

F I N A L   A U D I T

O F

NATIONAL JAPANESE AMERICAN STUDENT RELOCATION  
COUNCIL

1946

# NATIONAL JAPANESE AMERICAN STUDENT RELOCATION COUNCIL

1201 CHESTNUT STREET, PHILADELPHIA 7, PENNSYLVANIA

RITTENHOUSE 9372

JOHN W. THOMAS, Chairman  
ANN M. GRAYBILL, Director  
NAO TAKASUGI, Placement Counselor

Report: Re: Closing Operations of the National Japanese  
American Student Relocation Council

Period: From May 1, 1946 to June 30, 1946.

As the last report to Council members presented on May 9, 1946, carried only through April 30, 1946, it seemed advisable to submit a brief statement regarding the Council's operations during the closing two month period.

## I. FINANCIAL STATEMENTS:

### A. The Audit

Enclosed you will receive a copy of the Audit, as prepared by Haskins & Sells for the eighteen month period, January 1, 1945 to June 30, 1946.

### B. Statement of Income and Expenditures for May and June, 1946

In accord with the action taken at the May Council meeting, scholarships from the remaining Council funds were allocated to students for the 1946 fall term with the understanding that the American Friends Service Committee would mail the checks to the respective students in the fall upon receipt of Confirmation of Arrival Forms. These forms were mailed to the students from the Council office along with letters notifying them of their scholarship allocations. A total of \$10,357.00 was allocated for such scholarships.

As of June 30, 1946, all remaining funds, namely, \$16,476.08 were transferred to the AFSC to be administered as follows:

- 1) \$10,357.00 - to provide for such scholarships as were allocated by the Council prior to June 30, 1946.
- 2) \$3,500.00 - to provide for all expenses incurred in the preparation and publication of the complete historical report of the Council's work.



## THE COUNCIL

*This Council was organized at the request of the War Relocation Authority and with the approval of the War Department. The purpose of the Council is to assist in the relocation of students who have been evacuated from West Coast war zones and who wish to continue their studies on the college or university level.*

JOHN W. THOMAS, <i>Chairman</i>	ANN M. GRAYBILL, <i>Director</i>
CARL ACKERMAN	Dean, School of Journalism, Columbia University
FRANK AYDELOTTE	Director, Institute for Advanced Studies
REMSEN BIRD	President, Occidental College
PAUL BRAISTED	Program Secretary, Hazen Foundation
EARL R. BROWN	Executive Secy., Board of Missions and Church Ext. of the Methodist Church
E. FAY CAMPBELL	Director, Dept. of Colleges and Theological Seminaries, Presbyterian Church
C. REED CARY	Assistant Executive Secretary, American Friends Service Committee
MRS. SANFORD E. COBB	Reformed Church in America
CARTER DAVIDSON	President, Knox College
MARK A. DAWBER	Executive Secretary, Home Missions Council
WILLIAM F. DeLONG	Board of National Missions, Evangelical and Reformed Church
MONROE E. DEUTSCH	Provost, University of California
CLARENCE A. DYKSTRA	Provost, University of California, Los Angeles
WALTER C. EELLS	Executive Secretary, American Association of Junior Colleges
MILTON S. EISENHOWER	President, Kansas State College of Agriculture and Applied Science
MRS. MARTHA FLETCHER	Staff Executive of American Unitarian Youth
RAY GIBBONS	Director, Council for Social Action, Congregational Christian Church
FRANK P. GRAHAM	President, University of North Carolina
JOHN O. GROSS	Secy., Dept. of Educational Institutions, The Bd. of Ed. of the Methodist Church
CAROLUS P. HARRY	Secretary, Board of Education, United Lutheran Church in America
CARL HEINMILLER	Executive Secretary and Treasurer, Missionary Society of the Evangelical Church
HAROLD B. INGALLS	Associate Secretary, National Council of Student Christian Associations
THEODORE H. JACK	President, Randolph-Macon Women's College
WILMER J. KITCHEN	Executive Secretary, World Student Service Fund
J. W. MARSHALL	Foreign Mission Board, Southern Baptist Convention
WILLIAM O. MENDENHALL	Former President, Whittier College
JOHN W. NASON	President, Swarthmore College
HITO OKADA	National President, Japanese American Citizen's League
KARL W. ONTHANK	Dean, University of Oregon
CLARENCE E. PICKETT	Executive Secretary, American Friends Service Committee
EDWARD B. ROONEY	Executive Director, Jesuit Educational Association
ABRAM LEON SACHAR	National Director, B'nai B'rith Hillel Foundations
ALFRED SCHMALZ	Clergyman, Congregational Christian Church, Darien, Connecticut
LEE PAUL SIEG	President, University of Washington
KENNETH C. M. SILLS	President, Bowdoin College
GUY SNAVELY	Executive Director, Association of American Colleges
ROBERT G. SPROUL	President, University of California
LINCOLN B. WADSWORTH	Secy., Dept. of Cities, American Baptist Home Mission Society
ROSCOE WEST	President, Association of State Teachers Colleges
WILLARD M. WICKIZER	Executive Secretary, Committee on War Services, Disciples of Christ
GEORGE A. WIELAND	Dir. Home Depart. National Council of the Protestant Episcopal Church
RAY LYMAN WILBUR	Chancellor, Stanford University
YOLANDA B. WILKERSON	Interracial Ed. Secy., Nat'l Stud. Council, Young Women's Christian Asso.
M. R. ZIGLER	Executive Secretary, Brethren Service Committee
GEORGE F. ZOOK	President, American Council on Education

