

261-4234

UBCHEA ARCHIVES
COLLEGE FILES
RG 11

Shantung / Cheeloo
Financial records
Treasurer's reports
1924-1929

SCOTT REC'D

JUL 25 1924

Ans'd _____

Miss Lippert

SHANTUNG CHRISTIAN UNIVERSITY

TREASURER'S REPORT

OF

BUDGET FUNDS FOR YEAR ENDING JUNE 30TH, 1924

VAT

DETAILED COMPARISON WITH THE YEAR'S BUDGET

1924

TREASURER'S REPORT - PAGE 1.I. GENERAL UNIVERSITY ADMINISTRATION

<u>RECEIPTS</u>	<u>BUDGETED FOR</u>	<u>ACTUALLY RECEIVED</u>
American Presbyterian Mission -M.	4,000.00	4,000.00
Baptist Missionary Society	1,000.00	1,000.00
British Joint Board	4,000.00	3,000.00
Schools, Transfers from Three Schools	3,000.00	3,500.00
Special Contributions	--	108.86
Interest and Exchange	750.00	1,093.19
Campus Credits	350.00	443.53
Foreign Church Services	--	200.00
Library Fines	--	17.93
Library Building Fund	400.00	--
Augustine Church Winnipeg	2,000.00	2,481.40
Rents	--	240.00
Presbyterian Student Aid	--	184.19
Library Receipts	--	36.00
	<u>M\$15,500.00</u>	<u>M\$16,305.10</u>
Receipts over & above Budget	805.10	
	<u>M\$16,305.10</u>	<u>M\$16,305.10</u>

<u>EXPENDITURES</u>	<u>Budgeted for</u>	<u>Total Expenditure</u>	<u>Budget Balance on Hand</u>	<u>Amount Overdrawn on Budget</u>
Overdraft from 1922-23		236.01		236.01
Field Board Expenses	750.00	721.60	28.40	
Entertainment Fund	750.00	560.48	189.52	
Publicity-Printing	1,450.00	785.87	664.13	
" Advertising	250.00	448.30		198.30
" Travel Contingent	150.00	275.00		125.00
Shantung Board of Miss.		100.00		100.00
Office Assistance-Chinese	2,140.00	2,096.00	44.00	
Equip. & Renewals	100.00	76.24	23.76	
Current Supplies	150.00	104.82	45.18	
Printing	150.00	487.55		337.55
Stationery	300.00	333.37		33.37
Postage and Telegrams	500.00	549.97		49.97
Office Boys and Rice.	200.00	311.31		31.31
Travel	300.00	289.79	10.21	
Auditing	200.00		200.00	
Contingent	80.00	104.42		24.42
Library - Page 2.	3,500.00	3,739.24		239.24
McCormick-Repairs	50.00	282.34		232.34
Cleaning	150.00	108.89	41.11	
Heating	500.00	496.36	3.64	
Lighting	120.00	119.64	.36	
Water	50.00	59.00		9.00

1014

1924

Treasurer's Report - Page 2.

Overdrawn

Kunler-Repairs	50.00	200.97		150.97
Cleaning	120.00	113.49	6.51	
Heating	300.00	242.36	57.64	
Lighting	100.00	69.71	30.29	
Water	--	--	--	--
Both - Insurance	60.00	50.00	10.00	
Religious Life Committee	150.00	263.46		113.46
Telephone System	350.00	243.05	106.95	
Campus	750.00	816.40		66.40
Athletics Salaries	1,150.00	1,170.50		20.50
Police	300.00	253.70	46.30	
Taxes	150.00	196.90		46.90
Public Health	100.00	343.74		243.74
Gatekeeper	--	99.20		99.20
	15,500.00	16,349.68	1,508.00	2,357.68
Receipts over & above B.	805.10		805.10	
Overdraft on Gen. Univ.	44.58		44.58	
	16,349.68	16,349.68	2,357.68	2,357.68

THE UNIVERSITY LIBRARY

<u>Receipts</u>	<u>Budgeted For</u>	<u>Actually Received</u>
Allocation from Gen. Univ. Grants	3,500.00	3,739.24
Miscellaneous Receipts	239.24	
	<u>\$3,739.24</u>	<u>\$3,739.24</u>

<u>Expenditure</u>	<u>Budgeted For</u>	<u>Total Expenditure</u>	<u>Budget Balance on Hand</u>	<u>Amount Overdrawn on Budget</u>
Salaries-Foreign	1,950.00	1,934.15	15.85	
Chinese	250.00	194.75	55.25	
Books	--	17.08		17.08
Periodicals-Arts & Science	152.00	186.40		34.40
Theology	38.00	76.50		38.50
Medicine	110.00	110.00		
Binding and Repairs	100.00	64.00	36.00	
Printing	50.00	.95	49.05	
Current Supplies	50.00	332.11		282.11
Miscellaneous	--	--	--	--
Upkeep and Repairs	50.00	10.30	39.70	
Cleaning and Supervision	200.00	206.90		6.90
Heating	300.00	346.10		46.10
Lighting	150.00	173.00		23.00
Water	30.00	19.50	10.50	
Insurance	70.00	67.50	2.50	
	3,500.00	3,739.24	208.85	448.09
Receipts over and above Budget	239.24		239.24	
	<u>3,739.24</u>	<u>3,739.24</u>	<u>448.09</u>	<u>448.09</u>

1015

Treasurer's Report - Page 3.II. THE SCHOOL OF ARTS AND SCIENCE

<u>Receipts:</u>	<u>Budgeted For</u>	<u>Actually Received</u>
American Presbyterian Mission North	11,660.00	11,660.00
Baptist Missionary Society	4,200.00	4,200.00
Society for Propagation of the Gospel	1,500.00	1,500.00
Canadian Presbyterian Mission	1,000.00	1,000.00
School of Medicine	6,000.00	6,000.00
Fees	6,500.00	8,875.60
Lutheran United Missions	--	494.27
British Joint Board	1,000.00	1,000.00
	<u>31,860.00</u>	<u>34,729.87</u>
Receipts in excess of Budget	2,869.87	
	<u>34,729.87</u>	<u>34,729.87</u>

<u>Expenditures:</u>	<u>Budgeted</u>	<u>Total</u>	<u>Balance</u>	<u>Overdrawn</u>
<u>Name of</u>	<u>For</u>	<u>Expenditure</u>	<u>of Budget</u>	<u>Budget</u>
<u>Account</u>				
General University	1,000.00	1,000.00		
Overdraft		400.59		400.59
Office Expenses	400.00	365.45	34.55	
Printing	150.00	440.00		290.00
Stationery	50.00		50.00	
Postage and Telegrams	50.00	31.16	18.84	
Travel	250.00	144.98	105.02	
Miscellaneous	100.00	572.24		472.24
Dean's Salary	2,700.00	2,900.00		200.00
Salaries-Chinese	12,290.00	12,068.43	221.57	
Dep't. Biology	2,150.00	2,453.63		297.63
" Chemistry	3,770.00	4,438.76		668.76
" Physics	3,484.00	3,086.02		572.02
" Chinese	50.00	29.57	20.43	
" Mathematics	200.00	146.73	53.27	
" History	350.00	212.71	137.29	
" Religious Inst.	220.00	222.72		2.72
" English	200.00	439.88		239.88
" Sociology	100.00	300.61		200.61
" Education	100.00	69.28	30.72	
Furniture & Equipment	100.00	265.11		165.11
Repairs and Upkeep	1,400.00	2,012.69		532.69
Cleaning & Supervision	1,200.00	1,326.11		126.11
Heating	400.00	813.02		333.02
Lighting	1,150.00	2,388.10		1,238.10
Water	500.00	504.62		4.62
Insurance	130.00	329.00	1.00	
	<u>31,860.00</u>	<u>36,931.41</u>	<u>672.69</u>	<u>5,744.10</u>
Receipts in Excess of Budget	2,869.87		2,869.87	
Departmental Overdraft	1,737.19		1,737.19	
Debit Balance	464.35		464.35	
	<u>36,931.41</u>	<u>36,931.41</u>	<u>5,744.10</u>	<u>5,744.10</u>

Treasurer's Report - Page 4.**III. THE SCHOOL OF THEOLOGY**

<u>Receipts:</u>	<u>Budgeted For</u>	<u>Actually Received</u>
Baptist Missionary Society	1,000.00	1,000.00
Canadian Presbyterian Mission	1,000.00	1,000.00
American Presbyterian Mission North	1,000.00	1,000.00
American Presbyterian M.-Salary Lo	--	900.00
Grinnell-in-China Mvnt. A.B.C.F.M.	1,000.00	973.22
Balance from 1922-23 Accounts	--	1,103.14
Receipts from Students' Fees	500.00	925.50
Rents	--	260.61
	<u>4,500.00</u>	<u>7,162.47</u>
Receipts over & above Budget	2,662.47	
	<u>7,162.47</u>	<u>7,162.47</u>

<u>Expenditures:</u>	<u>Budgeted</u>	<u>Total</u>	<u>Budget</u>	<u>Amount</u>
<u>Name of Account</u>	<u>For</u>	<u>Expenditure</u>	<u>Balance</u>	<u>Overrun</u>
A.B.C.F.M.		600.00		600.00
Office Expenses	45.00	78.00		33.00
Printing	100.00	221.65		121.65
Stationery	25.00		25.00	
Postage & Telegrams	30.00	21.61	8.39	
Travel	100.00	205.25		105.25
Contingent	100.00	704.21		604.21
Scholarship Fund	50.00	50.00		
Gen. Univ. Administration	250.00	250.00		
Salaries of Chinese	1,200.00	1,636.43		436.43
Furniture & Equipment	200.00	120.94	79.06	
Repairs and Upkeep	200.00	58.07	141.93	
Cleaning & Supervision	275.00	238.50	36.50	
Heating	300.00	256.61	43.39	
Lighting	200.00	402.89		202.89
Water	125.00	135.70		10.70
Insurance	100.00	117.50		17.50
Contingent	100.00		100.00	
Student Centre, Rent, Equipm.	500.00	374.90	185.10	
" " Salaries	540.00	603.00		143.00
	<u>4,500.00</u>	<u>6,235.26</u>	<u>619.37</u>	<u>2,354.63</u>
Receipts over & above Budget	2,662.47		2,662.47	
Balance on Hand		927.21		927.21
	<u>7,162.47</u>	<u>7,162.47</u>	<u>3,281.84</u>	<u>3,281.84</u>

1924

IV. THE SCHOOL OF MEDICINE AND UNIVERSITY HOSPITAL.

<u>Receipts:</u>	<u>Budgeted For</u>	<u>Actually Received</u>
Women's Medical Unit	--	2,209.00
Baptist Missionary Society	6,886.00	6,886.00
American Presbyterian Mission North	6,500.00	6,500.00
American Presb. Mission-Salary Kiang	2,750.00	2,750.00
American Presb. Mission N.-Women	--	1,750.00
American Presbyterian Mission South	1,600.00	1,600.00
London Missionary Society	1,000.00	1,000.00
Canadian Presbyterian Mission	1,000.00	1,000.00
Society for Propagation of Gospel	1,000.00	1,000.00
Lutheran United Mission	1,000.00	967.67
Wesleyan Methodist Missionary Society	1,000.00	1,500.00
China Medical Board	33,000.00	33,000.00
Students' Fees	3,500.00	4,352.74
Hospital Subscriptions	3,000.00	3,360.08
" Fees	9,171.00	7,576.12
Pharmacy Receipts	7,000.00	6,652.52
Hospital Food	10,000.00	8,760.06
X-Ray Dep't. Receipts	750.00	606.40
Nursing Receipts	1,230.00	1,230.00
Misc. Receipts	840.00	--
Credit Balance 1922-1923	--	139.62
Public Health Rebate	--	7.72
British Joint Board	--	1,000.00
	91,227.00	93,838.93
Receipts over and above Budget	2,611.93	
	93,838.93	93,838.93

<u>Expenditures: School of Medicine</u>					
<u>Name of Account</u>	<u>Budgeted For</u>	<u>Total Expenditure</u>	<u>Budget Balance</u>	<u>Amount Overdrawn</u>	
Gen. Univ. Administration	1,750.00	2,250.00		500.00	
Stenographer	1,970.00	2,430.04		460.04	
Office Assistance	1,470.00	1,389.89	80.11		
Equipment & Renewals	100.00	59.74	40.26		
Current Supplies	50.00		50.00		
Office Boys and Rics.	240.00	282.83		42.83	
Telephone					
Publicity	500.00	374.08	125.92		
Printing & Stationery	300.00	327.64		27.64	
Postage, Telegrams & Cables	200.00	119.93	80.07		
Travel	200.00	175.17	24.83		
Contingent	200.00	29.29	170.71		
Acting Business Manager	1,800.00	1,800.00			
Salaries Foreigners	1,600.00	1,399.86	200.14		
" Chinese	9,630.00	8,934.33	695.67		
Dep't. Histology	500.00	856.80		356.80	
" Anatomy	500.00	348.09	151.91		
" Physiological Chem.	400.00	1,273.56		873.56	

1924

Treasurer's Report - Page 6.

Dep't. Physiology	500.00	1,249.46		749.46
Nateria Medica Pharm.	200.00	200.00		
Dep't. Bacteriology	1,740.00	1,837.20		97.20
" Pathology	850.00	1,058.44		208.44
" Medicine	200.00	98.53	101.47	
" Clin. Lab.	1,000.00	988.34	11.66	
" Lab. Contingent	731.00	220.00	511.00	
Library	500.00	1,074.46		574.46
Students' Welfare	100.00	133.83		33.83
Social Centre		300.00		300.00
Repairs & Upkeep	2,000.00	3,710.96		1,710.96
Cleaning & Supervision	900.00	989.18		89.18
Heating	1,200.00	1,410.53		210.53
Lighting	750.00	1,183.81		433.81
Water	500.00	492.47	7.53	
Insurance	400.00	373.50	26.50	
Miscellaneous	300.00	412.25		112.25
Translation Bureau	25.00	11.45	13.55	
Tsinan Medical Review	100.00	100.00		
Special Contingent	2,750.00	606.59	2,143.41	
Grant to Arts & Science	4,000.00	6,000.00		2,000.00
	40,236.00	44,582.25	4,434.74	8,780.99

Expenditures: The University Hospital

Salaries Foreign	1,895.00	2,427.15		532.15
" Chinese Office.	2,640.00	2,659.65		19.65
Allowances, Internes	1,008.00	805.50	202.50	
Sal. & Wages-Chinese	460.00	421.00	38.40	
Prtg. Statry. & Publicity	550.00	517.74	32.26	
Postage & Telegrams	50.00	30.73	19.27	
Contingent	200.00	249.74		49.74
Nursing Dep't.	7,350.00	7,031.43	318.57	
Evangelistic	700.00	760.31	27.69	
Bandages & Drugs	2,000.00	1,232.00	767.20	
Renewals Instruments	2,300.00	2,178.67	121.33	
Pharmacy	7,000.00	5,593.69	1,406.31	
X-Ray Department	1,000.00	1,455.73		455.73
Out-Patient Dep't.	1,000.00	1,402.64		402.64
Samaritan Fund	500.00	592.49		92.49
Kitchen	10,000.00	6,267.58	3,732.42	
Laundry	1,400.00	1,544.00		144.00
Medical Apparatus	200.00	204.47		4.47
New Equipment	1,500.00	1,183.23	316.77	
Repairs Upkeep	1,500.00	1,731.37		231.37
Domestic	1,200.00	1,016.79	183.21	
Cleaning, Supervision	1,400.00	1,787.05		387.05
Rents	600.00	846.88		246.88
Furnaces	2,000.00	1,686.18	313.82	
Lighting	500.00	764.05		264.05
Water	900.00	754.48	145.52	
Contingent				
Employees Welfare	50.00	36.58	13.42	
Clothing, Bedding	1,000.00	1,000.43		.43
	50,991.00	48,183.86	7,638.69	2,821.55

1019

Treasurer's Report - Page 7.

The School of Medicine	40,236.00	44,582.25	4,434.74	8,780.99
The University Hospital	50,991.00	46,183.86	7,638.69	2,831.55
Receipts over Budget	91,227.00	90,766.11	12,073.43	11,612.54
Balance	2,611.93		2,611.93	
Dept. Deficit	873.56	3,946.38	873.56	3,946.38
	94,712.49	94,712.49	15,558.92	15,558.92

V. THE EXTENSION DEPARTMENT

<u>Receipts:</u>	<u>Budgeted For</u>	<u>Actually Received</u>
Baptist Missionary Society	5,200.00	5,200.00
Miscellaneous - C.L.S.	--	300.00
Subscriptions and Gifts for Workshop a/c	--	810.48
Salary Account - Tang	--	890.00
Receipts over & above Budget	5,200.00 2,000.48	7,200.48
	7,200.48	7,200.48

<u>Expenditures:</u>	<u>Budgeted For</u>	<u>Total Expenditure</u>	<u>Budget Balance</u>	<u>Amount Overdrawn</u>
Entertainment	100.00	97.26	2.74	
Stationery, Postage	50.00	76.87		26.87
Travel	50.00	70.84		20.84
Special Salary A/c				
Salaries	2,530.00	1,906.00	624.00	
Special Lectures	70.00	144.84	74.84	
Books and Papers	100.00	134.85		34.85
Furniture & Equipment	250.00	325.83		75.83
Repairs & Upkeep	520.00	807.12		287.12
Cleaning & Supervision	830.00	866.00		36.00
Heating	200.00	204.80		4.80
Lighting	200.00	294.97	5.03	
Miscellaneous	50.00	66.54		16.54
Insurance	150.00	140.00	10.00	
Receipts in Excess of Budget	5,200.00	5,135.92	641.77	577.69
Expenditures on Special Workshop a/c	1,927.34		1,927.34	
Balance on Hand		1,174.56		1,174.56
Special Workshop a/c	73.14		73.14	
Salaries on Hand		890.00		890.00
Sal. a/c.	7,200.48	7,200.48	2,642.25	2,642.25

Treasurer's Report - Page 8.

SUMMARY OF PAGES ONE TO SEVEN

	<u>Budget</u>	<u>Actual Receipts</u>	<u>Actual Expenditures</u>	<u>Balance on Hand</u>	<u>Overdraft</u>
I. GENERAL UNIVERSITY					
ADMINISTRATION -	\$15,500.00	16,305.10	16,349.68		44.58
II. SCHOOL OF ARTS AND SCIENCE -	31,860.00	34,729.87	36,931.41		2,201.54
III. SCHOOL OF THEOLOGY		7,162.47	6,235.26	927.21	
IV. SCHOOL OF MEDICINE & HOSPITAL	91,227.00	93,838.93	90,766.11	3,072.82	
V. EXTENSION DEPARTMENT	5,200.00	7,200.48	6,310.48	890.00	
	148,287.00	159,236.85	156,592.94	4,890.03	2,246.12
BALANCE ON HAND			4,890.03		
OVERDRAFT		2,246.12			
	148,287.00	161,482.97	161,482.97	4,890.03	2,246.12

1924

Treasurer's Report - Page 9.

SUMMARY OF RECEIPTS -- 1923-1924.

<u>Mission or Other Source</u>	<u>Gen. Univ. Minn.</u>	<u>Arts and Science</u>	<u>Theology</u>	<u>Medicine and Hospital</u>	<u>Extension</u>	<u>Total</u>
American Presbyterian Mission H.	4,000.00	11,660.00	1,900.00	11,000.00		28,560.00
Baptist Missionary Society	1,000.00	4,200.00	1,000.00	6,886.00	5,200.00	18,286.00
Canadian Presbyterian Mission		1,000.00	1,000.00	1,000.00		3,000.00
Sec. Propagation Gospel		1,500.00		1,000.00		2,500.00
American Presbyterian Mission S.				1,600.00		1,600.00
London Missionary Society				1,000.00		1,000.00
Lutheran United Mission		494.27		967.67		1,461.94
Grinnell-in-China			973.22			973.22
Wesleyan Missionary Society				1,500.00		1,500.00
China Medical Board				33,000.00		33,000.00
British Joint Board	3,000.00	1,000.00		1,000.00		5,000.00
Student Tuition Fees		8,875.60	925.50	4,352.74		14,153.84
Interest and Exchange	1,093.19					1,093.19
Contributions	100.86			2,200.00	300.00	2,600.86
Miscellaneous	1,121.65		260.61	7.72	1,700.48	3,090.46
Transfers	3,500.00	6,000.00				9,500.00
Hospital Fees				7,576.12		7,576.12
Hospital Subscriptions				3,360.08		3,360.08
Hospital Pharmacy				6,652.52		6,652.52
Hospital X-Ray				606.40		606.40
Hospital Samaritan Fund				--		--
Hospital Kitchen				8,760.06		8,760.06
Hospital Nursing				1,230.00		1,230.00
Augustine Church Winnipeg	2,481.40					2,481.40
Library Balance and Bldg. M.						--
1923-24 Surplus			1,103.14	139.62		1,242.76
<u>Total Receipts</u>	<u>16,305.10</u>	<u>34,729.87</u>	<u>7,162.47</u>	<u>93,838.93</u>	<u>7,200.48</u>	<u>159,236.85</u>
<u>Total Expenditures</u>	<u>16,349.68</u>	<u>36,931.41</u>	<u>6,235.26</u>	<u>90,766.11</u>	<u>6,310.48</u>	<u>156,592.94</u>
<u>Balance on Hand</u>			<u>927.21</u>	<u>3,072.82</u>	<u>890.00</u>	<u>4,890.03</u>
<u>Amount Overdrawn</u>	<u>44.58</u>	<u>2,201.54</u>				<u>2,246.12</u>

1924

1924

Treasurer's Report - Page 10.SUMMARY OF EXPENDITURES - 1923-24.

