TO	172	1	<u> </u>				1															 						

				H	Higher De	grees							
•		On Examination											
	M.A.	M.S.	Ph.D.						Total				
Men							: :						
•	!]	ļ					ļ						
Women	1								E I				
Total since last report	<u>il</u>	1	1	<u> </u>		<u> </u>	1						

a If B.S.	is	conferred	in	more	than	one	course,	give	number	of	students	receiving	degrees	in	each	course.
													[2]			

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											<u> </u>		<u> </u>

Men Women Total Men Women Total Men Women Total

Item 5 Graduates

Number	οf	students	graduated	this	vear	without	degrees	s:
14 minuci	10	students	graduated	UIIIS	ycar	WILLIOUL	acg. co.	•

Men Women Total

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

Recipients of honorary degrees conferred without examination

Name	Degree	Residence
· · · · · · · · · · · · · · · · · · ·		

o not include summer school or university extension students in the following classifications; data for these should be reported under item 7. Total Men Women Total Total Men Women Total Men Women Total Men Women Total Men Women Total Duplicates University total... Item 6 Library 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 graduate...., education..., law..., medicine..., veterinary..., ..., Number of days session in summer courses..... Number of teachers Number of students Women Extension courses Secondary or academic.....

Midavit of presiding officer	
TEPUBLIC OF CHINA FATE OF NEW YORK PROVINGE OF CURIEN 21 IY OF FOOCHOW SUNTY OF	en de la companya de La companya de la co
TTY OF FOOCHOW	Ching-Jung Lin
CONSULATE OF AMERICA	•
eing duly sworn, deposes and says that he	is the presiding officer of
or which the foregoing report is made.	This said report has been prepared in accordance with the instructions of the New
ork State Education Department, that t	the statements therein he verily believes to be in all respects true and that an
xact copy of this report has been filed with	the permanent records of the institution.
;	President of Fukien Christian University
	for plant with the second of t
	*President of Fukien Christian University
ubscribed and sworn to	
efore me thisday of	1941
	Notary Public

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a Or corresponding officer.

DRECEIVED
UNIVERSITIES

OCT 9 1941

FORM F-3

FUKIEN CHRISTIAN UNIVERSITY

July 15, 1941

Members of Faculty, Ending June 30, 1941

병원 집집 라고 소리 전기 모두 보다 집집
FULL PROFESSORS: (15)
Chen, Edwin
Chon, E. T.
Chen, I-Yuan
Cheng, T. H.
Chiang, Yun-Shong
Leger, S. H.
Lin, C. J.
Lin, Chong-Yao
Lin, Hsi-Chien
Lin, Wen-Wing
Lin, Yu-Chi
Scott, Rederick
Stowe, E. M.
Sutton, W. J. (on leave)
Wang, T. H.
ASSOCIATE PROFESSORS: (13)
Chao, Jon-Yung
Chen, Chen-To
Chen, Ching-Pan
Chung, Hei-Ming
Chu, Poi
Huang, Yu-Shu
Ku, Hua-Sung
Lin, I (on leave)
Lo, Tsing-Tse
Scott, Agnes Kelly
Stowe, Lulu E.
Tan, Jon-Mei
Thomas, E. T.
LECTURERS : (17)
Asher, Eva
Burr, Leona L.
Chu, Wei-Kan
Heidbushel, Willibald
Kao, Tze-En
Kuo, Suan-Lin
Leger, Mubel 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 Yon, Shu-Heia

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 Nu, Hsi-Tao, Military Training Li, Hsiao-Ching, Military Nursing

SUMMARY

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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.

F60-Mr41-450(19396)*

	FUNDSa	*LIABILITIESb	TOTAL
Current funds (item 1)	(1)	(2)	(3)
General	\$	\$	\$
Restricted			
Endowment funds (item 2)	388.621.70		388 621 70
Funds functioning as endowment (item 3)			J
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	\$	\$	\$

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 x next (Emergency. Fund.)	1		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

Items 2, 3, 7 and 3.	Diatement of	Monexpendable	T, ming	
	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	\$	\$	\$
Public appropriations	 			······································
Private gifts and grants		<u> </u>		
Earnings and profit on investment credited to principal account				
Transfers from current funds to nonexpendable funds				
Total Deductions during year (specify)	\$388,621.70	\$	\$	\$
Balance at end of year ²⁰ (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		
Total	\$597,157,91	
Deductions during year		
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)		44 255
Value of grounds		\$ 44,637.94
Value of grounds		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

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	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

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:	. 040 85	
Land	\$ 1,842.35	
New buildings		
Additions to existing buildings	836.27	

Improvements other than buildings 22,341.56 New equipment 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 year²⁰ (Transfer to table 1, column 1).....

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.

Expenditures for Capital Outlay - Plant Extension³ (If possible, include all capital

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 3 — CURRENT INCOME^{4, 5}

1CO	me 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	7 F AME AA
2	Extension departments		\$.15,877.88 .
-	Endowment? (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)	40 C74 OF	
4	From other endowment for general purposes	40,034,97	70 007 10
5	From other endowment for restricted purposes	30,232,43	1.0.3.76.1.44
	Receipts from other public sources for current expenses:8		
6	Federal appropriations	4 620 00	
7	State appropriations and tax levies	T,020.00	
8	Country appropriations and tax levies	.,	
9	City or district appropriations or tax levies		
	Gifts and grants from private sources (including foundations, for current expenses):	24 035-00	
0	Permanent (recurring) grants from churches and boards		
1	Other grants (not automatically recurring) from churches and boards	35.375.00	
2	Other grants (not automatically recurring) from churches and boards Estimated salary equivalent of nonsalaried personal service rendered	110 697.71	170 107-71
3	Other gifts		
	Sales and services of educational departments (gross income):		
4	Agriculture	•	İ
5	Dental school		
6	Others (itemize)		
	Receipts from other sources for educational and general purposes:10	753.06	ŀ
7	Interest on current funds		1
8	Net income from rented property (excluding residence halls)	60.746.72	61,499.78
9_	Net income from rented property (excluding residence halls) Other sources		331,032,79
20	Total educational and general receipts (Transfer total to table 2.)	\$	\ \$ <u> </u>
o	ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in eccipts from student fees for these purposes. Give figures even though not handle ffice.)	dicated, including d through college	TOTAL
21			
	Residence halis Dining halls (Student Board Fees)		15,330.50
2	Dining halls (Student Board Fees).		15,330,50 132,00
22 23	Dining halls (Student Board Fees). SENSENK hospital arcinficulary. (Graduation Fees).		15,330,50 132,00 1,029,00
22 23 24	Dining halls (Student Board Fees). Student hospital prinficuary. (Graduation Fees). Conega bookstors (Student Hniform Fees). Athletics (if handled separately from physical education budget) excluding shares	of visiting teams.	15,330,50 132,00 1,029,00
22 23 24 25	Dining halls (Student Board Fees). Student Respiral sociafication. (Graduation Fees). College Bookstore (Student Uniform Fees). Athletics (if handled separately from physical education budget) excluding shares Student unions.	of visiting teams.	15,330.50 132.00 1,029.00 510.00
22 23 24 25 26	Dining halls (Student Board Fees). Student Respirator inficuracy. (Graduation Fees). Conest bookstore (Student Uniform Fees). Athletics (if handled separately from physical education budget) excluding shares Student unions.	of visiting teams.	15,330.50 132.00 1,029.00 510.00
2 3 4 25 26 27	Dining halls (Student Board Fees). Student Respirator inficuracy. (Graduation Fees). Conest bookstore (Student Uniform Fees). Athletics (if handled separately from physical education budget) excluding shares Student unions.	of visiting teams.	15,330.50 132.00 1,029.00 510.00
22 23 24 25 26 27	Dining halls (Student Board Fees). Student Respiral sociafication. (Graduation Fees). College Bookstore (Student Uniform Fees). Athletics (if handled separately from physical education budget) excluding shares Student unions.	of visiting teams.	15,330.50 132.00 1,029.00 510.00
22 23 24 25 26 27 28	Dining halls (Student Board Fees). Student Respirator inficuracy. (Graduation Fees). Conest bookstore (Student Uniform Fees). Athletics (if handled separately from physical education budget) excluding shares Student unions.	of visiting teams.	15,330.50 132.00 1,029.00 510.00
22 23 24 25 26 27 28	Dining halls	of visiting teams.	15,330,50 132.00 1,029.00 510.00
22 23 24 25 26 27 28	Dining halls (Student Board Fees). Sewieng hospital or informacy (Graduation Fees). College bookstors (Student Hniform Fees). Athletics (if handled separately from physical education budget) excluding shares Student unions. Other activities Total (Transfer total to table 2.) come to be Used for Noneducational Purposes 12 (excepting auxiliary enterprise and activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity)	of visiting teams.	15,330.50 132.00 1,029.00 510.00
22 23 24 25 26 27 28 Inc	Dining halls	of visiting teams.	15,330.50 132.00 1,029.00 510.00
22 33 44 25 26 27 28 11 29 30	Dining halls (Student Board Fees). Sections hospital arcinficulary (Graduation Fees). Athletics (if handled separately from physical education budget) excluding shares Student unions. Other activities Total (Transfer total to table 2.) come to be Used for Noneducational Purposes 12 (excepting auxiliary enterprises and activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity). For fellowships, scholarships, and other student aid (not loans) when NO service is required in return. From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return.	of visiting teams.	15,330,50 132,00 1,029,00 510.00 \$17,001.50
22 23 24 25 26 27 28 Inc	Dining halls	of visiting teams.	15,330.50 132.00 1,029.00 510.00 . \$17,001.50 TOTAL \$ 838.22
22 23 24 25 26 27 28 Inc 29 30	Dining halls (Student Board Fees). Sections hospital arcinficulary (Graduation Fees). Athletics (if handled separately from physical education budget) excluding shares Student unions. Other activities Total (Transfer total to table 2.) come to be Used for Noneducational Purposes 12 (excepting auxiliary enterprises and activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity). For fellowships, scholarships, and other student aid (not loans) when NO service is required in return. From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return.	of visiting teams.	\$ 838,22 3,683,89
22 23 24 25 26 27 28 Inc 29 30	Dining halls	of visiting teams.	15,330,50 132,00 1,029,00 510.00 . \$17,001.50 TOTAL \$ 838,2