### Consultants:

BESS GOODYKOONTZ	Assistant Commissioner of Education, United States Office of Education
JOHN H. PROVINSE	Chief, Community Management Division, War Relocation Authority

## THE EXECUTIVE COMMITTEE OF THE COUNCIL

JOHN W. THOMAS, <i>Chairman</i>	Professor, Crozer Theological Seminary
EARL R. BROWN	Executive Secy., Board of Missions and Church Ext. of the Methodist Church
E. FAY CAMPBELL	Director, Dept. of Colleges and Theological Seminaries, Presbyterian Church
C. REED CARY	Assistant Executive Secretary, American Friends Service Committee
HAROLD B. INGALLS	Associate Secretary, National Council of Student Christian Associations
WILMER J. KITCHEN	Executive Secretary, World Student Service Fund
JOHN W. NASON	President, Swarthmore College
EDWARD B. ROONEY	Executive Director, Jesuit Educational Association
GUY E. SNAVELY	Executive Director, Association of American Colleges
GEORGE A. WIELAND	Dir. Home Depart. National Council of the Protestant Episcopal Church
YOLANDA B. WILKERSON	Interracial Ed. Secy., Nat'l Stud. Council, Young Women's Christian Asso.

*(Titles are given for identification only and in no way commit the institution to which the council member belongs.)*



- 3) Balance - to provide for all expenses incurred after June 30, 1946, in completing the liquidation of the Council, disposal of office equipment and records, the June 30 audit, the final audit, etc.

At a meeting of the special committee authorized by the Council on May 9, 1946, it was agreed "that when all Council obligations have been met and the final auditor's report has been submitted, the Secretary of the Social Industrial Section of the AFSC shall call together John Thomas, John Nason and Reed Cary, to discuss the disposition of residual funds."

- C. Statement of Total Income and Expenditures from April 1, 1942 to June 30, 1946
- D. Report on Scholarship Allocations from July, 1942 to June 30, 1946

The term "allocation" as used in this report includes all scholarships, allocated and paid.

## II. REPORT ON CURRENT CLOSING OPERATIONS:

### A. Staff

During the largest part of May and all of June there were six full-time members on the Council staff. In addition, a large number of Nisei from the Philadelphia area helped as volunteers. In order to conclude all Council operations, complete the records and care for late mail, it was found necessary to maintain the services of at least one staff member; as a result, Dorothy Yamauchi was invited to remain for the first three weeks of July.