I. General University Administration	12,610.44
University Library	3,739.24
II. School of Arts and Science	36,931.41
III. School of Theology	6,235.26
IV. School of Medicine	46,183.86
University Hospital	44,582.25
V. Extension Department	6,310.48
<u>1923-1924</u>	<u>Total Expenditure</u>
	<u><u>M\$156,592.94</u></u>

In addition to the above sum which has been expended through the University Treasurer's office, the following is a summary of the approximate sums paid by the various cooperating societies directly to their representatives for salaries and allowances.

American Presbyterian Mission North	57,820.00
Baptist Missionary Society	44,950.00
Canadian Presbyterian Mission	19,000.00
Society for Propagation Gospel	9,300.00
London Missionary Society	4,600.00
American Presbyterian Mission South	3,200.00
American Board	6,155.00
Wesleyan Methodist Missionary Society	4,600.00
Lutheran United Mission	4,000.00
English Presbyterian Mission	4,160.00

M\$157,785.00

Total Expenditure as Above	156,592.94
----------------------------	------------

<u>GRAND TOTAL OF EXPENDITURES</u>	<u><u>M\$314,377.94</u></u>
------------------------------------	-----------------------------

1023

1924



*Ex A
Reports*

WOMEN'S MEDICAL UNIT

GOLD STATEMENT.

To Land	Appn. 3189 G. 3510	By Purchase of Land A/c	\$9489.09
	" 4452 G. 1490		
	" 4452 G. 4489.09	By Residence A/c	7500.00
			\$9489.09
To Residence		7500.00 By Dorm. A/c.	37500.00
To Dorm. Cable App. 20/23	25000.00		
To No. 1802 Old Colony Trust	17500.00		
To No. 1885	59400.00	By Bal. on L/C 1885	54400.00
	<u>G\$118889.09</u>		<u>* G\$118889.09</u>

* There appears to be an item of 70,000 omitted or else the last item should be 64,400 -

1924

WOMEN'S MEDICAL UNIT, S.C.U., FINANCIAL STATEMENT

November 13th, 1924.

Feb.12/23.G.\$	3510.00	=	Mex.\$	6,782.65	Land & Deed	\$17,630.90
" " " "	1490.00	=	"	2,879.25	Wall	2,603.32
" 26. " "	2000.00	=	"	3,818.58	Dorm.cost to date	70,916.30
May 3. " "	7500.00	=	"	13,703.80	Residence	11,349.57
June 19. " "	15000.00	=	"	28,775.60	Grading & Roads	824.07
July 13. " "	10000.00	=	"	19,586.73	Water Mains	680.00
" " " "	2489.09	=	"	4,875.31	Moving from Peking	1,524.00
Feb.21/24. " "	13000.00	=	"	25,060.24	Room in Med.Sch.Estimate	296.33
Jan.29. " "	4500.00	=	"	8,653.84		
Mar.14. " "	5000.00	=	"	9,876.54	BALANCE MEX.	19,158.05
Dec.3/23. Interest				400.00		
"				135.63		
"				434.37		
				<u>\$124,982.54</u>		<u>\$124,982.54</u>

Women's Dormitory

Contractor	\$52,688.00	Mex.
For extras	20.00	
Architect on Building		\$52,708.00
Heating Plant (6500) Iron plants (24)		4,516.06
Plumbing (4267) Dry Well (40) 3 W.Cs(30)		6,524.00
Electric Wiring Contract 900)		4,337.00
Siemen's China Co. 147.60).....		1,099.10
Workshop (wire,work,etc) 51.50)		
Water for Construction		92.00
Coal for testing Furnace, etc.		16.50
1 Electric Meter		28.70
2 Water Meters		41.60
Telephone & Installation		188.10
Electric Feeders		17.50
Installation Electric & Water Meters		22.00
Water Connection to Laundry		4.00
Other Workshop bills		105.95
Cable, telegram & travel		40.00
Furniture		1,090.79
Screening		85.00
		\$70,916.30

Dorm. Grant G. \$37,500 - Mex. \$72,521.51
70,916.30
 \$ 1,605.21 on hand.

1025

1924

<u>Residence</u>	<u>Mex.</u>
Contractor on Building	\$7,747.00
Architect on Building	716.87
Plumbing (1074) W.Cs (20)	1,094.00
Heating Plant	1,120.00
Electric Wiring Contract 300)	
Siemens Fixtures & wire 40)	370.00
Workshop " & work 30)	
Electric Feeders	17.50
Electric Meter	28.70
Other Workshop bills	75.00
Water Meter	18.22
Installations of Electric & Water meters	11.00
Water for Construction	23.00
Cable, telegram, travel	20.00
Walks	34.00
Window poles, hooks, etc.	14.38
Storm Window, etc.	59.90
	<u>\$11,349.57</u>
Appropriation Gold \$7500 -	\$13,703.80
	<u>11,349.57</u>
	\$ 2,354.23

<u>Land</u>	
Land	\$13,480.48
"	4,117.42
Deed Registration	33.00
	<u>\$17,630.90</u>
Grading & Roads	824.07
Wall	2,603.32
Moving from Peking	1,524.00
Laying Water Mains to Univ. main ...	680.00
<u>Room in Medical School</u>	
Partition (\$75.00)	
1 basin, 1 W.C. 105.43)	
1 S tray for basin 10.30)	\$190.73
Additional Expenses	105.60
	<u>296.33</u>

1026

1924

- 3 -

Dormitory Equipment

Funds drawn up to June 20th, 1924.

23 Black Beds	\$377.90	
Dormitory Kitchen Stove	52.00	
Closet Shelves	165.00	
Sundries	100.00	
Window poles	21.84	
7 Black Beds	116.55	
Chi Tai Sundries	124.50	
Chi Tai	133.00	
		\$1,090.79
Telephone (140) Installation (48.10)		188.10

1027

TRANSFER

1925
SHANTUNG

TREASURER'S REPORT Page 1.

1924-25

UNIVERSITY ADMINISTRATION

Receipts:

	BUDGETED FOR	ACTUALLY RECEIVED
American Presbyterian Mission, W.	4,700.00	4,700.00
Baptist Mission Society	—	—
Society for Prop. Gospel.	—	—
American Presbyterian Mission, S.	—	—
Western Missionary Society	—	—
British Joint Board	5,000.00	5,000.00
Special contributions	—	201.18
Interest & Exchange	100.00	111.11
Campus Credit	200.00	200.00
Bank	—	212.00
Foreign Church Services	200.00	200.00
Academic Instructor Increase	200.00	200.00
Students Transfers from three Schools	3,700.00	3,700.00
	14,900.00	15,447.68
Receipts in excess of Budget	447.68	
	15,447.68	15,447.68

EXPENDITURES

Name of Account	Budgeted For	Total Expenditure	Budget Balance on Hand	Amount Overrun on Budget
Charter Expenses		270.00		270.00
Contract from 1923-24		—		44.38
Field Board Expenses	100.00	100.00	171.40	
Entertainment Fund	100.00	100.00	100.00	
Publicity-Printing	1,000.00	1,000.00		47.87
Advertising	100.00	100.00	100.00	
Travel Contgt	100.00	100.00		50.00
First Middle School		100.00		100.00
China Christian Ed. Ass.		100.00		50.00
Office Assist., Chinese	2,000.00	2,000.00		50.00
Equip. and Removals	100.00	100.00	11.50	
Current Supplies	100.00	100.00	110.70	
Printing	100.00	100.00		211.38
Stationery	100.00	100.00	50.25	
Postage and Telegrams	100.00	100.00		54.42
Office Boys and Rics	100.00	100.00		21.40
Travel	100.00	100.00	12.40	
Auditing	100.00	100.00	10.00	
Contingent	100.00	100.00	100.00	
Library	1,000.00	1,000.00	200.00	
McCormick Repairs	100.00	100.00		22.50
Showering	100.00	100.00	10.00	
Heating	100.00	100.00	10.00	
Lighting	100.00	100.00	60.00	
Water	100.00	100.00		10.00
Carried Forward	10,170.00	10,832.78	1,646.61	1,700.37

1925
SHANTUNG

TREASURER'S REPORT Page 2.

Brought Forward	10,174.00	10,332.24	1,044.01	1,782.37
Reparations				
Cleaning	100.00			100.00
Heating	200.00		15.10	
Lighting	100.00		20.00	
Water Bath Insurance	60.00		10.00	
Religious Life Committee	100.00		100.00	
Telephone System	200.00			200.00
Campus	100.00		10.00	
Athletics Salaries	1,400.00	1,400.00		400.00
Summer School	200.000	100.00	100.00	
Public Services	240.00	200.00	20.00	
Taxes	100.00	100.00		30.00
Public Health	100.00	100.00		17.10
Model Village	2000.00	200.00		
A.P.M. Houses Repairs	400.00	400.00		
	14,980.00	15,392.00	2005.12	2,502.00
Receipts in excess of Budget	467.00		467.00	
Credit Balance Gen. Univ.		50.00		50.00
	15,447.00	15,447.00	2003.00	2,552.00

THE UNIVERSITY LIBRARY.

Receipts

Augustine Church Winnipeg
Allocation from Gen. Univ. Grants
Miscellaneous Receipts
Library Building Fund
Library Special Contribution
Society for Propagation of Gospel

Budgeted For	Actually Received
2,000.00	1,424.54
1,100.00	900.00
	9.16
400.00	
200.00	
100.00	200.00
4,532.00	2,533.70
	1,928.30
4,532.00	4,532.00

Receipts short of Budget

Expenditure
Name of Account

Salaries Foreign
 " Chinese
Books
Periodicals A. & S.
 " Theology
 " Medicine
Binding and Repairs
Printing
Current Supplies
Misc.
Upkeep and Repairs
Cleaning and Supervision
Carried Forward

Budgeted For	Total Expenditure	Budget Balance on Hand	Amount Overdrawn on Budget
1,920.00	1,920.00	201.00	
1,202.00	20.00	1,202.10	
112.00	60.00	92.00	
20.00		20.00	
110.00		110.00	
100.00		100.00	
50.00		50.00	
50.000	62.26		12.26
	23.15		23.15
50.00		50.00	
200.00	244.20		44.20
3,962.00	2,125.00	1,043.20	66.10

1925

TREASURY REPORT Budget Page 3.

Brought Forward	3,882.00	2,125.00	1,943.10	86.10
Heating	100.00	100.00		100.00
Lighting	100.00	100.00		100.00
Water	30.00	30.00		1.00
Insurance	70.00	80.00	2.50	
	4,882.00	2,915.00	1,945.60	128.42
Debit Balance	181.12		181.12	
Receipts short of Budget		1,998.30		1,998.30
	4,713.12	4,713.12	2,126.72	2,126.72

II. THE SCHOOL OF ARTS AND SCIENCEReceipts:

	Budgeted For	Actually Received
American Presbyterian Mission, N.	10,880.00	10,880.00
Baptist Missionary Society	4,200.00	4,200.00
Society for Propagation of the Gospel	1,500.00	1,500.00
Canadian Presbyterian Mission	1,000.00	1,000.00
Lutheran United Mission	1,000.00	483.42
School of Medicine	6,000.00	7,000.00
Fees	10,000.00	11,200.00
School of Theology		82.44
Extension Department		100.00
	34,580.00	37,026.30
Receipts in excess of Budget	2,366.30	
	37,026.30	37,026.30

Expenditures:

Name of Account	Budgeted For	Total Expenditure	Balance of Budget	Overdrawn Budget
Overdraft from 1923-24		464.35		464.35
General University	1,000.00	1,000.00		
Dean's Salary	3,000.00	3,000.00		
Office Expenses	200.00	325.81	18.19	
Printing	100.00	235.00		86.00
Stationery	50.00		60.00	
Postage and Telegrams	50.00	11.75	38.25	
Travel	200.00	177.25	72.75	
Miscellaneous	100.00	17.25	40.75	
Salaries Chinese	13,000.00	13,177.50		217.50
Dep't. Biology	1,500.00	2,742.04		442.04
" Chemistry	3,000.00	4,341.53		1,361.53
" Physics	2,100.00	2,822.23		722.23
" Chinese	180.00	111.24	38.76	
" Education	900.00	80.00		1.25
" Mathematics	200.00	10.00	85.40	
" History	300.00	17.27	12.73	
" Religious Inst.	200.00	231.32		13.32
" English	100.00	198.90		98.90
" Sociology	200.00	191.31	8.69	
Furniture & Equipment	700.00	686.10	13.90	
Carried Forward	28,320.00	31,208.47	379.25	3,267.72

1030

1925

TREASURER'S REPORT Page 4.

Brought Forward	33,380.00	31,800.47	379.25	3,267.72
Repairs & Upkeep	1,400.00	1,392.80		7.20
Cleaning & Supervision	1,400.00	1,392.80		7.20
Heating	800.00	1,392.02		1,024.02
Lighting	1,100.00	1,392.15		774.15
Water	700.00	1,392.03		422.03
Insurance	330.00	200.00	1.00	
Miscellaneous	480.00		480.00	
	34,660.00	40,141.25	880.25	6,341.50
Received in excess of Budget	2,366.30		2,366.30	
Departmental Overdrafts	2,350.60		2,350.60	
Debit Balance	764.35		764.35	
	40,141.25	40,141.25	6,341.50	6,341.50

III. THE SCHOOL OF THEOLOGY

Receipts:	Budgeted For	Actually Received
Baptist Missionary Society	1,000.00	1,250.00
Canadian Presbyterian Mission	1,000.00	1,000.00
American Presbyterian Mission. H.	1,000.00	3,150.00
Grinnell- in-China Move. A.B.C.F.M.	1,000.00	903.22
Balance from 1923-24	---	927.21
Receipts from Students' Fees	700.00	764.50
Receipts from other sources	320.00	138.00
	5,020.00	6,145.93
Receipts in excess of Budget	3,125.93	

Expenditures:	Budgeted For	Total Expenditure	Budget Balance	Budget Overdrawn
Office Expenses	45.00	41.00		16.00
Printing	100.00	141.35		41.35
Stationery	25.00		25.00	
Postage & Telegrams	35.00	35.92		5.92
Travel	100.00	82.65	17.35	
Contingent	100.00	944.44		844.44
Genr. Univ. Administration	250.00	500.00		250.00
Salaries of Chinese	2,500.00	2,247.30	252.70	
Furniture & Equipment	100.00	445.45		345.45
Repairs & Upkeep	100.00	145.35		45.35
Cleaning & Supervision	875.00	367.63		32.63
Heating	200.00	368.63		168.63
Lighting	200.00	148.65	51.35	
Water	125.00	115.70	9.30	
Insurance	100.00	117.50		17.50
Contingent	100.00	60.00	40.00	
Student Centre, Rent, Equ. & Sal.	500.00	500.00		
Lung Shan	120.00		120.00	
Loan to School of A. & S.		92.44		92.44
	5,020.00	6,315.06	565.70	1,860.76
Receipts in excess of Budg.	3,125.93		3,125.93	
Balance on Hand		1,830.87		1,530.87
	8,145.93	8,145.93	3,691.63	3,691.63

1925

TREASURER'S REPORT Page 2

IV. THE SCHOOL OF MEDICINE AND UNIVERSITY HOSPITAL.

Receipts:	Budgeted For	Actually Received
Baptist Missionary Society	1,200.00	1,200.00
American Presbyterian Mission H.	1,200.00	1,200.00
American Presbyterian Mission H. (Special)	1,200.00	1,200.00
American Presbyterian Mission S.	1,200.00	1,200.00
London Missionary Society	1,200.00	1,200.00
Canadian Presbyterian Mission	1,200.00	1,200.00
Society for Propagation of Gospel	1,200.00	1,200.00
Indian United Mission	1,200.00	1,200.00
Western Methodist Missionary Society	1,200.00	1,200.00
Women's Committee	1,200.00	1,200.00
China Medical Board	1,200.00	1,200.00
British Joint Board	1,200.00	1,200.00
Students Fees	1,200.00	1,200.00
Hospital Subscriptions	1,200.00	1,200.00
Hospital Fees	1,200.00	1,200.00
Pharmacy Receipts	1,200.00	1,200.00
Hospital Food	1,200.00	1,200.00
X-Ray Dep't. Receipts	1,200.00	1,200.00
Nursing Receipts	1,200.00	1,200.00
Misc. Receipts	1,200.00	1,200.00
Balance from 1923-24	1,200.00	1,200.00
	102,884.00	102,884.00
Receipts over and above Budget	222.47	
	103,106.47	103,106.47

Expenditures: School of Medicine	Budgeted For	Total Expenditure	Budget Balance	Amount Overrun
Name of Account				
To Bangalore Building	1,200.00	1,200.00		1,200.00
Gen. Univ. Admin.	1,200.00	1,200.00		751.04
Stenographer	1,200.00	1,200.00		100.00
Office Assistance	1,200.00	1,200.00	100.00	
Dean's Assistance	1,200.00	1,200.00	200.00	
Office of Dean of Women	1,200.00	1,200.00	11.72	
Equip't. & Repairs	1,200.00	1,200.00		171.33
Office Boys, Rice & Phone	1,200.00	1,200.00	200.00	
Publicity	1,200.00	1,200.00	200.00	
Printing & Stationery	1,200.00	1,200.00	100.00	
Postage & Telegrams	1,200.00	1,200.00		634.15
Travel	1,200.00	1,200.00	42.74	
Contingent	1,200.00	1,200.00		700.00
Acting Business Manager	1,200.00	1,200.00		1,000.00
Salaries Foreigners	1,200.00	1,200.00		1,000.00
" Chinese	1,200.00	1,200.00		1,000.00
Contingent for Salaries	1,200.00	1,200.00	500.00	
Dept. Anatomy	1,200.00	1,200.00	50.00	
" Histology	1,200.00	1,200.00	50.00	
" Biological Chem.	1,200.00	1,200.00	50.00	
" Physiology	1,200.00	1,200.00	50.00	
Material Midson Pharm.	1,200.00	1,200.00	100.00	
Dept. Bacteriology	1,200.00	1,200.00	100.00	
Carried Forward	27,974.00	33,775.33	2,037.08	7,838.61

1032

1925

THE UNIVERSITY REPORT Page 6.

