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UBCHEA ARCHIVES
COLLEGE FILES
RG 11

Huachung
Financial records
Journal + ledger
1943-1947

0553

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HUA CHUNG COLLEGE

JOURNAL

1943

Aug 1st	National City Bank of NY (Reserve a/c)	\$ 29,287.54	
	National City Bank of NY (Regular a/c)	3,616.08	
	The Bank of Savings	882.49	
	Holmes Scholarship Fund		\$ 4,755.00
	Budget Income-1943-44 (Assoc. Bds)		2,701.40
	Dr. Wei's Special Fund		882.49
	Surplus Account		25,447.22

To set up the Balance Sheet items as of
the fiscal year beginning Aug. 1st, 1943

Aug 1st.	Central China College Foundation	\$ 1,936.11	
	Surplus Account		\$ 1,936.11

To set up the balance of college
Reserve funds to be transferred from
the Bank of Manhattan as of 8/1/43

Sep 8th.	Central China College Foundation	\$ 210.00	
	Specials; which were deposited in		
	Bank of Man. to be transferred		
	later to Nat. City (Reserve a/c)		
	Item from Eugene T. Hsu for		
	his family.....	\$ 200.00	
	Item from Robert Haskins		
	for Dr. Bien.....	10.00	\$ 210.00

Sep 29th	National City Bank (Reserve)	\$ 5,298.60	
	Budget Income-1943-44		\$ 5,298.60
	From the Associated Boards		

Oct 21st	College Payments	\$ 10,000.00	
	National City Bank (Reserve)		\$ 10,000.00
	Paid through the National Council		

Nov 10	National City Bank (Reserve)	\$ 210.00	
	Central China College Foundation		\$ 210.00
	To pay over to the reserve account		
	the cash received for the Hsu and		
	Haskins specials		

Dec 8	National City Bank (Reserve)	\$ 4,000.00	
	Budget Income-1943-44		\$ 4,000.00
	From the Associated Boards		

Dec 13	College payments	\$ 197.50	
	National City Bank (Reserve)		\$ 197.50
	Payment to Dr. P.V. Taylor as per		
	Coe's L-6/25/43		

1944

Jan 11	National City Bank (Reserve)	\$ 4,000.00	
	Budget Income-1943-44		\$ 4,000.00
	From the Associated Boards		

Feb 5	College Payments	\$ 10,000.00	
	National City Bank (Reserve)		\$ 10,000.00
	Paid through the National Council		

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Feb 15	College payments National City Bank (Reserve) Paid through the National Council	\$ 5,000.00 [✓]	\$ 5,000.00 [✓]

Feb 23	National City Bank (Reserve) Budget Income-1943-44 Received from Associated Boards	\$ 4,000.00 [✓]	\$ 4,000.00 [✓]

Mar 18	National City Bank (Reserve) Specials- For Ruth Earnshaw Lo From Ethel K. Earnshaw	\$ 25.00 [✓]	\$ 25.00 [✓]

Apr 3	College Payments National City Bank (Reserve) Payment to the Nat.City Bk. of NY for a/c of Mrs. Anna Andrews as per Coe's L-9	\$ 1,000.00 [✓]	\$ 1,000.00 [✓]

Apr 21	National City Bank (Reserve) Specials-For Ruth Earnshaw Lo From Oliver S. Lyford	\$ 100.00 [✓]	\$ 100.00 [✓]

Apr 21	National City Bank (Reserve) Specials-For Ruth Earnshaw Lo From A.C.Earnshaw	\$ 250.00 [✓]	\$ 250.00 [✓]

Apr 25	College Payments National City Bank (Reserve) Payment to LeRoy Miller as per Coe's L-10	\$ 400.00 [✓]	\$ 400.00 [✓]

Apr 25	College payments National City Bank (Reserve) Payment to W. Tecklenburg as per Coe's L-10	\$ 24.10 [✓]	\$ 24.10 [✓]

Apr 25	College payments National City Bank (Reserve) Payment to Albert W. Schauler as per Coe's L-10	\$ 900.00 [✓]	\$ 900.00 [✓]

May 11	Advance Expense account National City Bank (Reserve) \$1,200 cabled by the Nat.City Bk. of NY to Imperial Bank of India for a/c of Ruth Earnshaw Lo and cable charges amounting to \$9.68	\$ 1,209.68 [✓]	\$ 1,209.68 [✓]

May 09	National City Bank (Reserve) Budget Income-1943-44 From the Associated Boards	\$ 4,000.00 [✓]	\$ 4,000.00 [✓]

May 10	National City Bank (Reserve) Budget Income - 1943-44 From Harvard-Yencheng Institute	\$ 5,000.00 [✓]	\$ 5,000.00 [✓]

May 25	National City Bank (Reserve) Budget Income-1943-44 From Associated Boards	\$ 4,000.00 [✓]	\$ 4,000.00 [✓]

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Jun 5	Government Bonds	\$ 4,800.00 [✓]	
	National City Bank (Reserve)		\$ 4,800.00 [✓]
	Purchased the following U.S.Gov.Bonds		
	Series "G" with the funds of the		
	"Holmes Scholarship Fund"		
	3 bonds of \$1000 value....\$ 3,000		
	3 " " 500 " 1,500		
	3 " " 100 " 300		
	Total	4,800	
Jun 20	National City Bank (Reserve)	\$ 45.00 [✓]	
	Holmes Scholarship Fund		\$ 45.00 [✓]
	Amount received from Mr.Oliver S.Lyford		
	to increase the above scholarship fund		
	to \$4,800		
Jun 28	National City Bank (Reserve)	\$ 5,622.40 [✓]	
	Budget Income-1943-44		\$ 5,622.40 [✓]
	From the Associated Boards		
Jul 3	National City Bank (Reserve)	\$ 1,000.00 [✓]	
	Central China College Foundation		\$ 1,000.00 [✓]
	To pay over to the College Reserve a/c		
	\$1,000 of the balance \$1,936.11 re-		
	maining in the Bank of Manhattan		
Jul 14	National City Bank (Reserve)	\$ 3,000.00 [✓]	
	Budget Income-1943-44		\$ 3,000.00 [✓]
	From Yale-In-China		
Jul 21	National City Bank (Reserve)	\$ 2,000.00 [✓]	
	Budget Income-1943-44		\$ 2,000.00 [✓]
	From Yale-In-China		
Jul 31	Domestic & Foreign Missionary Society	\$141,263.89 [✓]	
	Proctor-Johnston Fund		\$141,263.89 [✓]
	To set up the Proctor-Johnston Fund		
	for the "Specials" received and held		
	by the Treasurer of the National		
	Council		
Jul 31	Budget Income 1943-44	\$ 43,622.40 [✓]	
	Surplus Account		\$ 43,622.40 [✓]
	To transfer to the Surplus a/c the		
	budget income for the year 1943-44		
Jul 31	Specials	\$ 210.00 [✓]	
	Surplus account		\$ 210.00 [✓]
	To correct journal entry of Sep.8/43		
	which credited specials instead of		
	income for the items from Hsu \$200		
	and R.Haskins \$10.00		
Jul 31	Surplus account	\$ 27,521.60 [✓]	
	College payments		\$ 27,521.60 [✓]
	To transfer to surplus account for		
	payments sent to Mr.Coe and payments		
	made for Mr.Coe by NY Office during		
	the year 1943-44		

1944

Aug 1	Surplus account	152.45 [✓]	152.45 [✓]
	Central China College Foundation		
	To charge the College funds with the following payments which was carried as an advance in the prior year from the Foundation funds:		
	Aug-1941 Hsiao \$100.00		
	Dft to London in 1942 52.45		
Aug 1	Proctor-Johnson Fund	30,000.00 [✓]	30,000.00 [✓]
	Surplus account		
	To transfer to the surplus account the \$30,000 in the Proctor-Johnson fund which has been designated for operating expenses of college		
Aug 1	Domestic & Foreign Miss. Society	10,278.75 [✓]	10,278.75 [✓]
	Surplus account		
	To credit the surplus account with the sums deposited with the Society and credited to the Amer.Church Mission, Special China Funds		
	Aug-1941 Hsiao \$100.00		
	Dft to London in 1942 52.45		
Aug 1	Advance expense account	1,000.00 [✓]	1,000.00 [✓]
	National City Bank (Reserve)		
	Check R-22 issued to Mrs.Ruth Earnshaw Lo at the request of Dr. Wei		
Sep 8	College payments	10,000.00 [✓]	10,000.00 [✓]
	National City Bank(Reserve)		
	Check R-23 issued to L.B.Franklin,Tr. to reimburse National Council for payment to J.Coe through Allen's India account		
Sep 21	Advance expense account	500.00 [✓]	500.00 [✓]
	Surplus account		
	To credit the surplus account with the amount advanced by Mr. Coe to Mrs.Lo when she left China		
Sep 21	Surplus account	12.91 [✓]	12.91 [✓]
	National City Bank (Joint acct)		
	To charge the NCB-Joint a/c with the amount of checks issued in China but had not been presented to the Bank for payment; as per J.Coe's letter U.S. Bal.sheet Aug.1,1944		
Oct 4	College payments	19.00 [✓]	19.00 [✓]
	National City Bank (Reserve)		
	Check R-24 issued to E.P.Miller as the request of J.Coe his letter L-#13		
Oct 10	National City Bank (Reserve acct)	1,200.00 [✓]	1,200.00 [✓]
	Advance expenses		
	To charge the bank with the return of the funds sent to India for a.c Mrs.Lo		

One shown 5889 7/3/44
 GWL-4/30/41; \$ 4,653.75)
 AJA-V-3133 ; 5,500.00)
 " V-3149 ; 25.00)
 " V-3150 : 100.00)

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1944

Oct 10	Advance expenses	1.40 [✓]	
	National City Bank (Reserve)		1.40 [✓]
	The cost by the bank for the exchange of lettes with India for the return of the \$1,200 deposited for Mrs.Lo which sum she did not use		
Oct 13	Specials	375.00 [✓]	
	National City Bank (Reserve)		375.00 [✓]
	Check R-25 issued to Mrs.Ruth Earnshaw Lo for the three specials in hand		
Nov 1	American Church Mission(A.C.M.-SCF)	1,236.14 [✓]	
	Surplus Account		1,236.14 [✓]
	To set up the difference between Mr.Coe's A.C.M.-SCF and the National Council-281-4th.Ave. ACM-SCF balance, the difference charged to Amer. Church Mission (G.W.Laycock, China Treas)		
	Mr. J.Coe's balance \$ 11,514.89		
	National Council 10,278.75		
	1,236.14		
Nov 1	Domestic & Foreign Missionary Society	514.48 [✓]	
	Proctor-Johnson Fund		514.48 [✓]
	Income on Government bonds to 4/1/44		
Nov 9	National City Bank of NY (Reserve a/c)	10,278.75 [✓]	
	Domestic & Foreign Miss. Society		10,278.75 [✓]
	To deposit in the Reserve a/c amount of ACM-SCF held by the National Council office		
Dec 6	National City Bank of NY (Reserve a/c)	10.00 [✓]	
	Budget Income (Cate-Assoc.Bds)		10.00 [✓]
	Remittance received from Assoc.Bds. a/c Mr. Cate donation		
Dec 4	Advance expense account	1,000.00 [✓]	
	National City Bank (Reserve a/c)		1,000.00 [✓]
	Payment on account of advance to Mrs. Lo as per Dr. Wei's letter.		
Dec 6	National City Bank of NY (Reserve a/c)	60.00 [✓]	
	Holmes Schalarship Fund		60.00 [✓]
	Income on Government bonds of \$4,800		
Dec 15	College payments	502.50 [✓]	
	National City Bank NY (Reserve a/c)		502.50 [✓]
	Ck #R-27 payment to Harold M.Miller as per J.Coe's L-16		
Dec 15	College payments	541.00 [✓]	
	National City Bank NY (Reserve a/c)		541.00 [✓]
	Ck. #r-28 payment to Mrs.Thomas M.Crotes as per J.Coe's L-16		