[4]

TABLE 4—EXPENDITURES FOR CURRENT PURPOSES⁴

	nditures for Educational and General Purposes (including equipment purchased		TOTAL
	from general current funds)		
(General administration and expense: 13	. E.T. C .T.A. C.T.	
;		\$ 53 .6 34 . 67	. 00 605 70
•	General expense	26,991.03	\$ 80,625,70
1	Resident instruction and departmental research: 14	740 057 00	
7	Colleges, schools and departments (including nonbudgeted research)	168,051.22	
3	Organized activities relating to instructional departments, such as medical school hos-		700 077 00
	pitals, dental or legal clinics, creameries, museums etc		168,051,22
(Organized research, separately budgeted: 15		
•	Agricultural experiment station		
)	Bureau of educational research		
i	Engineering experiment station		
2	Others		
	Extension (all extension services and correspondence courses):18		
3	Agricultural		
4	Engineering		
5	General university extension courses		
б	Others		
7	Libraries (including salaries, other operating expenses and purchase of books and	30 040 00	70 010 00
	binding) ¹⁷	12,648,22	12,648.22
	Operation and maintenance of physical plant and other general services: 18	!	
8	Physical plant (including new buildings)	69,707.65	00 000 0
9	Other general services		69,707.6
^	Total for educational and general purposes (Transfer total to table 2.)	1	\$ 331,032.7
0		Ψ	
	Amount included above expended for: Administrative and professional salaries	e126.912.61	1
	Administrative and professional salaries		
	Administrative and professional seasons and maintenance)	\$ 12.014.57	
52	Other personal corrigon (clerical operation and maintenance)	\$ 12.014.57	j.
51 52 53	Other personal services (clerical, operation and maintenance)	\$ 12.014.57	j.
53	Other personal services (clerical, operation and maintenance)	\$ 12,014.57 \$ 63,268,22	
52 53 Exp	Other personal services (clerical, operation and maintenance)	\$ 63,268,22 erwise indicated, ays from current	TOTAL
52 53 Exp	Other personal services (clerical, operation and maintenance)	\$ 63,268,22 erwise indicated, ays from current	TOTAL
52 53 Exp	Other personal services (clerical, operation and maintenance)	\$ 63,268,22 erwise indicated, ays from current	* 15,330,50
52 53 ==== 54 55 56	Other personal services (clerical, operation and maintenance)	\$ 63,268,22 erwise indicated, ays from current	* 15,330.50
52 53 Exp 54 55 56	Other personal services (clerical, operation and maintenance)	\$ 63,268,22 erwise indicated, ays from current	* 15,330,50 132,00
52 53 Exp 54 55 56 57	Other personal services (clerical, operation and maintenance) For capital outlays (new equipment) enditures for Auxiliary Enterprises and Activities (Gross figures unless oth including all expenditures for salaries, other operating expenses and capital outlings. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fees) Student Mospital Norming Many X (Graduation Fees) Conege Bookstore (Student Uniform Fees Athletics (if handled separately from physical education budget) excluding shares	erwise indicated, ays from current	* 15,330.50 132.00
53 53 Exp 54 55 56 57 58	Other personal services (clerical, operation and maintenance) For capital outlays (new equipment) enditures for Auxiliary Enterprises and Activities (Gross figures unless oth including all expenditures for salaries, other operating expenses and capital outlings. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fees) Student Mospital Norming Marks (Graduation Fees) College Bookstore (Student Uniform Fees Athletics (if handled separately from physical education budget) excluding shares	erwise indicated, ays from current	\$ 15,330.50 132.00 1,029.00
52 53 Exp 54 55 56 57 58 59	Other personal services (clerical, operation and maintenance) For capital outlays (new equipment) enditures for Auxiliary Enterprises and Activities (Gross figures unless oth including all expenditures for salaries, other operating expenses and capital outlings. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fees) Student Mospital Norming Many X (Graduation Fees) Conege Bookstore (Student Uniform Fees Athletics (if handled separately from physical education budget) excluding shares	erwise indicated, ays from current	\$ 15,330.50 132.00 1,029.00
2 3 Exp 4 4 55 66 67 68 69	Other personal services (clerical, operation and maintenance). For capital outlays (new equipment). enditures for Auxiliary Enterprises and Activities (Gross figures unless oth including all expenditures for salaries, other operating expenses and capital outlings. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fees) Student Mospital Normingual XX. (Graduation Fees) Explose Bookstore (Student Uniform Fees Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities	erwise indicated, ays from current	\$ 15,330.50 132,00 1,029.00
52 53 54 55 56 57 58 59 50	Other personal services (clerical, operation and maintenance) For capital outlays (new equipment) enditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless oth including all expenditures for salaries, other operating expenses and capital outlefunds. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fees) Student Mosphericar arxinginus xxx. (Graduation Fees) Ethere Bookstore (Student Uniform Fees Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.)	\$ 63,268,22 erwise indicated, ays from current of visiting teams	\$ 15,330.50 132,00 1,029.00
64 65 66 67 68 69 60	Other personal services (clerical, operation and maintenance). For capital outlays (new equipment). enditures for Auxiliary Enterprises and Activities (Gross figures unless oth including all expenditures for salaries, other operating expenses and capital outlings. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fees) Student Mospital Normingual XX. (Graduation Fees) Explose Bookstore (Student Uniform Fees Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities	\$ 63,268,22 erwise indicated, ays from current of visiting teams	\$ 15,330.50 132,00 1,029.00
2 33 Exp 34 35 36 37 38 39 30 30 31 Exp	Other personal services (clerical, operation and maintenance)	erwise indicated, ays from current of visiting teams outlays)	* 15,330,500 132,000 510,000 \$ 17,001,50
2 33 Exp 34 35 36 37 38 39 30 31 Exp 32 33	Other personal services (clerical, operation and maintenance). For capital outlays (new equipment). enditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless oth including all expenditures for salaries, other operating expenses and capital outlings. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fees) Student Mospital corxinformaxx. (Graduation Fees) Experimental processory (Student Uniform Fees Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.). Denditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital Annuities	erwise indicated, ays from current of visiting teams outlays)	* 15,330.50 132,00 1,029.00 510.00 \$ 17,001.50
62 63 64 655 66 67 68 69 60 61 Exp	Other personal services (clerical, operation and maintenance). For capital outlays (new equipment). enditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless oth including all expenditures for salaries, other operating expenses and capital outlings. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fees) Student Mospital corxinformaxx. (Graduation Fees) Experimental processory (Student Uniform Fees Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.). Denditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital Annuities	erwise indicated, ays from current of visiting teams outlays)	* 15,330.50 132,00 1,029.00 510.00 \$ 17,001.50
52 53 Exp 54 55 55 56 57 58 59 60 61 Exp	Other personal services (clerical, operation and maintenance) For capital outlays (new equipment) enditures for Auxiliary Enterprises and Activities (Gross figures unless oth including all expenditures for salaries, other operating expenses and capital outlings. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fees) Student Mospital XIX (Student Board Fees) Ecologie Bookstore (Student Uniform Fees Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.). Denditures for Noneducational Purposes (except auxiliary enterprises and capital Annuities Interest on loans. Financial campaigns	erwise indicated, ays from current of visiting teams outlays)	* 15,330,50 132,00 1,029,00 510,00 * 17,001,50
Exp 64 65 66 67 68 69 60 61 Exp 62 63 64	Other personal services (clerical, operation and maintenance). For capital outlays (new equipment). enditures for Auxiliary Enterprises and Activities (Gross figures unless oth including all expenditures for salaries, other operating expenses and capital outlifunds. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fees) Student Mospital corning waxx. (Graduation Pees) Echege Bookstore (Student Uniform Fees Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.). Denditures for Noneducational Purposes (except auxiliary enterprises and capital Annuities Interest on loans. Financial campaigns Fellowships, scholarships, and other student aid NOT involving services	erwise indicated, ays from current of visiting teams outlays)	TOTAL \$ 15,330,50 132,00 1,029,00 \$ 17,001,50 TOTAL \$ 4,522,1
62 63 64 65 65 65 60 61 Ex ₁ 62 63 64 65	Other personal services (clerical, operation and maintenance). For capital outlays (new equipment). enditures for Auxiliary Enterprises and Activities (Gross figures unless oth including all expenditures for salaries, other operating expenses and capital outlifunds. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fees) Student Mospital corning waxx. (Graduation Pees) Echege Bookstore (Student Uniform Fees Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.). Denditures for Noneducational Purposes (except auxiliary enterprises and capital Annuities Interest on loans. Financial campaigns Fellowships, scholarships, and other student aid NOT involving services	erwise indicated, ays from current of visiting teams outlays)	TOTAL \$ 15,330,50 132,00 1,029,00 \$ 17,001,50 TOTAL \$
62 63 64 65 65 65 66 66 66 66	Other personal services (clerical, operation and maintenance) For capital outlays (new equipment) enditures for Auxiliary Enterprises and Activities (Gross figures unless oth including all expenditures for salaries, other operating expenses and capital outling funds. Give figures even though not handled through college office.) Residence halls Dining halls Student Board Fees) Student thospital or xinfiniture xx (Graduation Fees) Contest Dockstore Student Uniform Fees Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.). Denditures for Noneducational Purposes (except auxiliary enterprises and capital Annuities Interest on loans. Financial campaigns Fellowships, scholarships, and other student aid NOT involving services repayment Other purposes	s 12,014.57 s 63,268,22 erwise indicated, ays from current of visiting teams outlays)	* 15,330,50
64 65 65 66 67 68 69 60 60 61 62 63 64 65	Other personal services (clerical, operation and maintenance). For capital outlays (new equipment). enditures for Auxiliary Enterprises and Activities (Gross figures unless oth including all expenditures for salaries, other operating expenses and capital outlifunds. Give figures even though not handled through college office.) Residence halls Dining halls (Student Board Fees) Student Mospital corning waxx. (Graduation Pees) Echege Bookstore (Student Uniform Fees Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.). Denditures for Noneducational Purposes (except auxiliary enterprises and capital Annuities Interest on loans. Financial campaigns Fellowships, scholarships, and other student aid NOT involving services	erwise indicated, ays from current of visiting teams outlays)	* 15,330,50