Brought Forward	27,974.00	31,772.23	2,037.00	7,232.61
Dept. Pathology	1,000.00	1,000.00	1,000.00	
* Gen. Diagnosis	1,000.00	1,000.00	1,000.00	
* Medicine	1,000.00	1,000.00	1,000.00	100.00
Library	1,000.00	1,000.00	1,000.00	100.00
Dept. Skin	1,000.00	1,000.00	1,000.00	
* Pharmacology	1,000.00	1,000.00	1,000.00	100.00
* English	1,000.00	1,000.00	1,000.00	
Tolson Med. Review	1,000.00	1,000.00	1,000.00	
Students Welfare	1,000.00	1,000.00	1,000.00	
Social Center	1,000.00	1,000.00	1,000.00	
Lab. Contingent	1,000.00	1,000.00	1,000.00	
Translation Bureau	1,000.00	1,000.00	1,000.00	2.30
Spec. Contingent	1,000.00	1,000.00	1,000.00	
Repairs & Upkeep	1,000.00	1,000.00	1,000.00	115.23
Cleaning & Supervision	1,000.00	1,000.00	1,000.00	100.00
Heating	1,000.00	1,000.00	1,000.00	
Lighting	1,000.00	1,000.00	1,000.00	
Water	1,000.00	1,000.00	1,000.00	
Insurance	1,000.00	1,000.00	1,000.00	
Miscellaneous	1,000.00	1,000.00	1,000.00	
Students Books	1,000.00	1,000.00	1,000.00	
Girls Home. Repairs	1,000.00	1,000.00	1,000.00	
* Cleaning	1,000.00	1,000.00	1,000.00	
* Heating	1,000.00	1,000.00	1,000.00	74.63
* Lighting	1,000.00	1,000.00	1,000.00	
* Water	1,000.00	1,000.00	1,000.00	
* Insurance	1,000.00	1,000.00	1,000.00	60.44
* Miscellaneous	1,000.00	1,000.00	1,000.00	1.14
Grant to Arts & Science	1,000.00	1,000.00	1,000.00	1,000.00
	50,300.00	51,372.43	7,795.00	9,813.20

Expenditures: The University Hospital

Salaries Foreign	1,000.00	2,152.34		232.34
* Chinese Office & Inter	1,000.00	2,152.34	2,152.00	
Office	1,000.00	1,000.00	1,000.00	
Publicity & Printing	1,000.00	1,000.00	1,000.00	181.42
Postage & Telegrams	1,000.00	1,000.00	1,000.00	
Contingent	1,000.00	1,000.00	1,000.00	
Evangelistic	1,000.00	1,000.00	1,000.00	
Nursing Dep't.	1,000.00	1,000.00	1,000.00	
Bandages and Drugs	1,000.00	1,000.00	1,000.00	
Removals Instruments.	1,000.00	1,000.00	1,000.00	
Medical Apparatus	1,000.00	1,000.00	1,000.00	
Pharmacy	1,000.00	1,000.00	1,000.00	4.22
X-Ray Dept.	1,000.00	1,000.00	1,000.00	2,000.00
Out-Patient Dept.	1,000.00	1,000.00	1,000.00	
Employees Welfare	1,000.00	1,000.00	1,000.00	
Samaritan Fund	1,000.00	1,000.00	1,000.00	
Kitchen	1,000.00	1,000.00	1,000.00	
Laundry	1,000.00	1,000.00	1,000.00	
New Equipment	1,000.00	1,000.00	1,000.00	1,000.00
Carried Forward	42,970.00	40,923.63	6,660.23	4,613.86

1925

TREASURER'S REPORT Page 7.

Brought Forward	42,970.00	42,923.63	6,840.23	4,813.86
Repairs Upkeep	1,200.00	1,100.00	100.00	
Domestic	1,000.00	1,000.00	100.00	
Cleaning, Supervision	1,000.00	1,000.00		210.72
Rents	1,000.00	1,000.00	100.00	
Furnaces	1,000.00	1,000.00	100.00	
Lighting	1,000.00	1,000.00	100.00	
Water	1,000.00	1,000.00	100.00	
Contingent				
Clothing, Bedding	1,000.00	1,000.00		210.00
	52,570.00	49,545.80	7,873.81	5,249.61
School of Medicine	50,350.00	52,572.43	7,222.00	9,818.00
	102,920.00	102,318.23	15,095.81	15,067.61
Receipts over Budget	539.47		539.47	
Balance		1,147.24		1,147.24
	103,459.47	103,465.47	15,635.28	16,214.85

V. THE EXTENSION DEPARTMENT

Receipts:	Budgeted For	Actually Received
Baptist Missionary Society	1,000.00	1,000.00
Miscellaneous C.L.S.		100.00
Subscriptions & Gifts for workshop A/c		1,000.00
Balance spec. Sala/c 1923-24		100.00
	1,000.00	2,100.00
Receipts over & above Budget	3,266.57	
	4,266.57	2,100.00

Expenditures:	Budgeted	Total	Budget	Budget
Name of Account	For	Expenditure	Balance	Overrun
Special Salary a/c		100.00		100.00
School of Arts & Science		100.00		100.00
Entertainment	100.00	100.00	10.00	
Stationary, Postage	100.00	100.00		25.00
Travel	100.00	100.00		4.27
Salaries	1,000.00	1,000.00	200.00	
Special Lectures	100.00	100.00		47.40
Books and Papers	100.00	100.00		10.17
Furniture & Equipment	100.00	100.00		32.10
Repairs & Upkeep	100.00	100.00		42.85
Cleaning & Supervision	100.00	100.00		67.00
Heating	200.00	200.00		100.00
Lighting	200.00	200.00		72.75
Insurance	100.00	100.00	10.00	
Misc.	50.00	139.62		89.62
	5,200.00	7,160.23	308.82	2,249.06
Receipts in excess of Budget	3,266.57		3,266.57	
Expend. on Spec. Workshop a/c		695.70		695.70
Balance on Hand " a/c		480.87		480.87
Credit Balance		149.77		149.77
	8,466.57	8,466.57	3,875.39	3,574.39

TREASURER'S REPORT Page 8.

SUMMARY OF PAGES ONE TO SEVEN

	Budget	Actual Receipts	Actual Expenditure	Balance On Hand	Overdrawn
I. GENERAL UNIVERSITY ADMINISTRATION	14,880.00	15,447.68	15,392.68	55.00	
II. SCHOOL OF ARTS AND SCIENCE	34,680.00	37,086.30	40,141.25		3,154.95
III. SCHOOL OF THEOLOGY	5,020.00	5,145.23	6,315.06	1,830.87	
IV. SCHOOL OF MEDICINE AND HOSPITAL	102,925.00	103,465.47	102,318.23	1,147.24	
V. EXTENSION DEPARTMENT	5,200.00	5,466.87	7,838.93	630.64	
VI. LIBRARY	4,532.00	2,533.70	2,714.62		181.12
BALANCE ON HAND	167,318.00	175,085.65	174,717.97	3,663.75	3,296.07
OVERDRAFT			3,663.75		
		3,296.07			
	167,318.00	178,381.72	178,381.72	3,663.75	3,296.07

Net deposit
\$365.68

1925

1035

1925

TREASURER'S REPORT Page 2

SUMMARY OF RECEIPTS - 1924-1925

Mission or other Source	Gen. Univ.	Arts and Science	Theology	Medicine & Hospital	Extension	Library	Total
American Pres. Mission W. (Women)				5,000.00			5,000.00
American Pres. Mission W.	4,780.00	10,000.00	3,000.00	1,000.00			18,780.00
Baptist Missionary Society	800.00	4,000.00	1,000.00	7,235.00		6,150.00	20,185.00
Canadian Presbyterian Mission		1,000.00	1,000.00	1,000.00			3,000.00
Soc. Propagation Gospel	780.00	1,500.00		1,000.00	200.00		3,480.00
American Pres. Mission S.	850.00			1,400.00			2,250.00
London Missionary Society				1,000.00			1,000.00
Lutheran United Mission		453.56		879.33			1,332.89
Grinnell-in-China			906.22				906.22
Wesleyan Missionary Society	250.00			1,500.00			1,750.00
China Medical Board				33,000.00			33,000.00
British Joint Board	3,000.00			1,200.00			4,200.00
Women's Committee W.F.M.S.				5,000.00			5,000.00
Student Tuition Fees		11,520.00	764.20	6,991.50			19,275.70
Interest and Exchange							111.83
Contributions				600.00		1,175.57	2,175.57
Miscellaneous	1,000.00		125.00		9.16	1,140.00	2,274.16
Transfers	3,750.00	7,102.44			900.00		11,752.44
Hospital Fees				6,502.76			6,502.76
* Subscriptions				1,000.00			1,000.00
* Pharmacy				5,000.00			5,000.00
* X-Ray				502.76			502.76
St. * Samaritan Fund							
* Kitchen				7,366.25			7,366.25
* Nursing				750.00			750.00
Augustine Church Winnipeg					1,424.84		1,424.84
Library Balance & Building Rd.							
1924-1925 Surplus			927.21	3,344.33			4,271.54
Total Receipts	15,447.00	37,025.30	4,787.21	103,403.47	2,534.70	8,466.57	175,003.25
Total Expenditures	15,382.00	40,141.25	6,315.06	102,318.23	2,714.82	7835.93	
Balance on Hand	65.00		1,820.87	1,147.24		630.64	3,663.75
Amount Overdrawn		3,114.95			181.12		3,296.07

1036

1921

ity handling

ity handling

1037

UNIVERSITY OF MICHIGAN REPORT FOR 1934-35

SUMMARY OF EXPENDITURES - 1934-35

I. General University Administration	10,234.44
II. University Library	3,744.82
III. School of Arts & Science	40,141.35
IV. School of Theology	8,212.08
V. School of Medicine and University Hospital	108,318.23
VI. Extension Department	7,820.22
1934-1935 Total Expenditures	178,477.92

In addition to the above sum which has been expended through the University Treasurer's Office, the following is a summary of the approximate sums paid by the various cooperating societies directly to their representatives for salaries and allowances.

American Presbyterian Mission North	60,000.00
Episcopal Missionary Society	10,000.00
Canadian Presbyterian Mission	10,000.00
Society for Propagation of Gospel	10,000.00
Methodist Missionary Society	10,000.00
Presbyterian Mission South	10,000.00
Board	10,000.00
Methodist Missionary Society	10,000.00
United Mission	10,000.00
Methodist Episcopal Mission	10,000.00
Total Expenditures as Above	178,477.92
Grand Total of Expenditures	356,955.84



1926

SHANTUNG CHRISTIAN UNIVERSITY

TREASURER'S REPORT

AND

ACCOUNTS.

FISCAL YEAR 1 July 1925- 30 June 1926.

I. PERSONNEL OF THE TREASURER'S OFFICE.

At the opening of the Fiscal Year, Dr. H. P. Lair took the place of the Rev. J. W. Hunter as Acting-Treasurer, on the latter's leaving for furlough. He was assisted in the office by Mr. C. M. Omerie, who left on the arrival of Mr. R. F. Adgie, the present Acting-Treasurer, in January 1926. Dr. Lair has since acted as Deputy, and his advice and assistance have been of the utmost value to the new-comer, who, however, is alone responsible for the preparation of the following accounts.

II. FORM OF THE ACCOUNTS FOR THIS YEAR.

The following changes have been made in the form of the accounts presented:-

- (a). The current accounts represent "Income and Expenditure", instead of "Receipts and Payments" as formerly. I.e., as far as possible, any income or expenditure outstanding at 30 June 1926, properly belonging to the closing year but not yet received or paid, has been incorporated in the accounts. Such outstanding amounts duly appear as Assets or Liabilities on the Balance Sheet.
- (b). Accounts are rendered, not only for the seven "Departments covered by Budget", (Group "A" on page 12), as formerly, but also for the six "Departments not covered by Budget", (Group "B" on page 12). The former three in this Group "B" are represented by Trading Accounts, (pages 11 and 12), and the latter by the total of their income and expenditure on page 12.
- (c). A Balance Sheet as at 30 June 1926 is presented. This shows, on the left side, the University's liabilities, whether to outside creditors or to its own constituent departments; and on the right side, the University's assets, (expenditure on behalf of its own departments, debts due from outside bodies, investments and cash).

It is hoped that the accounts in their altered form will present a more comprehensive and accurate view than formerly of the University's financial position.

III. THE INCOME OF THE YEAR.

The Summary on page 12 shows that the Income received exceeded the Budget estimate by nearly \$13000. The grants of all the co-operating Societies equalled or exceeded the estimated total for each Society, with the exception of the Baptist Missionary Society, which appears as contributing \$220 less than the total estimated. This deficiency (Extension Dept., page 10) is only apparent, and arises

from a difference in the periods covered by the respective fiscal years. The income from other sources in general also exceeded the Budget estimates, with the exception of the grant from the China Medical Board to the School of Medicine, which appears (page 6) as \$10000 short. The grant of this sum was dependent upon certain conditions which were fulfilled too late in the year to allow of its arrival before 30 June, and it was decided not to take credit for it until next year.

For these reasons, the total income of the above-mentioned two departments appears as falling short of the respective budget estimates: that of the other five is in excess.

IV. THE EXPENDITURE OF THE YEAR.

The Summary on page 12 shows that the Expenditure exceeded the Budget estimate by slightly over \$600. Four departments spent less than their estimates, and three spent more; all, however, spent less than their income, so that all show a surplus on the year. Within each Department, as the detailed accounts (pages 1-10) show, there was very great variety. In general, the expenses of Administration were less than the estimates, and those of Maintenance greater, an important contributory cause of the latter being the great rise in the price of coal during the year.

Finally, it should be borne in mind that the expenditure which passes through the Treasurer's office is only a part of the total cost of the work of the University, since almost all the salaries and allowances of the foreign staff are paid direct to the individuals concerned by the Societies they represent. The approximate total appears on page 17.

Respectfully submitted to the Board of Governors of
Shantung Christian University.

Ronald F. Adgie.

Ronald F. Adgie.

Acting-Treasurer.

Tsinan, 14th. August, 1926.

1926

TREASURER'S REPORT Page 1.

1. GENERAL UNIVERSITY ADMINISTRATION

INCOME

	<u>Source</u>	<u>BUDGET GRANT</u> <u>1925-1926</u>	<u>INCOME</u> <u>RECEIVED</u>
(a)	<u>Missions:</u>		
	American Presbyterian Mission.H.	4700.00	4980.00
	British Joint Board	3800.00	3800.00
	Society for Prop. of Gospel	900.00	1016.73
	Baptist Missionary Society	280.00	280.00
	Wesleyan Methodist Miss. Soc.	---	250.00
		<u>9480.00</u>	<u>9986.73</u>
(b)	<u>Other Sources</u>		
	School of Arts & Science	1275.00	1225.00
	School of Medicine	3425.00	3425.00
	School of Theology	700.00	700.00
	Foreign Services Committee	200.00	200.00
	Rent of Land, Sale of Grain, etc	580.00	582.00
	Bank Interest and Exchange.net	<u>204.00</u>	<u>132.82</u>
		<u>15884.00</u>	<u>16240.82</u>
	Credit Balance at 1 July 1925	----	55.00
	Income in excess of Budget	<u>719.65</u>	
		<u>16603.65</u>	<u>16305.82</u>

EXPENDITURE

	<u>Detail</u>	<u>Budget Grant</u> <u>1925-1926</u>	<u>Expenditure</u>	<u>Credit</u> <u>Balances</u>	<u>Overdrafts</u>
(a)	<u>Administration</u>				
	Field Board Expenses	750.00	201.75	548.25	
	Univ. Entertainment Fund	500.00	272.71	227.29	
	Publicity-Printing	1350.00	1270.87	79.13	
	Advertising	250.00	80.78	169.22	
	Travel, etc.	300.00	641.02		341.02
	Office Assistances	2850.00	3717.60		867.60
	Equipment & Renewals	100.00	71.91	28.09	
	Current Supplies	150.00	88.26	61.74	
	Printing & Stationery	700.00	862.67		162.67
	Postage & Telegrams	500.00	493.00	7.00	
	Office Boys & Rickshaws	304.00	259.42	64.58	
	Travel	250.00	193.92	56.08	
	Auditing	30.00	30.00		
	Contingent	66.00	14.44	51.56	
(b)	Augustine Library	1000.00	1000.00		
(c)	<u>Maintenance</u>				
	McCormick Hall Repairs	150.00	165.16		15.16
	Cleaning	150.00	122.67	27.33	
	Heating	500.00	414.45	85.55	
	Carried Forward	<u>9900.00</u>	<u>9880.63</u>	<u>1405.82</u>	<u>1366.45</u>

1042

TREASURER REPORT Page 2

1926

<u>Detail</u>	<u>Budget Grant 1925 - 1926</u>	<u>Expenditure</u>	<u>Credit Balances</u>	<u>Overdrafts</u>
Brought Forward	9900.00	9880.63	1405.82	1386.45
McCormick Hall -				
Lighting	150.00	129.55	20.45	
Water	50.00	60.00		10.00
Insurance	30.00	30.00		
Chapel - Repairs	50.00	31.83	18.17	
Cleaning	120.00	147.11		27.11
Heating	300.00	153.31	146.69	
Lighting	100.00	97.00	3.00	
Insurance	30.00	30.00		
(d) General University Service				
Religious Life Committee	200.00	103.95	96.05	
Athletic - Salaries	1800.00	1617.00	243.00	
Campus	850.00	794.12	55.88	
Public Services	264.00	260.00	4.00	
Public Health	200.00	200.00		
Taxes	150.00	265.81		115.81
Summer School	300.00	49.41	250.59	
Model Village	300.00	300.00		
Telephone System	250.00	238.94	11.06	
A.P.M. House Repairs	400.00	400.00		
	<u>15524.00</u>	<u>14876.66</u>	<u>2254.71</u>	<u>1547.37</u>
Add Income in excess of				
Budget, as above	719.65		719.65	
Balance as per balance sheet,				
being surplus for 1925-26		1424.99		1424.99
Total	<u>16243.65</u>	<u>16303.65</u>	<u>2974.36</u>	<u>2974.36</u>

II. AUGUSTINE LIBRARY

INCOME

<u>Source</u>	<u>Budget Grant 1925 - 1926</u>	<u>Income Received</u>
Augustine Church, Winnipeg	2000.00	2188.35
General University	1000.00	1000.00
5% levy on Bookstore Sales		48.90
Fines		19.80
		<u>3257.05</u>
Less Dr. Balance at 1 July 1925		181.12
Net income for year		<u>3075.93</u>
Income in excess of Budget	75.93	
Total	<u>3075.93</u>	<u>3075.93</u>

1926

TREASURER'S REPORT Page 3EXPENDITURE.

<u>Detail</u>	<u>Budget Grant 1925-1926</u>	<u>Expenditure</u>	<u>Credit Balances</u>	<u>Overdrafts</u>
Librarian's Salary	1200.00	1200.00		
Assistants	250.00	41.00	209.00	
Books	250.00	32.14	217.86	
Periodicals	300.00	318.57		18.57
Binding and Repairing		87.50		87.50
Printing & Stationery		30.00		30.00
Miscellaneous		4.00		4.00
Current Supplies	200.00	426.74		226.74
Upkeep and Repairs	50.00	29.90	20.10	
Cleaning and Supervision	200.00	262.00		62.00
Heating	300.00	261.71	38.29	
Lighting	150.00	255.50		105.50
Water	30.00	41.50		11.50
Insurance	70.00	70.00		
	3000.00	3060.56	485.25	545.81
Add Income in excess of Budget, as above	75.93		75.93	
Balance as per Balance Sheet, being surplus for 1925-26		15.37		15.37
Total	3075.93	3075.93	561.18	561.18

III. SCHOOL OF ARTS & SCIENCEINCOME

<u>Source</u>	<u>Budget Grant 1925-1926</u>	<u>Income Received</u>
(a) <u>Missions:</u>		
American Presbyterian Mission, N. " " " " S.	15000.00	15050.00
Baptist Missionary Society	500.00	500.00
Society for Prop. of Gospel	4800.00	4800.00
Canadian United Church Mission	1500.00	1500.00
Lutheran United Mission	1000.00	1000.00
	450.00	1378.10
	24130.00	25128.10
(b) <u>Other Sources</u>		
Tuition & Dormitory Fees	12500.00	14427.90
Light Fees	800.00	888.40
General University Grant	400.00	420.00
	37800.00	40844.40
Less Dr. Balance at 1 July 1925	300.00	764.35
	37500.00	40080.05
Income in excess of Budget	2530.05	
Total	40030.05	40030.05

1044

TREASURER'S REPORT Page 4.

EXPENDITURE.

<u>Detail</u>	<u>Budget Grant</u> <u>1925 - 1926</u>	<u>Expenditure</u>	<u>Credit</u> <u>Balances</u>	<u>Overdrafts</u>
(a) <u>Administration</u>				
Dean's Salary	4200.00	4200.00		
Office Expenses	400.00	400.00		.85
Printing & Stationery	200.00	315.39		115.39
Postage and Telegrams	50.00	25.32	24.68	
Travel	250.00	84.31	165.69	
Miscellaneous	100.00	129.95		29.95
Share of General Univ. Expenditure	1000.00	1000.00		
(b) <u>Chinese Salaries</u>	13700.00	13265.00	435.00	
(c) <u>Departments</u>				
Biology	1630.00	1538.63	91.37	
Chemistry	3000.00	4284.53		1284.53
Physics	1850.00	2071.28		221.28
Chinese	2250.00	256.21		6.21
Education	800.00	765.89	34.11	
Mathematics	200.00	153.86	46.14	
History	400.00	397.71	2.29	
Religious Instruction	220.00	238.87		18.87
English	100.00	173.06		73.06
Sociology	200.00	190.21	9.79	
Reference Books	150.00	91.10	58.90	
(d) <u>Maintenance</u>				
Furniture and Equipment	404.00	312.05	91.95	
Repairs and Upkeep	1600.00	1260.05	330.95	
Cleaning and Supervision	1400.00	2059.45		659.45
Heating	2030.00	2226.98		196.98
Lighting	1750.00	2175.17		425.17
Water	900.00	1064.50		164.50
Insurance	330.00	330.00		
Public Services	211.00	240.00		29.00
Physical Director	225.00	225.00		
	38550.00	39484.37	1290.87	3225.24
Add Income in Excess of Budget, as above	2530.05		2530.05	
Balance as per Balance Sheet, being surplus for 1925-26		595.68		595.68
Total	40080.05	40080.05	3820.92	3820.92

TREASURER'S REPORT Page 5.