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1944

Dec 15 College payments \$ 469.50²
 National City Bank NY (Reserve a/c) \$ 469.50²
 Ck #R-29 payment to Mrs. Henry R. Calvin
 as per J. Coe's L-16

Dec 15 College payments
 National City Bank NY (Reserve a/c) \$ 223.00²
 Ck #R-30 payment to Bernard Selkin \$ 223.00²
 as per J. Coe's letter L-16

Dec 15 Domestic & Foreign Missionary Society \$5,000.00²
 Surplus Account \$5,000.00²
 To charge the Society with the 1944
 contribution from Miss Johnston for
 the maintenance or operations of
 the College School of Arts

Dec 31 Domestic & Foreign Missionary Society \$ 563.96²
 Proctor-Johnston Fund \$ 563.96²
 Income on Government bonds up to 10/1/44

1945

Jan 31 College payments \$ 200.00²
 National City Bank NY (Reserve a/c) \$ 200.00²
 Ck.-R-31 payment to Mrs. Ruth E. Lo
 as per J. Coe's letter L-17

Jan 31 College payments \$ 100.00²
 National City Bank NY (Reserve a/c) \$ 100.00²
 Ck- R-32 payment to Mary Richards
 as per J. Coe's L-17

Jan 31 College payments \$1,667.00²
 National City Bank NY (Reserve a/c) \$1,667.00²
 Ck R-33 payment to Rev. G.A. Sutherland
 C.I.M. as per J. Coe's L-18

Jan 31 The Bank of Savings \$ 40.45²
 Dr. Wei's Special Fund \$ 40.45²
 Interest earned on Savings account up
 to 1/31/45

Feb 21 Advance expense account \$1,000.00²
 National City Bank (Reserve a/c) \$1,000.00²
 Payment on account of advance to
 Mrs. Lo as per Dr. Wei's letter Ck R-34

May 8 College payments \$ 67.00²
 National City Bank NY (Reserve a/c) \$ 67.00²
 Ck R-35 payment to Mrs. Lo as request
 from J.L. Coe; bal. of dep. by Mr. J. Loe

Mar 26 National City Bank (Reserve a/c) \$ 746.00²
 Budget Income \$ 746.00²
 From Associated Boards for Current Needs

May 18 National City Bank (Reserve a/c) \$ 1,500.00²
 Budget Income \$1,500.00²
 \$1,250 for Practice School yr end 7/31/44
 250 " for books " " 7/31/44

Reformed Board

0559

1945

Jun 5 National City Bank (Reserve a/c) \$ 60.00²
 Holmes Scholarship Fund \$ 60.00²
 Income on Government Bonds \$4,800.00

Jul 5 National City Bank (Reserve a/c) \$ 5,000.00²
 Budget Income \$ 5,000.00²
 Grant from Yale-In-China

Jul 14 National City Bank (Reserve a/c) \$ 5,075.00²
 Budget Income \$ 5,075.00²
 Grant from Harvard-Yenching \$ 5,000.00
 Associated Boards 55.00
 Anonymous 20.00

Jul 20 Dr. Wei's Travel Acct. to U.S. \$ 17.93²
 National City Bank (Reserve a/c) \$ 17.93²
 Mr. O.S. Lyford's expenses trip to
 Washington a/c Dr. Wei's U.S. trip

Jul 20 Domestic & Foreign Miss. Society \$ 606.37²
 Proctor-Johnston Fund \$ 606.37²
 Inc. on U.S. Bds to 4/1/45.....\$ 563.06
 " " " to 6/22/45..... 43.31

Jul 27 College payments \$ 15.00²
 National City Bank (Reserve) \$ 15.00²
 Ck-#37 Payment to Mrs. Joyce Fan as per
 J.L.Coe's request L#

Jul 27 Government Bonds \$ 7,200.00²
 National City Bank (Reserve) \$ 7,200.00²
 Ck-#38 Purchase of U.S. Bonds Series "G"
 for Yunan Students Scholarship Fund

Sep 21 College payments \$ 75.00²
 National City Bank (Reserve) \$ 75.00²
 Ck-#39 Payment to Mrs. R.E. Lo as per
 J.L.Coe's request L#29

Nov 23 College payments to Wei Travel to U.S. \$ 1,475.67²
 National City Bank (Reserve) Ck-40 \$ 1,475.67²
 To reimburse Mr. A.J. Allen, Treas. of
 of Amer. Church Mission, Kunming, China

Dec 11 College payments to Wei Travel to U.S. \$ 3.00²
 National City Bank (Reserve) Ck-41 \$ 3.00²
 To reimburse Foreign Missions Conference
 thru Assoc. Bds. for Dr. Wei

Dec 27 College payments \$ 120.00²
 National City Bank (Reserve) \$ 120.00²
 Ck-#42 Payment to Mrs. R.E. Lo as per
 J.L.Coe's request L#37

1946
 Oct 5 National City Bank (Reserve) \$ 100.00²
 Specials \$ 100.00²
 Receipt from Mr. Lim Foon to be paid by
 J.L.Coe to Miss Yung in China

0560

1945

#8

Nov 26 National City Bank (Reserve) \$ 85.00²
 Budget Income \$ 85.00²
 Rec'd from Dr. Wei \$ 80.00
 " " Assoc. Bds. 5.00

Dec 12 National City Bank (Reserve) \$ 60.00²
~~Holmes Scholarship Fund~~ *Budget Income* \$ 60.00²
 Income on Government Bonds

Dec 31 College payments \$ 4.91²
 National City Bank (Reserve) \$ 4.91²
 In payment of Draft #52 issued
 June 21, 1941

1946

Jan 4 College payments \$1,374.00²
 National City Bank (Reserve) \$1,374.00²
 Ck-#43 as per J.L.Coe's request
 His letter 8/25/45

Jan 4 Surplus account \$ 500.00²
 Advance Expense acct. \$ 500.00²
 In Mr.Coe's letter L-24, he advises
 that the \$500 advanced to Mrs.Lo when
 she left Hscihowhad been adjusted.

Jan 15 National City Bank (Reserve) \$ 90.00²
~~Yunah Students Scholarship Fund~~ *Budget Income* \$ 90.00²
 Income on Government Bonds

Jan 1 Surplus Account College payments \$ 7,294.00²
 Yunah Students Scholarship Fund \$ 7,294.00²
 To set up the Scholarship Fund, the
 receipts of which \$7,924, was retained
 by the college and used for regular
 expenses.

Jan 15 The Bank of Savings \$ 13.87²
 Dr. Wei's Special Fund \$ 13.87²
 To charge the Bank with the accrued Int.

Feb Dr. Wei's Special Fund \$ 468.00²
 The Bank of Savings \$ 468.00²
 This sum was transferred to Trustee's
 account for Mrs. Lo's payments

Mar 1 College Payments \$ 2,735.00²
 National City Bank (Reserve) \$ 2,735.00²
 Ck #R-44 as per request Coe's L-

Mar 21 College payments \$ 25.00²
 National City Bank (Reserve) \$ 25.00²
 Ck #r-45 as per request Coe's L-
 Pay't to Barnes & Noble for
 D.F.Anderson

0561

Mar 21st.	College payments National City Bank (Reserve) As per Coe's L-16a/c \$600 pay't for D.F.Anderson	\$ 575.00	\$ 575.00
Mar 27th.	Advance Expense acct. (Mrs.Lo) National City Bank (Reserve) For deposit in Founder's acct. for Mrs. Lo	\$ 852.00	\$ 852.00
Mar 18th.	National City Bank (Reserve) Specials-Scholarships From Mrs.A.Baker Duncan for Education of Miss Wai-sen Taai at Hua Chung College	\$ 170.00	\$ 170.00
Mar 21st.	National City Bank (Reserve) Specials-Scholarships Moving students to Wuchang Scholarship gift from Dr. Wei \$1,500 gift from W.A. of the Episcopal Board	\$ 1,600.00	\$ 100.00 1,500.00
Apr 11th.	National City Bank (Reserve) Budget Income From Associated Boards a/c of gift from O.S.Lyford	\$ 100.00	\$ 100.00
May 17th.	National City Bank (Reserve) Specials-Support of Students Gift from Reformed Church for the support of students from the Province of Yunnan in Hua Chung college	\$ 2,000.00	\$2,000.00
May 29th.	College payments National City Bank (Reserve) Part payment on \$1,107 to Elsie Sharten as per J.L.Coe's L-16	\$ 500.00	\$ 500.00
May 28th.	National City Bank (Reserve) Specials-Dr.Wei's Scholarships Gifts from W.A.Dist.of Westchester \$333.45 and From Mr.A.B.Tuttle \$75.00	\$ 408.45	\$ 408.45
June 5th.	National City Bank (Reserve) Rehabilitation & Reconstruction of Bldgs & Equip. Helmes Scholarship Fund Budget Inc. \$5,000 gift from the Reformed Church \$60.00 Int. on Gov.Bonds	\$ 5,060.00	\$5,000.00 60.00
June 11th.	National City Bank (Reserve) Specials-Dr.Wei's Scholarships From Missionary Society of St.Paul's School, Concord, N.H.	\$ 300.00	\$ 300.00
June 19th.	National City Bank (Reserve) Budget Income From Yale-in-China for year 1945-46	\$ 5,000.00	\$5,000.00
July 15th.	National City Bank (Reserve) Budget Income Rehabilitation & Reconstruction of Bldgs & Equip. 1945-46 grant from Reformed church Practice School \$1,250 Grant for books 250 General Subsidy 1,500 Assoc.Bds. from Restoration Fund \$8,000	\$11,000.00	\$3,000.00 8,000.00

