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Girling  
Administrative  
Annual reports to New York  
State Department of Education  
1934, 1937-1943

Colleges and professional and technical schools

ANNUAL REPORT OF THE TRUSTEES OF  
GINLING COLLEGE, NANKING, CHINA

FOR THE YEAR ENDING JUNE 30, 1934

To the New York State Education Department

This annual report is required by law to be transmitted to the Department on or before August 1, 1934.

Item 1

Days of regular classroom instruction including half-day sessions but excluding summer sessions. **205**

Item 2 Faculty and employees

Names of officers of faculty June 30, 1934

President **Yi-fang Wu, Ph.D. (Miss)** Dean **None**

Registrar **Kwoh-chi Tsu, M.A. (Mr.)** Secretary **Helen M. Loomis, M.A.**

| No. of officers of instruction          | Men | Women | Total |
|---|-----|-------|-------|
| Full professors.....                    | 3   | 14    | 17    |
| Adjunct, associate and ass't professors |     |       |       |
| Instructors and tutors.....             | 3   | 11    | 14    |
| Lecturers.....                          | 2   | 2     | 4     |
| Other assistants on teaching force..... | 0   | 3     | 3     |
| Total.....                              | 7   | 28    | 35    |

The following questions are to be answered by medical schools:

How many professors or instructors are paid a salary and give their full time to medical work?.....

Specify subjects taught by each:

Does the president of the faculty teach? **No** Is he included under "officers of instruction" above? **No**

Does the dean of the faculty teach?..... Is he included under "officers of instruction" above?.....

Item 3 Students. Number and classification of students during past year

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

| CLASSES                                      | Arts<br>(B. A.) |       |       | Science<br>(B. S.) |       |       | Spec. 2 yr.<br>Phys. Educ. |       |       | Unclassified |       |       | Total |       | Grand total |
|--|-----------------|-------|-------|--------------------|-------|-------|----------------------------|-------|-------|--------------|-------|-------|-------|-------|-------------|
|  | Men             | Women | Total | Men                | Women | Total | Men                        | Women | Total | Men          | Women | Total | Men   | Women |             |
| Freshman, 1st year..                         |                 | 71    | 71    |                    |       |       |                            | 28    | 28    |              | 4     | 4     |       |       | 103         |
| Sophomore, 2d year.                          |                 | 42    | 42    |                    |       |       |                            | 3     | 3     |              | 3     | 3     |       |       | 48          |
| Junior, 3d year.....                         |                 | 28    | 28    |                    |       |       |                            |       |       |              | 2     | 2     |       |       | 30          |
| Senior, 4th year....                         |                 | 30    | 30    |                    |       |       |                            |       |       |              | 1     | 1     |       |       | 31          |
| Total.....                                   |                 | 171   | 171   |                    |       |       |                            | 31    | 31    |              | 10    | 10    |       |       | 212         |
| Fifth year and above<br>or graduate students |                 |       |       |                    |       |       |                            |       |       |              |       |       |       |       |             |

# Item 4 Degrees conferred

|                               | First degrees on completion of courses in residence |       |      |      |       |      |        |        |      |  | Higher degrees |      |                                 |      |       |       |
|-------------------------------|---|-------|------|------|-------|------|--------|--------|------|--|----------------|------|---------------------------------|------|-------|-------|
|                               |   |       |      |      |       |      |        |        |      |  | On examination |      | "In course" without examination |      |       |       |
|                               | B.A.  | Ph.B. | B.S. | C.E. | LL.B. | M.D. | D.D.S. | D.V.S. | B.D. |  | Total          | M.A. | Ph.D.                           | M.S. | Total | Total |
| Men .....                     |   |       |      |      |       |      |        |        |      |  |                |      |                                 |      |       |       |
| Women .....                   | 29  |       |      |      |       |      |        |        |      |  | 29             |      |                                 |      |       |       |
| Total since last report ..... | 29  |       |      |      |       |      |        |        |      |  | 29             |      |                                 |      |       |       |

Besides the above, .....men and.....women were graduated during the past year, but received no degree.

## Recipients of honorary degrees conferred without examination

| Name | Degree | Residence |
|------|--------|-----------|
|      |        |           |
|      |        |           |
|      |        |           |

# Item 5 Library

Number of volumes in library 22524; pamphlets about 1350. Is your library free to the public for reference?.....for lending?..... Number of volumes issued for home use 7337

This should state entire circulation for the year. One book lent 10 times counts 10 not 1. All figures in Chinese currency

## Item 6 Summary of property owned by institution Item 6 Property (concluded)

|                                    |               |                            |              |
|------------------------------------|---------------|----------------------------|--------------|
| Grounds .....                      | \$ 138,167.47 | Item A .....               | 1,475,317.84 |
| Buildings .....                    | 1,173,732.01  | Item B .....               | 351,730.66   |
| Furniture .....                    | 40,376.00     | Total property .....       | 1,827,048.50 |
| Apparatus .....                    | 36,424.73     |                            |              |
| Library .....                      | 37,996.36     | Debts at end of year ..... |              |
| Museum .....                       | 641.69        | Net property owned .....   | 1,827,048.50 |
| Other property .....               | 47,979.58     |                            |              |
| (Item A) Total property used ..... | \$ 475,317.84 |                            |              |

<sup>b</sup> Investments at beginning of year... \$ 353,450.28

Added to investments during year

1 From gifts and bequests.....

2 From income of former investments .....

3 From other sources .....

Total .....

Depreciation or losses in investments .....

(Item B) Net investments at end of year .....

Balance from 1933 .....

Tuition fees .....

Room rent.....

Board .....

Other receipts from students.....

Income from investments.....

Amount from maturing investments.....

Gifts and bequests.. to C. E. ....

All other sources including temporary loans .....

Total .....