SCHOOL OF THEOLOGY.INCOME

Source	Budget Grant 1925-1926	Income Received
(a) <u>Missions:</u>		
Baptist Missionary Society	1250.00	1250.00
Amer. Bd. Comm. Per. Miss.	1000.00	1000.00
Canadian United Church Mission	1000.00	1000.00
American Presbyterian Mission, N.	1000.00	1000.00
" " (Salary & Rent)	2200.00	2220.00
	6450.00	6470.00
(b) <u>Other Sources</u>		
Tuition & Dormitory Fees	1000.00	1024.50
Light Fees		54.00
Rents	150.00	122.50
	7600.00	7679.00
Credit Balance at 1 July 1925		1830.87
Income in excess of Budget	1907.87	
Total	9507.87	9507.87

EXPENDITURE

Detail	Budget Grant 1925-1926	Expenditure	Credit Balances	Overdrafts
(a) <u>ADMINISTRATION</u>				
Office Expenses	100.00	13.00	87.00	
Printing & Stationery	150.00	34.05	65.95	
Postage & Telegrams	30.00	14.81	15.19	
Travel	200.00	6.58	123.42	
Contingent	100.00	30.23	69.77	
Scholarship	100.00	60.00	40.00	
Share of G.U. Grant	700.00	700.00		
(b) <u>Instruction</u>				
Salaries of Chinese	3751.50	3319.00	432.50	
Books & Magazines	430.00	147.13	282.87	
Extension Work for Student Training	300.00	300.00		
(c) <u>Maintenance</u>				
Furniture & Equipment	100.00	126.70		26.70
Repairs and Upkeep	250.00	212.87	37.13	
Cleaning & Supervision	286.00	275.56	10.44	
Heating	500.00	354.46	145.54	
Lighting	200.00	258.90		58.90
Water	125.00	61.90	63.10	
Insurance	117.50	117.50		
Contingent	94.00		94.00	
Public Services	66.00	70.00		4.00
	7600.00	6152.69	1536.91	89.60
Add Income in excess of Budget, as above	1907.87		1907.87	
Balance as per Balance Sheet, being surplus for 1925-1926		3355.18		3355.18
Total	9507.87	9507.87	3444.78	3444.78

TREASURER'S REPORT Page 6.SCHOOL OF MEDICINE.INCOME

<u>Source</u>	<u>Budget Grant 1925 - 1926</u>	<u>Income Received</u>
(a) <u>Missions:</u>		
British Joint Board	1500.00	1500.00
Baptist Missionary Society	6886.00	6886.00
American Presbyterian Mission, N.	1500.00	1500.00
" " " S.	1100.00	1100.00
London Missionary Society	1000.00	1000.00
Canadian United Church Mission	1000.00	1000.00
Wesleyan Methodist Miss. Soc.	1500.00	1500.00
Society for Prop. of Gospel	1000.00	1000.00
Lutheran United Mission	1000.00	883.21
Women's Committee	10000.00	15260.00
	<u>26486.00</u>	<u>31629.21</u>
(b) <u>Other Sources</u>		
China Medical Board	43000.00	33000.00
Students' Fees	6795.00	6902.50
House Rentals	600.00	690.00
Balance of Mrs. Keater's Fund		58.61
Dr. Evans' Fund		1200.30
	<u>76881.00</u>	<u>73880.62</u>
<u>Less Transfer to Hospital</u>	<u>26872.00</u>	<u>26872.00</u>
	<u>50009.00</u>	<u>46988.62</u>
<u>Cr. Balance at 1 July 1925</u>		<u>1247.24</u>
<u>Net Income Received</u>		<u>47985.86</u>
<u>Income short of Budget</u>		<u>2053.14</u>
	<u>50009.00</u>	<u>50009.00</u>

EXPENDITURE

<u>Detail</u>	<u>Budget Grant 1925 - 1926</u>	<u>Expenditure</u>	<u>Credit Balances</u>	<u>Overdrafts</u>
(a) <u>Administration</u>				
Stenographer	1950.00	2088.94		138.94
Office Assistants	1440.00			
Dean's Writer and Messenger	202.00	1960.87		18.87
Office of Dean of Women	300.00			
Office Boy etc.	170.00	399.64		229.64
Equipment and Renewals	150.00	133.32	16.68	
Postage & Telegrams	200.00	162.74	37.26	
Publicity	450.00	281.74	168.26	
Printing and Stationery	300.00	324.73		24.73
Travel	200.00	376.67		176.67
Contingent	187.00	171.93	15.07	
Middle School Travel	50.00		50.00	
Share of Gen. Univ. Expend.	2250.00	2557.00		307.00
Public Services	141.00	150.00		9.00
Carried Forward	<u>7990.00</u>	<u>8607.58</u>	<u>287.27</u>	<u>904.85</u>

TREASURER'S REPORT Page 7.

1926

<u>Detail</u>	<u>Budget Grant 1925-1926</u>	<u>Expenditure</u>	<u>Credit Balances</u>	<u>Overdrafts</u>
Brought Forward	7000.00	8607.58	287.27	904.85
(b) <u>Instruction.</u>				
Salaries of Foreign	4150.00	3369.84	780.16	
" " Chinese	15153.00	13600.00	1553.00	
Contingent for Salaries	1070.00	746.75	323.25	
<u>Departmental</u>				
Anatomy	500.00	203.04	296.96	
Histology	500.00	874.93		374.93
Biological-Chemistry	800.00	796.00	4.00	
Physiology	500.00	505.17		5.17
Materia Medica	280.00		280.00	
Bacteriology	1640.00	2046.88		406.78
Pathology	1300.00	1526.03		226.03
Clin. Diagnosis	600.00	618.39		18.39
Dept. of Medicine	300.00	29.50	270.50	
Library	1000.00	1634.01		634.01
Skin Department	100.00	99.80	.20	
Pharmacology	200.00	187.25	12.75	
Public Health	500.00	473.70	26.30	
English	50.00	.60	49.40	
Tsiman Medical Review	300.00	300.00		
Translation Bureau	50.00	38.70	11.30	
Students' Welfare	200.00	192.45	7.55	
Social Centre	300.00	300.00		
Laboratories Contingent	1000.00	627.38	372.62	
Special Contingent	2612.00	553.02	2058.98	
(b) <u>Maintenance</u>				
Repairs	2000.00	3438.61		1438.61
Cleaning & Supervision	900.00	1158.73		258.73
Heating	1200.00	1373.28		173.28
Lighting	1000.00	1220.00		220.00
Water	500.00	552.20		62.20
Insurance	400.00	300.00		
Miscellaneous	300.00	29.75	270.25	
<u>Women's Units</u>				
Repairs	500.00	509.75		9.75
Cleaning & Supervision	300.00	226.00	74.00	
Heating	700.00	730.13		30.13
Lighting	250.00	283.50		33.50
Water	150.00	115.50	34.50	
Insurance	150.00	150.00		
Matron	180.00	44.00	136.00	
Public Services	34.00	90.00		6.00
Miscellaneous	300.00	83.66	206.34	
	50009.00	49756.03	7055.33	4802.36
Add Income short of Budget, as above		2053.14		2053.14
Balance as per Balance sheet, being surplus for 1925-26		199.83		199.83
Total	50009.00	50009.00	7055.33	7055.33

1926

VI. UNIVERSITY HOSPITAL

INCOME

<u>Source</u>	<u>Budget Grant 1925 - 1926</u>	<u>Income Received</u>
Provincial Government	3000.00	4600.00
Hospital Fees	6600.00	7989.30
Out-Patients' Department	6000.00	8694.02
In-Patients' Food	10000.00	10260.37
X-Ray Receipts	750.00	967.02
Nursing Receipts	1000.00	1323.40
Samaritan Fund	300.00	330.86
Rent of Nurses' Home	720.00	360.00
Subscriptions, cash	600.00	498.12
" goods		3380.77
Miscellaneous		163.13
Medical School	26872.00	26872.00
	55842.00	65438.99
	9596.99	
Income in excess of Budget	65438.99	65438.99
Total		

EXPENDITURE

<u>Budget Grant 1925 - 1926</u>	<u>Expenditure</u>	<u>Credit Balances</u>	<u>Overdrafts</u>
-------------------------------------	--------------------	----------------------------	-------------------

Detail

(a) <u>Administration</u>				
Salaries, Foreign	1920.00	1920.00		
Salaries, Med. Officers	5732.00	3811.07	1920.93	
Hospital Office	520.00	485.19	34.81	
Publicity and Printing	600.00	724.94		124.94
Postage and Telegram	50.00	38.09	11.91	
Public Services	82.00	90.00		8.00
Contingent	300.00	409.18		109.18
(b) <u>Departments</u>				
Evangelistic & Sec. Service	1200.00	871.23	328.77	
Nursing	9122.00	8668.60	453.41	
Bandages & Dressings	1000.00	1638.78		638.78
Instruments & Supplies	2800.00	2174.27	625.73	
Medical Apparatus	300.00	584.34		284.34
Out-Patient Department	9546.00	11165.81		1619.81
X-Ray Department	1200.00	1293.52		93.52
Employees' Welfare	80.00	18.19	37.81	
Samaritan Fund	800.00	1226.61		426.61
Kitchen	8000.00	8998.05		998.05
Laundry	1600.00	1432.05	167.95	
(c) <u>Maintenance</u>				
New Equipment & Renewals	1500.00	1079.90	420.10	
Repairs and Upkeep	1500.00	2109.08		609.08
Domestic, Miscellaneous	1200.00	1048.82	151.18	
Patient's Clothing	1000.00	1849.75		849.75
Cleaning & Supervision	1600.00	1974.74		374.74
Carried Forward	55842.00	53573.20	4152.60	6083.80

1926

TREASURER'S REPORT Page 9.

<u>Detail</u>	<u>Budget Grant</u> <u>1925 - 1926</u>	<u>Expenditure</u>	<u>Credit</u> <u>Balances</u>	<u>Overdrafts</u>
Brought Forward	51842.00	53888.20	4182.00	6083.00
Rents	900.00	265.00	635.00	
Furnaces	1800.00	3958.45		2158.45
Lighting	700.00	1267.99		567.99
Water	800.00	563.31	236.69	
	55842.00	59627.95	5024.29	8810.24
Add Income in excess of Budget as above	9596.99		9596.99	
<u>Balance as per Balance sheet,</u>				
<u>being surplus for 1925-</u>				
<u>1926.</u>		5811.04		5811.04
Total	65438.99	65438.99	14621.28	14621.28

1050

1926

TREASURER'S REPORT Page 10.

VII. EXTENSION DEPARTMENTINCOME

<u>Source</u>	<u>Budget Grant</u> <u>1925 - 1926</u>	<u>Income Received</u>
Baptist Missionary Society	7100.00	6880.00
Cr. Balance at 1 July 1925		1229.77
Net Income received		7029.77
Income short of Budget		70.23
	<u>7100.00</u>	<u>7100.00</u>

EXPENDITURE.

<u>Detail</u>	<u>Budget Grant</u> <u>1925 - 1926</u>	<u>Expenditure</u>	<u>Credit</u> <u>Balances</u>	<u>Overdrafts</u>
Entertainment	100.00	109.52		9.52
Stationery and Postage	50.00	88.78		38.78
Travel	50.00	37.42	12.58	
Chinese Assistance	3550.00	2133.50	1416.50	
Special Lectures	70.00	48.40	21.60	
Book and Papers	100.00	93.67	6.33	
Furniture and Equipment	250.00	1089.80		789.80
Repairs and Upkeep	520.00	730.91		210.91
Cleaning and Supervision	940.00	1158.00		218.00
Heating	270.00	312.39		42.39
Lighting	1000.00	313.73	686.27	
Insurance	150.00	150		
Miscellaneous	50.00	222.02		72.02
	<u>7100.00</u>	<u>6544.14</u>	<u>2143.28</u>	<u>1387.42</u>
Add Income short of Budget, as above		70.23		70.23
<u>Balance as per Balance sheet, being surplus for 1925-26</u>		<u>695.63</u>		<u>695.63</u>
Total	<u>7100.00</u>	<u>7100.00</u>	<u>2143.28</u>	<u>2143.28</u>

1926

WORKSHOPTrading Account for the year ended 30th June 1926.

To Stock, 1 July 1925	2015.78	By Sales	5802.71
To Purchases:		By Stock, 30th June	
Working Materials 3253.57		1926	1968.61
Equipment <u>23.59</u>	3277.16	at cost	
		(per Manager's Statement)	
To Wages	<u>2115.12</u>		
	7408.06		
To Balance, Profit c/d	<u>63.26</u>		
	<u>7471.32</u>		<u>7471.32</u>
To Balance as per Balance sheet	<u>63.26</u>	By Profit 1925 - 26, c/d	<u>63.26</u>

POWER PLANTTrading Account for the year ended 30th June 1926.

Dr.		Cr.
To Purchases:		By Sales
Electric Power 5772.30		9507.82
Materials <u>672.59</u>	6444.89	
To Wages	245.50	
To Trade Expenses	187.45	
To Public Services Levy	<u>20.00</u>	
	6897.84	
To Balance, Profit, c/d	<u>2609.98</u>	
	<u>9507.82</u>	<u>9507.82</u>
To Dr. Balance forward, 1 July 1925	1339.81	By Profit 1925 -26 c/d 2609.98
To Balance as per Balance sheet	<u>1270.17</u>	

1926

TREASURER'S REPORT Page 12.UNIVERSITY PRESS.Trading account for the year ended 30th June 1926.

Dr.

Cr.

To Stock, 1 July 1925 (estimated)	4000.00	By Sales	7671.85
To Purchases:		By Stock, 30th June 1926 at cost (per Manager's statement)	4092.00
Paper, etc.	3659.87		
Equipment	53.90		
Sundries	<u>40.07</u>		
	3753.84		
To Wages	2418.20		
To Trade expenses	<u>339.95</u>		
	10511.99		
To Balance, Profit, c/d	<u>1257.86</u>		
	<u>11769.85</u>		<u>11769.85</u>
To Balance as per Balance sheet	<u>4779.95</u>	By Cr. Balance at 1 July 1925	3522.09
		By Profit 1925-26 c/d	<u>1257.86</u>

SUMMARY OF INCOME AND EXPENDITURE 1925 - 26.A. DEPARTMENT COVERED BY BUDGET

	Budget	Income	Expenditure	Surplus as per Balance Sht.
1. G.U. Administration	15584.00	16303.65	14876.66	1426.99
2. Augustine Library	3000.00	3075.93	3060.56	15.37
3. School of Arts	37550.00	40000.05	39484.37	595.68
4. School of Theology	7600.00	9507.87	6152.60	3355.18
5. School of Medicine	50009.00	47955.86	47756.03	199.83
6. University Hospital	58842.00	65436.99	59627.95	5811.04
7. Extension Dept.	7100.00	7029.77	6344.14	685.63
	<u>176685.00</u>	<u>189392.12</u>	<u>177302.40</u>	<u>12089.72</u>

B. DEPARTMENTS NOT COVERED BY BUDGET

8. Workshop	7471.32	7482.83	7408.06	63.26
9. Power Plant		8168.01	6897.84	1270.17
10. Press		15291.94	10511.99	4779.95
11. Athletic Association		1814.80	1641.88	172.92
12. Public Services		1080.17	1046.68	33.49
13. Leper Hospital (Annual Upkeep)		951.00	150.00	801.00
		<u>22419.24</u>	<u>20495.36</u>	<u>1921.51</u>

TREASURER'S REPORT Page 12
Analysis of Income Received for year ended 30th June 1926.

<u>Source</u>	<u>Gen. Univ.</u>	<u>Library</u>	<u>Arts</u>	<u>Allocation.</u> <u>Medicine</u>	<u>Medicine</u>	<u>Hospital</u>	<u>Extension</u>	<u>Total</u>
(a) Missions								
Amer. Press. Miss. H.	4900.00		15950.00	3220.00	1500.00			25420.00 ✓
" " " S.			500.00		1100.00			1600.00 ✓
" Bd. Comm. For Miss.				1000.00				1000.00 ✓
Baptist Miss. Soc.	250.00		4800.00	1250.00	6006.00		6000.00	20006.00 ✓
London " "					1000.00			1000.00 ✓
Wes. Meth. " "	250.00				1500.00			1750.00 ✓
Lutheran United Miss.			1578.10		603.21			2241.31 ✓
Meth. Episcopal "					5260.00			5260.00 ✓
Canadian U.C. "			1000.00	1000.00	1000.00			3000.00 ✓
Augustine Ch., Winnipeg.		2100.35						2100.35 ✓
Sec. for Prof. of Gosp.	1016.73		1500.00		1000.00			3516.73 ✓
Brit. Joint Board	2500.00				1500.00			4000.00 ✓
Women's Med. Comm.					10000.00			10000.00 ✓
Total from Miss.	9996.73	2100.35	25128.10	6470.00	31429.21		6000.00	62292.39
(b) Other Sources.								
China Medical Board					35000.00			35000.00 ✓
Students' Fees			15296.50	1078.50	6902.50			23275.50 ✓
Rentals	562.00			128.50	690.00			1380.50 ✓
Dept. Transfers	5350.00	1000.00	420.00					6770.00
Hospital (details P. 8)						65438.99		65438.99
Miscellaneous	229.92	68.70			1258.91			1757.53
	<u>2229.92</u>	<u>3257.05</u>	<u>40824.40</u>	<u>7877.00</u>	<u>7825.91</u>	<u>65438.99</u>	<u>6000.00</u>	<u>121975.71</u>
Less Hospital Grant					<u>2229.92</u>			<u>2229.92</u>
					<u>2229.92</u>			<u>2229.92</u>
Add. Gr. Balances								121755.79
(1 July 1925)	55.00			1230.87	1247.24		149.77	3232.88
Less Dr. Balances								190397.67
(1 July 1925)		181.12	764.55					945.67
Net income recd.	26503.65	3075.93	40080.05	9507.87	47955.86	65438.99	7029.77	129392.12

1926

TREASURER'S REPORT Page 14
SHARPS UNIVERSITY
BALANCE SHEET, 30th June, 1926.