0562

July 23rd	National City Bank (Reserve)	\$ 90.00	
	Yunan Students Scholarship Fund		\$ 90.00
	Int. on Gove Bonds <i>Budget is there</i>		
June 19th.	College payments	\$ 644.00	
	National City Bank (Reserve)		\$ 644.00
	Payment to Chao Chi-tsun		
	J.L.Coe's L-49 to JG		
July 5th.	College payments	\$ 10.14	
	National City Bank (Reserve)		\$ 10.14
	Payment to Amer.Physical Society		
	as per J.L.Coe's L-50		
July 1st.	Budget Income	\$ 80.00	
	C.C.C.Foundation, (NY Office)		\$ 80.00
	To correct entry of Nov.26th.		
	for the \$80.00 received from		
	Dr.Wei; This was a credit to the		
	Founder's account.		
July 1st.	Domestic & Foreign Missionary Soc.	\$5,548.80	
	Proctor-Johnson Fund		\$1,548.80
	Surplus Account		4,000.00
	Income on Bldg. acct.P.G.Fund to		
	June 20 1946 \$1,548.80		
	\$4,000 grant from Mrs.Proctor for		
	operating account		
<i>Aug 1, 1945</i>	July 1st. Holmes Scholarship Fund	\$ 120.00	
	Budget Income <i>Surplus a/c</i>		\$ 120.00
	To correct credit for interest on		
	Gov.Bds. Income to be used for		
	operating expenses		
May 15th	Proctor-Johnson Fund	\$ 7,000.00	
	Dom. & Fo. Missionary Society		\$ 7,000.00
	For the purchase of property		
Jul 29th.	National City Bank NY (Reserve)	\$ 5,000.00	
	Budget Income <i>Harvard-Yenching</i>		\$ 5,000.00
Jul 31st.	Specials <i>Specials</i>	\$ 678.45	
	Dr.Wai's Scholarships, Hua Chung		\$ 678.45
	Specials Dr.Wei's Scholarships		
	From Mrs.Duncan,Waco,Texas a/c		
	Dr.W.Taai for Miss Wai-sen Taai \$170.00		
	From Miss Bessie H. Guerrey..... 100.00		
	From W.A.Dist.of Westchester... 333.45		
	From A.B.Tuttle..... 75.00		
	678.45		
Jul 31st	Specials	\$14,500.00	
	Moving & Rehabilitation a/c		\$14,500.00
	W.A. of the Episcopal church \$1,500.00		
	Evang. & Ref. Church..... 5,000.00		
	Associated Boards..... 8,000.00		
	14,500.00		
Jul 31st.	Specials	\$ 300.00	
	Dr.Wei's Scholar.in Hua Chung		\$ 300.00
	From Missionary Society of		
	St.Paul's Schook,Concord,N.H.		
July 31st.	College payments	\$ 607.00	
	Accounts Payable		\$ 607.00
	Balance due Elsie Sharten of the		
	\$1,107 advanced to John Coe as		
	per his L-#16		

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July 31	Budget Income	\$ 13,405.00	
	Surplus Account		\$ 13,405.00
	To close out the Income received during year 1945-46		
July 31	Surplus Account	\$ 13,979.05	
	College payments		\$ 13,979.05
	To close out payments for college during year 1945-46		
July 31	Dr. Wei's Travel to U.S.	\$ 426.96	
	Surplus Account		\$ 426.96
	To credit the College Surplus a/c with the payment J. Coe made to Dr. Wei for his travel Hsichow to Künming; as per Coe's letter L-#38 11/18/45		
July 31	National City Bank-Joint a/c	\$ 4.91	
	Surplus Account		\$ 4.91
	As per J.L.Coe's statement, check for \$4.91 had been drawn on Joint account but charged to the Reserve account when paid by bank. This will adjust the amount that had been credited to the Joint a/c		
July 31	American Church Mission-G.W.L.	\$ 261.80	
	Surplus Account		\$ 261.80
	To charge the A.C.M. a/c Gen. W. Laycock for the increase in the balance in the ACM-SCF which was found after checking with him the China records. \$1,497.94 instead of \$1,236.14		
July 31	Domestic & Foreign Missy. Society	\$ 5,324.93	
	Surplus Account		\$ 5,324.93
	To credit the surplus account for the balance in the Society's ACM-SCF fund as of 7/31/46 to the credit of Hua-Chung College		
July 31	Domestic & Foreign Miss. Soc.	\$105,000.00	
	Moving & Rehabilitation Fd.		\$105,000.00
	To set up to contribution from the National Council's Reconstruction & Advance fund to Hua Chung College for their Moving & Rehabilitation cost.		
July 31	Proctor-Johnston Fund	\$ 5,929.97	
	Moving & Rehabilitation Fund	3,529.48	
	Domestic & For. Missy Society		\$ 9,459.45
	To credit D & F. Soc. with payts made for a/c Hua Chung College		
	a/c Land purchases.....	\$ 5,929.97	
	Re. & Equip. & Moving.....	3,529.48	

0564

July 31 Moving & Rehabilitan Fund \$ 20,409.61
 Domestic & For.Missy Soc. \$ 20,409.61
 To credit the National Council
 for the following payts;
 a/c R & A \$100,000...\$17,520.90
 a/c Library Fund..... 2,888.71

Sept 17 College payments \$ 383.00
 Nat. City Bk. (Reserve) \$ 383.00
 To reimburse Nat. Council for
 Dr.Lo's travel to U.S. Ck R-52 ,

Sep 27 College payments \$ 15.00
 Nat.City Bk.(Reserve) \$ 15.00
 R-#53 as per J.L.Coe's L-42
 at request of Mr. Ying Fa-Lu

Sep 27 College payments \$ 225.00
 Nat.City Bk.(Reserve) \$ 225.00
 R-54 Payment to Mrs.P.V.Taylor
 as per J.L.Coe's L-46

Oct 1 College payments \$ 150.00
 Nat.City Bk. (Reserve) \$ 150.00
 R-55 Pay't to Dr.Wu Pao-Ching
 as per J.L.Coe's L-To JG 9-9-46

Oct 1 Moving & Rehabilitation a/c \$ 10,000.00
 Dom. & For. Missionary Soc. \$ 10,000.00
 As per J.L.Coe's letter to
 Mr.Gilson 9/16/46 and J.L.Coe's
 letter to Mr.Lyford 9/27/46

Oct 8 Nat.City Bk.(Reserve) \$ 1,497.94
 Amer.Church Miss.GWL \$ 1,497.94
 For bal. in the ACM-SCF as
 per GWL's statements

Sept 18 Nat.City Bk.(Reserve) \$ 25.00
 Budget Income \$ 25.00
 Ck. a/c Mrs E.Bien received
 from J.L.Coe

Nov 1 (Dr. Wu-Pao-Ching) (College Pay'\$ 190.00
 Nat.City Bk.(Reserve) 190.00
 R -56 as per J.L.Coe's L-
 10 4/46 to J.G.

Nov 12 Nat.City Bk. (Reserve) \$ 35.00
 Moving & Rehab. a/c \$ 35.00
 R emittance from Mrs. Louise
 Lawrence Meigs of Bronxville NY

Nov 20 Nat.City Bk (Reserve) \$ 400.00
 Budget Income 400.00
 From Franklin & Marshall college
 thru World Student Service Fund
 The Int. Comm. of Y.M.C.A.

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Nov 27	Nat. City Bk. (Reserve)	\$ 1,923.56	\$ 1,923.56
	Dr. Wei's Travel to US Reimbursement from Dr. Wei's Discretionary Fund with Nat. Council for his travel to U.S.		
Dec 3	Nat. City Bk. (Reserve)	\$ 508.50	\$ 508.50
	Dr. Wei's Scholarship's Fund Proceeds of the sale of securities received from Mr. Bickford for Dr. Wei's scholarship fund		
Dec 9	College Payments	\$ 6,640.55	\$ 6,640.55
	Nat. City Bk. (Reserve) To charge college with the amount used for operating exp. of the \$39,100 received the the Amer. Church Mission in March & April ; as per Coe's statement Aug. 1st. 1946		
Dec 27	College payments	\$ 2,500.00	\$ 2,500.00
	Nat. City Bank (Reserve) R-59 Canadian Draft for G. Emily Hemings as per L-J.L. Coe 12/13 46		
<u>1947</u>			
Jan 3	Nat. City Bk. (Reserve)	\$ 1,423.65	\$ 1,423.65
	Budget Income Received from Endowment fund Yale-In-China for the support of Hua-Chung College		
Jan 3	Nat. City Bk. (Reserve)	\$ 41.39	\$ 41.39
	Dr. Wei's Scholarship Fund Rec'd from Dom. & For. Missy Soc. 1/2 of 1945 income from the D.A. Pierce Fund #322 for the scholarship of a young girl at the college		
Jan. 29	Accounts Payable (E. Sharten)	\$ 607.00	\$ 607.00
	Nat. City Bk. (Reserve) Balanced due Miss #E. Sharten of the \$1,107 deposited to Mr. Coe		
Feb 1	Surplus Account	\$ 420.00	\$ 240.00
	Holmes Scholarship Fund Yunan Students Schol. Fund To restore to the fund accounts the income which was in error to the budget income; (Holmes) Dec 1944-Jun-1945-Dec-1945-Jun-1946 (Yunan) Dec Jan-1946 & Jul 1946		180.00
Feb 5	College payments	\$ 800.00	\$ 800.00
	Nat. City Bk. (Reserve) Ch R-61 to Radhel A. Dowd for Shen -wu Wan as per Coe's letter		
Feb 7	Nat. City Bk. (Reserve)	\$ 82.50	\$ 82.50
	Budget Income From Int. Bd. of Int. Missions See their letter in file file		

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Feb 7	Nat. City Bk. (Reserve)	\$ 150.00 ²	
	Budget Income		\$ 150.00 ²
	From the following thru the		
	Assoc. Bds.		
	O.S. Lyford	\$ 100.00	
	Mobenstine	50.00	
Feb 7	Nat. City Bank (Reserve)	\$ 150.00 ²	
	Holmes Scholarship Fund		60.00 ²
	Yunnan Students Schol. Fund		90.00 ²
	Income on Gov. Bonds		
Feb 19	Nat. City Bank (Reserve)	\$ 225.00 ²	
	Dr. Wei's Scholar. Fund		\$ 225.00 ²
	Gift from Mrs. A. Baker Duncan		
Feb 19	College payments	\$ 1,000.00 ²	
	Nat. City Bk. (Reserve)		\$ 1,000.00 ²
	R -62 as per J.L. Coe's cable 2/13/47		
Mar 18	College payments	\$ 11.50 ²	
	Nat. City Bk. (Reserve)		\$ 11.50 ²
	R-63 as per J.L. Coe's L-2/12/47		
Apr 7	College payments	\$ 1,000.00	
	Nat. City Bank (Reserve)		\$ 1,000.00
	R-64 as per cable and letter		
	from Dr. Paul Ward		
Mar 20	Nat. City Bank (Reserve)	\$ 4,000.00 ²	
	Moving & Rehabilitation a/c		\$ 4,000.00 ²
	Contribution from the Amer.		
	Council of Education, Wash.		
	for books & equipment		
Apr 8	Nat. City Bank (Reserve)	\$ 1,500.00	
	Budget Income		\$ 1,500.00
	Contributions (regular grants)		
	from Int'l Bd. of Missions of		
	Evangel. & Ref. Church		
Mar 31 Apr 1	College payments	\$ 2,525.29 ²	
	Accounts payable		\$ 2,525.29 ²
	To set up liability for funds		
	deposited by Sidney C. Hsiao with		
	Mr. J.L. Coe - his L-#36		
Mar 31 Apr 1	College payments	\$ 21.00 ²	
	Accounts payable		\$ 21.00 ²
	To set up liability for amount		
	deposited with Mr. Coe for		
	Miss Hwang Hsin-yuin		
Mar 31 Apr 1	College payments	\$ 800.00 ²	
	Accounts Payable		\$ 800.00 ²
	To set up liability for amount		
	deposited to J.L. Coe on 1/27/47		
	as per Coe's L-to COSL 2/12/47		
Mar 31	Moving & Rehabilitation Account	\$ 10,000.00 ²	
	Dom. & For. Missy Society		\$ 10,000.00 ²
	As per advice from C.P. Gilson		
	ACM - a/c draft #52 charged to		
	Hankow funds.		