### B. Incoming and Outgoing Mail

There was a marked increase in both incoming and outgoing mail during the months of May and June. The average weekly incoming mail in May was 96, in June, 285; the average weekly outgoing mail in May was 158, in June, 826. The increase is to be accounted for by the fact that over 2,500 form letters were sent out to students, notifying them of the closing date and giving them the address of the Office of Education from which they could secure their high school transcripts. (A copy of this form letter is attached.) In addition, letters of appreciation were sent to all former staff members according to the action taken at the May Council meeting.



C. Enrollment

Many students now make application and enroll in college without any reference to the Council and our enrollment figures, therefore, cannot be complete. As of July 1, 1946, we have definite record of 4,084 students who have been enrolled in colleges, universities, and trade schools. On the same date, our records show 5,225 college acceptances, some of these students having been accepted by two or more schools and others having been drafted before they were able to enroll.

D. Referral of Students

One of the most important parts of the Council's closing operations was the referral of students to their respective Church Boards and Foundations for continuing financial aid. Ten of the Church groups and the Hattie M. Strong Foundation generously consented to provide continued financial assistance to those students who had previously received scholarship aid from them. The Council, therefore, wrote all such students advising them to apply directly to their respective Church group or Foundation if they were in need of further financial aid. A total of 272 students were thus referred -- 214 to the various Church groups and 58 to the Hattie M. Strong Foundation.

E. Preparation of Historical Report

The Committee, appointed by the Council on May 9, 1946, has secured the services of Dr. Robert W. O'Brien, Professor of Sociology at the University of Washington, for the preparation of the historical report of the Council's work. The committee feels that Dr. O'Brien is particularly well fitted for this task because of his field of academic interest and his experience with the Council. During the summer months, Dr. O'Brien and his associates have been working on this report and it is hoped that it will be published in book form within the near future.

F. Disposal of Council Records

On September 12, 1946, all Council records (with the exception of the Personnel files) were crated and shipped to the Hoover Library on Peace and War at Stanford, California. There they will be treated as confidential material, available only for research purposes.

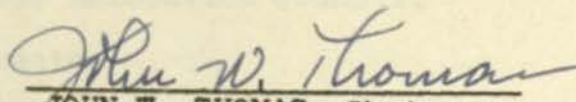
The Personnel files of the NJASRC have been transferred to the Personnel Section of the American Friends Service Committee.

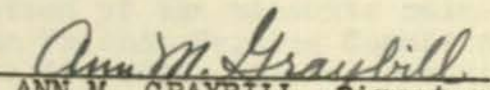


G. Disposition of Office Equipment and Supplies

All office equipment and supplies have been purchased by the various sections of the AFSC and the NJASRC account will be credited accordingly.

Respectfully submitted,

  
JOHN W. THOMAS, Chairman

  
ANN M. GRAYBILL, Director

Attachments:

- 1) Audit
- 2) Statement of Income and Expenditure  
for May and June, 1946
- 3) Report on Scholarship Allocations
- 4) Carbon copy of form letter

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HASKINS & SELLS  
Certified Public Accountants  
Land Title Building  
Philadelphia 10

September 5, 1946

National Japanese American Student Relocation Council,  
20 South 12th Street,  
Philadelphia, Pennsylvania.

Dear Sirs:

We have made an examination of the accounts maintained for the Council by American Friends Service Committee for the eighteen months ended June 30, 1946. Our examination, which consisted of a review of the accounting procedures of the Committee and examination of its accounting records and other evidence in support of your financial statements, was made in accordance with generally accepted auditing standards applicable in the circumstances and included all auditing procedures we considered necessary, which procedures were applied by tests to the extent we deemed appropriate in view of the system of internal control. We previously made similar examinations for the years ended December 31, 1944 and 1943 and for the nine months from commencement of operations, on April 1, 1942, to December 31, 1942. We present the following financial statements:

Statement of Income, Expenditures, and Unexpended  
Funds for the Eighteen Months Ended June 30, 1946.

Statement of Income, Expenditures, and Unexpended  
Funds, by Periods, from Commencement of Operations  
to June 30, 1946.

In our opinion, these statements fairly present the results of financial operations of the Council in accordance with generally accepted accounting principles and practices.