FUNDS & LIABILITIES

<u>Building Funds, (Gr. Balances)</u> being the unspent balances of various Funds.		
Arts School	2613.78	
Ang. Library	624.05	
C.M.B. Redemption	1921.16	
Univ. Hospital	16685.66	
Nurses' Homes	3302.35	
Women's Unit	10204.26	
Extension	1010.60	37361.86

<u>Scholarship Funds.</u>		
Wenhaw	3680.65	
Weihshien Gentry	530.70	
'93 Class	504.87	
Gibson	356.99	
Lacy Kent.	228.08	5301.29

<u>Other Funds & Reserves.</u>		
Model Village	380.56	
Blackstone Collect.	406.10	
Theology Library	250.00	
Evangelists' Train.	100.00	
Med. Parlours	11569.82	
do Special	2298.32	
do X-Ray	326.29	
do Students' books	326.29	
Tsinan Med. Revi.	162.45	
Extension	339.02	
C.M.B. Arts Grant	19535.63	
Lepor Hospital (Equipment)	1599.72	
Press (do)	4000.00	41304.13

Carried forward 83967.28

ASSETS

<u>Buildings & Equipment, (Dr. Balances).</u> being the amounts spent in excess of receipts on various Funds.		
McCormick Hall	6069.07	
Telephone System	2515.77	
Observatory	1092.78	
Employees' Houses	1661.24	
Theological Residence	4341.92	
Power Plant	1556.43	
Middle School	268.44	17505.65

<u>Sundry Expenditure, not written-off</u>		
<u>Treasurer's Secretary</u>		
Salary account	2144.59	
G. V. Promotion	1963.54	
Door Locks (Arts)	369.05	
Arts Suspense a/c	191.08	
Theology do	15.64	4683.90

<u>Stocks of Materials, etc.</u>		
Arts Building	2064.22	
Gowns & Badges	106.70	
Bookstore	1210.10	
Hospital Stores	6930.88	
Workshop do	1968.61	
Press do	4098.00	16378.01

Carried forward 38567.56

1926

TREASURER'S REPORT

Page 15

<u>Brought forward</u>	<u>83967.28</u>
<u>Mission Grants in Advance</u>	
S.P.G.	1000.00
B.M.S.(Rent a/c)	<u>110.00</u>
	1110.00
<u>Loan @ 6%</u>	<u>3030.00</u>

Sundry Creditors

W.M.M.S.(Rent a/c)	260.00
A.M.T.Current a/c)	213.95
Insurance	1288.42
G.U.-Chinese Salar-	
ies.	374.00
Travel	371.08
Audit	30.00
Entertainment	20.25
Telephone	84.40
Cleaning	15.66
Theology: Repairs	15.64
Medical Food Deposits	56.00
Power Plant, Wages,	
etc.	34.00
Workshop, do	<u>510.24</u>
	3073.74

Workshop. Dept.	
a/cs per contra	1324.00
Press do	<u>740.00</u>
	5137.74
<u>Carried forward</u>	<u>93245.02</u>

<u>Brought forward</u>	<u>38567.56</u>
<u>Prepaid Expenditure</u>	
Salaries	440.00
Public Health Officer	48.15
Medical Heating	<u>400.00</u>
	888.15

Sundry Debtors

C.U.C.M.(Rent a/c)	483.70
Foreign Services Comm.	100.00
Dr.Li's House repairs	11.63
Anglican Hostel	20.00
Workshop:-	
Depts.per contra-	1324.00
Other Debtors-	
	<u>1086.25</u>
	3410.25

Press:-	
Depts.per	
contra	740.00
Other Debtors-	
	<u>851.20</u>
	1591.20

Power Plant	<u>108.05</u>
	4724.83

Carried forward 44180.54

1926

1056

TREASURER'S REPORT Page 16

Brought forward
Departmental Surpluses,
per current accounts. 95245.02

Gen. Univ.	1426.99	
Augustine Library	15.37	
School of Arts	595.68	
" " Theology	3855.18	
" " Medicine	199.83	
University Hospital	5811.04	
Extension Dept.	685.63	12089.72
Athletic Association	172.92	
Public Services	33.49	
Leper Hospital	801.00	
Power Plant	1870.17	
Press	4779.95	
Workshop	65.26	7120.79

112455.53

Brought forward
Investments 44180.54

100 \$50 Gold Bonds 5%		
at cost.	9802.95	
\$244 Chinese Govt. 6%		
Loan, at cost	344.00	10146.95

<u>Fixed Bank Deposits</u>		
Chinese-American Bank,		
7%	5000.00	
Shanghai Commercial		
Bank, 10%	5000.00	10000.00

<u>Cash at Bank on Drawing</u>		
accounts	46081.18	
and interest accrued	975.00	47006.18

<u>Cash in Hand.</u>		
Treasurer	749.99	
Business Manager	824.84	
Bank of Wanch	147.63	1121.86

112455.53

1926

1057

The previous accounts cover the whole of the University's income and expenditure which passes through the Treasurer's office. But in addition to the above, the following sums have been paid during the year by the co-operating Societies direct to their representatives for salaries and allowances. The Summary is necessarily only approximate.

<u>Mission.</u>	<u>Salaries, etc., 1925-26.</u>
American Presbyterian Mission, N.	49060.00 ✓
" " " S.	3850.00 ✓
" Board Comm. For. Missions	6760.00 ✓
Baptist Missionary Society	46166.00 ✓
London " "	4600.00 ✓
Wesleyan Meth. " "	5040.00 ✓
Lutheran United Mission	4240.00 ✓
Methodist Episcopal Mission	5560.00 ✓
Canadian United Church Mission	15410.00 ✓
Society for Propagation of Gospel.	12200.00 ✓
British Joint Board	1240.00 ✓
	<u>120326.00</u>
<u>Add Expenditure per page 12</u>	<u>204758.85</u>
<u>Approximate Total Current Expenditure</u>	
<u>for Fiscal Year 1925-26.</u>	<u>325084.85</u>

The previous accounts cover the whole of the University's income and expenditure which passes through the Treasurer's office. But in addition to the above, the following sums have been paid during the year by the co-operating Societies direct to their representatives for salaries and allowances. The summary is necessarily only approximate.

Salaries, etc., 1955-56.
4300.00
3850.00
6760.00
4616.00
4800.00
5040.00
4840.00
5260.00
15610.00
12800.00
1660.00
18378.00
304328.88
306364.88

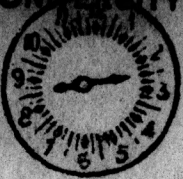
Mission.
American Presbyterian Mission, N. S.
" " " "
Board Comm. For Missions
Baptist Missionary Society
" " " "
London
Western Meth. " "
Indian United Mission
Methodist Episcopal Mission
Canadian United Church Mission
Society for Propagation of Gospel.
British Joint Board

Add Expenditure per page 18

Approximate Total Current Expenditure for Fiscal Year 1955-56.

SHANTUNG CHRISTIAN UNIVERSITY
TSINAN, CHINA

NOV 9 1927



5th. Oct. 1927

Dear Mrs. Shaw,

I have the pleasure to enclose herewith the Treasurer's Report and audited Accounts and Balance Sheet for the fiscal year which closed on 30th. June. I regret the delay in rendering these; the evacuation to Tsingtao is at any rate partly responsible. I hope that no difficulty has been caused in New York in consequence.

With kindest regards,

Yours very faithfully,

Ronald F. Adgie
Acting-Treasurer.

Mrs. L. L. Shaw,
156, Fifth Avenue,
N.Y.

↓
Returned to Mrs. Shaw
Returned with
appreciation
K. Finck

1060

ret. to ans:
Shaw's office
4/10/28

TO THE HONORABLE THE SECRETARY OF THE INTERIOR
WASHINGTON, D. C.
SIR:
I have the honor to acknowledge the receipt of your letter of the 27th inst. in relation to the matter of the Shaw's office, and in reply to inform you that the same has been forwarded to the proper authorities for their consideration.

DEPARTMENT OF THE INTERIOR

WILLIAM C. SHAW
SPECIAL AGENT IN CHARGE

4/10/28

**TREASURER'S REPORT
FOR THE YEAR ENDING 31 DEC. 1937**

PAGE A

The accounts presented herewith follow the same form as those of last year, thus facilitating comparison. In order, however, to show the actual total cost of the University's work for the year, an estimate of the salaries and allowances paid direct by mission boards to their representatives (i.e. not passing through the Treasurer's Office) has been included in the Summary of Total Income and Expenditure on page 13.

RECEIPTS AND PAYMENTS ON CAPITAL ACCOUNT

The principal Capital Receipt during the year was the sum of \$975,000, remitted by the Women's Committee in New York to the New Hospital Building Fund, which now stands at \$418,935. Another important addition to capital was the sum of \$414,660 from the W.M.S. for the erection of new X-Ray plant. In addition to these receipts, it has been possible out of current surpluses to write down certain debtor balances on building accounts, as follows:- Observatory a/c written-off, McCormick Hall a/c reduced by \$3050, Theological Residence a/c reduced by \$3419.

On the other hand, expenditure has been incurred on the Nurses' Home (\$5948) and on the Power Plant (\$12339). The latter is to be written-down out of annual profits, which for last year were \$1447. The special grant from the China Medical Board for the Pre-Medical work of the Arts School, has been largely expended. Other capital funds are substantially unchanged from last year, as a comparison of the two balance sheets will reveal.

INCOME

Although the income received by two Departments--the School of Theology and the School of Medicine--fell slightly below the Budget estimate, the total received by all seven Departments of the University proper exceeded the Budget by \$9451, and shows an increase over last year of \$6500.

All Mission Grants were received in full, except that as the Budget had been constructed before intimation of the B.M.S. "cut" of 20% was received, the grants of this mission fell correspondingly short. Student Fees exceeded the estimate by \$2262, the balance being made out of credit balances from last year and certain un-budgeted receipts from missions.

1927

TABLE

EXPENDITURE

The total expenditure of the seven Departments exceeded the Budget estimate by \$7145 and shows an increase over last year of \$16284. Contributing factors were the employment of certain staff members, in addition to the Budget quote, the rise in prices both of local materials and still more of imported goods owing to exchange depreciation (the latter especially affecting the Hospital), and the maintenance during the last quarter of the year of a Tsingtao Office, which consequent additional expenses.

The Power Plant and Press show profits on the year (17% and 18% of their respective turnovers), and the Workshop shows a loss (20%) which is under investigation.

The Net result of the year's Income and Expenditure on current account for all departments is a surplus of \$5610 which is carried forward to meet possible unforeseen expenses during 1927-28.

The writer of this Report, who now relinquishes the position of Acting-Treasurer, is happy to take this opportunity to express his appreciation of the willing co-operation and pleasant relations with all those associated with the University which he has enjoyed during his residence on the campus.

Respectfully submitted to the Board of Governors of
Shantung Christian University.

Ronald F. Adgie.
Ronald F. Adgie.
Acting-Treasurer.

Tsinan. 11th October. 1927.

1927.

SHANTUNG CHRISTIAN UNIVERSITY.

TREASURER'S REPORT

INCOME & EXPENDITURE ACCOUNTS

AND BALANCE SHEET FOR THE YEAR

ENDED 10TH JUNE 1927.

Tientsin, Shantung, China.

1927

2. GENERAL UNIVERSITY ADMINISTRATION

Income

Expend

INCOME
1926-1927

EXPENSE
1926-1927

a. Missions
Presbyterian Mission H.
British Joint Board
Society for Prop. of Gospel
Episcopal Missionary Society
Vestrymen Methodist Miss. Soc.

4780.00
3800.00
500.00
250.00

9430.00

7530.00
3800.00
1100.97
219.10
250.00
12603.07

b. Other Income
School of Arts and Science
School of Medicine
School of Theology
Foreign Services Committee
Fund of Land, etc.
Bank Interest and Exchange

1225.00
3600.00
400.00
250.00
300.00
139.00
5394.00

1225.00
3600.00
400.00
250.00
277.00
139.00
8494.07

Credit Balance at 1 July 1926
Income in excess of Budget

4527.06
19921.06

1426.99
19921.06

1927

EXPENDITURE

	Budget Grant 1926-1927	Expenditure	Credit Balance	Overruns
Detail				
a. Administration				
Asst. Registrar	1250.00	1350.00		100.00
Administrative Bodies	700.00	519.50	180.50	
Univ. Entert't Fund.	500.00	445.05	54.95	
Publicity	1250.00	997.66	252.34	
Chauvée Magazine	500.00	435.20	64.80	
Office Assistance	1660.00	2511.20		851.20
Contingent	100.00	173.70		73.70
Equipment & Renewals	100.00	285.97		185.97
Current Supplies	150.00	123.00	27.00	
Printing and Stationery	700.00	339.87	360.13	
Postage and Telegrams	550.00	711.05		161.05
Office Boys and Rickshaws	300.00	339.29		39.29
Travel	250.00	353.20		103.20
Auditing	30.00	35.00		5.00
b. Augustine Library	1050.00	1050.00		
c. Maintenance				
1. McCormick--Repairs	150.00	391.23		241.23
Cleaning	150.00	172.50		22.50
Heating	500.00	484.89	15.11	
Lighting	150.00	180.34		30.34
Water	50.00	61.00		11.00
Insurance	-- --	30.00		30.00
2. Chapel-----Repairs	80.00	93.86		13.86
Cleaning	120.00	163.49		43.49
Heating	300.00	303.30		3.30
Lighting	100.00	49.11	50.89	
Insurance	-- --	30.00		30.00
d. General University Ser.				
Religious Services	150.00	174.93		24.93
Athletics	1000.00	1369.00	431.00	
Campus	650.00	650.00		
Public Services	264.00	264.00		
Public Health	175.00	283.45		108.45
Tennis 1	175.00	420.87		245.87
Summer School	300.00		300.00	
Model Village	300.00	44.63	255.37	
Telephone System	250.00	523.10		273.10
A.P.M. House Repairs	640.00	640.00		
	15394.00	15999.39	1992.09	2597.48
Add income in excess of Budget, as above	4527.06		4527.06	
Balance as per Balance Sheet being surplus per 1926-27		3921.67		3921.67
	19921.06	19921.06	6519.15	6519.15

1927

II. AUGUSTINE LIBRARY

INCOME

<u>Source</u>	<u>Budget Grant</u> <u>1926-1927</u>	<u>Income</u> <u>Received</u>
Augustine Church, Winnipeg	2000.00	2000.00
General University	1050.00	1050.00
5% levy on Bookstore Sales		35.00
	<u>3050.00</u>	<u>3085.00</u>
Credit Balance at 1 July 1926		15.37
Income in excess of Budget	<u>50.37</u>	
	<u>3100.37</u>	<u>3100.37</u>

EXPENDITURE

<u>Detail</u>	<u>Budget Grant</u> <u>1926-1927</u>	<u>Expenditure</u>	<u>Credit</u> <u>Balance</u>	<u>Over-</u> <u>Practs</u>
Librarian's Salary	1200.00	1250.00		50.00
Assistance	250.00	165.20	84.80	
Books, General	100.00	98.65	201.35	
Periodicals	300.00	483.25		183.25
Current Supplies	200.00	119.23	80.77	
Wreck and Repairs	50.00	89.91		39.91
Cleaning and Supervision	200.00	207.22		7.22
Heating	300.00	373.98		73.98
Lighting	150.00	148.40	1.60	
Water	30.00	32.10		2.10
Insurance	70.00	70.00		
	<u>3050.00</u>	<u>3037.94</u>	<u>367.52</u>	<u>355.46</u>
Add Income in excess of Budget, as above	<u>50.37</u>		<u>50.37</u>	
Balance as per Balance Sheet Being surplus for 1926-27		<u>62.43</u>		<u>62.43</u>
	<u>3100.37</u>	<u>3100.37</u>	<u>417.89</u>	<u>417.89</u>

1927

TREASURER'S REPORT Page 4

III. SCHOOL OF ARTS AND SCIENCE

<u>Source</u>	<u>Amount Grant 1926-1927</u>	<u>Income Received</u>
a. <u>Missions</u>		
American Presbyterian Mission N. S.	15380.00	16790.77
" " "	500.00	500.00
Baptist Missionary Society	4800.00	3886.00
Society for Prop of Gospel	1500.00	1500.00
Canadian United Church Mission	1000.00	1000.00
Lutheran United Mission	450.00	1161.49
	<u>24130.00</u>	<u>24758.26</u>
b. <u>Other Sources</u>		
China Medical Board	5850.00	5850.00
Students' Fees	13300.00	16011.20
Grant from power Plant	500.00	500.00
Transfers from Departments		1466.35
	<u>43780.00</u>	<u>48587.51</u>
Credit Balance at 1 July 1926	-- --	595.68
Income in Excess of Budget	<u>5401.49</u>	
	<u><u>49181.49</u></u>	<u><u>49181.49</u></u>

1068

1927

YERASHER'S BUDGET Page 5

REVENUES

Detail	Budget Grant 1926-1927	Expend- iture	Credit Balance	Over- draft
a. Administration				
Dean's Salary	4200.00	4200.00		
Office Expenses	400.00	469.64		69.64
Printing and Stationery	200.00	120.12	71.88	
Postage and Telegrams	50.00	21.20	28.80	
Travel	250.00	266.47		16.47
Miscellaneous	100.00	120.73		20.73
Share of General Univ.	1225.00	1225.00		
b. Chinese Salaries	19700.00	19375.78	404.22	404.22
c. Department - Biology	1200.00	1476.68		276.68
Chemistry	4000.00	4278.00		278.00
Physics	1500.00	2011.44		511.44
Chinese	250.00	252.31		2.31
Education	400.00	523.51		123.51
Mathematics	200.00	Cr. 11.50	211.25	
History	400.00	150.07	43.93	
Religious Instru	220.00	220.00		
English	150.00	89.42	60.58	
Sociology	200.00	219.18		19.18
d. Maintenance				
Furniture and Equipment	300.00	453.37		153.37
Repairs and Upkeep	1600.00	1617.42		17.42
Cleaning and Supervision	1400.00	2023.52		623.52
Heating	2005.00	2121.98		121.98
Lighting	2000.00	1807.12	112.88	
Water	1100.00	914.26	185.74	
Insurance	150.00	150.00		
Public Services	210.00	210.00		
Students' Food		344.69		344.69
Loans Repaid	1192.44	1192.44		1192.44
	43700.00	46808.03	1241.31	4169.44
Add Income in excess of Budget as above	5401.49		5401.49	
Balance as per Balance Sheet, Being surplus for 1926-1927		2373.36		2373.36
	49101.49	49101.49	6542.80	6542.80

1927

IV. SCHOOL OF THEOLOGY

INCOME

<u>Source</u>	<u>Budget Grant 1926-1927</u>	<u>Income Received</u>
a. Missions		
Baptist Missionary Society	1250.00	1011.90
Amer. Ed. Comm. for Miss.	1000.00	1000.00
Canadian United Church Mission	1000.00	1000.00
American Presbyterian Mission H.	1000.00	1000.00
Salary and Rent	2200.00	2200.00
b. Other Sources	6450.00	6211.90
Students' Fees	1120.00	1155.40
Sch. of Arts Loan Repaid		92.44
	7570.00	7459.74
<u>Less Income short of Budget</u>	<u>110.26</u>	
	<u>7459.74</u>	<u>7459.74</u>

EXPENDITURE

<u>Detail</u>	<u>Budget Grant 1926-1927</u>	<u>Expen- diture</u>	<u>Credit Balances</u>	<u>Over- drafts</u>
a. Administration				
Office Expenses	75.00	5.20	69.30	
Printing and Stationery	150.00	183.05		33.05
Postage and Telegrams	30.00	32.23		2.23
Travel	150.00	64.50	85.50	
Scholarship	100.00	50.00	50.00	
Gen. University	450.00	450.00		
Contingent	100.00	185.60		85.60
b. Instruction				
Chinese Salaries	3680.00	3873.50		193.50
Literary Bureau	50.00	7.45	42.55	
Books and Magazines	430.00	253.48	176.52	
Extension Work for Student Training	320.00	231.79	88.21	
c. Maintenance				
Equipment	100.00	71.43	28.57	
Repairs	365.00	257.70	107.30	
Cleaning, etc.	325.00	305.60		40.60
Heating	500.00	472.40	27.60	
Lighting	300.00	198.93	101.07	
Water	135.00	60.12	74.88	
Insurance	135.00	135.00		
Public Services	75.00	75.00		
Contingent	100.00		100.00	
	7570.00	6972.98	952.00	354.98
<u>Less Income short of Budget, as above</u>	<u>110.26</u>		<u>110.26</u>	
<u>Balance as per Balance sheet, being surplus for 1926-27</u>	<u>7459.74</u>	<u>486.76</u>	<u>841.74</u>	<u>486.76</u>
	<u>7459.74</u>	<u>7459.74</u>	<u>841.74</u>	<u>841.74</u>

1927

FINANCIAL STATEMENT PAGE 7V. SCHOOL OF MEDICINEINCOME

<u>SOURCE</u>	<u>Budget Grant 1926-1927</u>	<u>Income Received</u>
a. Missions		
British Joint Board	1500.00	1500.00
Baptist Missionary Society	6886.00	5459.40
American Presbyterian Mission H. S.	1500.00	1500.00
	1100.00	1100.00
London Missionary Society	1000.00	1000.00
Canadian United Church Mission	1000.00	1000.00
Wesleyan Methodist Miss. Soc.	1500.00	1500.00
Society for Prop. of Gospel	1000.00	1000.00
Lutheran United Mission	1000.00	1000.00
Women's Committee	10000.00	6000.00
	<u>26486.00</u>	<u>25994.60</u>
b. Other Sources		
China Medical Board	38000.00	38000.00
Students' Fees	6650.00	6166.50
House Rentals	840.00	810.00
Laboratory Tests	500.00	18.22
	<u>72470.00</u>	<u>76984.72</u>
Less Transfer to Hospital	<u>23586.00</u>	<u>23586.00</u>
	<u>48884.00</u>	<u>47401.32</u>
Cr. Balance at 1 July 1926		<u>199.83</u>
		<u>47603.15</u>
Less Income short of Budget	<u>1286.85</u>	
Net Income Received	<u>47603.15</u>	<u>47603.15</u>

1927

<u>EXPENDITURE</u>	<u>Budget Grant</u> <u>1926-1927</u>	<u>Expen-</u> <u>diture</u>	<u>Credit</u> <u>Balance</u>	<u>Over-</u> <u>draft</u>
a. Administration				
Office Assistance	6342.00	6704.87		362.87
Grant to Gen. University	3600.00	3600.00		
Students' Welfare	200.00	218.13		18.13
Public Services	150.00	150.00		
b. Instruction				
Salaries	16498.00	15625.75	872.25	
Contingent for Salaries	1000.00		1000.00	
Anatomy	300.00	961.41		661.41
Histology	800.00	1051.62		251.62
Biological Chemistry	1360.00	816.47	543.53	
Physiology	850.00	850.00		
Pharmacy	280.00	82.01	197.99	
Bacteriology	1640.00	1411.87	228.13	
Pathology	1420.00	1970.99		550.99
Clinical Diagnosis	900.00	508.38	391.62	
Medicine	300.00		300.00	
Library	2500.00	1327.21	1172.79	
Skin	100.00	47.88	52.12	
Pharmacology	200.00	45.30	154.70	
Public Health	500.00	108.57	391.43	
English	50.00	29.50	20.50	
Teiman Medical Review	300.00	300.00		
Translation Bureau	50.00	.90	49.10	
Departmental Contingent	200.00	94.20	105.80	
c. Maintenance				
Medical School & Dormitories	6850.00	10692.61		1342.61
Women's Unit	2500.00			
	48890.00	46597.67	5479.96	3187.63
Add Dr. Evans Fund, Bal.		980.15		980.15
Less Income short of Budget, as above	1286.85		1286.85	
Balance as per Balance sheet, Being surplus for 1926-1927		25.33		25.33
	47603.15	47603.15	4193.11	4193.11