# Item 8 Payments

|  | SALARIES  | OTHER OBJECTS | TOTAL      |
|--|-----------|---------------|------------|
| EXPENSES OF GENERAL CONTROL                                |           |               |            |
| 1 Salaries of president, clerks and office assistants..... | 10,803.91 |               |            |
| 2 Other expenses of administration.....                    |           | 6,381.75      | 17,185.66  |
| EXPENSES OF INSTRUCTION                                    |           |               |            |
| 3 Salaries for instruction.....                            | 58,868.36 |               |            |
| 4 Prizes and scholarships.....                             |           | 1,535.00      |            |
| 5 Supplies used in instruction.....                        |           | 5,413.77      | 65,817.13  |
| 6 Other expenses of instruction.....                       |           |               |            |
| EXPENSES OF OPERATION OF COLLEGE PLANT                     |           |               |            |
| 7 Wages of janitor and other employees.....                | 1,616.50  |               |            |
| 8 Fuel .....   |           | 1,041.89      |            |
| 9 Water, light and power.....                              |           | 1,228.04      |            |
| 10 Janitors' supplies.....                                 |           | 139.84        | 4,626.27   |
| 11 Other expenses of operation of plant.....               |           |               |            |
| EXPENSES OF MAINTENANCE OF COLLEGE PLANT                   |           |               |            |
| 12 Repair of buildings and upkeep of grounds.....          |           | 5,800.68      |            |
| 13 Repair and replacement of equipment.....                |           | 892.16        |            |
| 14 Other expenses of maintenance of college plant.....     |           | 500.00        | 7,192.84   |
| EXPENSES OF AUXILIARY AGENCIES AND SUNDRY ACTIVITIES       |           |               |            |
| 15 Libraries .....   | 2,654.42  | 1,607.23      |            |
| 16 Repair and replacement of books.....                    |           |               |            |
| 17 New books (capital outlay).....                         |           | 3,397.54      |            |
| 18 Expenses of boarding pupils.....                        | 1,553.00  | 16,030.00     |            |
| 19 Expenses of boarding and caring for teachers.....       |           | 7,121.45      |            |
| 20 Recreation .....  |           |               |            |
| 21 Other auxiliary agencies and sundry activities.....     | 1,340.00  | 944.41        | 356,480.35 |
| EXPENSES OF FIXED CHARGES                                  |           |               |            |
| 22 Pensions .....  |           |               |            |
| 23 Rent .....  |           |               |            |
| 24 Insurance .....   |           |               |            |
| 25 Taxes .....   |           |               |            |
| 26 Contributions and contingencies.....                    |           | 443.00        | 443.00     |
| EXPENSES OF DEBT SERVICE                                   |           |               |            |
| 27 Redemption of bonds or mortgages.....                   |           |               |            |
| 28 Redemption of short term loans.....                     |           |               |            |
| 29 Payment of interest on bonds or mortgages.....          |           |               |            |
| 30 Payment of interest on short term loans.....            |           |               |            |
| 31 Refunds (tuition and board or room rent).....           |           |               |            |

<sup>a</sup> Do not include in this statement any figures for summer school or any figures included in report for academic department.

<sup>a</sup> Do not include in this statement any figures for summer school or any figures included in report for academic department.  
<sup>b</sup> Including real estate not used by institution, securities and cash on hand belonging to these investments. If this amount does not equal the investments reported at the end of last year, give reasons for difference in the amount reported here.  
<sup>c</sup> Debts must include mortgages, treasurer's notes payable, unpaid instructors' salaries, and all valid claims against the institution including any balance due the treasurer for money advanced.



Item 8 Payments (concluded)

|  | SALARIES<br>* CAPITAL | OTHER OBJECTS<br>CURRENT | TOTAL         |
|--|-----------------------|--------------------------|---------------|
| EXPENSES OF CAPITAL OUTLAY                   |                       |                          |               |
| 32 Land .....                                | 1,393 33              |                          | 1,393 33      |
| 33 New buildings .....                       | 357,085 65            |                          | 357,085 65    |
| 34 Alterations of old buildings.....         |                       |                          |               |
| 35 Equipment ...including Furniture.....     | 9,407 40              | 5,324 74                 | 14,732 14     |
| 36 Other capital outlay.....                 | 29,811 30             |                          | 29,811 30     |
| Total payments for the year.....             | 475,533 87            | 58,401 50                | 533,935 37    |
| Amount transferred to investment fund.....   |                       |                          |               |
| Balance at close of year.....                |                       |                          | 1,746 19      |
| <sup>a</sup> Total payments and balance..... |                       |                          | \$ 535,681 56 |

\* Building Operation 1932-1934.

Item 9 Miscellaneous

Give number of years in each course.....

Give number of students taking summer course: men.....women.....

Give number on teaching force in summer school: men.....women.....

Give total receipts for the summer school 1933, \$..... Total expenditures, \$.....

Give number of university extension students: men.....women.....

Item 10 Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF Nanking, China

ss.

Dr. Yi-fong Wu

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

Subscribed and sworn to before

me this 28th day of September 1934

<sup>b</sup> President of Ginling College

Seal of the Bd. of Governors

<sup>a</sup> This should equal the total receipts.  
<sup>b</sup> Or corresponding officer.

Universities, colleges and professional and technical schools

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

Ginling College

FOR THE YEAR ENDING JUNE 30, 1937

To the New York State Education Department

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

Explanations Applicable to the Financial Report

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

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



TABLE 1—STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

|  | FUNDS <sup>a</sup> | *LIABILITIES <sup>b</sup> | TOTAL          |
|--|--------------------|---------------------------|----------------|
| Current funds (item 1)                         |                    |                           |                |
| General .....                                  |                    | \$ 15,874.74              | \$ 15,874.74   |
| Restricted .....                               | 80.71              |                           | 80.71          |
| Endowment funds (item 2).....                  | 431,693.18         |                           | 431,693.18     |
| Funds functioning as endowment (item 3).....   |                    |                           |                |
| Annuity funds (item 4).....                    |                    |                           |                |
| Loan funds (loanable principal) (item 5).....  |                    |                           |                |
| Plant funds                                    |                    |                           |                |
| Funds invested in plant (item 6a).....         | 1,572,551.12       |                           | 1,572,551.12   |
| Plant funds unexpended (item 6b).....          | 47,322.51          |                           | 47,322.51      |
| Agency funds .....                             |                    |                           |                |
| Undesignated funds .....                       |                    |                           |                |
| TOTAL INSTITUTIONAL FUNDS AND LIABILITIES..... | \$2,051,647.57     | \$ 15,874.74              | \$2,067,522.31 |

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

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

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

|   |               |            | TOTAL     |
|---|---------------|------------|-----------|
| Balance, beginning of year                    |               |            |           |
| General (unrestricted) funds .....            |               | \$ 186.65  | \$ 186.65 |
| Restricted funds .....                        |               |            |           |
| Current income (See table 3)                  |               |            |           |
| Educational and general .....                 | \$ 150,388.43 |            |           |
| Auxiliary enterprises and activities .....    | 41,192.05     |            |           |
| Other noneducational income .....             | 1,380.71      | 192,961.19 |           |
| Current expenditures (See table 4)            |               |            |           |
| Educational and general .....                 | 158,535.40    |            |           |
| Auxiliary enterprises and activities .....    | 39,991.92     |            |           |
| Other noneducational expenditures .....       | 1,350.80      | 208,758.22 |           |
| Excess or deficiency of income for year ..... | 8,877.10      |            | 15,794.03 |
| Other additions and deductions (net).....     |               |            | 186.65    |
| Balance at end of year.....                   |               |            | 15,794.03 |
| Consisting of <sup>20</sup>                   |               |            |           |
| General (unrestricted) funds .....            | (Deficit)     | 15,874.74  |           |
| Restricted funds .....                        |               | 80.71      |           |