Yours truly,

(Signed)

HASKINS & SELLS



NATIONAL JAPANESE AMERICAN STUDENT RELOCATION COUNCIL

STATEMENT OF INCOME, EXPENDITURES, AND UNEXPENDED FUNDS, BY PERIODS,  
FROM COMMENCEMENT OF OPERATIONS TO JUNE 30, 1946

	TOTAL FROM COMMENCEMENT OF OPERATIONS TO JUNE 30, 1946	SIX MONTHS ENDED JUNE 30, 1946	.....YEAR ENDED DECEMBER 31..... 1945	1944	1943	NINE MONTHS ENDED DECEMBER 31, 1942
<u>GENERAL FUND</u>						
INCOME -						
Contributions.....	\$104,814.46	\$ 1,339.18	\$18,774.21	\$24,064.29	\$42,386.78	\$18,250.00
EXPENDITURES:						
Placement, obtaining aid, and other operations:						
Salaries and maintenance of workers.....	\$ 80,496.90	\$ 4,701.83	\$10,439.84	\$24,157.68	\$29,280.86	\$11,916.69
Office equipment, supplies, and expenses.....	7,725.70	201.16	156.15	773.01	4,552.70	2,042.68
Printing and duplicating.....	466.51				466.51	
Postage, telephone, and telegraph.....	7,532.83	124.62	342.68	1,699.36	3,257.16	2,109.01
Travel.....	5,652.47	135.40	218.74	760.67	3,449.14	1,088.52
Rent.....	4,730.94	310.12	543.85	1,437.35	2,124.62	315.00
Publicity.....	2,318.38	52.73	371.50	662.28	1,231.87	
Professional services.....	1,100.00				1,100.00	
Auditing.....	409.50		160.11	134.39	115.00	
Other.....	171.52	1.20	9.67	73.72	86.93	
Returnee travel and maintenance of students.....	2,358.42		2,358.42			
Total.....	\$112,963.17	\$ 5,527.06	\$14,600.96	\$29,698.46	\$45,664.79	\$17,471.90
UNEXPENDED (OVEREXPENDED)*INCOME.....	\$ 8,148.71*	\$ 4,187.88*	\$ 4,173.25	\$ 5,634.17*	\$ 3,278.01*	\$ 778.10
UNEXPENDED FUNDS AT BEGINNING OF THE PERIOD.....		6,837.80	2,664.55	8,298.72	778.10*	
MERGER OF UNEXPENDED FUNDS OF JAPANESE STUDENT RELOCATION PROGRAM OF AMERICAN FRIENDS SERVICE COMMITTEE, ETC.....	10,798.63				10,798.63	
UNEXPENDED FUNDS AT END OF THE PERIOD.....	\$ 2,649.92	\$ 2,649.92	\$ 6,837.80	\$ 2,664.55	\$ 8,298.72	\$ 778.10
<u>SCHOLARSHIP FUND</u>						
INCOME:						
Contributions- restricted to use for scholarships.....	\$ 88,216.37	\$ 2,741.00	\$38,135.87	\$ 8,912.22	\$36,536.52	\$ 1,890.76
Refunds from scholarships.....	2,239.25			2,214.25		25.00
Total.....	\$ 90,455.62	\$ 2,741.00	\$38,135.87	\$11,126.47	\$36,536.52	\$ 1,915.76
EXPENDITURES FOR SCHOLARSHIPS.....	\$ 76,629.46	\$11,838.70	\$15,320.17	\$28,616.65	\$20,328.94	\$ 525.00
UNEXPENDED (OVEREXPENDED)*INCOME.....	\$ 13,826.16	\$ 9,097.70*	\$22,815.70	\$17,490.18*	\$16,207.58	\$ 1,390.76
UNEXPENDED FUNDS AT BEGINNING OF THE PERIOD.....		22,923.86	108.16	17,598.34	1,390.76	
UNEXPENDED FUNDS AT END OF THE PERIOD.....	\$ 13,826.16	\$13,826.16	\$22,923.86	\$ 108.16	\$17,598.34	\$ 1,390.76
<u>CHURCH OF THE CROSSROADS LOAN FUND</u>						
INCOME - Contributions - restricted to use for loans.....	\$ 1,125.00		\$ 50.00	\$ 87.00	\$ 988.00	
EXPENDITURES - Returned to contributor (including \$926.44 in uncollected loans).....	\$ 1,125.00	\$ 1,125.00				
UNEXPENDED (OVEREXPENDED)*INCOME.....		\$ 1,125.00*	\$ 50.00	\$ 87.00	\$ 988.00	
UNEXPENDED FUNDS AT BEGINNING OF THE PERIOD.....		1,125.00	1,075.00	988.00		
UNEXPENDED FUNDS AT END OF THE PERIOD.....			\$ 1,125.00	\$ 1,075.00	\$ 988.00	