Mar 31 Moving and Rehabilitation account \$ 16,628.04
 Dom. & For. Missionary Soc. \$ 16,628.04
 To Cr. to Soc. for payments a/c of
 \$105,000 R & A ~~payments~~ appro.
 Equipment \$ 16,652.84
 Books 1,975.20

Apr 7, College Payments \$ 1,000.00
 Nat. City Bk. Reserve acct. \$ 1,000.00
 R-64 as per cable from Paul Ward

Apr 8 Nat. City Bk. (Reserve acct) \$ 1,500.00
 Budget Income \$ 1,500.00
 Grants from Evang. & Ref. Church

Mar 31 College payments \$ 200.00
 Nat. City Bank (Joint a/c) \$ 200.00
 For draft # Drawn by J.L.Coe in
 China Feb.17,1947

Mar 31 Moving & Rehabilitation a/c \$ 1,258.42
 Dom. & For. Missy Soc. \$ 1,258.42
 To cr. Nat.Council with payments
 a/c \$105,000 R & A Appro.
 Equipment \$ 12.96
 Books 1,245.46
1,258.42

Mar. 31 Domestic & For. Missy Soc. \$10,721.05
 Proctor-Johnson Fund \$ 5,721.05
 Surplus a/c 5,000.00
 Contributions received from
 Mrs. Johnston; Dec. 1945
 Building Fund \$ 5,000.00
 Int. Earned on Fd. 721.05
 For Operations 5,000.00

Mar.31 Moving & Rehabilitation Fund \$ 500.00
 Dr.Wei's Scholarship Fu. \$ 500.00
 \$500 of the \$1,500 contribution
 from W.A. Nat.Council for moving
 exp. was transferred to scholar-
 ship on advice from W.A.

Mar.31 Moving & Rehabilitation Fund \$6,272.49
~~Dom. & For. Missy Soc.~~
 Reh. expenditures as per J.L.Coe's
 statement for the 1st. half of the
 school year 1946-47;
 Group 11 Repairs \$24,744.25
 " 111 Furnishings 10,306.39
 " 1V Books & Science 1,221.85
36,272.49
 Less 30,000.00
6,272.49

Mar. 31 Moving & Rehabilitation Fund \$ 10,000.00
 Dom. & For. Miss.Soc. \$ 10,000.00
 For.draft #47 drawn on the D & F
 Miss.Soc. in favor of the College

1947

#35
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Apr. 6	College payments Nat. City Bank of NY (Res) Chk.R-65 Bank of Communications	\$ 600.00 [✓]	\$ 600.00 [✓]
Apr 16	Accounts Payable Nat. City Bank of NY (Res) Chk.R-66 Pay't to S.C.Hsiao	\$ 2,525.29 [✓]	\$ 2,525.29 [✓]
May 1	Nat.City Bk. of NY (Res) Specials Rec'd from J.Coe as a special for Bao	\$ 25.00 [✓]	\$ 25.00 [✓]
May 22	Nat.City Bk. of NY (Res) Budget Income From Bd of Int'l Missions of the Evang. & Reformed Church	\$ 500.00 [✓]	\$ 500.00 [✓]
Apr 8	Nat.City Bk. of NY (Res) Budget Income <i>From Bd of Int'l Missions of the Evang. & Reformed Church</i>	\$ 1,500.00	\$ 1,500.00
Apr 28	College payments Nat.City Bk. of NY (Res) Chk. R-67 Pay't to Shoo Ti Hsu	\$ 200.00 [✓]	\$ 200.00 [✓]
Apr 28	College payments Nat.City Bk. of NY (Res) Chk.-R-68 To Bank of China	\$ 2,000.00 [✓]	\$ 2,000.00 [✓]
Apr 28	College payments Nat. City Bk. of NY (Res) Chk.R-69 Pay't to Chen Yang-San	\$ 300.00 [✓]	\$ 300.00 [✓]
Apr 29	College payments Nat.City Bank of NY (Res) Chk.R-70 to J.Coe for expenses	\$ 30.00 [✓]	\$ 30.00 [✓]
May 2	College payments Nat.City Bank of NY (Res) Chk.R-71 Pay't to Bank of China	\$ 3,000.00 [✓]	\$ 3,000.00 [✓]
May 5	College payments Nat.City Bk. of NY (Res) Chk.-R-72 Pay't to Chen Yang-San	\$ 500.00 [✓]	\$ 500.00 [✓]
Jun 23	Nat.City Bk. of NY (Res) Budget Income From Dom & For Miss.Soc. from College Trust Funds; #358 Butterwork Mem'l Fund \$100.95 #434 Stokes Fund 511.50	\$ 612.45 [✓]	\$ 612.45 [✓]
May 21	College payments Nat.City Bk. of NY (Res) Chk.R-73 F.H.Paul & Stein Bros.	\$ 1,000.00 [✓]	\$ 1,000.00 [✓]
May 21	College payments Nat.City Bk. of N.Y. (Res) Chk.R-74 F.H.Paul & Stein Bros.	\$ 2,000.00 [✓]	\$ 2,000.00 [✓]
May 26th.	College Payments Nat.City Bk. of NY (Res) Chk.R-75 F.H.Paul & Stein Bros.	\$ 2,000.00 [✓]	\$ 2,000.00 [✓]
May 28th.	College payments Nat.City Bk. of NY (Res) Chk.R-76 Shen-Wu Wan	\$ 100.00 [✓]	\$ 100.00 [✓]

0569

Jun 4 Accounts Payable 21.00 ✓
 Nat. City Bk. of NY (Res) 21.00 ✓
 Chk.R-78 Paid Hwang Hsin-Yuin

Jun 30 College payments 2,546.74 ✓
 Nat. City Bk. of N.Y. (Res) 2,546.74 ✓
 Chk.R-80 Paid to D & F Miss'y Soc.
 for ~~balance~~ overdraft in the
 ACM-SCF

Jun 30 National City Bk. of N.Y. (Res) 624.21 ✓
 Budget Income 624.21 (1) ✓
 Rehabilitation Fund 45.67 (2) ✓
 U.S. Government Bonds 60.00 (3) ✓
 Received from
 (1) Franklin & Marshall College 624.21
 (2) From Associated Boards 45.67
 (3) Treasury Dept. (Holmes Fd) 60.00

Jun 30 College payments 4,394.69 ✓
 Dom. & For. Missy Soc. 4,394.69 ✓
 Paid the following items from the
 ACM-SCF with the D & F M Soc.
 Steamship passage for Mr & Mrs. Lo 935.00
 Add'l travel allow. for Mr. Lo 882.00
 John Wei-As per P. Ward's letter 124.43
 F.H. Paul & Stein Bros. As per
 Paul Ward's letter 6/11/47 5,000.00
 6,941.43
 Paid to D & F Miss. Soc. Chk.R-80 2,546.74
 4,394.69

Jun 30 Surplus account 930.24 ✓
 Dom. & For. Missionary Soc. 930.24 ✓
 Adjustments in the ACM- SCF made by
 John Coe when reconciling the account
 with Henry Budd

June 30 Rehabilitation Fund 5,151.10 ✓
 Dom. & For. Missy Soc. 5,151.10 ✓
 To credit the Society for additional
 payments from the R & A College appro.
 of \$100,000.00

June 4 Accounts Payable 21.00
~~Nat City Bk. - Res. a/c~~ 21.00
~~R-78 pd Hwang Hsin-Yuin~~

Jul 1 ~~Nat. City Bank (Res)~~ 624.21
~~Budget Income~~ 624.21
~~From Franklin & Marshall~~

Jul 1 ~~Nat. City Bank (Res)~~ 45.67
~~Rehabilitation Fund~~ 45.67
~~From Associated Boards~~

Jul 1 ~~Nat. City Bank (Res)~~ 60.00
~~Holmes Scholarship Fund~~ 60.00
~~Int. on Gov. Bonds~~

Jul 11 Nat. City Bank (Res) 90.00 ✓
 Yunan Students Scholarship Fund 90.00 ✓
 Int. on Government Bonds

Jul 18 College payments 2,000.00 ✓
 Nat. City Bank (Res) 2,000.00 ✓
 R-83 Fulton Nat. Bank, Lancaster, Pa
 for a/c of Dr. Paul V. Taylor

0570

1947

Jul 18	College payments	\$ 4,200.00 [✓]	
	Accounts Payable		\$ 4,200.00 [✓]
	To set up above sum for Mr. Victor F.H. Chu as per P. Ward's letter 7/5/47		
Jul 18	College payments	\$ 410.00 [✓]	
	Accounts Payable		\$ 410.00 [✓]
	To set up above sum for Mr. Lee Kung-ching as per P. Ward's letter 6/14/47		
Jul 7	College payments	\$ 1,000.00 [✓]	
	Nat. City Bk of NY (Res)		\$ 1,000.00 [✓]
	R-31 To Liu Shih-Shin		
Jul 16	College payments	\$ 1,500.00 [✓]	
	Nat City Bk of NY (Res)		\$ 1,500.00 [✓]
	R-32 L.B.F. Tr. P. Ward's let. 7/3/47		
Jul 29	Nat. City Bank of NY (Reserve)	\$ 5,000.00 [✓]	
	Budget Income		\$ 5,000.00 [✓]
	From Yale-In-China for fiscal yr 1946-47		
Jul 31	Accounts Receivable	\$ 5,000.00 [✓]	
	Budget Income		\$ 5,000.00 [✓]
	Receivable from Harvard-Yenchung for grant for year 1946-47		
Jul 31	Budget Income	\$ 21,590.30 [✓]	
	Surplus Account		\$ 21,590.30
	To transfer to the surplus a/c the total budget income for the fiscal year 1946-47		
Jul 31	Surplus Account	\$ 44,242.77 [✓]	
	College payments		\$ 44,242.77 [✓]
	To transfer to the surplus a/c the total payments for college operations for the fiscal year 1946-47		

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LEDGER ACCOUNTS

#19

National City Bank of NY (Reserve a/c)