[5]

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.

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

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." 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

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

18 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 institu-tion, 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

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

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

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

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

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

Notary Public

Name	Ching-Jun Li	in	.Position	President,	Fukien	Christian	Universi
Affidavit of presiding officer REPUBLIC OF CHINA SOMMENDENDENDENDENDENDENDENDENDENDENDENDENDE						structions	
				Chi	ng-Jun I	in	
		Presiden	t of	Fukien Ch	ristian	University	7
Subscribe	ed and sworn to						
before me	e thisday of	1941	l				•

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

Fukien Christian Un	iversi	.ty		Located at Shaowu, Fukien, China xxxx
FC	R THE	YEAR EN	DING JU	NE 30, 1942
To the	New Y	ork Stat	te Educ	ation Department
This annual report is required by la	w to be	transmi	itted to	the Department on or before July 1, 1942.
Type of control (check one): Stat	e	; city	or dist	rict; county; churchX
If church, affiliated with what religiou	s denoi	nination	? Ur	ion.ofsaveral; private, independent of
church				•
Item 1	_			
Days of regular classroom instruction	n inclu	ding half	-day se	ssions, excluding Saturdays and summer sessions
203; number of Saturday sessions	S	*****		
Item 2 Faculty and employes				Deans
Nam	nes of o	fficers of	faculty	Natural Sience: Tiao-Hsin W June 30, 1942 Liberal Arts · Hsi-Chien Liv
President Ching-Jun Lin				Dogit of Dogitaling! Having 1711
Registrar Cheng-Chou Tsao			Secret	ary Asi Chien Lin
Number of officers employed in	genera	l admini	stration	(president, deans, registrars, financial officers,
librarians and other officers, excluding cl	lerks)	men	51 v	vomen16 total67 full time 1 5 part time
	a No	o. of offic	ers of in	struction
	Men	Women	Total	
Full professors	15	2	17	How many officers of instruction were em-
Adjunct, associate and ass't professors	13	3	16	ployed full time: men51 women16 total67
Instructors and tutors	14	7	21	How many on part time: men4 women
Lecturers	13	5	18	1 total 5
Other assistants on teaching force			*·*·	Those employed part time were the equiva- lent of how many full time: men2
bTotal	55	17	72	women $\frac{1/2}{\cot 1}$ $\cot \frac{2-1/2}{\cot 2}$
a Excluding data for summer and university exter	ision cour	ses which s	thould 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.

				·						-								
	(Arts B. A.)		Science (B. S.								Un	classi	fied	To	tal	
CLASSES	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Grand total
Freshman, 1st year	55	20	7 5	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	1	1	11	9	7	16	7	4	11			·:		 		26	12	38
Total	101	41	142	74	43	117	119	18	137			*15g-2-2 1988				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

	a	First deg	rees o	n compl	letion o	f courses	in reside	nce			ú	High	er degr	ees	
	B.A.	B.S.						Total	M.A.	M.S.	Ph.D.				Total
Men	10	7 in 5 5 in 7	cier gric		е			22							
Women	<u> </u>	4 in 1	gric	ultur	е			11							
Total since last report	1	14 in 9 in	1 1	nce cultu	re			33							

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.

a Insert	in	blank	spaces	any	other	degrees.	

			Nu	mber of tead	hers	Nun	nber of stud	lents
			Men	Women	Total	Men	Women	Total
ummer courses	• • • • • • • • • • • • • • • • • • • •			**	***************************************			
	Correspondence	.						
xtension courses	class extension	l	• • • • • •		•••••			
econdary or acade	mic	• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •		************			
ffidavit of presid	_	_} ss.						
			······					
ne presiding officer of ade. That said repo at the statements the ermanent records of	ort has been prepar erein he verily beli	red in accordanc	e with the instruct	ions of the	New York	State Educ	ation Depar	tment,
ubscribed and sworn	to before	**********	**************************	***************************************	**********	*************		
	•							

natural

agriculture

Item 7 Miscellaneous

Give number of years in each course: liberal arts. 4

graduate...., education..., law...

Personal march the work of while Y

LECTURERS: (18) FULL PROFESSORS: (17) Asher, Eva Chen, Edwin Chi, Hsi-Shao Chen, I-Chuch Chiang, Shih-Kon Chen, I-Yuan Chang, Tso-Hsin Fu. Chia-Lin Chang, Tien-Hsi Heidbushel, Willibald Chiang, Yung-Sheng I. Hai-Tao Chung, Hsi-Ming Leger, Mabel J. Lin, Chen Leger, Samuel H. Lin, Tsing Lin, Ching-Jun Lin, Cheng-Yao Lin, Hsing-Tao Lin, Sieu-Ying Lin, Hsi-Chien Liu, Sung-Ching, Ma, Tsung-Chan Town, wrett M. Sino Hua Sutton, Willard (On leave) Hsu. Tien-Tai Stores, Mary Titomas, L. T. Sung Chang-Ord Wang, Tiao-Hsin ASSOCIATE PROFESSORS: (16) GRADUATE ASSISTANTS Burr, Leona L. Chao, Hsiu-Fu Chao, Jen-Yung Chen, Cheng-Hua Chu, Pei Huang, Yu-Shu Chen, Hsi-Kai Kao, Tze-In Clien, Hsiu-Kuei Chen, Ming-I Ku, Hua-Sung Lin, Chen-Chi Chen, Nien-Hauan Lin, I (On leage) Chen, Hung-In Lin, Kuang-Te Chen, Shao-Pei Lo, Tsing-Tse Chou, Kuei-Tuan Scott, Agnes Kelly Hsu, Peng-Tung Stowe, Lulu E. Kao, Ching-Chen Tan, Jen-Mei Ko, Yen-Sheng Lai, Ju Cho Wang, Kwei-Sheng Yen, Shu-Ilsia Lin, Lan-Ying Liao, Teng-Hsien Ghen. Ching-Pan Wen, Shao-Er Wu, Shu-Ching INSTRUCTORS IN GENERAL TRAINING (4) Hsiung, Shu-Ko, Physical Training Mu, Hsi-Tao, Military Training Li, Hsiao-Ching, Military Nursing Yen, Chao-Vu, Military Training Professors 17 Associate Professors . . . 16 Lecturers. 18 Graduate Assistants. . . . 17 Others 4 Total....