Items 2, 3, 4 and 5. Statement of Nonexpendable Funds<sup>1</sup>

|   | ITEM 2<br>ENDOWMENT<br>FUNDS | ITEM 3<br>FUNDS<br>TEMPORARILY<br>FUNCTIONING<br>AS ENDOWMENT | ITEM 4<br>ANNUITY<br>FUNDS | ITEM 5<br>LOAN FUNDS |
|---|------------------------------|---|----------------------------|----------------------|
| Balance (invested and uninvested) in funds at beginning of year ..... | \$ 344,980.73                |   |                            |                      |
| Additions during year:  |                              |   |                            |                      |
| Receipts from:  |                              |   |                            |                      |
| Public appropriations .....   | 86,712.45                    |   |                            |                      |
| Private gifts and grants .....  |                              |   |                            |                      |
| Earnings and profit on investment credited to principal account ..... |                              |   |                            |                      |
| Transfers from current funds to nonexpendable funds .....             |                              |   |                            |                      |
| TOTAL .....   | \$ 431,693.18                |   |                            |                      |
| Deductions during year (specify) .....                                |                              |   |                            |                      |
| Balance at end of year <sup>20</sup> .....                            | \$ 431,693.18                |   |                            |                      |

TABLE 2—Continued

Item 6a Statement of Funds Invested in Plant<sup>2</sup>

|  |                 | TOTAL           |
|--|-----------------|-----------------|
| Value of plant at beginning of year.....                             | \$ 1,516,492.22 |                 |
| Additions during year .....  | 56,057.80       |                 |
| TOTAL .....  | \$ 1,572,551.12 |                 |
| Deductions during year .....   |                 |                 |
| Value of plant at end of year (Details given below).....             |                 | \$ 1,572,551.12 |
| Less: Endowment funds invested in plant .....                        |                 |                 |
| Loans outstanding against plant.....                                 |                 |                 |
| Net invested in plant at end of year <sup>20</sup> .....             |                 | \$ 1,572,551.12 |
| VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above) |                 |                 |
| Value of grounds .....   |                 | \$ 152,626.76   |
| Value of all buildings .....   |                 | 89,702.70       |
| Value of all equipment, including libraries .....                    |                 | 12,658.76       |
| Value of all dormitories, included above .....                       |                 | 402,308.05      |

Item 6b Statement of Unexpended Plant Funds<sup>3</sup>

| Receipts for Capital Outlay—Plant Extension   |          | TOTAL        |
|---|----------|--------------|
| Balance in designated plant funds at beginning of year.....                             |          | \$ 1,736.57  |
| Receipts during year:   |          |              |
| Public appropriations and tax levies:   |          |              |
| Federal .....   | \$       |              |
| State .....   |          |              |
| County .....  |          |              |
| City and district .....   |          |              |
| Private gifts, grants, and benefactions .....   |          |              |
| Other sources (earnings and profits on investments) .....                               |          |              |
| Transfers or expenditures from current funds (not loans):                               |          |              |
| From educational and general funds .....  | 9,215.55 |              |
| From auxiliary enterprises and activities funds .....                                   |          | 9,215.55     |
| Other receipts for plant extensions (describe):   |          |              |
| Loans for plant extension .....   |          |              |
| TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds)..... |          | \$ 17,365.97 |

Expenditures for Capital Outlay—Plant Extension<sup>3</sup> (If possible, include all capital expenditures below under expenditures from plant funds, although they have been included under table 4. Otherwise separately report the amounts spent from educational and general funds and from auxiliary enterprises funds during the year for capital outlays, plant extension and new equipment)

|  |              | TOTAL         |
|--|--------------|---------------|
| From plant funds or all funds for:   |              |               |
| Land .....   | \$ 24,325.39 |               |
| New buildings .....  | 31,732.41    |               |
| Additions to existing buildings .....  |              |               |
| Improvements other than buildings .....                                      |              |               |
| New equipment .....  | 9,215.55     |               |
| From educational and general funds (if not included above).....              |              |               |
| From auxiliary enterprises and activities funds (if not included above)..... |              | \$ 652,723.35 |
| Loans paid from plant funds .....  | changed off  | 20,177.61     |
| Balance in Designated Plant Funds at close of year <sup>20</sup> .....       |              | \$ 47,322.51  |

Item 7 Agency Funds, and

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

TABLE 3.—CURRENT INCOME<sup>4, 5</sup>

| Income for Educational and General Purposes   |             | TOTAL        |
|---|-------------|--------------|
| Student fees <sup>6</sup> (for matriculation, laboratory, library etc., but NOT including fees for auxiliary enterprises and activities, such as athletics, infirmary etc., given in items (21 to 28))                          |             |              |
| 1 Resident departments .....  | \$ 35084.35 |              |
| 2 Extension and/or correspondence departments .....   |             | \$ 35084.35  |
| Endowment <sup>7</sup> (interest, including income from 1862, and other public and private endowments, but not including additions to principal of endowment funds):  |             |              |
| 3 From federal endowment (1862 and other land grants) .....   |             |              |
| 4 From other endowment for general purposes .....   |             |              |
| 5 From other endowment for restricted purposes .....  | 11939.91    | 11939.91     |
| Receipts from other public sources for current expenses: <sup>8</sup>   |             |              |
| 6 Federal appropriations .....  |             |              |
| 7 State appropriations and tax levies .....   |             |              |
| 8 County appropriations and tax levies .....  |             |              |
| 9 City or district appropriations or tax levies .....   |             |              |
| Gifts and grants from private sources (including foundations, for current expenses):  |             |              |
| 10 Permanent (recurring) grants from churches and boards .....  | 62650.78    |              |
| 11 Other grants (not automatically recurring) from churches and boards .....  | 19314.70    |              |
| 12 Estimated salary equivalent of nonsalaried personal service rendered .....   |             |              |
| 13 Other gifts .....  | 14955.13    | 96910.71     |
| Sales and services of educational departments (gross income): <sup>9</sup>  |             |              |
| 14 Agriculture .....  |             |              |
| 15 Dental school .....  |             |              |
| 16 Others (itemize) .....   |             |              |
| Receipts from other sources for educational and general purposes: <sup>10</sup>   |             |              |
| 17 Interest on current funds .....  | 1953.19     |              |
| 18 Net income from rented property (excluding residence halls) .....  | 249.00      |              |
| 19 Other sources .....  | 4743.76     | 6445.45      |
| 20 TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.) .....  | \$          | \$ 150388.43 |
| Income for Auxiliary Enterprises and Activities <sup>11</sup> (Gross figures unless otherwise indicated, including receipts from student fees for these purposes. Give figures even though not handled through college office.) |             |              |
| 21 Residence halls .....  |             | \$ 9760.00   |
| 22 Dining halls .....   |             | 18770.74     |
| 23 Student hospital or infirmary .....  |             | 1240.00      |
| 24 College bookstore .....  |             |              |
| 25 Athletics (if handled separately from physical education budget) excluding shares of visiting teams .....  |             |              |
| 26 Student unions .....   |             |              |
| 27 Other activities .....   |             | 11441.31     |
| 28 TOTAL (Transfer total to table 2.) .....   |             | \$ 41192.05  |
| Income to be Used for Noneducational Purposes <sup>12</sup> (excepting auxiliary enterprises and activities and capital outlays)  |             |              |
| Income from investments (interest):   |             |              |
| 29 For annuities to beneficiaries (usually from funds subject to annuity) .....   | \$          |              |
| 30 For fellowships, scholarships, and other student aid (not loans) when NO service is required in return .....   |             | \$           |
| 31 From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return .....   |             | 1380.71      |
| 32 Other receipts for noneducational purposes .....   |             |              |
| 33 TOTAL (Transfer total to table 2.) .....   |             | \$ 1380.71   |
| 34 TOTAL CURRENT INCOME .....   |             | \$ 192961.19 |