1943	Debit	1943	Credit
Aug 1 Balance	29,287.54	Oct 21 College pd.	10,000.00
Sep 29 Deposit	5,298.60	Dec 13 Dr. Taylor	197.50
Nov 10 "	210.00		
Dec 8 "	4,000.00		
1944		1944	
Jan 11 Deposit	4,000.00	Feb 5 College pd.	10,000.00
Feb 23 "	4,000.00	" 15 " "	5,000.00
Mar 18 "	25.00	Apr 3 Mrs. Andrews	1,000.00
Apr 21 "	100.00	" 25 L. Miller	400.00
" 21 "	250.00	" 25 Tecklenburg	24.10
May 9 "	4,000.00	" 25 Schauler	900.00
" 10 "	5,000.00	May 1 For India	1,209.68
" 25 "	4,000.00	Jun 5 Gov Bds	4,800.00
Jun 5 "	45.00		
" 28 "	5,622.40		
Jul 3 "	1,000.00		
" 14 "	3,000.00		
" 21 "	2,000.00	Jul 31 Balance	38,307.26
	\$ 71,838.54		\$ 71,838.54
Aug. 1 Balance	38,307.26	Aug 1 R-#22 ✓	1,000.00
Oct 10 From India	1,200.00	Sep 8 R-#23	10,000.00
" Dom. & For. M.S.	10,273.75	Oct 4 R-#24	19.00
" Assoc. Bd. (Cate)	10.00	10 India chgs	1.40
" Inc. on Bonds	60.00	13 R-#25	375.00
1945		Dec 4 R-#26 ✓	1,000.00
Mar 26 Deposit	746.00	15 R-#27	502.50
May 18 "	1,500.00	15 R-#28	541.00
Jun 5 "	60.00	15 R-#29	469.50
Jul 5 "	5,000.00	15 R-#30	223.00
" 14 "	5,075.00	(45) Jan 31 R-#31	200.00
	62,237.01	31 R-#32	100.00
		31 R-#33	1,667.00
		Feb 21 R-#34 ✓	1,000.00
		May 8 R-#35	67.00
		Jul 20 R-#36	17.93
		27 R-#37	17,153.00
		27 R-#38	7,200.00
		31 Balance	37,838.68
	\$ 62,237.01		\$ 62,237.01
Aug 1 Balance	\$ 37,838.68	Sep 21 R-#39	75.00
Oct 5 Deposit	100.00	Nov 23 R-#40	1,475.67
Nov 26 "	85.00	Dec 11 R-#41	3.00
Dec 12 "	60.00	27 R-#42	120.00
1946		31 Draft	4.91
Jan 15 Deposit	90.00	1946	
Mar 18 "	170.00	Jan 4 R-#43	1,374.00
" 21 "	1,600.00	Mar 1 R-#44	2,735.00
Apr 11 "	100.00	Mar 21 R-45	25.00
May 17 "	2,000.00	21 R-46	575.00
" 28 "	408.45	27 R-47	852.00
Jun 5 "	5,060.00	May 29 R-48	500.00
" 11 "	300.00	Jun 19 R-49	644.00
" 19 "	5,000.00	Jul 5 R-50	10.14
Jul 15 "	11,000.00		8393.72
" 23 "	90.00		
" 29 "	5,000.00		
	62,902.13		
	62,902.13		

0572

Credit

0573

Joint
National City Bank of NY (Regular a/c)

<u>1943</u>	<u>Debit</u>	<u>1943</u>	<u>Credit</u>
Aug 1 Balance	<u>3,616.08</u>	Jul 31 Balance	<u>3,616.08</u>
	<u>\$ 3,616.08</u>		<u>\$ 3,616.08</u>
<u>1944</u>		<u>1944</u>	
Aug 1 Balance	<u>3,616.08</u>	Sep 21 China drafts	\$ 12.91
		Jul 31-45 Balance	<u>3,603.17</u>
	<u>3,616.08</u>		<u>\$ 3,616.08</u>
<u>1945</u>		<u>1947</u>	
Aug 1st Balance	<u>\$3,603.17</u>	Mar 31 Dft #60	\$ 200.00
<u>1946</u>			
Jul 31st China Dft chgd to Reserve a/c	<u>4.91</u> 3,608.08		

The Bank of Savings

<u>1943</u>	<u>Debit</u>	<u>1943</u>	<u>Credit</u>
Aug 1 Balance	<u>882.49</u>	Jul 31 Balance	<u>882.49</u>
	<u>\$ 882.49</u>		<u>\$ 882.49</u>
<u>1944</u>			
Aug 1 Balance	<u>882.49</u>		
<u>1945</u>			
Jan 31st Interest	<u>40.45</u>	Jul Balance	\$ <u>922.94</u>
	<u>\$ 922.94</u>		<u>\$ 922.94</u>
<u>1945</u>			
Aug 1 Balance	<u>\$ 922.94</u>		
<u>1946</u>		<u>1946</u>	
Jan 15 Interest	<u>13.87</u> 936.81	Feb. Withdrawn	\$ 468.00

Budget Income-

1943	Debit	1943	Credit
		Aug 1 Assoc Bds	2,701.40
		Sep 29 " "	5,298.60
		Dec 8 " "	4,000.00
1944 To surplus acct.	\$ 43,622.40	1944	
		Jan 11 " "	4,000.00
		Feb 23 " "	4,000.00
		May 9 " "	4,000.00
		" 10 Harvard-Yen.	5,000.00
		" 25 Assoc Bds	4,000.00
		Jun 28 " "	5,622.40
		Jul 14 Yale-In-China	3,000.00
		" 21 " "	2,000.00
	<u>\$ 43,622.40</u>		<u>\$ 43,622.40</u>
1945		Dec 6 Mr. Cate A-Bds	10.00
Jul 31 To Surplus acct	\$ 12,331.00	1945	
		Mar 26 Assoc Bds	746.00
		May 18 Reformed Bd	1,500.00
		Jul 5 Yale-In-China	5,000.00
		" 14 Harvard-Yen.	5,000.00
		" 14 Assoc Bds	55.00
		" 14 Anonymous	20.00
			<u>12,331.00</u>
	<u>\$ 12,331.00</u>		<u>\$ 12,331.00</u>
1946		1945	
Jul 1 To CCC Founders	\$ 80.00	Nov. 26 Dr. Wei	80.00
31 To Surplus a/c	13,405.00	" 26 Assoc Bds	5.00
	<u>13,485.00</u>	Dec 11 INC. Bds-Holmes	60.00
		1946	
		Apr 11 Assoc Bds OSL	100.00
		Jun 19 Yale-In-China	5,000.00
		Jul 15 Reformed Ch.	3,000.00
		Jun 5 Inc. Holmes Bds	60.00
		Jul 23 " Student "	90.00
		Jul 29 Harvard-Yen	5,000.00
	<u>\$ 13,485.00</u>		<u>\$ 13,485.00</u>
1947		Sep 18 Mrs. E. Bien	25.00
Jul 31 To surplus a/c	\$ 21,590.30	Nov 20 Frank. & Mar.	400.00
		1947	
		Jan 3 Yale-In-China	1,423.65
		Feb 7 Bd Int. Miss.	82.50
		7 Assoc. Bds	150.00
		Mar 31 from Rehav. %	2,272.49
		Apr 8 Reformed Ch.	1,500.00
		May 22 Reformed Ch.	500.00
		Jun 3 Trust Fds DEMS	612.45
		Jul 1 Franklin & Marsh	624.21
		29 Yale-In-China	5,000.00
		31 Harvard-Yen	5,000.00
			<u>21,590.30</u>

College Payments

1943	Debit	1943	Credit
Oct 21 To National Council	10,000.00	Jul 31 To surplus	\$ 27,521.60
Dec 13 Dr.P.V.Taylor	197.50		
1944			
Feb 5 To National Council	10,000.00		
15 " " "	5,000.00		
Apr 3 To Mrs.A. Andrews	1,000.00		
25 To LeRoy Miller	400.00		
25 " W.Mecklenburg	24.10		
25 " A.W.Schauler	900.00		
	\$ 27,521.60		\$ 27,521.60
Sep 8 To National Council	10,000.00		
Oct 4 " E.P.Miller	19.00		
Dec 15 " Harold H.Miller	502.50		
15 " Mrs. T.M.Crotes	541.00		
15 " Henry R.Calvin	469.50		
15 " Bernard Selkin	223.00		
1945		1945	
Jan 31 " Ruth E.Lo	200.00	Jul 31 To Surplus	\$ 13,789.00
31 " Mary Richards	100.00		
31 " G.A.Sutherland	1,667.00		
May 8 " Ruth E.Lo	67.00		
	13,789.00		
	\$ 13,789.00		\$ 13,789.00
1945		1946	
Jul 27 To Mrs.J.Fan	15.00	Jul 31 To Surplus	\$ 13,979.05
Sep 21 " Mrs.R.E.Lo	75.00		
Nov 23 " ACM-A.J.Allen	-1,475.67		
Dec 27 To Mrs.R.E. Lo	120.00		
Dec 31 To NCB Draft #52	4.91		
1946			
Jan 1 Y.S.Scholar. Fund	7,294.00		
4 For Mrs.Bleskley	1,374.00		
Mar 1 " J.H.Andrews	2,735.00		
Mar 21 D.F.Anderson	25.00		
21 D.F.Anderson	575.00		
May 29 Elsie Sharten	500.00		
Jun 19 Chao Chi-Tsuin	644.00		
Jul 5 Amer.Physical Soc.	10.14		
31 Elsie Sharten	607.00		
	13,979.05		
	\$ 13,979.05		\$ 13,979.05
Sep 17 Dr.Lo's travel US	383.00		
27 Mr.Ying Fa-Lu	15.00		
27 Mrs.P.V.Taylor	225.00		
Oct 1 Dr.Wun Pao-Ching	150.00		
Dec 9 Amer.Ch.Miss-China	6,640.55		
27 G.E.Hemings	2,500.00		
1947			
Feb 5 Shen-wu Wan	800.00		
19 " " "	1,000.00		
Mar 18 Amer.Physical Soc.	11.50		
31 Sidney C.Hsiao	2,525.29		
31 Miss Hwang Hsin-yuin	21.00		
31 Miss Chow Kwang-tsung	800.00		
31 Drft by JLC #	200.00		
Apr 7 Cheng Yang San	1,000.00		
7 Irving Trust Co.	600.00		
28 State St.Trust Co	200.00		
28 Bk. of China	2,000.00		
28 Chen Yang San	300.00		
29 Coe-Travel exp	30.00		

College Payments1947

May 2	Bk. of China	\$	3,000.00	✓
5	Chen Yang San		500.00	✓
21	Paul & Stein Bros		1,000.00	✓
21	" " "		2,000.00	✓
26	" " "		2,000.00	✓
28	Shen-Wu Wan		100.00	✓
30	To F & D M. Soc.		2,546.74	✓
30	Fr. ACM-SCF		4,394.69	✓
Jul 18	Dr. Paul V. Taylor		2,000.00	✓
7	Liu Shih-Shin		1,000.00	✓
16	LEF-Tr. W-L-7/3/47		1,500.00	✓
18	Victor F.H. Chu		4,200.00	✓
18	Lee Kung-ching		410.00	✓
			44,242.77	✓

1947

Jul 31 Totalsurplus a/c 44,242.77

0577

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Domestic & Foreign Missionary Society