STATISTICS FOR BLE ALGUAL REPORT OF GHE ASSOCIATED BOARDS

July 1, 1941 - June 30, 1942

	'
caening Staff (based on full time service	ce) Chinese J6 Western 11 fotal
Student Enrollment during Year	Men 306 Women 104 Total 4
Cotal Expenditures for Year, in Uninese C	Currency \$801,798.48
(Do not include salaries of staff furni	ished by mission boards)
total Income for Year, in Chinese Currene	cy:
From Chinose Sources	3156,119.02
From Westorn Sources	3045 , 679 . 46
(Do not include saluries of staff furnished by mission boards)	
fo tal	3301.,793.43
Valuation of Plant, Grounds and Equipment	t, in Chinese Currency 1,349,471.99
Average Exchange Rate for Year 218.71	
Number of Staff furnished and paid for by	/ mission Doards:
Indicate Board furnishing	Married Single
American Board Mission	2 (full time) 1 (} time)
Mothodist Board	'n

Eva M. usher
Eva M. Asher
Associate freasurer

Annual Statistical Report of the Trustees of Fulian 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 }

Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and others excluding clerks) men 19 women & Total 2

		•		Fa.cu	lty					
	Pro:	fessors		ciate Cessors		turers	Othe Assi	r stants	To	tal
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
Liberal Arts	3	1	7	1	3	•	ud.	•	13	2
Natural Science	3	tee	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 trainin		•	-	•	**	***	3	1	3	1
Total	15	2	1.3	3	13	5	14	7	5.5	17

Item 3 Students

Classes		r t s Womer	Total	Mon	C i Women	ence Total	MGIL	r i c Momen	ulture Total
Freshmen, 1st yr.	5 5	20	7 5	48	24	72	72	9	81
Sophomores, 2nd Yr.	30	16	46	10	- 8	18	27	3	3 0
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		3 2	
Grand Total	111	41	152	76	43	119	119	20	139

Number of above total attending full time: Men 294 women 1023Total 396; on part time Number of above total accounting the number of attending part time were equivalent to full time: women 1, total 2. Number of attendents in military quill 175

Item 6 Library

90,112 (31,833)

Number of volumes in library 95,341; pamphlets 31,833. Is your library free to the public for reference? Yes. For lending? Ho. Mumber 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

Universities, colleges and professional and technical schools

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 from 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	FUNDSa (1)	*LIABILITIES ^b (2)	TOTAL (1)+(2)
Current funds (item 1)		-	(8X29)	(8X39)
General	8199	\$ 4,902.34	e	4,902.34
Restricted	8299	9,041.53	φ	9,041.53
Endowment funds (item 2)		365,849 .0 8		365,849 .0 8
Funds functioning as endowment (item 3)	1	***************************************		
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		ļ	
Total institutional funds and liabilities	8X19	\$ 790,518.67	\$	\$ 790,518,67

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	٠	
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 expendidtures	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 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

items 2, 3, 4 and 3.	Statement of	ivonexpendable	r unus-	
	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				\$
Private gifts and grants	i	***************************************		ļ
Earnings and profit on investment credited to principal account	98.45			
Transfers from current funds to nonexpendable funds				
Тотаг	\$	\$	\$	\$
Deductions during year (specify)	· · · · · · · · · · · · · · · · · · ·			
Balance at end of year ²⁰ (Transfer to table 1)	\$65,849 .0 8	\$	\$	\$

TABLE 2 - Continued

Item 6a Statement of Funds Invested in Plant²

	TOTAL	CODE
Value of plant at beginning of year	383, 0 36.32 6,701.66	3011
Additions during year		3021
TOTAL	\$389,737.98	3099
Deductions during year	30187	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	
Value of all dormitories, included above	43,165.96	3794

Item 6b Statement of Unexpended Plant Funds³

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	i .		
County			
City and district		ļ,	4021
Private gifts, grants and benefactions		400.00	4022
Other sources (earnings and profits on investments)		408.99	4023
Transfers or expenditures from current funds (not loans):	6,701.66		
From educational and general funds	-	6.701.66	1
From auxiliary enterprises and activities funds		091132400	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

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:	. 116.52		
Land New buildings	3.109.40		
New buildings	2.060.92		
Improvements other than buildings	3 43 4 99		
New equipment	T 9 4 T 4 9 C C		
		6 701.66	
From auxiliary enterprises and activities funds (if not included above)		\$ 0,702,000	5051
Loans paid from plant funds			3032
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

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.

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

Inco				
	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	Fortancian deposits	•	2,540.00	. 101
	Endowment ⁷ (interest, including income from 1862, and other public and private	•••••	Ф	. 101
	endowments, but not including additions to principal of endowment funds):			
2	· · · · · · · · · · · · · · · · · · ·			
3	From federal endowment (1862 and other land grants)			
4	From other endowment for general purposes		15 700 70	Ì
5	From other endowment for restricted purposes	0,909,00	15,789.36	. 102
	Receipts from other public sources for current expenses:8			
6	Federal appropriations	0 000 44		
7	State appropriations and tax levies	2,620.44		
8	County appropriations and tax levies	••••		
9	City of district appropriations or tax levies	·····	2,620.44	. 104
	Gifts and grants from private sources (including foundations, for current expenses):			
0	Permanent (recurring) grants from churches and boards	4.870.00		Ì
1	Other grants (not automatically recurring) from churches and boards			
2	Estimated salary equivalent of nonsalaried personal service rendered			
3	Other gifts	26.826.34	42,857.02	10
-		20,000,01	10,000,000	10.
	Sales and services of educational departments (gross income):0			
4	Agriculture			
5	Dental school			
5	Others (itemise)			104
	Receipts from other sources for educational and general purposes:10			
		and the second s		
	Interest on current funds	455 .36		
7	Interest on current funds	455.36		
7 8 9	Net income from rented property (excluding residence halls)	455.36 2,586.27	3,041.63	104
7 8	Net income from rented property (excluding residence halls)	455.36 2,586.27 \$ 66,848.45	***************************************	1
7 3 3 7 9 7	Net income from rented property (excluding residence halls)	2,586.27 \$ 66,848.45	***************************************	109
7 3)) nco	Net income from rented property (excluding residence halls)	2,586.27 \$ 66,848.45	\$ 66 .848.45	109
7 8 9 0 nco rec off	Net income from rented property (excluding residence halls)	2,586.27 \$ 66,848.45 icated, including through college	\$ 66.848.45	10 ²
nco rec off	Net income from rented property (excluding residence halls)	2,586.27 \$ 66,848.45 icated, including through college	\$ 66.848.45 TOTAL	109 con
nco reco off	Net income from rented property (excluding residence halls)	2,586,27 \$ 66,848.45 icated, including through college	* 66.848.45 TOTAL \$ 4,116.09	109 co
off	Net income from rented property (excluding residence halls)	2,586,27 \$ 66,848.45 icated, including through college	* 66.848.45 TOTAL * 4,116.09	109 co
nco recoff	Net income from rented property (excluding residence halls)	2,586,27 \$ 66,848.45 icated, including through college	* 66.848.45 TOTAL * 4,116.09	109 con 11: 11: 11: 11:
off	Net income from rented property (excluding residence halls)	2,586,27 \$ 66,848,45 icated, including through college	* 66.848.45 TOTAL * 4,116.09	109 coi 11: 11: 11: 11: 11:
off	Net income from rented property (excluding residence halls)	2,586,27 \$ 66,848.45 icated, including through college	* 66.848.45 **TOTAL ** 4,116.09	109 co 111 111 112 113 113
nco off	Net income from rented property (excluding residence halls)	2,586,27 \$ 66,848.45 icated, including through college	* 66.848.45 **TOTAL. \$ 4,116.09 113.52 22.93	109 co 111 111 112 113 114 115 115
offi	Net income from rented property (excluding residence halls)	2,586,27 \$ 66,848.45 icated, including through college	* 66.848.45 **TOTAL ** 4,116.09	100 111 111 111 111 111 111
off (Net income from rented property (excluding residence halls)	2,586,27 \$ 66,848.45 icated, including through college	* 66.848.45 **TOTAL. \$ 4,116.09 113.52 22.93	10 co
off	Net income from rented property (excluding residence halls)	2,586,27 \$ 66,848.45 icated, including through college	* 66.848.45 **TOTAL. \$ 4,116.09 113.52 22.93	10 co
nco	Net income from rented property (excluding residence halls)	2,586,27 \$ 66,848.45 icated, including through college	* 4,116.09 113.52 22.93 \$ 4,252.54	109 co 111 111 112 113 114 119
reco off	Net income from rented property (excluding residence halls)	2,586,27 \$ 66,848.45 icated, including through college	* 4,116.09 113.52 22.93 \$ 4,252.54	109 co 111 111 112 113 114 119
off () () () () () () () () () (Net income from rented property (excluding residence halls)	2,586,27 \$ 66,848.45 icated, including through college f visiting teams	* 4,116.09 113.52 22.93 \$ 4,252.54	109 co 111 111 112 113 114 119
off () () () () () () () () () (Net income from rented property (excluding residence halls)	2,586,27 \$ 66,848.45 icated, including through college	* 4,116.09 113.52 22.93 \$ 4,252.54	109 CO 111 111 112 113 114 115 CO CO
7 3 3 3 7 9 9 9 9 9 9 9	Net income from rented property (excluding residence halls)	2,586,27 \$ 66,848.45 icated, including through college f visiting teams	* 4,116.09 113.52 22.93 \$ 4,252.54	109 COO 111 111 112 112 112 111 COO COO
nco	Net income from rented property (excluding residence halls)	2,586,27 \$ 66,848.45 icated, including through college f visiting teams	* 66.848.45 **TOTAL ** 4,116.09 113.52 22.93 ** 4,252.54	109 co 111 111 111 111 111 111 111
nco	Net income from rented property (excluding residence halls)	2,586,27 \$ 66,848.45 icated, including through college f visiting teams	* 4,116.09 113.52 22.93 \$ 4,252.54	109 co 111 111 111 111 111 112 112
7 7 3 3 3 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	Net income from rented property (excluding residence halls)	2,586,27 \$ 66,848.45 icated, including through college f visiting teams	* 4.116.09 113.52 22.93 \$ 4.252.54 TOTAL \$ 455.02	109 Cool 111 112 112 112 112 121 121
77	Net income from rented property (excluding residence halls)	2,586,27 \$ 66,848.45 icated, including through college f visiting teams	* 4.116.09 113.52 22.93 \$ 4.252.54 TOTAL \$ 455.02	109 con 111 112 112 112 112 112 112 112 121 121
7 3 3 3 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	Net income from rented property (excluding residence halls)	2,586,27 \$ 66,848.45 icated, including through college f visiting teams	* 4,116.09 113.52 22.93 \$ 4,252.54	109 111: 11: 112: 112: 112: 112: 112:

TABLE 4—EXPENDITURES FOR CURRENT PURPOSES

	TABLE 4—EXPENDITURES FOR CURRENT	PURPOSES ⁴		
Ex	penditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL	COL
	General administration and expense; 13		,	
35	General administrative offices	6.476.63		
36	General administrative offices	7.705.75	\$ 14,182.38	20:
-	Resident instruction and departmental research: 14		ф	20
7	Colleges, schools and departments (including nonbudgeted research)	29,008.82	f:	
8	Organized activities relating to instructional departments, such as medical school hos-		·	
•	pitals, dental or legal clinics, creameries, museums etc		29,008.82	200
	Organized research, separately budgeted: 15		50,000,00	. 20
9	Agricultural experiment station		, .	
0	Bureau of educational research			
1	Engineering experiment station			
2	Others			20
-	Extension (all extension services and correspondence courses):16			20
3	Agricultural		,	
4	Engineering			
5	General university extension courses			
6	Others			20
7	Libraries (including salaries, other operating expenses and purchase of books and	•	•	40
•	binding) ¹⁷	868.43	868.43	20
	Operation and maintenance of physical plant, and other general services: 18			. 20
8	Physical plant	8.844.95	,	
9	Other general services	······································	8,844.95	20
				. 20
)	TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.)	\$ 52,904.58	\$ 52,904.58	. 20
	Amount included above expended for:	00 536 00		
1	Administrative and professional salaries	\$ 22,512.20		
2	Other personal services (clerical, operation and maintenance)	\$ 1,409.40		ľ
3	Administrative and professional salaries	\$,	
			·c	
Cx;	penditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless other including all expenditures for salaries, other operating expenses and capital outlations. Give figures even though not handled through college office.)	rwise indicated, ys from current	TOTAL	со
ļ	Residence halls		\$	21
5	Dining halls	t e e e e e e e e e e e e e e e e e e e	4,116.09	21
ó	Student hospital or infirmary			21
7		i		21
3	Athletics (if handled separately from physical education budget) excluding shares of	of visiting teams		21
)	Student unions		113.52	21
)	Other activities		22,93	21
			\$ 4,252.54	
	TOTAL (Transfer total to table 2.)	••••	\$	21
			I	
ΧĮ	penditures for Noneducational Purposes ¹⁰ (except auxiliary enterprises and capital	outlays)	TOTAL	COL
	Annuities		\$	22
	Interest on loans	· ,		22
	Financial campaigns			22
5	Fellowships, scholarships, and other student aid NOT involving services to	institution or	₆ 884.16	
	repayment		\$ 004.10	22
5	Other purposes		\$	22
,	Total (Transfer total to table 2.)		\$	22
			\$ 58,041.28	200
3	Total expenditures for current purposes		Ф	299

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.

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." 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. 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

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.

18 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

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

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

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

Name	Position	
Affidavit of presiding off	ficer	
STATE OF NEW YORK	ss.	
COUNTY OF		
being duly sworn, deposes	s and says that he is the presiding officer of	
for which the foregoing r	report is made. That said report has been prepared in accordan	nce with the instruction
of the New York State E	Education Department, that the statements therein he verily belie	eves to be in all respect
true and that an exact cop	ppy of this report has been filed with the permanent records of	the institution.
	President of	
Subscribed and sworn to		
before me thisday	y of1942	
		Notary Public

62,694.04

For the Year Ending June 30, 1942

To the New York State Education Department

${ t TABLE}$	1

		-
Endowment funds (item 2)	403,656.30	403,656.3 0
Funds invested in plant (item 6a) Total Institutional Funds and	659,736.00	659,736.00
Liabilities	1,063,392.30	1,063,392.30
	TABLE 2	
Current Income (See table 3) Educational and general Auxiliary enterprises and activitie Other noneducational income	418,433.14 418,438.14 39,782.50 6,320.70 465,091.34	•
Current Expenditures (See table 4) Educational and general Auxiliary enterprises and activition there noneducational expenditures	413,433.14 39,732.50 5,320.70 435,091.34	,
malance at end of year		0
Balance (invested and unimvested) in at beginning of year Additions during year: Earnings and profit on investment of	333,621.70 prodited	
to principal account	15,034.60	
. fo tal	403,650.30	
Bulance at end of year (Transfer to t	able 1) 403,656.30	
	TABLE 2 (Continued)	
Value of plant at beginning of year additions during year Total Deductions during year Value of plant at end of year VALUE OF PHYSICAL PLANT OWNED BY INST	597,041.96 65,518.02 632,559.98 2,823.98	65 9,73 6.00
Value of grounds Value of all buildings x (not inclu Value of all equipment, including l x Value of all dormitories, included	ibraries	45,727.97 274,743.18 238,772.32 100,492.58
Item 3b Statement of Unexpended Plant Fransfers or expenditures from carren From educational and general funds From auxiliary enterprises and acti	t funds (not Loan) , 62,694.04	62,694.04