VL. UNIVERSITY HOSPITAL

INCOME

<u>SOURCE</u>	<u>Budget Grant</u> <u>1926-1927</u>	<u>Income</u> <u>Received</u>
Provincial Government	1200.00	1370.00
Hospital Fees	1200.00	1113.05
Out Patients' Department	1700.00	1335.21
Pharmacy Receipts	8700.00	8318.67
Non Patients' Food	11500.00	11454.09
X-Ray Receipts	750.00	926.50
Nursing Receipts	750.00	944.17
Smuritan Fund	100.00	419.09
Rent of Nurses' Home	840.00	480.00
Massage Fees	200.00	38.80
Subscriptions	500.00	1209.39
Medical School	23586.00	23586.00
	<u>50226.00</u>	<u>55615.17</u>
Balance, Deficit	<u>6611.00</u>	
	<u>66657.00</u>	
Credit Balance at 1 July 1926		5811.04
Income in excess of budget	769.21	
	<u>61425.21</u>	<u>61425.21</u>

EXPENDITURE

<u>Details</u>	<u>Budget Grant</u> <u>1926-1927</u>	<u>Expen-</u> <u>diture</u>	<u>Credit</u> <u>Balance</u>	<u>Over-</u> <u>drafts</u>
Hospital Salaries	1920.00	1649.70	270.30	
Resident Medical Officers	6000.00	5262.00	918.00	
Administration	2282.00	2212.64	69.36	
Evangelism	1200.00	893.34	306.76	
Nursing Dept.	11800.00	7929.52	3870.48	
Surgical Supplies 3400.0	3400.00	5697.31		2297.31
Medical Apparatus	200.00	200.00		
Out Patients' Dept.	1237.00	4072.06		835.06
Pharmacy	7338.00	9782.89		2444.89
X-Ray Department	1200.00	2900.91		1360.91
Smuritan Fund	800.00	538.95	261.05	
Kitchen	9000.00	10763.51		1763.51
Laundry	1600.00	1582.75	17.25	
Maintenance	10600.00	13093.20		2493.20
	<u>66657.00</u>	<u>66138.68</u>	<u>5713.20</u>	<u>11194.88</u>
Add Income in excess of Budget, as above	769.21		769.21	
Balance as per Balance Sheet being deficit for 1926-27	4712.47		4712.47	
	<u>66138.68</u>	<u>66138.68</u>	<u>11194.88</u>	<u>11194.88</u>

1927

VII. EXTENSION DEPARTMENTINCOME

<u>Source</u>	<u>Budget Grant</u> <u>1926-1927</u>	<u>Income</u> <u>Received</u>
Baptist Missionary Society	7100.00	7100.00
Sch. of Arts Loan repaid		100.00
	7100.00	7200.00
Income in excess of Budget	100.00	
	7200.00	7200.00

EXPENDITURE

<u>Detail</u>	<u>Budget Grant</u> <u>1926-1927</u>	<u>Expen-</u> <u>diture</u>	<u>Credit</u> <u>Balance</u>	<u>Over-</u> <u>drafts</u>
Entertainment	100.00	144.52		44.52
Stationery and Postage	50.00	52.73		2.73
Travel	50.00	100.30		130.30
Chinese Assistance	3550.00	2006.57	1543.43	
Special Lectures	70.00	44.70	25.30	
Books and Papers	100.00	144.46		49.46
Furniture and Equipment	250.00	870.12		620.12
Repairs and Upkeep	520.00	700.29	180.29	180.29
Cleaning and Supervision	940.00	1042.50		102.50
Heating	270.00	219.40	50.60	
Lighting	1000.00	1307.98		307.98
Insurance	150.00	150.00		
Miscellaneous	50.00	202.82		132.82
	7100.00	7051.39	1619.33	1570.72
Add Income in excess of Budget, as above	100.00		100.00	
Balance as per Balance Sheet, being surplus for 1926-1927		148.61		148.61
	7200.00	7200.00	1719.33	1719.33

WORKSHOPTrading Account for the year ended 30th June 1927

To Stock, 1 July 1926	1968.61	By Sales	3945.00
" Materials	2248.49	" Stock	1400.00
" Wages	1944.05	" Loss, per Balance Sheet	816.15
	<u>6161.15</u>		<u>6161.15</u>

POWER PLANTTrading Account for the year ended 30th June 1927

To Purchases: Light	4070.56	By Sales: Light	5503.12
Water	1975.08	Water	3178.51
" Wages : Light	500.00		
Water	208.60		
" Arts School Grant	500.00		
	<u>7234.24</u>		
" Profit, per Balance Sheet	1447.39		
	<u>8681.63</u>		<u>8681.63</u>

FINESTrading Account for the year ended 30th June 1927

To Stock, 1 July 1926	4098.00	By Sales	5719.97
" Purchases	3051.52	" Stock 30th June 1927, at cost	5900.00
" Wages	2484.00		
" Trade Expenses	498.31		
" Rent	300.00		
	<u>10372.63</u>		
" Profit, per Balance Sheet	847.34		
	<u>11219.97</u>		<u>11219.97</u>

THE HOSPITAL'S SURVEY Page 12

Analysis of Income Received for Year ended 30th June 1927

Source	Allocation						Total
	Gen. Serv.	Library	Art	Theology	Medicine	Hospital Extension	
a. Missions:							
Amer. Presb. Miss. H.	7930.00		16790.77	3200.00	1500.00		29420.77
" " " "			500.00		1100.00		1600.00
" M. Comm. for Miss.				1000.00			1000.00
Baptist Miss. Soc.	219.10		3806.00	1021.90	5499.60	7100.00	17746.60
Lutheran					1250.00		1250.00
Wes. Meth. "	250.00				1500.00		1750.00
Lutheran U. Miss.			1161.49		1000.00		2161.49
Meth. Episc. "					5005.00		5005.00
Canadian U.C. "			1000.00	1000.00	1000.00		3000.00
Anglican Ch. Winnipeg		2000.00					2000.00
Soc. for Prop. of Comp.	1103.97		1500.00		1000.00		3603.97
Brit. Joint Board	3900.00				1500.00		5400.00
Women's Int. Comm.					500.00		500.00
Total from Miss.	12603.07	2000.00	20758.26	6221.90	25994.60	7100.00	78677.83
b. Other Sources:							
China Medical M.			5000.00		3000.00		8000.00
Students' Fees			16021.20	1155.40	6166.50		23242.10
Rentals	277.00				810.00		1087.00
Dept. Transfers	5275.00	1070.00	1966.35	92.44		100.00	8403.79
Hospital - see P-						59625.17	59625.17
Miscellaneous	132.00	35.00			18.22		185.22
	12494.07	3005.00	40585.81	7499.74	70989.32	59625.17	221409.11
Less Hospital Grant					23526.00		23526.00
					47463.32		197883.11
Add Cr. Balances, at 1 July, 1926	1406.99	15.37	575.68		199.83	5221.04	8018.91
Net Income Rec'd	19921.06	3100.37	49167.49	7499.74	47603.35	62406.21	197892.02

1927

TREASURER'S REPORT Page 13

SUMMARY OF TOTAL INCOME AND EXPENDITURE, INCLUDING TOTAL
SALARY COST, FOR 1926-1927

N.B. The previous accounts cover the whole of the University's income and expenditure which passes through the Treasurer's office. But the total current cost of the institution includes the amounts paid during the year by the co-operating societies direct to their representatives for salaries and allowances. The approximate total of these for each Department is shown in the following Summary, under the heading "Direct Salaries"

A Department Covered by Budget

	Budget	Income +	Direct Salaries	Total Income	Expenditure +	Direct Salaries	Total Expenditure	Balance
1 U.V. Administration	15394.00	19921.06	14200.00	34201.06	15999.39	14200.00	30279.39	3921.67
2 Augustine Library	3050.00	3100.37	1000.00	4100.37	3037.94	1000.00	4037.94	62.43
3 School of Arts	43700.00	49181.49	30000.00	79981.49	46808.13	30000.00	77608.13	23373.36
4 School of Theology	7570.00	7459.74	22690.00	30149.74	6972.98	22690.00	29662.98	405.76
5 School of Medicine	48090.00	47603.15	73296.00	122325.36	47577.82	73296.00	121073.82	15.54
6 Univ. Hospital	60657.00	61426.21			60138.68			(4712.47) Dr.
7 Extension Dept.	7100.00	7200.00	3000.00	10200.00	7051.39	3000.00	10051.39	148.61
Total	186441.00	195892.02	149586.00	345478.02	193586.33	145066.00	338652.33	2305.69

B Departments Not Covered by Budget

8 Workshop	5345.00		5345.00	6161.15		6161.15	(816.15) Dr.
9 Power Plant	8681.63		8681.63	7234.24		7234.24	1447.39
10 Press	11219.97		11219.97	10372.63		10372.63	847.34
11 Athletic Association	1440.92		1440.92	1613.28		1613.28	172.36 Dr.
12 Loper Hospital Annual Upkeep	6894.87		6894.87	3112.79		3112.79	3782.08
13 Middle School	2390.00		2390.00	4124.25		4124.25	1734.25 Dr.
Total	231864.41	145066.00	376930.41	286244.67	145066.00	371310.67	5629.74

* Deficit

1927

TREASURER'S REPORT Page 14
SCHOOL OF THE UNIVERSITY
BRIDGE STREET, 10th JUNE, 1927

<u>Funds and Liabilities</u>			
<u>Building Fund: Cr. Balances</u>			
being unspent balances of various funds.			
Arts School:	422.77		
add Surplus 1926-27	2373.36	2796.13	
Augustine Library	353.30		
C.M.B. Property Redemption	1921.16		
University Hospital	153935.44		
Women's Unit	11462.19		
Extension Dept:	844.37		
add Surplus 1926-27	148.61	1042.98	171511.20

<u>Scholarship Funds</u>			
Vocum	3860.65		
Volunteer Country	460.70		
Theo. Student Aid	579.12		
Armstrong Memorial	218.54		
Lucy Kent	302.40		
Chinese Prize Fund	134.00	5555.41	

<u>Other Funds and Reserves</u>			
Blackstone Collection	453.57		
Theo. Library	196.43		
Evangelists' Training	100.00		
Med. Parlours	9643.19		
" Special	2231.90		
" X-Ray	13122.04		
" Students' Books	209.78		
" Pre-Med Loan	1000.00		
C.M.B. Arts Grant	1716.20		
Leper Hosp. Equip.	1205.60		
Press Reserve	4000.00	33878.71	

Forward 210949.52

<u>Assets</u>			
<u>Building and Equipment: Dr. Balances</u>			
being spent in excess of various funds			
McGonick Hall	3039.07		
Employees' Houses	1661.24		
Theo. Residence	1409.74		
Less Surplus 1926-27	486.76	922.98	
Power Plant	13895.64		
Nurses Home	2643.15		
Telephone System	2515.77		
Middle School	224.23	24962.08	

<u>Sundry Expenditure not Written Off</u>			
Treasurers' Secretary	2144.59		
Gen. Univ. Promotion	2123.24		
Library Special Apprs.	630.00		
Education Dept. Salary	2340.00	7237.83	

<u>Stocks of Materials, etc.</u>			
Bookstore	1562.09		
Hospital Stores	4653.70		
Press	5500.00		
Workshop	1400.00	13115.79	

<u>Sundry Debtors</u>			
Prepaid Salary	100.00		
T.M. Review	288.64		
Assoc. Miss. Treas.	3952.90		
Athletic Association	192.36		
Press Debtors	1500.00		
Workshop "	2802.66		
Power Plant "	400.00		
B.M.S. Rent	122.00	9356.56	

Forward 94672.86

1927

REVENUE ACCOUNTS

Brought Forward	210945.32
Surplus	
Hospital Deficit	20972.99
1926-27	4712.47
	<u>15880.52</u>
Mission Grants in Advance	
A.P.H.N.	2200.00
S.P.O.	<u>1000.00</u>
	3200.00
Surplus Contributions	
T. Salmo: Personal a/c	1913.76
H.V.S. Wright	4566.88
Insurance	2133.42
Med. Food Deposits	96.00
Dept. Repairs	400.00
C.S. Sipple	357.00
Breakage Deposits	<u>217.74</u>
	9644.80
Departmental Surpluses	
for current accounts	
Gen. Fund.	3921.67
Ang. Library	62.43
Medical School	25.33
Loper Hospital	3762.08
Power Plant	1447.39
From: Rev. Forum	4779.95
1926-27	<u>647.14</u>
	5627.29
	<u>14846.19</u>
	<u><u>254516.83</u></u>

Brought Forward	56672.26
Mission Grants Due	
Surplus balance	1000.00
Rev. St. Board,	149.00
A.P.H.N.	<u>2200.00</u>
	3349.00
Departmental Deficits	
Medical School	1734.85
Workshop	<u>616.35</u>
	2350.40
Investments	
100 4% Gold Bonds 5%	
@ cost	9002.95
Loan 1 repaid	<u>107.00</u>
1344 Chinese Govt. 6%	9095.15
Loan @ cost	<u>144.00</u>
	9000.00
Fixed Bank Deposit	
Shanghai Comm. Bank, 10%	153935.40
Hospital Building Fund	
Per contra-	
Cost of Bank on Drawing a/c	22824.79
Interest account	<u>22336.00</u>
	25160.79
Cost in Fund	
Mission Office	135.00
Mission Office	87.50
Business Manager	<u>100.00</u>
	322.50
	<u>1632.87</u>
	<u><u>254516.83</u></u>

RECEIVED
UNIVERSITY
2nd OFFICE
1927

1080

SHANTUNG

TRANSFER

SHANTUNG CHRISTIAN UNIVERSITY

TREASURER'S REPORT

for the year

Ending
June 30th 1928

00000

1928

TREASURER'S REPORT Page 1.1. GENERAL UNIVERSITY ADMINISTRATIONINCOME

<u>Source</u>	<u>Budget Grant 1927-28</u>	<u>Income Received</u>
a. Missions		
American Presbyterian Mission H.	4140.00	4640.00
British Section Bd. of Gov.	3750.00	3500.00
Society for Prop. of Gospel	1100.00	1210.22
Baptist Missionary Society	200.00	200.00
b. Other Sources		
School of Arts & Science	9200.00	2400.00
School of Medicine		2000.00
School of Theology		300.00
Library		100.00
Extension Dept.		300.00
Press		300.00
Middle School		100.00
Foreign Services Committee	200.00	200.00
Rent of Land etc.	200.00	200.00
Bank interest & Exchange	204.00	249.80
	<u>13374.00</u>	<u>22927.46</u>
Credit Balance at 1st July 1927	3921.67	3921.67
Income in excess of Budget	<u>3553.46</u>	
	<u>26849.13</u>	<u>26849.13</u>

1082

1938

TREASURER'S REPORT Page 2.

EXPENDITURES.

<u>Detail</u>	<u>Budget</u> <u>1937-38</u>	<u>Actual</u> <u>1938</u>	<u>Surplus</u> <u>Balance</u>	<u>Over-</u> <u>Run</u>
a. Administration				
Administrative Bodies	700.00	772.39	-	72.39
Univ. Entertainment Fund	400.00	366.95	33.05	-
Publicity	1650.00	889.16	760.84	-
Cherokee Magazine				
Office Assistance	3410.00	3877.40	-	467.40
Contingent	100.00	-	100.00	-
Equipment & Renewals	100.00	148.06	-	48.06
Current Supplies	100.00	245.93	-	145.93
Printing & Stationery	800.00	943.77	-	143.77
Postage & Telegrams	550.00	525.28	24.72	-
Office Boys & Messengers	320.00	361.25	-	41.25
Travel				
Auditing }	200.00	399.43	-	199.43
New York Office	800.00	-	800.00	-
b. Auxiliary Library	2000.00	2000.00	-	-
c. Middle School	2000.00	2000.00	-	-
d. Maintenance				
1. McCormick- Repairs		119.06		
Cleaning		173.37		
Heating	950.00	646.53	-	273.29
Lighting & Water		254.24		
Insurance		30.00		
Carry forward	14160.00	13750.02	1918.01	1309.43

1083

1928

TREASURER'S REPORT Page 2.

Detail	Budget 1927-28	Actual 1927-28	Budget 1928-29	Actual 1928-29
Brought forward	14100.00	13700.00	1712.61	1300.43
2. Chapel - Repairs		136.00		
Cleaning		179.35		
Heating	550.00	302.91	-	141.00
Lighting		43.64		
Insurance		30.00		
c. General University Service				
Religious Services	250.00	149.37	101.63	-
Athletics	2200.00	1831.78	368.22	-
Campus	650.00	788.72	-	138.72
Public Services	264.00	288.54	-	24.54
Public Health	200.00	187.38	12.62	-
Taxes	300.00	816.83	-	216.83
Summer School	300.00	4.60	295.40	-
Hedel Village	250.00	183.87	66.13	-
Telephone System	250.00	260.00	-	10.00
Hsing Lung Shen Cottage	-	53.00	-	53.00
Evacuation Expenses	-	112.50	-	112.50
Bradley Memorial	-	659.80	-	659.80
Payment on Land Purchase	-	400.00	-	400.00
Lepor Hospital	-	1316.65	-	1316.65
Telephone System, Capital	-	2515.77	-	2515.77
A/c	22374.00	23711.31	2502.61	6899.92
Income in excess of budget	3553.46		3553.46	
Balance July 1, 1927	3021.67		3021.67	
Balance as per Balances sheet surplus for 1927-28		3137.82		3137.82
	26849.13	26849.13	10037.74	10037.74

1084

1928

TREASURER'S REPORT Page 4.Augustine Library

<u>Income</u>	<u>Source</u>	<u>Budget Grant 1927-28</u>	<u>Income Received</u>
Augustine Church, Winnipeg		2000.00	-
General University		2000.00	2000.00
Transfer - Magazines 1926-27			354.34
Credit Balance at July.1.1927			62.43
Income short of Budget			1583.23
		<u>4000.00</u>	<u>4000.00</u>

Expenditures

<u>Detail</u>	<u>Budget Grant 1927-28</u>	<u>Expend- iture</u>	<u>Credit Balance</u>	<u>Over- draft</u>
Librarian's Salary) Assistance	1450.00	1314.65	135.35	-
Books, general	900.00	129.70	770.30	-
Periodicals	300.00	424.61	-	124.61
Current Supplies	200.00	170.63	29.37	-
Binding	100.00	-	100.00	-
Upkeep and Repairs	50.00	25.95	24.05	-
Cleaning and Supervision	250.00	236.00	-	14.00
Heating	400.00	425.88	-	25.88
Lighting	200.00	114.99	85.01	-
Water	50.00	43.00	7.00	-
Insurance	70.00	70.00	-	-
General University	-	100.00	-	100.00
	<u>4000.00</u>	<u>3155.41</u>	<u>1161.68</u>	<u>234.49</u>
Add income short of budget as above		1583.23		1583.23
Balance as per balance sheet being deficit for 1927-28			738.64	
	<u>4738.64</u>	<u>4738.64</u>	<u>1919.72</u>	<u>1919.72</u>

1085

1928

TREASURER'S REPORT Page 2III. SCHOOL OF ARTS & SCIENCEINCOME

<u>Source</u>	<u>Budget Grant 1927-28</u>	<u>Income Received</u>
<u>a. Missions</u>		
American Presbyterian Mission N.	15880.00	17530.00
" " " B.	500.00	500.00
Baptist Missionary Society	4050.00	4050.00
Society for Prop. of Gospel	1500.00	1500.00
Canadian United Church Mission	1000.00	1000.00
Lutheran United Mission	1000.00	500.00
Board of Governors	3000.00	-
<u>b. Other Sources</u>		
China Medical Board	5350.00	5350.00
Students' Fees	15000.00	10216.70
Food Fees from 1927-28		60.82
Transfers from Departments		823.39
	<u>42480.00</u>	<u>43030.91</u>
Income short of Budget		<u>6420.00</u>