<u>1944</u>	<u>Debit</u>	<u>1944</u>	<u>Credit</u>
Jul 31 Proctor-Johnston Fd	<u>141,263.89</u>	Jul 31 Balance	<u>141,263.90</u>
	\$ <u>141,263.89</u>		\$ <u>141,263.90</u>
<u>1944</u>			
Aug 1 Balance	141,263.89	Nov 9 To NCB-NY	10,278.75
" 1 A.C.M.-S.C.Fund	10,278.75 <i>/✓ 1,542.64</i>		
Nov 1 P-J Fund	514.43		
Dec 15 P-J "	5,000.00		
" 31 P-J "	563.06		
<u>1945</u>			
Jul 20 P-J Fund	606.37 <i>158,226.55</i>	<u>1945</u> Jul 31 Balance	<u>147,947.80</u>
	\$ <u>158,226.55</u>		\$ <u>158,226.55</u>
<u>1945</u>			
Aug. 1st Balance	\$147,947.80	<u>1946</u>	
<u>1946</u>			
Jul 1st. P-J Fund	1,548.80	May 15 Pur.Land	\$ 7,000.00
" 1st Surplus acct.	4,000.00	Jul 31 " "	5,929.97
31st Bal.ACM-SCF 7/31/46	<i>/✓ 3,496.60</i> 5,324.93	" 31 R-A payts to 7/31/46	3,529.48
31st From R & A Nat.Coun.	105,000.00 <i>✓ 63,881.83</i>	as per JLC statement	
		" 31 R-A payts to 7/31/46	
		in NY by NC	20,409.61 <i>36,869.06</i>
SEE OTHER SIDE)		Oct 1 To Reh.a/c	<u>10,000.00</u>
Aug 1 Balance	<u>\$226,952.47</u>	<u>1947</u> Mar 31 To Reh.a/c	10,000.00
		" 31 To " "	16,628.04 <i>36,678.04</i>

Proctor-Johnston Fund

<u>1944</u>	<u>Debit</u>	<u>1944</u>	<u>Credit</u>
Jul 31 Balance	141,263.89	Jul 31 Balance	141,263.89
	<u>\$141,263.89</u>		<u>\$141,263.89</u>
<u>1944</u>		<u>1944</u>	
Aug 1 To Surplus a/c	\$ 30,000.00	Aug 1 Balance	141,263.89
		Nov 1 Income 4/1/44	514.48
		Dec 31 " 10/1/44	563.06
1945		1945	
Jul 31 Balance	1112,947.80	Jul 20 Income	606.37
			<u>142,947.80</u>
	<u>\$142,947.80</u>		<u>\$142,947.80</u>
<u>1946</u>		<u>1945</u>	
May 15th. Pur.Land	7,000.00	Aug 1 Balance	\$112,947.80
Jul 31st. " "	5,929.97	<u>1946</u>	
	<u>12,929.97</u>	Jul 1 Income	1,548.80
			<u>114,496.60</u>
		<u>1947</u>	
		Mar 31 Income	5,721.05
			<u>120,217.65</u>

1947		1947		
Mar 31	Brot forward	\$ 226,952.47	Mar 31 Brot for'd	\$ 36,628.04
31	Proc-Johnston Fd	5,721.05	31 To Reh.	1,258.42
31	Surplus a/c	5,000.00	31 To Reh.	4,872.46
		11,673.52	31 To Reb. Fd.	16,000.00
			June 30	ACM-SCF
			30	"
			30	To Reh. Fd
				5,151.10
				58,362.44

Moving & Rehabilitation Account

10000
2888.36
11000

<u>Debit</u>		<u>Credit</u>	
		<u>1946</u>	
Jul 31 By J.L.Coe	\$ 3,529.48*	Jul.31-3/21 W.A.Epis.	\$ 1,500.00
" 31 By NY 4,409.61		" 6/5 Ev. & Ref.	5,000.00
" 31 " JLC 16,000.00*	20,409.61	" 7/15 Assoc.Bds	8,000.00
Balance	33,839.91	" Nat.Council R-A	105,000.00
	119,500.00		119,500.00
Oct 1 By J.L.Coe	10,000.00	Aug 1 Balance	\$95,560.91
<u>1947</u>		Nov 12 Mrs.L.L.Meigs	85,335.00
Mar 31 By J.L.Coe	10,000.00*	<u>1947</u>	
31 By New York	16,628.04	Mar 20 Council of Ed.	4,000.00
31 By New York	1,258.42	Jun 30 Assoc.Bds.	99,621.38
31 To Scholarships	500.00		
31 By J.L.Coe	6,272.48		
31 By NY Dft #47	10,000.00		
Jun 30 By New York	5,151.10		
	59,810.05		

Dr.Wei's Scholarships in Hua Chung

<u>Debit</u>		<u>Credit</u>	
		<u>1946</u>	
Jul 31 - JE Page #10	\$	678.45	
31 - " " "		300.00	
		978.45	
Aug 1 Balance	\$	978.45	
Dec 3 Mr.Bickford		508.50	
<u>1947</u>			
Jan 3 D.A.Pierce Fund		41.39	
Feb 19 Mrs.A.B.Dunsan		225.00	
Mar 31 Fr W.A. (Reh)		500.00	
		1273.34	

SPECIALS

<u>1943</u>	<u>Debit</u>	<u>1943</u>	<u>Credit</u>
		Sep 8 For family of E.T.Hsu from him	200.00
		" 8 For Dr.Bien from R.Haskins	10.00
<u>1944</u>		<u>1944</u>	
Jul 31 To surplus acct	\$ 210.00	Mar 18 For Ruth Earnshaw Lo from E.K.Earnshaw	25.00
		Apr 21 For Ruth Earnshaw Lo from O.S.Lyford	100.00
Jul 31 Balance	375.00	" 21 For Ruth Earnshaw Lo from A.C.Earnshaw	250.00
	\$ 585.00		\$ 585.00
<u>1944</u>		<u>1944</u>	
Oct 13 To Mrs.Lo	\$ 375.00	Aug 1 Balance	375.00
<u>1946</u>		<u>1945</u>	
Jul 31 To Dr.Wei Sch.	\$ 678.45	Oct 5 For Miss Yung	100.00
31 Moving & Reh.a/c	14,500.00	<u>1946</u>	
31 To Wei Sch.	300.00	Mar 21 Dr. Wei's Sch.	100.00
	15,478.45	21 Moving Students	1,500.00
		May 17 Support	2,000.00
		28 Dr.Wei's Sch.	408.45
		Jun 5 Rehab.& Recon.	5,000.00
		11 Dr.Wei's Sch.	300.00
		Jul 15 Rehab. & Redon	8,000.00
		<u>1947</u>	
		May 1 Bao-Thru JLCoe	21.00

YUNAN STUDENTS SCHOLARSHIP FUND

<u>1946</u>	
Jan 1 Rec'd by J.Coe	\$7,294.00
15 Interest	90.00
Aug 1 Balance	\$7,294.00
<u>1947</u>	
Feb 1 Interest	180.00
7 "	90.00
Jul 11 "	90.00

Holmes Scholarship Fund

<u>1943</u>	<u>Debit</u>	<u>1943</u>	<u>Credit</u>
		Aug 1 Balance	4,755.00
<u>1944</u>		<u>1944</u>	
Jul 31 Balance	4,800.00	Jun 20 O.S.Lyford	45.00
	<u>\$ 4,800.00</u>		<u>\$ 4,800.00</u>
		Aug 1 Balance	4,800.00
<u>1945</u>		Dec 6 Income	60.00
Jul 31 Balance	\$ 4,920.00	<u>1945</u>	
	<u>\$ 4,920.00</u>	Jun 5 Income	60.00
			<u>\$ 4,920.00</u>
<u>1945</u>		<u>1945</u>	
Aug 1 to Budget Inc.	\$ 120.00	Aug 1 Balance	\$ 4,920.00
		Dec 12 Income	60.00
		<u>1946</u>	
		Aug 1 Balance	\$ 4,800.00
		<u>1947</u>	
		Feb 1 Acc'd Inc.	240.00
		7 Interest	60.00
		Jun 30 "	60.00
			5160.00

Dr. Wei's Special Fund

<u>1943</u>	<u>Debit</u>	<u>1943</u>	<u>Credit</u>
<u>1944</u>			
Jul 31 Balance	882.40	Aug 1 Balance	882.40
	<u>\$ 882.40</u>		<u>\$ 882.40</u>
		<u>1944</u>	
<u>1945</u>		Aug 1 Balance	882.40
Jul 31 Balance	922.94	<u>1945</u>	
		Jan 31 Interest	40.45
	<u>\$ 922.94</u>		<u>\$ 922.94</u>
		<u>1945</u>	
<u>1946</u>		Aug 1 Balance	\$ 922.94
Feb. Withdrawn	\$ 468.00	<u>1946</u>	
		Jan 15 Income	13.87
			936.81

American Church Mission
(G.W. Laycock-China)

<u>1944</u>	<u>Debit</u>	<u>Credit</u>
Nov 1st. To Surplus	\$ 1,236.14	
<u>1946</u>		
Jul 31st. To surplus	261.80 1,497.94	
Aug 1 Balance	\$ 1,497.94	
		<u>1946</u> Oct 8 D & F \$ 1,497.94

<u>1947</u>	<u>Accounts Receivable</u>
Jul 31 Fr. Harvard-Yen.	\$ 5,000.00

Dr. Wei's Travel Acct. to U.S.