Total receipts and balances

3. A (A) H	Plant Funds or all funds for: and ew Buildings dditions to existing buildings ew Equipment alance in Designated Plant Funds at close of year (Transfer to table 1, column 1)	1,090.00 29,038.46 19,279.97 13,235.61	62,694.04 0
	TABLE 3 - CURRENT INCOME	•	•
l.	Resident departments	23,761,74	23,761.74
	From other endowment for general purposes From other endowment for restricted purposes	47,396.69 35,342.13	82 ,•738. 82
7.	State appropriations and tax levies	24,514.17	24,514.17
٠ بلا ال	Permonent (recurring) grants from churches and boards Other grants Estimated salary equivalent of nonsalaried personal	24,350.00 100.00	
	sorvice rendered Uther gifts	27,375.00 143,393.90	195,723.90
19.	Interest on current funds Other sources Fotal Educational and general receipts (transfer total	4,259.97 37,439.54	91,749.51
	to table 3)		419,433.14
23. 26.	Student Board Fees) Graduation Fees Student Unions Fotal (Transfer total to table 2)		38,506.00 214.50 1,062.00 39,782.50
31.	For Fellowships, scholarships, and other student aid from gifts to be used for scholarship, student aid etc Total (Transfer total to table 2)	2,806.10	2,800.10 4,014.60 6,320.70
34.	Total Current Income		465,091.34
	TA 9.33 4 - EXEMPLITURES FOR CUI	RENT PURPOS	ES .
	General administrative offices General expense	60,538.90 72,087.30	132,676.20
37.	Colleges, schools and departments	194,944.28	194,944.28
47.	Libraries	8,123.19	8,123.19
	Physical plant Total for Educational and general purposes (transfer total to table 2.)	32,744.47	82,744.47 418,438.14

ر2 👡	Administrative and professional salaries Other personal services For capital outlays (new equipment)	134,168.99 • 13,913.89 62,694.04	
56.	Student Board Fees Graduation Fees Student Unions Total (Transfer total to table 2.)		38,506.00 214.50 1,062.00 39,782.50
	Fellowships, scholarships, and other student aid Total (Transfer total to table 2.)		6,820.70 6,820.70
68•	Total Expenditures for current purposes		465,091.34

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 - STA	TEMENT OF	Institutional funds	AND LIABILITIES		
	Code	Funds (a)(1)	*Liabilities -b(2)	Total (1) 4 (2)	
			(8x29)	(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)	5471			3-30-73-0-1	
Annuity funds (item 4)	8599	•			
Loan funds (loanable principal (item 5)	8699				,
Plant funds					•
Funds invested in plant (item 6a)	3 7 99	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

43

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		o Sumory of Cur		tures and Sumilie
	* MICHTIE	g buildings y of our	g Expendi	tures and surbins
Balance, beginning of year	•	▼	. Ψ	₩
General (unrestricted) funds	1001			•
Restricted funds	1002	•		
Current income (See table 3			•	
Educational and general	1099	66.848.45	e.	
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 to	a ble			
1)	8199	-	4,902,34	
Restricted funds (Transfer to table 1)	8299	•	9.041.53	

1 - 1 - 2 - 3	Item 2 Endowment Funds (8399)		Item Fund Tempora	rily ning (849		Item 4 Annuity Funds (8599)	Los	Item 5 in Funds (8699)
Balance(invested and uninvested) in funds at begin- ning of year Additions during year: Receipts from: Public appropriations	\$36 5.7 50.63	\$			\$		\$	
Private gifts and grants Barnings and profit on investment credited to principal account Transfers from current funds to nonexpendable funds	98.45							
Total Deductions during year (specify)	\$365 ,8 49.08	\$			\$		\$	·
Balance at end of year (20) (Transfer to table 1)	\$	\$			\$		\$	
_								
Item 6 a Statement of Funds Invested in Plant (2)	TABLE 2 - Contin	med ——						
Value of plant at beginning of veer)	med. \$				Fotal		Code
Value of plant at beginning of year Additions during year)	######################################			\$383.0	036.32		3011
Value of plant at beginning of year Additions during year Total)	med. \$			\$383.6 6.	036.32 701.66		3011 3021
Value of plant at beginning of year Additions during year Total Deductions during year)	\$			\$383.6 6, 389.	036.32 701.66 737.98		3011 3021 3099
Value of plant at beginning of year Additions during year Total Deductions during year Value of plant at end of year (Details given below)		\$			\$383.6 6, 389.	036.32 701.66 737.98 301.87	•	3011 3021 3099 3031
Value of plant at beginning of year Additions during year Total Deductions during year Value of plant at end of year (Details given below) Less: Endowment funds invested in plant (Transfer to Loans outstanding against plant two items to	the total of thes	\$ e			\$383.6 6, 389.	036.32 701.66 737.98	•	3011 3021 3099 3031 3041
Value of plant at beginning of year Additions during year Total Deductions during year Value of plant at end of year (Details given below) Less: Endowment funds invested in plant (Transfer t Loans outstanding against plant two items to Net invested in plant at end of year (22) (Transfer t VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail above)	the total of these table 1, column	\$ e			\$383.0 6,389.3	036.32 701.66 737.98 301.87	•	3011 3021 3099 3031
Value of plant at beginning of year Additions during year Total Deductions during year Value of plant at end of year (Details given below) Less: Endowment funds invested in plant (Transfer t Loans outstanding against plant two items to Met invested in plant at end of year (20) (Transfer t VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail above) Value of grounds	the total of these table 1, column	\$ e			\$383.6 6,: 389.1 389.1	036.32 701.66 737.98 301.87 +36.11		3011 3021 3099 3031 3041 3051 3799
Value of plant at beginning of year Additions during year Total Deductions during year Value of plant at end of year (Details given below) Less: Endowment funds invested in plant (Transfer t Loans outstanding against plant two items to Net invested in plant at end of year (22) (Transfer t VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail above) Value of grounds Value of all buildings	the total of these table 1, column	\$ e		,	\$383.6 6,: 389.1 389.1	036.32 701.66 737.98 301.87 436.11		3011 3021 3099 3031 3041 3051 3799
Value of plant at beginning of year Additions during year Total Deductions during year Value of plant at end of year (Details given below) Less: Endowment funds invested in plant (Transfer t Loans outstanding against plant two items to Met invested in plant at end of year (20) (Transfer t VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail above) Value of grounds	the total of these table 1, column	\$ e			\$383.6 6,: 389.1 389.1 35.6 274.3	036.32 701.66 737.98 301.87 +36.11		3011 3021 3099 3031 3041 3051 3799

TABLE 2 - Continued

To an in the second of the sec		•	1
Item 6b Statement of Unexpended Plant Funds (3) Receipts for Capital Outlay - Plant Extension		Total	Code
eceipts for capital cuttas - frant Alternator			
Salance in designated plant funds at beginning of year	\$	\$20,880.62	4011
deceipts during year:		•	
Public appropriations and tax levies:		•	
Federal			• .
State			
County		•	1.000
City and district			4021
Private gifts, grants and benefactions		•	4022
Other sources (earnings and profits on investments)	•	408.99	4023
Transfers or expenditures from current funds (not loans):			
From educational general funds	6,701,66		
From auxiliary enterprises and activities funds		6,701.66	4031
Other receipts for plant extensions (describe):			4041
Loans for plant extension			Vene
Total Receipts and Balances (including transfers or expenditures		27.991.27	4999
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 educa-		Total	Code
cational 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	116.52	,	
New buildings	3,109,40	•	-
Additions to existing buildings	2,060.92		
Improvements other than buildings	a lali do .		
New equipment	1,414.82 🤞	•	
From educational and general funds (if not included above)		6,701.66	5051
From auxiliary enterprises and activities funds (if not included above)		0° (0T° 00	5052
Loans paid from plant funds			ارانار
Balance in Designated Plant Funds at close of year (20)		21,289.61	5899
(Transfer to table 1. column 1)		51,503.01	7077