1086

1928

UNIVERSITY'S BUDGET 1927-28

EXPENDITURE

Detail	Budget Grant 1927-28	Unexpended 1927	Unexpended 1928	Unexpended 1927-28
a. Administration				
Dean's Salary	4200.00	4200.00	-	-
Office Expenses	400.00	555.49	-	155.49
Printing & Stationery	200.00	397.79	-	197.79
Postage & Telegrams	50.00	42.00	7.51	-
Travel	250.00	145.79	104.30	-
Miscellaneous	100.00	124.28	-	24.28
Share of General Univ.	2400.00	2400.00	-	-
b. Chinese Salaries	23100.00	20062.25	3127.75	-
c. Departmental 70%				
Biology	840.00	1369.56	-	529.56
Chemistry	2800.00	2867.93	-	67.93
Physics	1050.00	1830.24	-	780.24
Chinese	210.00	153.96	56.04	-
Education	560.00	1272.40	-	712.40
Mathematics	140.00	Cr. 85.87	225.87	-
History	280.00	212.14	67.86	-
Religious Instruction & Backgrounds	175.00	130.50	44.50	-
English	70.00	Cr. 11.01	81.01	-
Sociology	175.00	204.39	-	29.39
d. Maintenance				
Furniture & Equipment	300.00	40.53	259.47	-
Repairs & Upkeep	1200.00	806.55	393.45	-
Cleaning & Supervision	2000.00	1642.46	357.54	-
Heating	2000.00	2000.00	-	300.00
Lighting	1200.00	897.78	302.22	-
Water	900.00	880.50	41.50	-
Insurance	220.00	220.00	-	-
Public Services	220.00	220.00	-	-
Biology - C.H.B.	-	852.73	-	852.73
Psychology Laboratory	300.00	500.00	-	-
Locks	70.00	-	70.00	-
	43040.00	44434.23	5234.62	3719.25
Add Income short of Budget as above		6629.09		6629.09
Add 30% Departmental Budgets	2700.00		2700.00	
Balance as per Balance sheet being deficit for 1927-28	2403.32		2403.32	
	51043.32	51063.32	10339.34	10339.34

1928

TREASURER'S REPORT Page 1.IV. SCHOOL OF THEOLOGYINCOME

<u>Source</u>	<u>Budget</u> <u>1928-29</u>	<u>Income</u> <u>Received</u>
a. Missions		
Baptist Missionary Society	1000.00	1000.00
Amer. Bd. Comm. For. Missions	1000.00	720.00
Canadian United Church Mission	1000.00	1000.00
American Presbyterian Mission N.	1000.00	1000.00
A.P.M. Salary and Rent	2340.00	4040.00
M.E.M.	-	700.00
Church of the Brethren	2000.00	-
b. Other Sources		
Students' Fees	1120.00	1003.80
	<u>9460.00</u>	<u>11263.80</u>
Add Income in excess of Budget	<u>1003.80</u>	
	<u>11263.80</u>	<u>11263.80</u>

EXPENDITURE

<u>Detail</u>	<u>Budget</u> <u>1928-29</u>	<u>Actual</u> <u>Amount</u>	<u>Credit</u> <u>Balance</u>	<u>Over-</u> <u>draft</u>
a. Administration				
Office Expenses	75.00	18.93	56.07	-
Printing & Stationery	150.00	175.35	-	25.35
Postage & Telegrams	30.00	19.54	10.46	-
Travel	150.00	104.00	46.00	-
Scholarship	100.00	350.18	-	250.18
General University	360.00	360.00	-	-
Contingent	100.00	43.00	57.00	-
Carried forward	965.00	1071.00	100.53	275.53

1088

THE CHINESE UNIVERSITY BUDGET PAGE A.

<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
	<u>1927-28</u>	<u>1928-29</u>	<u>1929-30</u>	<u>1930-31</u>
Brought forward	945.00	1071.00	100.53	275.53
b. <u>Instruction</u>				
Chinese Salaries	4520.00	6650.00	-	2130.00
Literary	50.00	-	50.00	-
Books & Magazines	430.00	384.10	45.90	-
Extension Work for Student Training	1465.00	513.06	951.94	-
c. <u>Maintenance</u>				
Equipment	100.00	31.92	68.00	-
Repairs	365.00	258.58	106.42	-
Cleaning, etc.	320.00	444.64	-	124.64
Heating	500.00	793.28	-	293.28
Lighting	300.00	276.10	23.90	-
Water	135.00	118.85	16.15	-
Insurance	135.00	135.00	-	-
Public Services	75.00	75.00	-	-
Contingent	100.00	39.20	60.80	-
	9460.00	10799.73	1402.72	2832.43
Add income in excess of Budget, as above	1803.80		1803.80	
Balance as per Balance Sheet, being surplus for 1927-28		464.07		464.07
	11263.80	11263.80	3206.52	3296.52

1928

YERGEN'S REPORT Page 2.

V. SCHOOL OF MEDICINE

INCOME

<u>Source</u>	<u>Budget</u> <u>1927-28</u>	<u>Actual</u> <u>1928</u>
a. Missions		
British Section Bd. of Governors	1500.00	1500.00
Baptist Missionary Society	5509.00	5152.00
Amer. Presbyterian Mission H.	4620.00	5120.00
" " " S.	1100.00	1100.00
London Missionary Society	1000.00	1500.00
Canadian United Church Mission	1000.00	1000.00
Wesleyan Meth. Missionary Society	1500.00	4250.00
Society for Prop. of Gospel	1000.00	1000.00
Lutheran United Mission	1000.00	1000.00
Women's Committee	16000.00	11585.00
b. Other Sources		
China Medical Board	44238.00	-
Students' Fees	5680.00	5807.00
House Rentals	600.00	984.00
Centre for Rents	1440.00	-
Laboratory Tests	500.00	-
P.H. Loan	-	1000.00
Stenographer Sinking Fund	1500.00	-
	89157.00	41462.00
Credit Balance at July 1, 1927		25.33
Less Income short of Budget	47663.67	-
	41493.33	41493.33

1928

UNIVERSITY OF MICHIGAN

EXPENDITURES

<u>Detail</u>	<u>Budget 1927-28</u>	<u>Actual 1928</u>	<u>Special</u>	<u>Over-</u>
			<u>Balance</u>	<u>Under</u>
a. Administration				
Office Assistance	7750.00	6485.81	1064.19	-
Grant to Gen. University	5000.00	5000.00	-	-
Students' Welfare	200.00	Cr. 12.32	210.30	-
Public Services	150.00	150.00	-	-
b. Instruction				
Salaries	29878.00	14945.61	5932.39	-
Contingent for Salaries				
Anatomy	350.00	424.35	-	74.43
Histology	900.00	920.35	-	20.35
Biological Chemistry	400.00	1500.00	-	1020.00
Physiology	900.00	900.00	-	-
Materia Medica	200.00	143.98	136.02	-
Bacteriology	1640.00	1020.84	619.14	-
Pathology	1420.00	1220.00	-	100.00
Clinical Diagnosis	900.00	164.37	735.63	-
Medicine	300.00	296.63	3.32	-
Library	2500.00	1119.09	1380.91	-
Skin	100.00	8.62	91.38	-
Pharmacology	200.00	200.00	-	-
Public Health	500.00	16.00	485.00	-
English	50.00	19.15	30.85	-
Twining Medical Review	300.00	-	300.00	-
Translation Bureau	50.00	21.30	28.70	-
Departmental Contingent	200.00	120.00	11.00	-
Furlough Suspense		1500.00	-	1500.00
c. Maintenance				
Medical School & Deane.				
& Women's Unit	9114.00	10220.06	-	1114.06
Hospital	34000.00	39615.26	-	4620.26
Dr. Evans' Fund		320.15	-	320.15
Special Suspense		3000.00	-	3000.00
	89157.00	90107.50	11020.83	11079.33
Income short of Budget		47663.67		47663.67
Balance, being deficit for 1927-28	48614.17		48614.17	
	137771.17	137771.17	50643.00	50643.00

1928

UNIVERSITY HOSPITAL**Income**

<u>Source</u>	<u>Budget Grant 1927-28</u>	<u>Income Received</u>
Provincial Government	3000.00	-
Hospital Fees	3000.00	3042.18
Out-patients' Department	1700.00	2829.97
Pharmacy Receipts	8700.00	10060.11
Patients' Food	13500.00	12330.36
X-ray Receipts	750.00	1020.70
Bathing Receipts & Massage	1200.00	1174.30
Sanaritan Fund	450.00	491.63
Home of Nurses' Home	840.00	120.00
Dental Department	2400.00	-
Subscriptions	500.00	503.24
Medical School	34995.00	39815.26
	71235.00	72187.75
Income in excess of budget	952.75	
	72187.75	72187.75

EXPENDITURE

<u>Detail</u>	<u>Budget Grant 1927-28</u>	<u>Expendi- ture</u>	<u>Credit Balances</u>	<u>Over- draft</u>
Hospital Salaries	3320.00	57 -	3320.00	-
Resident Medical Officers	7100.00	5705.83	1394.17	-
Administration	3140.00	3140.88	1.15	-
Evangelism	1200.00	1011.35	188.65	-
Nursing Department	12910.00	9491.07	3424.93	-
Surgical Supplies	2000.00	6102.78	-	582.78
Medical Apparatus	200.00	216.58	-	16.58
Out-Patients' Dept.	6100.00	3921.42	2237.58	-
Pharmacy	7000.00	7054.21	55.79	-
X-Ray Department	800.00	1112.45	-	312.45
Sanaritan Fund	-	876.84	-	876.84
Kitchen	11000.00	11845.90	-	845.90
Laundry	1600.00	1930.88	-	330.88
Maintenance	10300.00	15282.04	-	4982.04
Hospital Supplies	-	3626.10	-	3626.10
	71235.00	72187.75	10620.27	11573.02
Add income in excess of Budget, as above	952.75		952.75	
	72187.75	72187.75	11573.02	11573.02

1928

FINANCIAL STATEMENTINCOME

<u>Source</u>	<u>Budget Grant 1927-28</u>	<u>Income Received</u>
Baptist Missionary Society	7030.00	7100.00
Local Subscriptions	2000.00	-
	<u>9030.00</u>	<u>7100.00</u>
Income short of Budget	<u>1930.00</u>	
	<u>7100.00</u>	<u>7100.00</u>

EXPENDITURE

<u>Detail</u>	<u>Budget Grant 1927-28</u>	<u>Expend- iture</u>	<u>Credit Balances</u>	<u>Over- draft</u>
Workshop	1440.00	437.36	1002.64	-
Entertainment	100.00	127.87	-	27.87
Stationery & Postage	100.00	41.54	58.46	-
Travel	300.00	172.59	127.41	-
Chinese Assistance	3100.00	3101.36	58.64	-
Special Lectures	200.00	33.00	167.00	-
Books and Papers	300.00	82.68	217.32	-
Furniture and Equipment	500.00	40.00	459.60	-
Repairs & Upkeep	300.00	213.00	81.38	-
Cleaning & Supervision	500.00	496.40	3.60	-
Heating	400.00	182.70	217.30	-
Lighting	500.00	79.62	420.38	-
Insurance	150.00	150.00	-	-
Miscellaneous	700.00	194.08	505.92	-
General University	380.00	380.00	-	-
	<u>9030.00</u>	<u>5838.22</u>	<u>3319.65</u>	<u>27.87</u>
Less income short of budget as above	<u>1930.00</u>		<u>1930.00</u>	
Balance as per Balance sheet, being surplus for 1927-28	<u>7100.00</u>		<u>1389.65</u>	
	<u>8100.00</u>	<u>1361.78</u>	<u>1389.65</u>	<u>1361.78</u>
	<u>7100.00</u>	<u>7100.00</u>	<u>1389.65</u>	<u>1389.65</u>

1928

SWANSON'S REPORT Page 11.WORKSHOPTrading Account for the Year ended 30th June 1927

To Stock, July. 1, 1927	1400.00	By Sales	3001.41
• Materials	1275.84	• Stock	1350.00
• Wages	1682.95		
• Profit	22.92		
	3351.41		4351.41

POWER PLANTTrading Account for the Year ended 30th June 1927

To Light Purchases	3221.91	By Light Sales	6647.98
• Light Wages	958.47	• Water Sales	3527.40
• Water Purchases	1053.39		
• Water Wages	178.00		
• Miscellaneous	949.94		
• Profit	2913.67		
	10175.38		10175.38

PAUSETrading Account for the Year ended 30th June 1927.

To Stock	5550.00	By Sales	5831.92
• Paper	949.17	• Stock	4050.00
• Wages	2291.70		
• Domestic	873.62		
• Equipment	29.26		
• Profit	536.17		
	9861.92		9861.92

1928

TREASURER'S REPORT Page 14MIDDLE SCHOOLINCOME

<u>Source</u>	<u>Budget Grant 1927-28</u>	<u>Income Received</u>
Transfer from Gen. Univ.	2000.00	2000.00
Fees		1433.00
Athletic Fees		98.00
	<u>2000.00</u>	<u>3531.00</u>

EXPENDITURE

<u>Details</u>	<u>Budget Grant 1927-28</u>	<u>Expend- iture</u>	<u>Credit Balances</u>	<u>Over- draft</u>
Salaries		2436.00		
Laboratory Expenses		135.07		
Rent		505.00		
Athletics		142.30		
General Expenses		965.77		
General Univ. Assessment		100.00		
		<u>4284.14</u>		
Add debit balance July 1, 1927		1734.25		
Income received	3531.00			
Debit balance July 1, 1927	2487.39			
	<u>6018.39</u>	<u>6018.39</u>		

SHANGHAI UNIVERSITY **FINANCIAL STATEMENT**

SHANGHAI CHRISTIAN UNIVERSITY **FINANCIAL STATEMENT**

Funds and Liabilities

Assets

Building Fund

Arts Building Fund	2,640.13
Augustine Library	224.39
C.H.B. Property Redemption	1,921.16
University Hospital	156,960.57
Women's Unit	10,001.54
Extension Department	1,042.98
A.P.M. Residence 9	546.18

Scholarship Funds

Vonken Scholarship	3,585.65
Weihien Gentry	425.70
Amitage Memorial	407.97
Lucy Kent	354.90
Prize for Chinese Essay	286.00
Garr	6.00

Other Funds and Reserves

Blackstone Collection	366.63
Theological Naval Library	196.43
Evangelistic Training Course	100.00
Medical Parlour	9,394.70
Special Suspense	6,731.90
X-Ray Equipment	13,422.04
Students Books	209.78
C.H.B. Arts Grant Equip.	2,534.28
Lepor Hospital Equip	1,139.60
Press Reserve	4,000.00
Power Plant Owing for pow	2,050.00
Building Materials or	189.25
A.P.M.B. Res. Repairs	80.00
L.M.B. Res. Repairs	20.83
Dr. Evans' Special Account	428.76
False Log	85.55
Car	178.17
Athletic Association	222.80

Carried Forward

221,513.81

Buildings Debit Balances

Hallway Hall	3,039.07
Employees Houses	1,001.24
Theological Residence	382.98
Nurses Home	2,843.15
Power Plant	11,971.98
Middle School	204.23

Sundry Expenditures not written off

Secretary & Miss Wilson	2,144.59
Promotion	2,123.24
Library Special app.	630.00
Education Dept. Salary	3,310.00
Coal Suspense	172.60

Stocks of Materials

Bookstore	1,634.52
Hospital Stores	801.10
Press	4,050.00
Workshop	1,350.00
Academic Gowns	22.40

Sundry Debtors

Arts Room's Salary	1,200.00
T.M. Boyler	599.20
Ass. Mission Treasurers	47.40
Press Debtors	763.00
Workshop Debtors	2,338.28
B.M.B. Rent	120.00
A.G. Parker Jr.	3.68

41,291.66

1928

YONAH'S REPORT

1928

Brought forward	222,513.81
C.M.B. Savings	15,880.52
Mission Grants Paid in Advances	
A.P.M.E.	96.72
S.P.C.	11,000.00
S.M.C.	2,000.00
Sundry Contributions	
H. Saline	2,158.14
H.W.S. Wright	2,871.94
C.S. Sipple	357.00
Insurance	1,052.50
Fuel Deposits	659.95
Breakage Deposits	1,567.97
Theol. Light Deposits	120.00
Departmental Surpluses	
General University	3,137.82
Theology	404.87
Leprosy Hospital	1,427.14
Extension	1,361.70
Press Brought forward	6,107.40
	261,824.82

SHANTUNG CHRISTIAN UNIVERSITY

1928

	41,291.66
Mission Grants Recd	
Augustine Church	662.50
C.M.B. Proseminary	5,850.00
Departmental Deficits	
Arts & Sciences	2,493.32
Medicine	48,614.37
Library	728.64
Middle School	2,487.39
Workshop	729.97
Investments	
French Bank Gold Bonds	9,486.27
Hospital Building Fund	
Bank Deposits & for contra	134,784.20
Cash in hand	
Current Accounts in Banks	13,188.07
Office	1,588.63
	261,824.82

1928

7

FINANCIAL STATEMENT

1928

WOMEN'S UNIT

SHANTUNG CHRISTIAN UNIVERSITY

July 1st 1927 to June 30th 1928

To Medical School Maintenance	- \$12,429.00	By Balance, July 1/27	- \$11,462.19
" Installation of Arcola		" A.P.M.N.	- 5,000.00
Brown Cottage	- 516.44	" W.F.M.S.	- 6,525.00
" Evacuation Expenses, Women		" Students' Fees:	
Students	- 231.99	Dormitory Fees	- 480.00
# " Loans to Women Students for		Light Deposit	- 124.00
Emergency Travel	- 320.00	Winter Vacation Fees	- 56.00
BALANCE	- 10,661.54	Athletic Fees	- 184.00
		" Interest	- 250.00
		" A.M.T.	- 17.78
	<u>\$24,158.97</u>		<u>\$24,158.97</u>

Since June 30th, these have
all been refunded.

UNIVERSITY HOSPITAL BUILDING FUND

Arch.

		By Balance, July 1/27	- \$153,935.44
		" Land Rent	- 30.00
		" Interest	- 2,995.13
BALANCE	- \$156,960.00		<u>\$156,960.00</u>

LEONARD HALL MAINTENANCE

To Cleaning and Supervision	- \$250.00	By Budget	- \$250.00
" Matron	- 934.40	By Budget	- 934.40
" Heat	- 334.64	" " "	- 100.00
" Light		" " "	- 100.00
		" " "	- 100.00
" Water	- 217.50	" " "	- 100.00
" Public Services	- 84.00	" " "	- 84.00

1928

LEONARD HALL MAINTENANCE cont.

Brought forward	-	\$1919.39
To Repairs	-	331.97
" Repairs, Brown Cottage	-	86.73
" Miscellaneous	-	90.22
" Office and Printing	-	94.00
" Janitor's Supplies	-	10.65
" Athletics	-	65.30
" Medical Suspense (Special) (for repairs not yet complete)	-	500.00
Total Expenditure		<u>\$ 3098.26</u>

Brought forward	-	\$2238.00
By Budget	-	500.00
" "	-	80.00
" "	-	100.00
" "	-	80.00
" "	-	20.00
" Athletic Fees	-	184.00
Total Budget, plus Fees		<u>\$3252.00</u>

Note:- Leonard Hall Maintenance Budget
is a part of the budget of the
Medical School.

Accounting Secretary
Susan S. Waddell.

SHANTUNG

1928-1929
Page 1

TREASURER'S REPORT 1928-29

1. GENERAL UNIVERSITY ADMINISTRATION

TRANSFER

Income

Budget Grant 1928-29

Income Received

Source

a. Mission

American Presbyterian Mission N.	4780.00	4782.40
British Section Ed. Of Gov.	3780.00	3800.00
Society for Prop. of Gospel	1100.00	1197.27
Baptist Missionary Society	200.00	
Special grants		3840.23
Hall Estate		2104.77

b. Other Sources

School of Arts & Science	2750.00		
School of Medicine	5000.00		
School of Theology	450.00		
Library	100.00	9500.00	9100.00
Extension Dept.	400.00		
Press	300.00		
Middle School	100.00		
Workshop & Power Plant	400.00		
Foreign Services Committee		200.00	200.00
Rent of Land etc.		500.00	286.00
Bank interest & exchange		304.00	1784.63
Deficit		500.00	
		5000.00	5000.00

Credit Balance on 1st July 1928

Income in excess of Budget

29,305.72

29,305.72

1928-1929
Page 2

RECAPITULATION

EXPENDITURE

DEPT.