<u>1945</u>	<u>Debit</u>	<u>Credit</u>
Jul 20 Ck-#R-36	\$ 17.93	
Nov 23 " #R-40	1,475.67	
Dec 11 " # R-41	3.00	
<u>1946</u>		
Jul 31 Coe L-38	426.96 1,923.56	
Aug 1 Balance	\$ 1,923.56	
		<u>1946</u> Nov 27 From Dr. Wei \$ 1,923.56

Accounts Payable

<u>1946</u>	<u>Debit</u>	<u>Credit</u>
		Jul 31 Elsie Sharten \$ 607.00
<u>1947</u>		
Jan 29 Ck r-60	\$ 607.00	Aug 1 Balance \$ 607.00
Apr 16 Ck R-66	\$ 2,525.29	<u>1947</u> Mar 31 Sidney Hsiao 2,525.29
Jun 4 Ck R-78	21.00	" 31 Hwang Hsin-yuin 21.00
	3,153.29	" 31 Chow Kwang-tsung 800.00
		Jul 18 V.F.H. Chu 4,200.00
		" 18 Lee Kung-ching 410.00
		8,563.29

Advance Expense Account

<u>1944</u>	<u>Debit</u>	<u>1944</u>	<u>Credit</u>
May 1 Cabled to India for Ruth Earnshaw Lo	1,209.68✓	Oct 10 Refund India	1,200.00✓
Aug 1 To R. Earnshaw Lo	1,000.00✓		
Oct 10 Chgs NCB a/c refund	1.40✓		
Sep 21 Adv. Mrs. Lo by J. Coe	500.00✓		
Dec 4 " " " NY office	1,000.00✓		
<u>1945</u>		1945	
Feb 21 Adv Mrs. Lo NY-office	1,000.00	Jul 31 Balance	3,511.08
	4,711.08		
	<u>\$4,711.08</u>		<u>\$4,711.08</u>
1945		1946	
Aug 1st. Balance	\$3,511.08	Jan 1 Adv. repaid	500.00
<u>1946</u>			
Mar 27 To Founders a/c	852.00		
	4,363.08		

Government Bonds

<u>1944</u>	<u>Debit</u>	<u>1944</u>	<u>Credit</u>
Jun 5 3M "G" Gov Bds	4,800.00		
<u>1945</u>			
Jul 27 Series "G" Bds	7,200.00		

Surplus Account

<u>1943</u>		<u>Debit</u>	<u>1943</u>		<u>Credit</u>
Jul 31	Payments	27,521.60	Aug 1	Balance	25,447.22
31	Balance	43,694.13	1	"	1,936.11
			<u>1944</u>		
			Jul 31	Inc.-1943-44	43,622.40
			31	Specials	210.00
		<u>\$ 71,215.73</u>			<u>\$ 71,215.73</u>
<u>1944</u>			Aug 1	Balance	\$ 43,694.13
Aug 1	Hsio & London dft	152.45	1	P-F fund	30,000.00
Sep 21	China dfts (Joint ac)	12.91	1	ACM-SCF	10,278.75
		165.36	Sep 21	Lo advance	500.00
					84,472.88
			Nov 1	ACM-China	1,236.14
			Dec 15	P-J Fund	5,000.00
<u>1945</u>			<u>1945</u>		
Jul 31	Payments	13,789.00	Jul 31	Inc-1944-45	12,331.00
31	Balance	89,085.66			<u>103,040.02</u>
		<u>\$ 103,040.02</u>	<u>1945</u>		
<u>1946</u>			Aug 1	Balance	\$ 89,085.66
Jan 4	Mr. Coe rec'd adv. to Mrs. Lo	500.00	<u>1946</u>	Holmes Sch. Inc	120.00
Jul 31	Col. Payments	13,979.05	Jul 1	Miss Johnston	4,000.00
		14,479.05	31	Bud. Income	13,405.00
			31	Wei's Tr.	426.96
			31	a/c Dft.	4.91
			31	ACM-G.W. Laycock	261.80
			31	ACM-SCF	5,324.93
					112,629.26
(THIS ACCOUNT CONTINUED ON OTHER SIDE)					98,150.21

Central China College Foundation
(N.Y. Office)

<u>1943</u>		<u>Debit</u>	<u>1943</u>		<u>Credit</u>
Aug 1	Balance	1,936.11	Nov 10	To NC Bk (Res)	210.00
Sep 8	Specials	210.00	<u>1944</u>		
			Jul 3	To NC Bk (Res)	1,000.00
			" 31	Balance	936.11
		<u>\$ 2,146.11</u>			<u>\$ 2,146.11</u>
<u>1944</u>			Aug 1	Surplus a/c	152.45
Aug 1	Balance	936.11	<u>1945</u>		
			Jul 31	Balance	783.66
		<u>\$ 936.11</u>			<u>\$ 936.11</u>
<u>1945</u>			<u>1946</u>		
Aug 1	Balance	\$ 783.66	Jul 1	From Bud. Inc	\$ 80.00

1947
Feb 1 To Scholar.Funds \$ 420.00
Jun 30 FCS-MCM-900 930.24
Jul 31 College payments 44,242.77
Jul 31 Balance 43,732.51

1946
Aug 1 Balance \$98,150.21
Mar 31 Miss Johnston 5,000.00
Jul 31 Budget Income 103,150.21
1947
Jul 31 Balance 21,590.30
1946
Jul 31 Balance 127,740.51

1946
Aug 1 Balance 152.45
Sep 30 Specials 210.00
Nov 10 To NC BK (Res) 210.00
Jul 3 To NC BK (Res) 1,000.00
Jul 31 Balance 230.11
1947
Jul 31 Balance 2,146.11
Aug 1 Surplus a/c 152.45
Jul 31 Balance 187.66
1946
Jul 31 Balance 2,336.11
1947
Jul 31 From Bldg.Inc \$ 80.00

Central China College Foundation
(N.Y. Office)

1946
Aug 1 Balance 936.11
Sep 30 Specials 210.00
Nov 10 To NC BK (Res) 210.00
Jul 3 To NC BK (Res) 1,000.00
Jul 31 Balance 230.11
1947
Jul 31 Balance 2,146.11
Aug 1 Surplus a/c 152.45
Jul 31 Balance 187.66
1946
Jul 31 Balance 2,336.11
1947
Jul 31 From Bldg.Inc \$ 80.00

(THIS ACCOUNT CONTINUED
ON OTHER SIDE)

TRIAL BALANCE
10/31/44

	<u>Debit</u>	<u>Credit</u>
1 Nat. City Bank (Reserve).....\$	28,111.86	
2 " " " (Joint).....	3,603.17	
3 Bank of Savings.....	882.49	
4 Budget Income.....		-----
5 Specials.....		-----
6 College payments.....	10,019.00	
7 Advances (Miscellaneous).....	1,510.08	
8 Government Bonds.....	4,800.00	
9 Domestic & Foreign Missionary Society.....	151,542.64	
10 Proctor-Johnston Fund.....		111,263.89
11 Holmes Scholarship Fund.....		4,800.00
12 Dr. Wei's Special Fund.....		882.49
13 Surplus Account.....		84,307.52
14 Central China College Foundation, NY Office.....	783.66	
	<u>\$ 201,253.90</u>	<u>\$ 201,253.90</u>

Analysis of "Surplus Account" as of Oct. 31, 1944; ..\$84,307.52
Less college payments as of Oct. 31, 1944..... 10,019.00

\$ 74,288.52

Summary of balances in Summary Acct.

National City Bank (Res).....\$ 28,111.86
" " " (Joint)..... 3,603.17
Advances a/c Mrs. R. Earnshaw Lo..... 1,511.08
Central China College Foundation;
Due from Bank of Manhattan (NY a/c) 783.66
Domestic & Foreign Miss. Soc.
From the Proctor-Johnston \$30,000.00
" " A.C.M. Spec. China 10,278.75

40,278.75

\$ 74,288.52

Trial Balance
1/31/45

	<u>Debit</u>	<u>Credit</u>
1 National City Bank NY (Reserve a/c).....\$	33,757.61	
2 " " " (Joint acct).....	3,603.17	
3 The Bank of Savings.....	922.94	
4 Budget Income.....		10.00
5 College payments.....	13,722.00	
6 Domestic & Foreign Missionary Society.....	147,341.93	
7 Proctor-Johnston Fund.....		112,341.93
8 Holmes Scholarship Fund.....		4,860.00
9 Dr. Wei's Special Fund.....		922.94
10 Advance account for Mrs. R. E. Lo.....	2,511.08	
11 Government Bonds.....	4,800.00	
12 Surplus Account.....		90,543.66
13 C.C.C. Foundation NY.....	783.66	
14 Amer. Church Mission-Laycock, Tr. China.....	1,236.14	
	<u>\$ 208,678.53</u>	<u>\$ 208,678.53</u>

Surplus account, 1/31/45.....\$ 90,543.66
Budget receipts..... 10.00

90,553.66
College payments..... 13,722.00
\$ 76,831.66

TRIAL BALANCE

7/31/45

	Debit	Credit
1 National City Bank (Reserve).....	\$ 45,053.68	\$
2 " " (Joint).....	3,603.17	
3 The Bank of Savings.....	922.94	
4 Budget Income.....		12,331.00
5 College payments.....	13,789.00	
6 Advances (Miscellaneous).....	3,511.08	
7 Government Bonds.....	4,800.00	
8 Domestic & Foreign Miss'y Society.....	147,947.80	
9 Proctor-Johnson Fund.....		112,947.80
10 Holmes Scholarship Fund.....		4,920.00
11 Dr. Wei's Special Fund.....		922.94
12 Surplus Account.....		90,543.66
13 Central China College Foundation-NY...	783.66	
14 Amer. Church Mission-Geo.W.Laycock....	1,236.14	
15 Dr. Wei's Travel Acct. to U.S.....	17.93	
	<u>\$221,665.40</u>	<u>\$ 221,665.40</u>

60508.41

Analysis of Surplus Account as of July 31, 1945

National City Bank NY (Reserve acct) \$	45,053.68	
Less Income (Holmes Scholarship)	120.00	\$ 44,933.68
National City Bank NY (Joint a/c).....		3,603.17
Advances a/c Mrs. E. Earnshaw Lo.....		3,511.08
Central China College Foundation, N.Y.....		783.66
Amer. Church Mission; Geo.W.Laycock, Treas.....		1,236.14
Dr. Wei's Travel Acct. to U.S.....		17.93
College charges paid by N.Y.....	\$ 13,789.00	
Less; Income for College rec'd in NY	12,331.00	1,458.00
Domestic & For. Miss'y Society; Miss Johnston...		35,000.00
		<u>\$ 90,543.66</u>

34000.00

TRIAL BALANCE

7/31/46

	Debit	Credit
1 National City Bank of NY (Reserve a/c) \$	60,508.41	\$
2 National City Bank of NY (Joint a/c) ..	3,603.17	
3 Bank of Savings.....	468.81	
4 Budget Income.....		13,525.00
5 College payments.....	13,979.05	
6 Advance Exp. Acct. (J.Lo).....	3,863.08	
7 Government Bonds.....	12,000.00	
8 Domestic & Foreign Missionary Society..	146,496.60	
9 Proctor-Johnston Fund.....		107,496.60
10 Specials.....		2,100.00
11 Yunan Students Scholarship Fund.....		7,294.00
12 Moving & Rehabilitation Account.....		14,500.00
13 Dr. Wei's Scholarship Fund.....		1,978.45
14 Holmes Scharlarship Fund.....		4,800.00
15 Dr. Wei's Special Account.....		468.81
16 American Church Mission (CWL).....	1,236.14	
17 Dr. Wei's Travel to U.S.....	1,496.60	
18 Accounts Payable.....		607.00
19 Surplus Account.....		92,585.66
20 Central China College (NY Office).....	703.66	
	<u>\$ 244,355.52</u>	<u>\$ 244,355.52</u>

TRIAL BALANCE

7/31/46

#33

	Debit	Credit
1 National City Bank of NY (Reserve)...	\$ 60,508.41	\$
2 National City Bank of NY (Joint).....	3,608.08	
3 Bank of Savings.....	468.81	
4 Advance a/c for Mrs. R.E.Lo.....	3,863.08	
5 Government Bonds.....	12,000.00	
6 Domestic & Foreign Missy Society.....	226,952.47	
7 Proctor-Johnston Fund.....		101,566.63
8 Specials.....		2,100.00
9 Yunan Students Scholarship Fund.....		7,294.00
10 Moving and Rehabilitation Fund.....		95,560.91
11 Dr.Wei's Scholarships Hua Chung.....		978.45
12 Holmes Scholarship Fund.....		4,800.00
13 Dr.Wei's Special Fund.....		468.81
14 American Church Mission -G.W.Laycock.	1,497.94	
15 Dr.Wei's Travel expenses to U.S.....	1,923.56	
16 Accounts payable- Elsie Sharten.....		607.00
17 Surplus Account.....		98,150.21
18 Central China College Foundation(NY).....	703.66	
	<u>\$311,526.01</u>	<u>\$ 311,526.01</u>