See accompanying Notes to Financial Statements

\*Denotes red figures.



NATIONAL JAPANESE AMERICAN STUDENT RELOCATION COUNCIL

STATEMENT OF INCOME, EXPENDITURES, AND UNEXPENDED FUNDS  
FOR THE EIGHTEEN MONTHS ENDED JUNE 30, 1946

.....BY FUNDS.....					
	TOTAL	GENERAL FUND	SCHOLARSHIP FUND	CHURCH OF CROSSROADS LOAN FUND	RETURNEE TRAVEL FUND
INCOME:					
Contributions:					
General.....	\$17,754.97	\$17,754.97			
Restricted to use for scholarships.....	40,876.87		\$40,876.87		
Restricted to use for loans.....	50.00			\$ 50.00	
Refunds.....	2,358.42				\$2,358.42
Total.....	\$61,040.26	\$17,754.97	\$40,876.87	\$ 50.00	\$2,358.42
EXPENDITURES:					
Placement, obtaining aid, and other operations:					
Salaries and maintenance of workers.....	\$15,141.67	\$15,141.67			
Office equipment, supplies, and expenses.....	357.31	357.31			
Postage, telephone, and telegraph.....	467.30	467.30			
Travel.....	354.14	354.14			
Rent.....	853.97	853.97			
Publicity.....	424.23	424.23			
Auditing.....	160.11	160.11			
Other.....	10.87	10.87			
Returnee travel and maintenance of students.....	2,358.42				\$2,358.42
Returned to contributor (including \$926.44 in uncollected loans).....	1,125.00			\$1,125.00	
Total.....	\$21,253.02	\$17,769.60		\$1,125.00	\$2,358.42
Scholarships.....	27,158.87		\$27,158.87		
Total.....	\$48,411.89	\$17,769.60	\$27,158.87	\$1,125.00	\$2,358.42
UNEXPENDED (OVEREXPENDED)*INCOME.....	\$12,628.37	\$ 14.63*	\$13,718.00	\$1,075.00*	
UNEXPENDED FUNDS, JANUARY 1, 1945.....	3,847.71	2,664.55	108.16	1,075.00	
UNEXPENDED FUNDS, JUNE 30, 1946.....	\$16,476.08	\$ 2,649.92	\$13,826.16		

See accompanying Notes to Financial Statements.

\*Denotes red figure.



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NATIONAL JAPANESE AMERICAN STUDENT RELOCATION COUNCIL

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1946

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- A - The transactions shown in the accompanying statements are as recorded in books of accounts maintained for the Council by American Friends Service Committee, and the Unexpended Funds at June 30, 1946, amounting to \$16,476.08 in the aggregate, are represented by cash funds of the Committee.
- B - The Council ceased active operations as of June 30, 1946, after entering into a liquidation agreement with American Friends Service Committee. Under that agreement, the unexpended funds of the Council at June 30 are to be liquidated as follows: the balance in the General Fund is to be used first for such liquidation expenses as are required, and the remainder is to be distributed pro-rata to the contributing organizations; the balance in the Scholarship Fund, and any loan repayments received subsequent to June 30, are to be expended by the Committee for scholarships.
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NATIONAL JAPANESE AMERICAN STUDENT RELOCATION COUNCIL