Actual
1928-29

Budget
1929

Actual
1928-29

Over-
Short

a. Administration

Administrative Bodies	700.00	489.05	210.95	
Vice President	2000.00	2000.00		
Univ. Entertainment Fund	400.00	255.24	134.76	
Publicity	1000.00	622.74	377.26	
Office Assistance	3480.00	2017.95	1462.05	
Contingent	100.00		100.00	100.00
Equipment & Repairs	100.00	34.86	65.14	
Current Supplies	100.00	105.75		5.75
Printing & Stationery	750.00	584.89	165.11	
Postage & Telegrams	500.00	375.69	124.31	
Office Boys	350.00	345.00	4.00	
Treasury)	250.00	370.57		120.57
Auditing)	50.00	50.00		
New York Office	500.00	1000.00		500.00
Interest on Cap. funds etc.		2924.23		2924.23

b. Augustine Library

2000.00 2000.00

c. Middle School

2000.00 2000.00

d. Maintenance

1. McCormick - Repairs	150.00	(100.00		50.00
Cleaning	50.00	(49.20	.80	
Heating	400.00	(302.48	97.52	
Lighting & Water	200.00	(114.51	85.49	
Insurance		(50.00		50.00
Carry Forward	15,350.00	15,596.00	246.59	246.59

1928-
1929

Page 3.

TREASURER'S REPORT

<u>DETAIL</u>	<u>Budget Grant</u> <u>1928-29</u>	<u>Expended</u> <u>1928</u>	<u>Credit</u> <u>Balance</u>	<u>Over-</u> <u>Expend</u>
Brought forward	15,360.00	15,888.00	2809.59	3345.59
2. Chapel - Repairs)	80.00	92.74		12.74
Heating)	200.00	220.35		20.35
Cleaning)	120.00	121.80		1.80
Lighting)	100.00	55.50	44.50	
Insurance)		30.00		30.00
c. <u>General University Service</u>				
Religious Services	250.00	52.49	197.51	
Athletics	1800.00	1444.38	355.62	
Campus	500.00	612.35		112.35
Public Services	264.00	369.79		105.79
Public Health	200.00	198.95	1.05	
Taxes	400.00	140.26	259.74	
Summer School	300.00	9.40	290.60	
Model Village	300.00	290.78	9.22	
Telephone System	400.00	323.96	76.04	
Hsing Lung Shan Cottage		61.25		61.25
McGormick Hall		3145.44		3145.44
Employee Messen		1728.70		1728.70
Evacuation Exp.		77.27		77.27
Payment on Land Purchase		844.82		844.82
Secretary to Treasurer		2219.65		2219.65
A.P.M. House Repair	640.00	640.00		
Library Special Approp.		630.00		630.00
Income in excess of budget	20,914.00	29,268.56	4045.59	12,353.75
Balance as per Balance sheet	8,369.72		8889.72	
surplus for 1928-29		34.86		34.86
	29,303.72	29,303.72	12,435.61	12,435.61

TREASURER'S REPORTII. AUGUSTINE LIBRARY

<u>Income</u>	<u>SOURCE</u>	<u>Budget Grant</u> <u>1928-29</u>	<u>Income</u> <u>Received</u>
Augustine Church, Winnipeg		2000.00	2001.55
General University		2000.00	2000.00
Debit Balance July, 1, 1928			2001.55
Income short of Budget			725.54
		4000.00	4000.00

EXPENDITURE

<u>DETAIL</u>	<u>Budget Grant</u> <u>1928-29</u>	<u>Expend-</u> <u>iture</u>	<u>Credit</u> <u>Balances</u>	<u>Cr. -</u> <u>Dr.</u>
Librarian's Salary } Assistance	1450.00	570.00	880.00	
Books, general	800.00	114.66	685.34	
Periodicals	300.00	120.16	179.84	
Current Supplies	200.00	153.95	46.05	
Binding	100.00	20.65	79.35	
Upkeep and Repairs	80.00	85.94		5.94
Cleaning and supervision	250.00	351.00		101.00
Heating	400.00	380.07	19.93	
Lighting	200.00	89.33	110.67	
Water	50.00	33.00	17.00	
Insurance	70.00	70.00		
General University	100.00	100.00		
Add income short of budget as above	4000.00	2000.00	2017.28	103.02
Balance as per Balance sheet being credit for 1928-29		147.11		147.11
		1763.23		1763.23
	4000.00	4000.00	2017.28	2017.28

TREASURER'S REPORT

III. SCHOOL OF ARTS & SCIENCE

<u>Income</u> <u>Source</u>	<u>Budget Grant</u> <u>1928-29</u>	<u>Income</u> <u>Received</u>
<u>A. Missions</u>		
American Presbyterian Mission N.	15880.00	15880.00
" " " " Sub. Sal.	3000.00	4800.00
" " " S.	500.00	500.00
Baptist Missionary Society	4050.00	2310.00
Society for Prop. of Gospel	1500.00	1 500.00
Canadian United Church Mission	1000.00	1000.00
" " " " Sub. Sal.		2040.00
<u>B. Other Sources</u>		
China Medical Board	5850.00	5850.00
Hall Estate		2670.00
Students' Fees	11872.00	9204.90
Food fees from 1926-27		3.20
Rents	1824.00	
Building Fund		400.00
	<u>45,476.00</u>	<u>46,158.10</u>
Income in excess of budget	622.10	
	<u>46,158.10</u>	<u>46,158.10</u>
Less Debit Bal.-Jul. 1, 1928	<u>2,403.32</u>	<u>2,403.32</u>
Net Income	43,754.78	43,754.78

Page 6. 1929
1928-

THESAUROUS' REPORT

EXPENDITURE

<u>Detail</u>	<u>Project Grant</u> <u>1927-28</u>	<u>Project</u> <u>1928</u>	<u>Credit</u> <u>1928-29</u>	<u>Debit</u> <u>1928</u>
a. Administration				
Dean's Salary	2200.00	2200.00		
Office Ass.	200.00		200.00	
Office Expenses	400.00	377.00	23.00	
Printing & Stationery	200.00	400.00		200.00
Postage & Telegrams	50.00	32.74	17.26	
Travel	250.00	22.36	227.64	
Miscellaneous	100.00	171.05		71.05
Share of General Univ.	2750.00	2750.00		
Interest		121.17		121.17
Chinese Salaries	22554.00	20043.33	2510.67	
c. Departmental				
Biology	1200.00	1204.73		64.73
Chemistry	4000.00	4700.61		700.61
Physics	1500.00	1049.16	450.84	
Chinese	200.00	99.05	100.95	
Education Special		400.00		400.00
Education	800.00	524.31		275.69
Mathematics	200.00	79.32	120.68	
History	400.00	432.97		32.97
Religious Instruction & Backgrounds	250.00	126.21	123.79	
English	100.00	142.81		42.81
Sociology	250.00	159.41	90.59	
Departments 1927-28		1058.71		1058.71
d. Maintenance				
Furniture & Equipment	200.00	125.11	64.89	
Repairs & Upkeep	1175.00	1000.07	85.93	
Cleaning & Supervision	1500.00	1000.00		500.00
Heating	2000.00	1000.50	454.41	
Lighting	1200.00	1000.12	121.88	
Water	500.00	75.00	100.00	
Insurance	300.00	300.00		
Public Services	210.00	210.00		
	45,070.00	43,000.00	4700.12	2000.72
Add Income in excess of budget as above		622.10	622.10	
	45,070.00	43,622.10	5322.22	2000.72
Less - 1927-28 Debit Bal.	2,200.00			
Balance as per Balance sheet				
Being credit Bal. for 1928-29		100.10		100.10
	45,754.73	45,754.73	3000.00	3000.00

TREASURER'S REPORT

1928 - 1929

IV. SOURCE OF FUNDS

<u>Source</u>	<u>Budget Grant</u>	<u>Income</u>
A. Missions		
Baptist Missionary Society	2740.00	2740.00
Amer. Bd. Comm For Missions	1000.00	2400.00
Canadian United Church Mission	1000.00	1004.00
American Presbyterian Mission N.	1000.00	1000.00
A.P.M. Salary and Rent	2520.00	2040.00
M.E.M.	960.00	1100.00
Womens Unit-A.B.C.F.M.		575.00
Church of the Brethren	2000.00	
B. Other Sources		
Students' Fees	1050.00	572.50
	1270.00	12197.50
Add surplus 1927-28	464.07	464.07
Add Income in Excess of budget	572.50	
	1361.57	12,661.57

EXPENDITURE

<u>Detail</u>	<u>Budget Grant</u>	<u>Expend- iture</u>	<u>Credit Balances</u>	<u>Over- draft</u>
a. Administration				
Office Expenses	75.00	37.70	37.70	
Printing & Stationary	150.00	135.42	14.58	
Postage & Telegrams	30.00	14.00	16.00	
Travel	150.00		150.00	
Scholarship	100.00		100.00	
Gen. University	450.00	450.00		
Contingent	100.00	170.30		70.30
Forward	1055.00	817.51	317.00	

1928-1929

	Brought forward	1928-29	1929-30	1930-31	1931-32
Brought forward	1055.00	517.51	517.00	79.30	
b. Instruction					
Chinese Salaries	7424.00	7100.00	516.00		
Salary suspense		2500.00		2500.00	
Literary	50.00	3.35	46.65		
Books & Magazines	430.00	456.44		26.44	
Extension work for Student Training	1026.00	138.88	887.12		
c. Maintenance					
Equipment	100.00	63.50	36.50		
Repairs	365.00	444.04		79.04	
Cleaning, Etc.	475.00	418.00	56.91		
Heating	600.00	385.45	214.55		
Lighting	300.00	126.43	173.57		
Water	135.00	179.70		44.70	
Insurance	135.00	135.00			
Public Services	75.00	75.00			
Contingent	120.00		120.00		
	12,570.00	12,561.19	1220.00	5729.57	
Add Income in excess of Budget, as above		1,591.57	1591.57		
Balance as per Balance Sheet, being surplus for 1928-29			310.30	310.30	
	13,661.57	13,661.57	3020.30	5650.30	

LEONARD HALL MAINTENANCE

REPAIR	Dormitory fees	775.00
	Light Fees	157.00
	Hall Estate	440.00
	AMSPH	100.00
	Rent	128.00
	School of Medicine	1155.51
		2755.51

	<u>Budget Grant</u> <u>1928-29</u>	<u>Expend-</u> <u>1928-29</u>	<u>Credit</u> <u>1928-29</u>	<u>Sur-</u> <u>plus</u>
Repairs	500.00	531.48		31.48
Cleaning	500.00	2 66.50	33.50	
Heating	1200.00	762.43	437.57	
Lighting	450.00	315.36	134.64	
Water	330.00	265.00	65.00	
Insurance 27-28	150.00	300.00		150.00
Matron	250.00	87.33	162.67	
Athletics	200.00		200.00	
Public Services	64.00	64.00		
Office		22.50		22.50
Janitors Supplies		26.02		26.02
Brown Cottage	80.00	41.42	38.58	
Miscellaneous	120.00	16.01	103.99	
	3044.00	2750.51	1155.35	241.04
Add Exp. Short of Budget		913.00		913.00
	3044.00	3663.51	1155.35	1155.35

TRUSTEES' REPORT

V. SUMMARY OF REVENUE

REVENUE

<u>Source</u>	<u>Budget Grant</u>	<u>Actual</u>
<u>a. Missions</u>		
British Section Bd. of Governors	1500.00	1500.00
Baptist Missionary Society	5500.00	5422.00
Amer. Presbyterian Mission N.	4500.00	4500.00
" " " S.	1100.00	1100.00
London Missionary Society	1000.00	1000.00
Canadian United Church Mission	1000.00	1000.00
Wesleyan Meth. Miss. Society	1000.00	4500.00
Society for Prop. of Gospel	1000.00	1000.00
Women's Committee	11500.00	11500.00
<u>b. Other Sources</u>		
China Medical Board	40000.00	40000.00
Students' Fees	6500.00	6751.00
House Rentals	2000.00	200.75
Leonard Hall fees	500.00	see page - 9
Laboratory Tests	200.00	
Book Suspense		200.75
Credit Balance July 1, 1928	92,100.00	87,054.00
	200.00	200.00
	92,300.00	87,254.00
Less Income short of budget	4,514.97	
Net Income Received	88,059.03	88,059.03

1928-1929

Page 11.

TREASURER'S REPORTEXPENDITURE

<u>DETAIL</u>	<u>Budget Grant</u> <u>1928-29</u>	<u>Expend- n</u> <u>ture</u>	<u>Credit</u> <u>Balance</u>	<u>Over</u> <u>Grant</u>
a. Administration				
Business Manager		4000.00		4000.00
Office Assistance	5950.00	5368.47	581.53	
Grant to Gen. University	5000.00	5000.00		
Students' Welfare	100.00	123.93		23.93
Public Services	150.00	150.00		
b. Instruction				
Salaries	19016.00	16437.64	2578.36	
Anatomy	400.00	420.36		20.36
Histology	500.00	338.92	161.08	
Biological Chemistry		106.50		106.50
Physiology	1000.00	1129.97		129.97
Materia Medica	200.00	186.77	13.23	
Bacteriology	1500.00	1573.34		73.34
Pathology	1000.00	1380.35		380.35
Clinical Diagnosis	500.00	338.17	161.83	
Medicine	300.00	47.20	252.80	
Library	2000.00	1556.01	443.99	
Skin	50.00	4.15	45.85	
Pharmacology	250.00	26.04	223.96	
Public Health		18.30		18.30
English	50.00	4.73	45.27	
Tsinan Medical Review	300.00		300.00	
Departmental Contingent	200.00	248.20		48.20
c. Maintenance				
Medical School & Dorms.	7040.00	8596.93		1556.93
Leonard Hall	3648.00	1132.51	2511.69	
Hospital	43019.00	41452.15	1566.85	
Insurance		400.00		400.00
	92,167.00	90,040.44	8855.44	6757.58
Income short of Budget		4,514.97		4514.97
Credit Bal. Jul 1, 1928		385.83	385.83	
Balance being deficit for 1928-29		2,000.58	2000.58	
	94,555.41	94,555.41	11,272.85	11,272.85

1928-1929

Page 12.

TREASURER'S REPORTVI. UNIVERSITY HOSPITAL

<u>INCOME</u>	<u>Budget Grant</u>	<u>Actual</u>
<u>Source</u>	<u>Amount</u>	<u>Amount</u>
Provincial Government	2000.00	2405.77
Hospital Fees	2500.00	2004.32
Out-Patients' Department	2000.00	2019.07
Nursery Receipts	2000.00	1000.00
Patients' Food	12000.00	1200.00
Nursery Receipts	1000.00	500.00
Nursing Receipts & Massage	1000.00	500.00
Subscription Fund	500.00	500.00
Room of Nurses' Home	500.00	500.00
Dental Department	2500.00	250.00
Subscriptions	500.00	500.00
Medical School	4200.00	4200.00
	<u>79,215.00</u>	<u>79,215.00</u>
Income short of Budget		
	<u>79,215.00</u>	<u>79,215.00</u>

EXPENDITURE

<u>DETAIL</u>	<u>Budget Grant</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>
Budget		575.00		575.00
Salaries, Medical Officers	12000.00	12000.00	2004.77	2004.77
Administration	500.00	500.00	500.00	500.00
Housekeeping	1000.00	1000.00	500.47	500.47
Laundry	1000.00	1000.00	1777.04	1777.04
Medical Supplies	500.00	500.00	20.00	20.00
Medical Apparatus	500.00	500.00		340.00
Out-Patients' Dept.	2001.00	2001.00		20.00
Nursery	2000.00	2000.00		710.00
Nursing Department	1000.00	1000.00		700.00
Subscription Fund	500.00	500.00		500.00
Kitchen	11000.00	11000.00	961.40	961.40
Laundry	1000.00	1000.00		700.00
Housekeeping	11000.00	11000.00		4007.74
Subscription Fund	5000.00	5000.00		5000.00
Public Services		50.00		50.00
	<u>79,215.00</u>	<u>79,215.00</u>	<u>15,001.17</u>	<u>15,001.17</u>
Add income short of Budget, as above		575.00		575.00
	<u>79,215.00</u>	<u>79,215.00</u>	<u>15,001.17</u>	<u>15,001.17</u>

1928-
1929

Page 13.

VIC'S MISSIONARY BOARD

TRUST FUND

Baptist Missionary Society
Local Subscriptions
Less Income short of Budget
Credit Balance July 1, 1928

TRUST FUND

Budget	Actual
7000.00	7000.00
7000.00	7000.00
7000.00	7000.00
7000.00	1241.75

EXPENSES

TRUST FUND

	Budget	Actual	Credit	Debit
Rent	240.00	69.00	171.00	
Salaries	2000.00	2150.00		150.00
Wages	2100.00	2000.00		100.00
Travel	200.00	200.00		
Lighting	200.00	122.00	78.00	
Heating	500.00	210.00	290.00	
Office	100.00	60.00	40.00	
Insurance and Repair	200.00	1000.00		1800.00
Repairs & Equipment	200.00	40.00		160.00
Medical Expenses	100.00	20.00	80.00	
Books and Papers	100.00	60.12	39.88	
Printing	100.00	30.00	70.00	
Special Services	200.00	200.00		20.00
Entertainment	100.00	72.00	28.00	
Education	100.00	150.00		50.00
General University	200.00	400.00		200.00
Miscellaneous	100.00	100.00		
Public Services	100.00	100.00		
	7000.00	6000.17	1997.03	2007.03
Less income short of Budget, as above	200.00		200.00	
	7000.00		1797.03	
Add- 1927-28 Credit Balance	1241.75		1241.75	
Deficit for 1928-29 per Bal. sheet	500.00		500.00	
	6400.17	6400.17	2997.03	2007.03

1928-
1929

Page 14.

TREASURER'S REPORT

ALBANY SCHOOL

INCOME

<u>Source</u>	<u>Budget Grant</u>	<u>Income Received</u>
Transfer from Gen. Univ.	2000.00	2000.00
Fees		2256.00
Harvard - Yenching Institute	2000.00	723.00
		<u>4979.00</u>

EXPENDITURE

DETAILS

	<u>Budget Grant</u>	<u>Disburse- ments</u>	<u>Credit Balance</u>	<u>Cash Balance</u>
Salaries		2812.50		
Laboratory Expenses		284.37		
Rent		400.00		
General Univ. Assessment		100.00		
General Expenses		<u>616.87</u>		
		4079.23		
Add debit balance July 1, 1929		2427.30		
Income Received	4979.00			
Debit Bal. July 1, 1929	<u>1500.74</u>			
	6500.74	6506.74		

1114

1928-
1929

Page 14.

TREASURER'S REPORT

AMBLE SCHOOL

INCOME

<u>Source</u>	<u>Budget Grant</u>	<u>Income Received</u>
Transfer from Gen. Univ.	2000.00	2000.00
Fees		2256.00
Harvard - Yenching Institute	2000.00	722.00
		<u>4978.00</u>

EXPENDITURE

DETAILS

	<u>Budget Grant</u>	<u>Disburse- ments</u>	<u>Credit Balance</u>	<u>Cash Bal.</u>
Salaries		2618.50		
Laboratory Expenses		284.87		
Rent		400.00		
General Univ. Assessment		100.00		
General Expenses		<u>616.37</u>		
		4079.33		
Add debit balance July 1, 1928		2427.30		
Income Received	4978.00			
Debit Bal. July 1, 1929	<u>1522.74</u>			
	6500.74	6506.74		

1115

TREASURER'S REPORT.Trading Account for the Year ended 30th June 1928.Workshop Caps.

To Stock, July 1, 1928	1,350.00	By Sales	2,497.38
" Materials	1,234.95	" Stock	1,425.00
" Wages	<u>1,586.55</u>	" Loss	<u>249.12</u>
	4,171.50		4,171.50

Power Plant.Trading Account for the Year ended 30th June 1929

To Light Purchases	2,983.45	By Light Sales	6,928.97
" Light Wages	947.98	"	
" Water Purchases	2,436.92	" Water Sales	3,468.69
" Water Wages	180.00		
" Miscellaneous	1,133.58		
" Profit - Transferred to Capital account	<u>2,715.73</u>		
	10,397.66		10,397.66

Press.Trading account for the Year ended 30th June 1929.

To Stock July 1, 1928	4,050.00	By Sales	6,010.95
" Paper	2,441.90	" Stock	3,590.20
" Wages	2,509.55	" Loss	42.73
" Trade Exp.	<u>642.43</u>		
	9,643.88		9,643.88

ANNALS

~~BILLINGS PUBLIC SCHOOLS~~
~~10002 Main Highway~~
MONTANA School
68701-15
68701-09

ANDERSON, JAMES ALBERT, JR., 1916-1967

2107.55
4157.06

RECEIVED

1445.35	1445.35
560.50	560.50
1445.00	1445.00
22.40	22.40

Treasurer

G.W.O.M. Hunt	104.00
A. O. Parker Jr.	104.00
A.P.M.B. Hopkins	80.00
Paloo Log Dep.	141.68

Carried forward