Analysis of the "Surplus" Account

1 National City Bk.(Reserve).....	\$ 60,508.41	
Less;		
Specials cash.....	\$ 2,100.00	
Moving & Rehabil.Cash..	14,500.00	
Dr.Wei's Scholarships..	978.45	
Yunan Scholarship cash.	94.00	
Accts.Payable-E.Sharten	607.00	18,279.45
Cash balance for operating expenses.....		\$ 42,228.96
2 National City Bank (Joint a/c).....		3,608.08
3 Dr.John Lo's Advance a/c.....		3,863.08
4 Central China College Foundation (Founders).....		703.66
5 Amer.Church Mission -G.W.Laycock.....		1,497.94
6 Dr.Wei's Travel exp. to U.S.....		1,923.56
7 Domestic & Foreign Missionary Society(Johnston).....		39,000.00
8 " " " " (ACM-SCF).....		5,324.93
		<u>\$ 98,150.21</u>

TRIAL BALANCE

2/28/47

1 National City Bank New York(Reserve) \$	54,460.40	
2 National City Bank New York(Joint)...	3,608.08	
3 The Bank of Savings.....	468.81	
4 Advance Exp. Mrs. R.E.Lo.....	3,863.08	
5 Government Bonds.....	12,000.00	
6 Budget Income.....		2,081.15
7 College payments.....	11,903.55	
8 Specials.....		2,100.00
9 Yunan Students Scholarship Fund.....		7,564.00
10 Moving & Rehabilitation Fund.....		85,595.91
11 Dr.Wei's Scholarships Fund.....		1,753.34
12 Holmes Scholarship Fund.....		5,100.00
13 Dr. Wei's Special Fund.....		468.81
14 Surplus Account.....		97,730.21
15 Central China College Foundation....	703.66	
16 Domestic & Foreign Missy Society....	216,952.47	
17 Proctor-Johnson Fund.....		101,566.63
	<u>\$ 303,960.05</u>	<u>\$303,960.05</u>

0589

TRIAL BALANCE
3/31/47

#34

58448.90
10000
59448.90
2800
59448.90
2825.29
56623.61

12000
+ 2000
+ 600

- 2825.29

	Dr	Cr
1 Nat. City Bank (Reserve).....	\$ 58,448.90	✓
2 Nat. City Bank (Joint).....	3,408.08	✓
3 The Bank of Savings.....	468.81	✓
4 Advance account to Dr.Lo.....	3,863.08	✓
5 Government Bonds.....	12,000.00	✓
6 College Operating Income (Budget)....		✓ 8353.64
7 College Payments.....	15,461.34	✓ 2,081.15
8 Specials.....		✓ 2,100.00
9 Yunan Students Scholarship Fund.....		✓ 7,564.00
10 Holmes Scholarship Fund.....		✓ 5,100.00
11 Dr.Wei's Scholarships for Hua Chung..		✓ 2,253.34
12 Rehabilitation account.....		✓ 44,834.26
13 Dr. Wei's Special Travel Fund.....		✓ 468.81
14 Accounts Payable.....	18,787.06	✓ 3,346.29
15 Domestic & Foreign Missy Society.....	201,048.48	
16 Central China College Foundation.....	703.66	
17 Proctor-Johnson Fund.....		107,237.68
18 Surplus account.....		102,730.21
	284,140.93	284,140.93
	58,520.00	835,350.68

Analysis of the Surplus Account

National City Bank(Reserve).....	\$ 58,448.90	
Less cash balances not for operations of the college:		
Specials.....	\$2,100.00	
Dr.Wei's scholarships...	2,253.34	
Yunan Scholarships Fd...	364.00	
Accounts payable.....	3,346.29	
Holmes Scholarships.....	300.00	
Rehabilitation a/c.....	18,787.06	
	23,398.63	\$ 38,322.76
National City Bank (Joint).....		3,408.08
Advance a/c Dr. Lo.....		3,863.08
Central China College Foundation (Founders).....		703.66
Miss Johnston a/c Operations of College.....		44,000.00
ACM-Special China Funds.....		5,324.93
		95,622.51
Balance of funds for operation in New York		69,550.68
Balance as above Trail Balance..	\$ 102,730.21	
Add; Receipts for operations....	3,861.15	
	104,811.36	95,622.51
Less; College payments.....	15,461.34	69,550.68

Rehabilitation Account:

Receipts: Woman's Aux. Nat.Council.....	\$ 1,500.00
National Council R & A Fund.....	105,000.00
Eveng. & Reformed Church.....	5,000.00
Associated Boards.....	8,000.00
Mrs. L.L.Meigs.....	35.00
Council of Education; Washington.	4,000.00
	123,535.00

Expenditures:

All charged against \$105,000.00	61,825.55
Balance Apr. 1st. 1947	61,709.45
Cash bal. in the Nat.City (r)	\$ 18,535.00
Owing from D & F. Miss.Soc.	43,174.45
	61,709.45

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TRIAL BALANCE
7/18/47

1	Nat. City Bank of NY (Reserve).....	\$ 39,583.20	\$
2	" " " " (Joint).....	3,408.08	
3	The Bank of Savings.....	468.81	
4	Budget Income.....		11,590.30
5	College payments.....	44,242.77	
6	Advance Expense a/c Dr. Lo.....	3,863.08	
7	Government Bonds.....	12,000.00	
8	Rehabilitation Account.....		39,831.53
9	Dr. Wei's Scholarship Fund.....		2,253.34
10	Accounts Payable.....		5,410.00
11	Specials.....		2,125.00
12	Holmes Scholarship Fund.....		5,160.00
13	Dr. Wei's Special Fund.....		468.81
14	Domestic & Foreign Missionary Society.....	179,311.03	
15	Surplus Account.....		101,799.97
16	Central China College Foundation.....	703.66	
17	Proctor-Johnston Fund.....		107,287.68
18	Yunan Students Scholarship Fund.....		7,654.00
		<u>\$ 283,580.63</u>	<u>\$ 283,580.63</u>

Analysis of Surplus Account

National City Bank (Reserve).....	\$ 39,583.20	
Less cash bal. in fund accounts;		
Specials.....	\$ 2,125.00	
Dr. Wei's Scholarship Fund....	2,253.34	
Yunan Scholarship Fund.....	454.00	
Holmes Scholarship Fund.....	360.00	
Accounts Payable.....	5,410.00	
Rehabilitation A/c.....	11,808.18	22,410.52
National City Bank (Joint a/c).....		\$ 17,172.68
Advance to Dr. Lo.....		3,408.08
Central China College Foundation (Founders a/c).....		3,863.08
Miss Johnston a/c operations of college.....		703.66
College payments.....	\$ 44,242.77	44,000.00
Budget Income.....	11,950.30	
Net reduction in surplus		<u>32,652.47</u>

Balance as shown in above trail balance.....\$ 101,799.97

Rehabilitation Account

Receipts; Woman's Auxiliary.....	\$ 1,500.00
National Council R & A Fund.....	105,000.00
Evang. & Reformed Church.....	5,000.00
Associated Boards.....	8,045.67
Mrs. L.L.Meigs.....	35.00
Council of Education; Washington.....	4,000.00
	<u>\$ 123,580.67</u>
Expenditures:	
All charged to the Nat.Council \$105,000.	<u>76,976.65</u>
	\$ 46,604.02
Paid and charged to the other gifts.....	<u>6,772.49</u>
Balance as shown in the Trial Balance..	\$ 39,831.53

Assets of Hua Chung College

As of July 18, 1947

Operating Funds

Cash balance in the National City Bank of N.Y.		
1	Reserve account.....	\$ 17,172.68
2	Joint account.....	3,408.08
		\$ 20,580.76
3	Receivable from Dom. & For. Missionary Soc. (Miss Johnston).	44,000.00
4	" " Dr. John F. Lo.....	3,863.08
5	" " Central China College Foundation.....	703.66
	Total operating Funds.....	\$ 69,147.50

Special Funds

6	Proctor Johnstons Building Fund.....	\$107,287.68
7	Rehabilitation Fund:	
	Cash in National City Bk (Reserve)...	\$ 11,808.18
	Receivable from Dom. & For. Miss. Soc..	28,023.35
		39,831.53
8	Miscellaneous Specials.....	2,125.00
9	Scholarship Funds:	
	Holmes Scholarship Fund.....	\$ 5,160.00
	Tunan Student's Scholarship Fund....	7,654.00
	Dr. Wei's Scholarship Fund.....	2,253.34
		15,067.34
10	Dr. Wei's Special Travel Fund.....	469.81
		\$164,780.36
	TOTAL ASSETS	\$233,927.86

TRIAL BALANCE

7/31/47

Budget Income

1	Net. City Bank of NY (Reserve).....✓	\$ 44,583.20	40883.20
2	" " " " (Joint).....✓	3,408.08	
3	The Bank of Savings.....✓	468.81	
4	Advance Expense a/c Dr. Lo.....✓	3,863.08	
5	Government Bonds.....✓	12,000.00	
6	Rehabilitation Account.....		39,831.53 30426
7	Dr. Wei's Scholarship Fund.....✓		2,253.34
8	Accounts Payable.....x		5,410.00 1210
9	Accounts Receivable.....x	5,000.00	
10	Specials.....✓		2,125.00
11	Holmes Scholarship Fund.....✓		5,160.00
12	Dr. Wei's Special Fund.....✓		468.81
13	Domestic & Foreign Missionary Society.....✓	179,311.03	
14	Surplus Account.....✓		79,147.50
15	Central China College Foundation.....✓	703.66	
16	Proctor-Johnston Fund.....✓		107,287.68
17	Yunan Students Scholarship Fund.....✓		7,654.00
		<u>\$ 249,337.86</u>	<u>\$ 249,337.86</u>

23622.92 226,222.92

Analysis of Surplus Account

National City Bank of NY. (Reserve).....	\$ 44,583.20	40883.20
Less cash balances in fund accounts;		
Specials.....	\$ 2,125.00	
Dr. Wei's Scholarship Fund.....	2,253.34	
Yunan Scholarship Fund.....	454.00	
Holmes Scholarship Fund.....	360.00	
Accounts Payable.....	5,410.00	1210
Rehabilitation a/c.....	11,303.18	22,410.52
National City Bank of NY (Joint a/c).....		22,172.68
Advance to Dr. Lo.....		3,408.08
Accounts Receivable (Harvard-Yenchung).....		3,863.08
Central China College Foundation (Receivable).....		5,000.00
Miss Johnston a/c of operations of college.....		703.66
		<u>44,000.00</u>
Surplus as shown in balance sheet.....		<u>\$ 79,147.50</u> x

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