TABLE 4.—EXPENDITURES FOR CURRENT PURPOSES<sup>4</sup>

| Expenditures for Educational and General Purposes (including equipment purchased from general current funds)   |              | TOTAL        |
|--|--------------|--------------|
| General administration and expense: <sup>13</sup>  |              |              |
| 35 General administrative offices .....  | \$ 27046.76  |              |
| 36 General expense .....   | 2803.19      | \$ 29849.95  |
| Resident instruction and departmental research: <sup>14</sup>  |              |              |
| 37 Colleges, schools and departments (including nonbudgeted research) .....  | 103393.85    |              |
| 38 Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc. ....  |              | 103393.85    |
| Organized research, separately budgeted: <sup>15</sup>   |              |              |
| 39 Agricultural experiment station .....   |              |              |
| 40 Bureau of educational research .....  |              |              |
| 41 Engineering experiment station .....  |              |              |
| 42 Others .....  |              |              |
| Extension (all extension services and correspondence courses): <sup>16</sup>   |              |              |
| 43 Agricultural .....  |              |              |
| 44 Engineering .....   |              |              |
| 45 General university extension and correspondence courses .....   |              |              |
| 46 Others .....  |              |              |
| 47 Libraries (including salaries, other operating expenses and purchase of books and binding) <sup>17</sup> .....  | 7731.07      | 7731.07      |
| Operation and maintenance of physical plant, and other general services: <sup>18</sup>   |              |              |
| 48 Physical plant .....  | 14807.95     |              |
| 49 Other general services .....  | 3767.58      |              |
| 50 TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.) .....   | \$           | \$ 158535.40 |
| Amount included above expended for:  |              |              |
| 51 Administrative and professional salaries .....  | \$ 107140.95 |              |
| 52 Other personal services (clerical, operation, and maintenance) .....  | \$           |              |
| 53 For capital outlays (new equipment) .....   | \$ 9715.55   |              |
| Expenditures for Auxiliary Enterprises and Activities <sup>11</sup> (Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current funds. Give figures even though not handled through college office.) |              |              |
| 54 Residence halls .....   |              | \$ 2334.24   |
| 55 Dining halls .....  |              | 18253.74     |
| 56 Student hospital or infirmary .....   |              | 2901.63      |
| 57 College bookstore .....   |              |              |
| 58 Athletics (if handled separately from physical education budget) excluding shares of visiting teams .....   |              |              |
| 59 Student unions .....  |              |              |
| 60 Other activities .....  |              | 11501.31     |
| 61 TOTAL (Transfer total to table 2.) .....  |              | \$ 39991.92  |
| Amount included above expended for:  |              |              |
| 62 Salaries and wages for personal services .....  | \$ 4638.50   |              |
| 63 Capital outlay (new equipment) .....  | \$ 390.86    |              |
| Expenditures for Noneducational Purposes <sup>19</sup> (except auxiliary enterprises and capital outlays)  |              |              |
| 64 Annuities .....   |              | \$           |
| 65 Interest on loans .....   |              |              |
| 66 Financial campaigns .....   |              |              |
| 67 Fellowships, scholarships, and other student aid NOT involving services to institution or repayment .....   |              | \$ 1350.80   |
| 68 TOTAL (Transfer total to table 2.) .....  |              | \$ 1350.80   |
| 69 TOTAL EXPENDITURES FOR CURRENT PURPOSES .....   |              | \$ 199878.12 |



Table 2

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

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

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

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

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

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

Table 3

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Table 4

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

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

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

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

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

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

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

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

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

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

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

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

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

## Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF

} ss.

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

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

(Signed) *Yi-fang Nu*  
President of *Ginsing College*

Subscribed and sworn to

before me this.....day of.....1937

Notary Public



AFFIDAVIT OF TREASURER OF BOARD OF FOUNDERS

STATE OF NEW YORK )  
                              ) SS:  
COUNTY OF NEW YORK)

G. A. Evans, being duly sworn, deposes and says that he is the Treasurer of the Board of Founders of Ginling College for which the attached report is made, that this said report has been signed by the presiding officer of the institution, Yi-fang Wu, that the report has been prepared in accordance with the instructions of the New York State Education Department, that the statements therein he verily believes to be in all respects true, and that an exact copy of this report has been filed with the permanent records of the institution.

\_\_\_\_\_  
Treasurer of the Board of Founders  
Ginling College

Subscribed and sworn to before me this \_\_\_\_\_

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

*Ginsling College (Changtue Szechuen China)*

FOR THE YEAR ENDING JUNE 30, 1938

To the New York State Education Department

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

Explanations Applicable to the Financial Report

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

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

All items are in Chinese Currency.  
[2]

TABLE 1—STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

|  | FUNDS <sup>a</sup> | *LIABILITIES <sup>b</sup> | TOTAL        |
|--|--------------------|---------------------------|--------------|
| Current funds (item 1)                         |                    |                           |              |
| General .....                                  | \$ 28497.25        | \$                        | \$ 28497.25  |
| Restricted .....                               | 476.34             |                           | 476.34       |
| Endowment funds (item 2).....                  | 431693.18          |                           | 431693.18    |
| Funds functioning as endowment (item 3).....   |                    |                           |              |
| Annuity funds (item 4).....                    |                    |                           |              |
| Loan funds (loanable principal) (item 5).....  |                    |                           |              |
| Plant funds                                    |                    |                           |              |
| Funds invested in plant (item 6a).....         | 1602761.13         |                           | 1602761.13   |
| Plant funds unexpended (item 6b).....          | 20769.35           |                           | 20769.35     |
| Agency funds .....                             |                    |                           |              |
| Undesignated funds .....                       |                    |                           |              |
| TOTAL INSTITUTIONAL FUNDS AND LIABILITIES..... | \$2084197.25       | \$                        | \$2084197.25 |