Item 7 Agencky 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

tudent fees (6) (for matriculation, laboratory, library etc., but NO neluding fees for auxiliary enterprises and activities, such as thletics, infirmary etc., given in items 21 to 28) esident departments attension departments			
thletics, infirmary etc., given in items 21 to 28) esident departments			•
esident departments		•	
rtenaion denortmenta	\$ 2,5 ¹ 40.00		•
		\$ 2,540.00	10.19
wment (7) (interest, including income from 1862, and other		()	
ublic and private endowments, but not including additions			
principal of endowment funds):	•	•	
fom federal endowment (1862 and other land grants)			
com other endowment for general purposes			
om other endowment for restricted purposes	8,989.36	15.789.36	1029
ipts from other public sources for current expenses:(8)			
water appropriations and tax 164168	2,620,44		•
two appropriations and tax revies		- (-)	4 .
e and grants from private government (including foundations for		2 ,620,44	10 49
rent ernenges).		•	
); d70 00		
ther grants (not sutomatically required from churches and boards			<i>:</i>
stimated solary equivalent of noncolories refranci convice rendered			
her eifts		ווס מכד מס	20-0
	20,020,54	42,851.02	1039
riculture	•		
ental school			
hers (itemize)			11.49
terest on current funds	~ 455, 36		
t income from rented property (excluding residence halls)			
her sources		3-041-63	1049
Total Educational and General Receipts	·		
(Transfer total to table 2)	66,848,45	66.848.45	1099
;			
i i			
	or principal of endowment funds): com federal endowment (1862 and other land grants) com other endowment for general purposes com other endowment for restricted purposes com other endowment for restricted purposes com other endowment for restricted purposes com other endowment for restricted purposes com other endowment for restricted purposes com other endowment for general purposes; com other public sources for current expenses; com other and tax levies com other purpopriations and tax levies com other purpopriations or tax levies com other purpopriations or tax levies com other expenses; com other sources (including foundations, for comment (recurring) grants from churches and boards comment (recurring) grants from churches and boards comments (not automatically recurring) from churches and boards comments (not automatically recurring) from churches and boards comments (and services of educational departments (gross income):()) complete complete comments (gross income):() complete complete comments (gross income):() complete com	or federal endowment (1862 and other land grants) om other endowment for general purposes om other endowment for general purposes of on other endowment for restricted purposes pts from other public sources for current expenses:(8) deral appropriations ate appropriations and tax levies ate appropriations and tax levies ty or district appropriations or tax levies and grants from private sources (including foundations, for rrent expenses); rmanent (recurring) grants from churches and boards her grants (not automatically recurring) from churches and boards thated sclary equivalent of nonsalaries personal service rendered her gifts and services of educational departments (gross income):(9) riculture ntal school hers (itemize) pts from other sources for educational and general purposes:(10) terest on current funds tincome from rented property (excluding residence halls) Total Educational and General Receipts	principal of endowment funds): om federal endowment (1862 and other land grants) om other endowment for general purposes om other endowment for restricted purposes om other endowment for restricted purposes of pts from other public sources for current expenses:(8) deral appropriations ate appropriations and tax levies unty appropriations and tax levies ty or district appropriations or tax levies and grants from private sources (including foundations, for rrent expenses): rmanent (recurring) grants from churches and boards timated sclary equivalent of nonsalaries personal service rendered her gifts and services of educational departments (gross income):(9) riculture ntal school hers (itemize) pts from other sources for educational and general purposes:(10) terest on current funds tincome from rented property (excluding residence halls) Total Educational and General Receipts Total Educational and General Receipts

TABLE 3 - CRRHENT INCOME (continued)

	otherwise indicated, including receipts from students fees	Total	Code	
	office.)			•
	Residence halls			1111
2 Din	ing halls		4,116,09	1112
3	Student hospital or infirmary	*		1121
	College bookstore			1122
	Athletics (if handled separately from physical education budget)			
	excluding shares of visiting teams			1123
_	Student unions		113.52	1124
7	Other activities		22.93	1125
•				·
3	Total (Transfer total to table 2)		4,252,54	1100
	-ABOW (TYCHOTOT AGAOM AG AUGTO M)		TA 6 16 A 17	1144
	to be used for Noneducational Purposes (12) (excepting auxiliary enterp	rises	т, сус, ут	1199
acome		orise s	Total	1199 Code
ncome	to be used for Noneducational Purposes (12) (excepting auxiliary enterpand activities and capital outlays)	orise s		
ncome	to be used for Noneducational Purposes (12) (excepting auxiliary enterpend activities and capital outlays) Income from investments (interest):			
ncome	to be used for Noneducational Purposes (12) (excepting auxiliary enterpend activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity) \$			
ncome	to be used for Noneducational Purposes (12) (excepting auxiliary enterpend activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity) \$ For fellowships, scholarships, and other student aid(not loans) when		Total	Code
ocome	to be used for Noneducational Purposes (12) (excepting auxiliary enterpend activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity) \$ For fellowships, scholarships, and other student aid(not loans) when NO service is required in return			Code
o.	to be used for Noneducational Purposes (12) (excepting auxiliary enterpend activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity) for fellowships, scholarships, and other student aid(not loans) when NO service is required in return From gifts to be used for scholarships, student aid etc (not loans)		T ot al 455.02	Code 1211
one :	to be used for Noneducational Purposes (12) (excepting auxiliary enterpend activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity) \$ For fellowships, scholarships, and other student aid(not loans) when NO service is required in return From gifts to be used for scholarships, student aid etc (not loans) when NO service is required in return		Total	Code 1211 1212
one :	to be used for Noneducational Purposes (12) (excepting auxiliary enterpend activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity) \$ For fellowships, scholarships, and other student aid(not loans) when NO service is required in return From gifts to be used for scholarships, student aid etc (not loans) when NO service is required in return Other receipts for noneducational purposes		T ot al 455.02 429.14	2010 1211 1212 1213
one :	to be used for Noneducational Purposes (12) (excepting auxiliary enterpend activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity) \$ For fellowships, scholarships, and other student aid(not loans) when NO service is required in return From gifts to be used for scholarships, student aid etc (not loans) when NO service is required in return		T ot al 455.02	Code 1211 1212

-	TABLE 4 - EXPENDITURES	FOR CURRENT PURPOSES (4)
Expenditures for Educational	and General Purposes (including	equipment
purchased from general	current funds)	

	and a series of the series of the training and the series of the series		4, 4, 76	
	purchased from general current funds)		TOTAL	CODE
	General administration and expense: (13)			
5 6	General administrative offices	\$ 6,476.63	· · · ·	•
6	General expense	7.705.75	\$ 14,182.38	20 19
_	Resident instruction and departmental research: (14)		4 2 19 20 CE 30	2019
7	Colleges, schools and departments (including non budgeted resear	ch) 29.008.82		
g	Organized activities relating to instructional departments, such	88		
	medical school hospitals, dental or legal clinics, creameries.	•		
	museums, etc		29,008,82	2029
	Organized research, separately budgeted: (15)		L),000,02	دروع
)	Agricultural experiment station			
)	Bureau of educational research			
l.	Engineering experiment station			
2	Others			2029
_	Extension (all extension services and correspondence courses):(16	6)		2029
5 -	Agricultural	•		
.	Engineering			
5	General university extension courses			
	Others		·	2 049
•	Libraries (including salaries, other operating expenses and			2049
	purchase of books and binding)(17)	868.43	868.43	50,110
	Operation and maintenance of physical plant, and other general se	ervices: (18)	808,43	2049
5	rnysical plant	8,814.95	_	
	Other general services	0,011,000	8,844,95	2039
).	Total for Educational and General Purposes		5,044,79	2039
	Amount x fileknällär akotateiganähänfä):	\$ 52,904.58	52,904,58	· 2099
	(Transfer total to table 2)	+ Just 11 10	J=830+830	. 2077
	Amount included above expended for:	· ·		
	Administrative and professional salaries	22 ,512,26		
	Other personal services (clerical, operation and maintenance)	1,489,45		
	For capital outlays (new equipment)	6,701.66		
		0, 102,00	•	

.	TABLE 4- Continued nditures for Auxiliary Enterprises and Activities (11) (Gross figures unless	e e e e e e e e e e e e e e e e e e e	*
expe	otherwise indicated, including all expenditures for salaries, other	Total	Code
	operating expenses and capital outlays from current funds. Give		
	figures even though not handled through college office.)		
4	Residence halls	\$	21111
5	Dining halls	4,116.09	2112
5 6 7	Student hospital orinfirmary		2121
7	College bookstore		2122
ġ	Athletics (if handled separately from physical education budget)		~
	excluding shares of visiting teams	•	C 3 3
3	Student unions	113.52	<u> </u>
9	Other activities	22.93	21.25
1	Total (Transfer total to table 2)	\$ 4,252.54	2199
		•	
		\ Madal	Code
	inditures for Moneducational Purposes (10) (except auxiliary enterprises and capital outla	ys) Total	2211
2	Annuities	. 4	2212
3	Interest on loans	0.07	
4	Financial campaigns	221	2213
5	Fellowships, scholarships, and other student aid NOT involving services to institution		007 14
•	or repayment	884 . 16	2214
6	Other purposes		2215
7 T	otal (Transfer total to table 2)	58,043.,28	2299
8	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 O	F INSTIT	UTIONAL FUNDS AND LIAB	ILITIES	
	CODE	Funds a(1) *Liab:	ilities TOTAL 9 1) + (2) 2)8x29)	
Current funds (item 1) General Restricted Endowment funds (item 2) Funds functioning as endowment(item 3) Annuity funds (item 4) Loan funds (loanable principal (item 5) Plant funds	8199 8299 8399 8499 8599	\$ 27,199.87 \$ 6,354.15 365,091.65	\$ 27.199.87 6,354.15 365.091.65	
Funds invested in plant (item 6a) Plant funds unexpended (item 6b) Agency funds Undesignated funds	3799 5899 89 99 8099	39 7. 248.25 34 .7 84.06	39 7. 24 8. 25 34 .7 84 .0 6	
Total institutional funds and liabilities	8 x 19	\$8 30 , 6 77. 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	or ourse	He THOOME, AX	penaltures and	mrpius	
General (unrestricted) funds	1001	•	4,902.34		
Restricted funds	1002		9,041.53	13.943.87	
Current income (See table 3)				+J97+J001	
Educational and general	1099	112,283,06			
Auxiliary enterprises and activities	1199	10,230,48	e.		•
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 emenditures	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)				JJ9JJ1604.	
General (unrestricted) funds (Transfer to table 1)	8199		27,199.87		
Restricted funds (Transfer to table 1)	8299	• ••	6.354.15		