Statement of Income and Expenditures  
May, June, 1946

INCOME:	May	June	Year to Date
Contributions - General . . . . .	\$ 785.00	\$ 60.00	\$ 1,339.18
Contributions to Scholarship Fund . . . . .	11.00	-	2,741.00
Contributions to Church of Crossroads Fund . . . . .	69.00	-1,194.00	-1,125.00
TOTAL INCOME . . . . .	\$ 865.00	-1,134.00	\$ 2,955.18
<u>EXPENDITURES:</u>			
Operating Costs			
Rent . . . . .	\$ 51.89	\$ 51.89	\$ 310.12
Salaries and Maintenance . . . . .	984.39	1,409.47	4,701.83
Office Equipment, Supplies and Expense . . . . .	61.94	103.84	201.16
Postage, Telephone and Telegraph . . . . .	21.79	99.72	124.62
Travel . . . . .	17.80	111.10	135.40
Books and Periodicals . . . . .	-	-	1.20
Publicity . . . . .	-	-	52.73
Total Operating Cost . . . . .	\$1,137.81	\$1,776.02	\$ 5,527.06
Scholarship Funds . . . . .	5,688.00	1,735.20	11,838.70
TOTAL EXPENDITURES . . . . .	\$6,825.81	\$3,511.22	\$17,365.76
Excess of Income over Expenditures . . . . .			-\$14,410.58
Balance Beginning of Period . . . . .			30,886.66
			\$16,476.08
Balance Advance Account (Petty Cash) . . . . .			- 45.63
AVAILABLE CASH 6/30/46 . . . . .			\$16,430.45
<u>MAKE UP OF BALANCE:</u>			
General Operating Funds . . . . .			\$ 2,604.29*
General Scholarship Funds . . . . .			13,826.16
Church of Crossroads Fund . . . . .			
			\$16,430.45

\*NOTE:

Beginning Balance January 1, 1946 in Church of Crossroads Loan Fund was \$1,125.00; added to this is one contribution received during 1946, of \$69.00 making total figure in Fund \$1,194.00. Of this \$1,067.44 had been loaned as of June 28, 1946. The Balance of \$126.56 was returned to the Church of the Crossroads in Hawaii on June 28. The above transaction closes this account.



NATIONAL JAPANESE AMERICAN  
STUDENT RELOCATION COUNCIL

REPORT ON SCHOLARSHIP ALLOCATIONS  
From July, 1942 to June 30, 1946

<u>Source of Aid</u>	<u>Students Aided</u>	<u>Students Aided Second Year</u>	<u>Students Aided Third Year</u>	<u>Total Amount</u>
American Friends Service Com.	8	-	-	\$ 1,122.00
J. M. Atherton Trust and Friend				
Peace Scholarships	5	2	-	800.00
Baptist Church	142	61	24	39,275.86
Brethren Service Committee	3	-	-	400.00
Catholic Church	22	6	1	10,716.00
Columbia Foundation	7	1	-	2,000.00
Congregational Church	70	13	3	15,911.65
Disciples of Christ	13	1	-	2,384.00
Episcopal Church	106	22	5	26,890.12
Evangelical Church	9	-	-	900.00
Evangelical and Reformed Church	78	25	12	19,187.49
*Free Methodist Church	12	-	-	2,297.00
United Lutheran Church	10	3	1	2,410.00
Methodist Church	152	25	2	20,042.71
Presbyterian Church	195	56	13	45,847.25
*United Brethren in Christ	4	-	-	325.00
World Student Service Fund	271	31	4	40,743.32
Private Donations Fund	298	31	4	37,484.39
**Church of the Crossroads				
Loan Fund	14	-	-	1,433.44
GRAND TOTAL	1,419	277	69	\$270,170.23

Total Number of Students Who Have Received Aid: 966

This figure does not correspond with the total number of "Students Aided" by each group listed above, which is 1,419. This is explained by the fact that some students have received aid from two or three different groups.

Average Grant for One Year: \$153.07

Most of the above grants were recommended or made by the National Japanese American Student Relocation Council. Some, however, were allocated to the students independently of the Council.

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\*The Council does not have complete information on the allocations made by these churches.

\*\*This figure includes all the loans which have been made, although some already have been repaid.