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

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

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

|  |              |             | TOTAL       |
|--|--------------|-------------|-------------|
| Balance, beginning of year                   |              |             |             |
| General (unrestricted) funds .....           |              | \$ 15874.74 |             |
| Restricted funds .....                       |              | 80.71       | \$ 15794.03 |
| Current income (See table 3)                 |              |             |             |
| Educational and general .....                | \$ 175205.74 |             |             |
| Auxiliary enterprises and activities .....   | 3335.51      |             |             |
| Other noneducational income .....            | 1085.25      | 179626.00   |             |
| Current expenditures (See table 4)           |              |             |             |
| Educational and general .....                | 99720.37     |             |             |
| Auxiliary enterprises and activities .....   | 6517.28      |             |             |
| Other noneducational expenditures .....      | 28620.73     | 134858.38   |             |
| Excess or deficiency of income for year..... |              |             | 44767.62    |
| Other additions and deductions (net).....    |              |             |             |
| Balance at end of year.....                  |              |             | 28973.59    |
| Consisting of <sup>20</sup>                  |              |             |             |
| General (unrestricted) funds .....           |              | 28497.25    |             |
| Restricted funds .....                       |              | 476.34      |             |

Items 2, 3, 4 and 5. Statement of Nonexpendable Funds<sup>1</sup>

|   | ITEM 2<br>ENDOWMENT<br>FUNDS | ITEM 3<br>FUNDS<br>TEMPORARILY<br>FUNCTIONING<br>AS ENDOWMENT | ITEM 4<br>ANNUITY<br>FUNDS | ITEM 5<br>LOAN FUNDS |
|---|------------------------------|---|----------------------------|----------------------|
| Balance (invested and uninvested) in funds at beginning of year ..... | \$ 431693.18                 | \$  | \$                         | \$                   |
| Additions during year:  |                              |   |                            |                      |
| Receipts from:  |                              |   |                            |                      |
| Public appropriations .....   |                              |   |                            |                      |
| Private gifts and grants .....  |                              |   |                            |                      |
| Earnings and profit on investment credited to principal account ..... |                              |   |                            |                      |
| Transfers from current funds to nonexpendable funds .....             |                              |   |                            |                      |
| TOTAL .....   | \$ 431693.18                 | \$  | \$                         | \$                   |
| Deductions during year (specify) .....                                |                              |   |                            |                      |
| Balance at end of year <sup>20</sup> .....                            | \$ 431693.18                 | \$  | \$                         | \$                   |

TABLE 2—Continued

Item 6a Statement of Funds Invested in Plant<sup>2</sup>

|  |               | TOTAL         |
|--|---------------|---------------|
| Value of plant at beginning of year.....                             | \$ 1572551.12 |               |
| Additions during year .....  | 30210.01      |               |
| TOTAL .....  | \$ 1602761.13 |               |
| Deductions during year .....   |               |               |
| Value of plant at end of year (Details given below).....             |               | \$ 1602761.13 |
| Less: Endowment funds invested in plant .....                        |               |               |
| Loans outstanding against plant.....                                 |               |               |
| Net invested in plant at end of year <sup>20</sup> .....             |               | \$ 1602761.13 |
| VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above) |               |               |
| Value of grounds .....   |               | \$ 154756.51  |
| Value of all buildings .....   |               | 1327417.01    |
| Value of all equipment, including libraries .....                    |               | 129587.61     |
| Value of all dormitories, included above .....                       |               | 402308.05     |

Item 6b Statement of Unexpended Plant Funds<sup>3</sup>

| Receipts for Capital Outlay—Plant Extension   |         | TOTAL       |
|---|---------|-------------|
| Balance in designated plant funds at beginning of year.....                             |         | \$ 47322.51 |
| Receipts during year:   |         |             |
| Public appropriations and tax levies:   |         |             |
| Federal .....   | \$      |             |
| State .....   |         |             |
| County .....  |         |             |
| City and district .....   |         |             |
| Private gifts, grants, and benefactions .....   |         |             |
| Other sources (earnings and profits on investments) .....                               |         |             |
| Transfers or expenditures from current funds (not loans):                               |         |             |
| From educational and general funds .....  | 3656.85 |             |
| From auxiliary enterprises and activities funds .....                                   |         |             |
| Other receipts for plant extensions (describe):   |         |             |
| Loans for plant extension .....   |         | 3656.85     |
| TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds)..... |         | \$ 50979.36 |

Expenditures for Capital Outlay—Plant Extension<sup>3</sup> (If possible, include all capital expenditures below under expenditures from plant funds, although they have been included under table 4. Otherwise separately report the amounts spent from educational and general funds and from auxiliary enterprises funds during the year for capital outlays, plant extension and new equipment)

|  |            | TOTAL       |
|--|------------|-------------|
| From plant funds or all funds for:   |            |             |
| Land .....   | \$ 2129.75 |             |
| New buildings .....  | 26553.16   |             |
| Additions to existing buildings .....  |            |             |
| Improvements other than buildings .....                                      |            |             |
| New equipment .....  | 1527.10    |             |
| From educational and general funds (if not included above).....              |            |             |
| From auxiliary enterprises and activities funds (if not included above)..... |            | \$ 30210.01 |
| Loans paid from plant funds .....  |            |             |
| Balance in Designated Plant Funds at close of year <sup>20</sup> .....       |            | \$ 20769.35 |