TABLE - 2 (continued)

. 🕶 A.	_	_ 1.	_	_					
1 tame	~	て. 世	an d	5	Statomont	~*	Nonexpendable	100mm at 1	/->
- 4044		ノルマ	cuiu	7.	O OST POLITICATE	OT	nonexpendable	Funds	

	Item 2 Endowment Funds (8399)	Te Fu	Item 3 Funds mporarily nctioning (8499) Endowment	Item 4 Annuity Funds (8599)	Item 5 Loan Funds (8699)
Balance (invested and uninvested) in funds at beginning of year 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	\$365 _* 849 <u>*</u> 08	\$		\$	\$
TOTAL	\$365,849.08	\$		\$	\$
eductions during year (specift) elance at end of year (20) (Transfer to table 1)	757 . 43 365 . 091.65	\$		œ	, dr

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	302 1
Total	397,248,25	3099
Deductions during year	d	3031,
Value of plant at end of year (Details given below)	397. 258.25	304 1
less: Endowment funds invested in plant tweet		
(Transfer the total of these		*
Loans outstanding against plant two items to table 1, col. 2)		30 51
let 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	3 791
Value of all buildings	278,702.18	37 9 2
Value of all equipment, including libraries	59,910.40	3 7 9 3
Value of all dormitories, included above	43,165.96	3 79 4
eceipts for Capital Cutlay - Plant Extension alance in designated plant funds at beginning of year	Total 21,289,61	Code 4011
Receipts during year:		
Public appropriations and tax levies		
Federal. \$		
State		
County	•	1.00
City and district		1102 <u>1</u>
Private gifts, grants and benefactions	33.068.01	1022
Other sources (earnings and profits on investments)	1,716.05	4023
Fransfers or expenditures from current funds		
From educational and general funds \(\) From auxiliary enterprises and activities funds \(\) 7.812.1) 1·	10.75
When some the manufacture and softwitten funds	4 7,812,14	4031
	•	74077
Other receipts for plant extensions (describe):	*	
Other receipts for plant extensions (describe): Loans for plant extension Total Receipts and Balances (including transfer or	63,885,81	4999

Expenditures for Capital Gutlay - Plant Exter expenditures below under expenditures from under table 4. Otherwise separately report the and general funds and from auxiliary enterprise year for capital outlays, plant extension and	plant funds, although they have amounts spent from educations funds during the	ave been included	Total	Code
From plant funds or all funds for:		519.72		
New buildings		3, 245, 44		•
Additions to existing buildings		1 y 125 . 47		
Improvements other than huildings	•			

	·	
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	•••	5050
Balance in Designated Plant Bunds at close of year (20) (Transfer to table 1, col 1)	56-073-67	589 9

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)
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TABLE 3 - CURRENT INCOME (4,5)		.	
Income for Educational and General Purposes		Total	Co
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	2,992,52	10
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	15,212,10	10
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		2,711.13	10
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 rnedered	13,000.00		
13 Other gifts	66 , 2 6 9 , 37	84,179.34	10
Sales and services of educational departments (gross income):(9)			
14 Agriculturak			
15 Dental school			
16 Others (itemize)			10
Receipts from other sources for educational and general purposes:(10)			
17 Interest on current funds 18 Net income from rented property (excluding residence halls)	154.53		
18 Net income from rented property (excluding residence halls) 19 Other sources	7 077 111	4 2 4 4 5 7	- a'
20 Total Educational and General Receipts (Transfer total to table 2)	7.033.44	\$, 187.97	10
20 lotal Educational and General Receipts (Transfer total to table 2)	*	112,283.06	10
Income for Auxiliary Enterprises and Activities (11) (Gross figures unless otherwise	indicated, in-		
cluding receipts from student fees for these purposes. Give figures even though r	ot handled	Total	Co
through college office.)			,
21 Residence halls		34	11
22 Dining halls	•	10,060.29	11
23 Student hospital or infirmary			. 11
24 College bookstore			11
25 Athletics (if handled separtely from physical education budget) excluding shares	of		
visiting teams	•		. 11
26 Student unions	N.	155 .7 2	11
27 Other activities	x 3.	14.47	11

TABLE 3- gurrent Income (continued)

Income to be Used for Noneducational Purposes (12) (excepting auxiliary enterprises and activities and capital outlays)	\$	7	Total	Co
Income from investments (interest):				
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 31 From gifts to be used for scholarships, student aid etc. (not looms)		285.03	2 85.03	12
From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return	·			
32 Other receipts for noneducational purposes			731.30	12
33 Total (Transfer total to table 2				12
34 Total current income			1,016.33	12
TABLE 4 - EXPENDITURES FOR CURRENT PURPOSES (4)			123,529.87	19
Expenditures for Educational and General Purposes (including equipment purchased				• •
from general current funds)			m-1 3 d	
General administration and expense: (13)			Total &	Co
35 General administrative offices	de	9,506,68		
36 General expense	•		20 75 07	20
Resident instruction and departmental research: (14)		18,850,19	28 . 356.8 7	20
37 Colleges, schools and departments (including non budgeted research)		46,848.11		
38 Organized activities relating to instructional departments, such as medical		-TO O TO ALL		
schoolhospitals, dental or legal clinics, creameries, museums, etc.			46,848,11	202
Organized research, separately budgeted; (15)			1000.100.22	V2
39 Agricultural experiment station				
40 Bureau of educational research				
41 Engineering experiment station		•		
42 Others				202
Extension (all extension services and correspondence courses):(16)				
43 Agricultural				
H Engineering	~			
45 General university extension courses	. ~		1	
46 Others	. *			201
47 Libraries (including salaries, other operating expenses and purchase of books				
and principally		2 , 365 ,77	2 , 365 .77	20
Operation and maintenance of physical plant, and other general services: (18)		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
16 Physical plant		15,102,16		
9 Other general services			15,102,16	20
Total for Educational and General Purposes (Transfer total to table 2)			92,672.91	20
Amount included above expended for:		_	- -	7
Administrative and professional salaries Other personal services (clerical meration and mointenance		42,410.06		
2 Other personal services (clerical, operation and maintenance 3 For capital outlays (new equipment)	.,			•
- Jane Adexhineral	•	7,812,13		

TABLE 1- Expenditures for Current Purposes (continued)

1.	ndicated, including all expenditures for salaries other operating expenses and		
	apital outlays from current funds. Give figures even though not handled through	Total	Co
-	ollege office)		271
54	Residence halls	# 10 060 m	21 21 21
55	Dining halls	\$ 10,060.29	21
<u>56</u>	Student hospital or infirmary		21
57	College bookstore		21
58	Athletics (if handled separately from physical education budget) excluding shares of	•	07
	visiting teams	3.55 70	21
59	Student unions	1 55 .7 2	21
		7 \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	~~
<u>60</u>		14,47	
	Other activities Total (Transfer total to table 2)	14,47 10,230,48	
60 61			21
60 61 Exp	Total (Transfer total to table 2)	10,230,48	21 Co
60 61 Exp.	Total (Transfer total to table 2) enditures for Noneducational Purposes (19) (except auxiliary enterprises and capital outlays)	10,230,48	21 Co 22
60 61	Total (Transfer total to table 2) enditures for Noneducational Purposes (19) (except auxiliary enterprises and capital outlays) Annuities Interest on loans	10,230,48	21 Co 22 22
60 61 Exp 62 63 64	Total (Transfer total to table 2) enditures for Noneducational Purposes (19) (except auxiliary enterprises and capital outlays) Annuities Interest on loans Financial campaigns	10,230,48	21 Co 22 22
60 61 Exp 62 63 64	Total (Transfer total to table 2) enditures for Noneducational Purposes (19) (except auxiliary enterprises and capital outlays) Annuities Interest on loans Financial campaigns Fellowships, scholarships, and other student aid NOT involving services to	10,230,48 Total	21 Co 22 22 22
60 61 Exp. 62 63	Total (Transfer total to table 2) enditures for Noneducational Purposes (19) (except auxiliary enterprises and capital outlays) Annuities Interest on loans Financial campaigns	10,230,48	21 21 22 22 22 22 22