Item 7 Agency Funds, and

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



TABLE 3—CURRENT INCOME<sup>4, 5</sup>

| Income for Educational and General Purposes   |            | TOTAL        |
|---|------------|--------------|
| Student fees <sup>6</sup> (for matriculation, laboratory, library etc., but NOT including fees for auxiliary enterprises and activities, such as athletics, infirmary etc., given in items (21 to 28))                          |            |              |
| 1 Resident departments .....  | \$ 3284.00 |              |
| 2 Extension and/or correspondence departments .....   |            | \$ 3284.00   |
| Endowment <sup>7</sup> (interest, including income from 1862, and other public and private endowments, but not including additions to principal of endowment funds):  |            |              |
| 3 From federal endowment (1862 and other land grants) .....   |            |              |
| 4 From other endowment for general purposes .....   |            |              |
| 5 From other endowment for restricted purposes .....  | 11702.49   | 11702.49     |
| Receipts from other public sources for current expenses: <sup>8</sup>   |            |              |
| 6 Federal appropriations .....  |            |              |
| 7 State appropriations and tax levies .....   |            |              |
| 8 County appropriations and tax levies .....  |            |              |
| 9 City or district appropriations or tax levies .....   |            |              |
| Gifts and grants from private sources (including foundations, for current expenses):  |            |              |
| 10 Permanent (recurring) grants from churches and boards .....  | 73201.93   |              |
| 11 Other grants (not automatically recurring) from churches and boards .....  | 76640.99   |              |
| 12 Estimated salary equivalent of nonsalaried personal service rendered .....   |            |              |
| 13 Other gifts .....  | 9000.00    | 158842.92    |
| Sales and services of educational departments (gross income): <sup>9</sup>  |            |              |
| 14 Agriculture .....  |            |              |
| 15 Dental school .....  |            |              |
| 16 Others (itemize) .....   |            |              |
| Receipts from other sources for educational and general purposes: <sup>10</sup>   |            |              |
| 17 Interest on current funds .....  | 442.40     |              |
| 18 Net income from rented property (excluding residence halls) .....  | 933.43     |              |
| 19 Other sources .....  |            | 1375.83      |
| 20 TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.) .....  | \$         | \$ 175205.24 |
| Income for Auxiliary Enterprises and Activities <sup>11</sup> (Gross figures unless otherwise indicated, including receipts from student fees for these purposes. Give figures even though not handled through college office.) |            |              |
| 21 Residence halls .....  | \$         |              |
| 22 Dining halls .....   |            | 3190.51      |
| 23 Student hospital or infirmary .....  |            |              |
| 24 College bookstore .....  |            |              |
| 25 Athletics (if handled separately from physical education budget) excluding shares of visiting teams .....  |            |              |
| 26 Student unions .....   |            |              |
| 27 Other activities .....   |            | 145.00       |
| 28 TOTAL (Transfer total to table 2.) .....   | \$         | \$ 3335.51   |
| Income to be Used for Noneducational Purposes <sup>12</sup> (excepting auxiliary enterprises and activities and capital outlays)  |            |              |
| Income from investments (interest):   |            |              |
| 29 For annuities to beneficiaries (usually from funds subject to annuity) .....   | \$         |              |
| 30 For fellowships, scholarships, and other student aid (not loans) when NO service is required in return .....   |            | \$           |
| 31 From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return .....   |            | 308.91       |
| 32 Other receipts for noneducational purposes .....   |            | 776.34       |
| 33 TOTAL (Transfer total to table 2.) .....   | \$         | \$ 1085.25   |
| 34 TOTAL CURRENT INCOME .....   |            | \$ 179626.00 |

TABLE 4—EXPENDITURES FOR CURRENT PURPOSES<sup>4</sup>

| Expenditures for Educational and General Purposes (including equipment purchased from general current funds)   |             | TOTAL        |
|--|-------------|--------------|
| General administration and expense: <sup>13</sup>  |             |              |
| 35 General administrative offices .....  | \$ 14745.10 |              |
| 36 General expense .....   | 1863.25     | \$ 16608.35  |
| Resident instruction and departmental research: <sup>14</sup>  |             |              |
| 37 Colleges, schools and departments (including nonbudgeted research) .....  | 56771.62    |              |
| 38 Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc. ....  |             | 56771.62     |
| Organized research, separately budgeted: <sup>15</sup>   |             |              |
| 39 Agricultural experiment station .....   |             |              |
| 40 Bureau of educational research .....  |             |              |
| 41 Engineering experiment station .....  |             |              |
| 42 Others .....  |             |              |
| Extension (all extension services and correspondence courses): <sup>16</sup>   |             |              |
| 43 Agricultural .....  |             |              |
| 44 Engineering .....   |             |              |
| 45 General university extension and correspondence courses .....   |             |              |
| 46 Others .....  |             |              |
| 47 Libraries (including salaries, other operating expenses and purchase of books and binding) <sup>17</sup> .....  | 5490.96     | 5490.96      |
| Operation and maintenance of physical plant, and other general services: <sup>18</sup>   |             |              |
| 48 Physical plant .....  | 9586.53     |              |
| 49 Other general services .....  | 11762.91    | 20849.44     |
| 50 TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.) .....   | \$          | \$ 99720.37  |
| Amount included above expended for:  |             |              |
| 51 Administrative and professional salaries .....  | \$ 58425.84 |              |
| 52 Other personal services (clerical, operation, and maintenance) .....  | 3801.72     |              |
| 53 For capital outlays (new equipment) .....   | 4587.73     |              |
| Expenditures for Auxiliary Enterprises and Activities <sup>11</sup> (Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current funds. Give figures even though not handled through college office.) |             |              |
| 54 Residence halls .....   | \$          | 2181.49      |
| 55 Dining halls .....  |             | 3042.68      |
| 56 Student hospital or infirmary .....   |             | 219.92       |
| 57 College bookstore .....   |             |              |
| 58 Athletics (if handled separately from physical education budget) excluding shares of visiting teams .....   |             |              |
| 59 Student unions .....  |             |              |
| 60 Other activities .....  |             | 1073.19      |
| 61 TOTAL (Transfer total to table 2.) .....  |             | \$ 6517.28   |
| Amount included above expended for:  |             |              |
| 62 Salaries and wages for personal services .....  | \$ 3594.00  |              |
| 63 Capital outlay (new equipment) .....  |             |              |
| Expenditures for Noneducational Purposes <sup>19</sup> (except auxiliary enterprises and capital outlays)  |             |              |
| 64 Annuities .....   | \$          |              |
| 65 Interest on loans .....   |             |              |
| 66 Financial campaigns .....   |             | 27970.73     |
| 67 Fellowships, scholarships, and other student aid NOT involving services to institution or repayment .....   |             | 650.00       |
| 68 TOTAL (Transfer total to table 2.) .....  | \$          | \$ 28620.73  |
| 69 TOTAL EXPENDITURES FOR CURRENT PURPOSES .....   |             | \$ 134858.38 |

Table 2

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

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

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

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

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

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

Table 3

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Table 4

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

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

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

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

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

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

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

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

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

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

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

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

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

## Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF \_\_\_\_\_

} ss.

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

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

President of \_\_\_\_\_

Subscribed and sworn to

before me this \_\_\_\_\_ day of \_\_\_\_\_ 1938

Notary Public



AFFIDAVIT OF TREASURER OF BOARD OF FOUNDERS

STATE OF NEW YORK )  
                          ) SS:  
COUNTY OF NEW YORK)

Mr. C. A. Evans, being duly sworn, deposes and says that he is the Treasurer of the Board of Founders of Ginling College, for which the attached report is made, that this report has been signed by the presiding officer of the institution, President Yi-fang Wu, that the report has been prepared in accordance with the instructions of the New York State Education Department, that the statements therein he verily believes to be in all respects true, and that an exact copy of this report has been filed with the permanent records of the institution.

\_\_\_\_\_  
Treasurer of the Board of Founders  
Ginling College

Subscribed and sworn to before me this      day of November, 1938.  
\_\_\_\_\_



Colleges and professional and technical schools

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

Grading College Located at Nanking China N. Y.  
FOR THE YEAR ENDING JUNE 30, 1938

To the New York State Education Department

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

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

Item 1

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer sessions 167; number of Saturday sessions 33

Item 2 Faculty and employees

Names of officers of faculty June 30, 1938

President (Miss) Yi-fang Wu, Ph.D. Dean none at present  
Registrar Acting (Miss) Chen Lan-ying Secretary Helen M. Romanis, on leave

Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, excluding clerks) men 3 women 5 1/4 total 8 1/4

a No. of officers of instruction

|   | Men      | Women     | Total     |   |
|---|----------|-----------|-----------|---|
| Full professors.....                    | <u>4</u> | <u>12</u> | <u>16</u> | How many officers of instruction were employed full time: men <u>6</u> women <u>23</u><br>total <u>29</u>             |
| Adjunct, associate and ass't professors | <u>-</u> | <u>-</u>  | <u>-</u>  |   |
| Instructors and tutors.....             | <u>1</u> | <u>8</u>  | <u>9</u>  | How many on part time: men <u>none</u> women <u>1</u><br>total <u>1</u>   |
| Lecturers.....                          | <u>-</u> | <u>-</u>  | <u>-</u>  |   |
| Other assistants on teaching force..... | <u>1</u> | <u>3</u>  | <u>4</u>  | Those employed part time were the equivalent of how many full time: men <u>none</u> women <u>1/4</u> total <u>1/4</u> |
| bTotal .....                            | <u>6</u> | <u>23</u> | <u>29</u> |   |

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

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

**Item 3 Students.** Number and classification of students

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

[illegible]

Number of above total attending full time: men..... women 88 total 88; part time: men.....  
women..... total..... Those attending part time were the equivalent of how many full time: men.....  
women..... total.....

Number of students in military drill.....

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

#### Item 4 Degrees conferred

[illegible]

| Of the above how many received liberal arts college degrees with a major in: | First Degrees (Bachelor) |       | Master's Degrees |       | Doctor's Degrees |       |
|--|--------------------------|-------|------------------|-------|------------------|-------|
|  | Men                      | Women | Men              | Women | Men              | Women |
| Agriculture .....  |                          |       |                  |       |                  |       |
| Commerce and business .....  |                          |       |                  |       |                  |       |
| Education .....  |                          |       |                  |       |                  |       |
| Engineering .....  |                          |       |                  |       |                  |       |
| Fine arts (NOT music) .....  |                          |       |                  |       |                  |       |
| Home economics .....   |                          |       |                  |       |                  |       |
| Industrial arts .....  |                          |       |                  |       |                  |       |
| Journalism .....   |                          |       |                  |       |                  |       |
| Library science .....  |                          |       |                  |       |                  |       |
| Music .....  |                          | 1     |                  |       |                  |       |
| Nursing .....  |                          | 2     |                  |       |                  |       |
| Pre dentistry .....  |                          |       | x x x            | x x x | x x x            | x x x |
| Prelaw .....   |                          |       | x x x            | x x x | x x x            | x x x |
| Premedicine .....  |                          |       | x x x            | x x x | x x x            | x x x |

*a* Insert in blank spaces any other degrees.

## Item 5 Graduates

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

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

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

### Recipients of honorary degrees conferred without examination

| Name         | Degree | Residence |
|--------------|--------|-----------|
| None granted |        |           |
|              |        |           |
|              |        |           |
|              |        |           |
|              |        |           |
|              |        |           |

**Item 6 Library**

Number of volumes in library 32,742; pamphlets about 1,700. Is your library free to the public for reference? no for lending? no Number of volumes issued for home use no statistics

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

## Item 7 Miscellaneous

Give number of years in each course: liberal arts.....<sup>4</sup>....., applied science....., architecture....., graduate....., education....., law....., medicine....., veterinary....., ....., .....

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

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

Affidavit of presiding officer

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

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

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

Universities, colleges and professional and technical schools

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

*Ginling College*

FOR THE YEAR ENDING JUNE 30, 1938<sup>9</sup>

To the New York State Education Department

This annual report is required by law to be transmitted to the Department on or before July 1, 1938. <sup>9</sup>

Explanations Applicable to the Financial Report

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

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



TABLE 1—STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

|  | FUNDS <sup>a</sup> | *LIABILITIES <sup>b</sup> | TOTAL        |
|--|--------------------|---------------------------|--------------|
| Current funds (item 1)                         |                    |                           |              |
| General .....                                  | 6306.29            |                           |              |
| Restricted .....                               | 637.23             |                           | 6943.52      |
| Endowment funds (item 2).....                  | 431693.18          |                           | 431693.18    |
| Funds functioning as endowment (item 3).....   |                    |                           |              |
| Annuity funds (item 4).....                    |                    |                           |              |
| Loan funds (loanable principal) (item 5).....  |                    |                           |              |
| Plant funds                                    |                    |                           |              |
| Funds invested in plant (item 6a).....         | 1662391.90         |                           | 1662391.90   |
| Plant funds unexpended (item 6b).....          | 20769.35           |                           | 20769.35     |
| Agency funds .....                             |                    |                           |              |
| Undesignated funds .....                       |                    |                           |              |
| TOTAL INSTITUTIONAL FUNDS AND LIABILITIES..... | \$2121797.95       | \$                        | \$2121797.95 |

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

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

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

|  |              |             | TOTAL       |
|--|--------------|-------------|-------------|
| Balance, beginning of year                   |              |             |             |
| General (unrestricted) funds .....           |              | \$ 28497.25 |             |
| Restricted funds .....                       |              | 476.34      | \$ 28973.59 |
| Current income (See table 3)                 |              |             |             |
| Educational and general .....                | \$ 166297.88 |             |             |
| Auxiliary enterprises and activities .....   | 9302.36      |             |             |
| Other noneducational income .....            | 1370.29      | 176970.53   |             |
| Current expenditures (See table 4)           |              |             |             |
| Educational and general .....                | 140739.74    |             |             |
| Auxiliary enterprises and activities .....   | 11840.93     |             |             |
| Other noneducational expenditures .....      | 22785.37     | 175366.04   |             |
| Excess or deficiency of income for year..... |              |             | 1604.49     |
| Other additions and deductions (net).....    |              |             | 23634.56    |
| Balance at end of year.....                  |              |             | 6943.52     |
| Consisting of <sup>20</sup>                  |              |             |             |
| General (unrestricted) funds .....           |              | 6306.29     |             |
| Restricted funds .....                       |              | 637.23      |             |

Items 2, 3, 4 and 5. Statement of Nonexpendable Funds<sup>1</sup>

|   | ITEM 2<br>ENDOWMENT<br>FUNDS | ITEM 3<br>FUNDS<br>TEMPORARILY<br>FUNCTIONING<br>AS ENDOWMENT | ITEM 4<br>ANNUITY<br>FUNDS | ITEM 5<br>LOAN FUNDS |
|---|------------------------------|---|----------------------------|----------------------|
| Balance (invested and uninvested) in funds at beginning of year ..... | \$431693.18                  | \$  | \$                         | \$                   |
| Additions during year:  |                              |   |                            |                      |
| Receipts from:  |                              |   |                            |                      |
| Public appropriations .....   |                              |   |                            |                      |
| Private gifts and grants .....  |                              |   |                            |                      |
| Earnings and profit on investment credited to principal account ..... |                              |   |                            |                      |
| Transfers from current funds to nonexpendable funds .....             |                              |   |                            |                      |
| TOTAL .....   | \$431693.18                  | \$  | \$                         | \$                   |
| Deductions during year (specify) .....                                |                              |   |                            |                      |
| Balance at end of year <sup>20</sup> .....                            | \$431693.18                  | \$  | \$                         | \$                   |

TABLE 2—Continued

Item 6a Statement of Funds Invested in Plant<sup>2</sup>

|  |              | TOTAL        |
|--|--------------|--------------|
| Value of plant at beginning of year.....                             | \$1602761.13 |              |
| Additions during year .....  | 59630.77     |              |
| TOTAL .....  | \$1662391.90 |              |
| Deductions during year .....   |              |              |
| Value of plant at end of year (Details given below).....             |              | \$1662391.90 |
| Less: Endowment funds invested in plant .....                        |              |              |
| Loans outstanding against plant.....                                 |              |              |
| Net invested in plant at end of year <sup>20</sup> .....             |              | \$1662391.90 |
| VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above) |              |              |
| Value of grounds .....   |              | \$124081.31  |
| Value of all buildings .....   |              | 1350865.73   |
| Value of all equipment, including libraries .....                    |              | 137444.86    |
| Value of all dormitories, included above .....                       |              | 42005.13     |

Item 6b Statement of Unexpended Plant Funds<sup>3</sup>

|   |          | TOTAL       |
|---|----------|-------------|
| Receipts for Capital Outlay—Plant Extension   |          |             |
| Balance in designated plant funds at beginning of year.....                             |          | \$ 20769.35 |
| Receipts during year:   |          |             |
| Public appropriations and tax levies:   |          |             |
| Federal .....   | \$       |             |
| State .....   |          |             |
| County .....  |          |             |
| City and district .....   |          | 25000.00    |
| Private gifts, grants, and benefactions .....   |          |             |
| Other sources (earnings and profits on investments) .....                               |          |             |
| Transfers or expenditures from current funds (not loans):                               |          |             |
| From educational and general funds .....  | 23634.56 |             |
| From auxiliary enterprises and activities funds .....                                   |          | 23634.56    |
| Other receipts for plant extensions (describe):   |          |             |
| Loans for plant extension .....   |          |             |
| TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds)..... |          | \$ 69403.91 |

Expenditures for Capital Outlay—Plant Extension<sup>3</sup> (If possible, include all capital expenditures below under expenditures from plant funds, although they have been included under table 4. Otherwise separately report the amounts spent from educational and general funds and from auxiliary enterprises funds during the year for capital outlays, plant extension and new equipment)

|  |             | TOTAL       |
|--|-------------|-------------|
| From plant funds or all funds for:   |             |             |
| Land .....   | \$ 19324.80 |             |
| New buildings .....  | 23248.07    |             |
| Additions to existing buildings .....  |             |             |
| Improvements other than buildings .....                                      | 202.65      |             |
| New equipment .....  | 5861.04     |             |
| From educational and general funds (if not included above).....              |             |             |
| From auxiliary enterprises and activities funds (if not included above)..... |             | \$ 48634.56 |
| Loans paid from plant funds .....  |             |             |
| Balance in Designated Plant Funds at close of year <sup>20</sup> .....       |             | \$ 20769.35 |

Item 7 Agency Funds, and

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

TABLE 3—CURRENT INCOME<sup>4, 5</sup>

| Income for Educational and General Purposes  |            | TOTAL        |
|--|------------|--------------|
| Student fees <sup>6</sup> (for matriculation, laboratory, library etc., but NOT including fees for auxiliary enterprises and activities, such as athletics, infirmary etc., given in items (21 to 28)) |            |              |
| 1 Resident departments .....   | \$ 7692.60 |              |
| 2 Extension and/or correspondence departments .....  |            | \$ 7692.60   |
| Endowment <sup>7</sup> (interest, including income from 1862, and other public and private endowments, but not including additions to principal of endowment funds):                                   |            |              |
| 3 From federal endowment (1862 and other land grants) .....  |            |              |
| 4 From other endowment for general purposes .....  |            |              |
| 5 From other endowment for restricted purposes .....   | 18182.08   | 18182.08     |
| Receipts from other public sources for current expenses: <sup>8</sup>  |            |              |
| 6 Federal appropriations .....   |            |              |
| 7 State appropriations and tax levies .....  |            |              |
| 8 County appropriations and tax levies .....   |            |              |
| 9 City or district appropriations or tax levies .....  |            |              |
| Gifts and grants from private sources (including foundations, for current expenses):   |            |              |
| 10 Permanent (recurring) grants from churches and boards .....   | 71756.85   |              |
| 11 Other grants (not automatically recurring) from churches and boards .....   | 59266.35   |              |
| 12 Estimated salary equivalent of nonsalaried personal service rendered .....  |            |              |
| 13 Other gifts .....   | 9200.00    | 140223.20    |
| Sales and services of educational departments (gross income): <sup>9</sup>   |            |              |
| 14 Agriculture .....   |            |              |
| 15 Dental school .....   |            |              |
| 16 Others (itemize) .....  |            |              |
| Receipts from other sources for educational and general purposes: <sup>10</sup>  |            |              |
| 17 Interest on current funds .....   |            |              |
| 18 Net income from rented property (excluding residence halls) .....   | 200.00     |              |
| 19 Other sources .....   |            | 200.00       |
| 20 TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.) .....   | \$         | \$ 166297.88 |

| Income for Auxiliary Enterprises and Activities <sup>11</sup> (Gross figures unless otherwise indicated, including receipts from student fees for these purposes. Give figures even though not handled through college office.) |            | TOTAL |
|---|------------|-------|
| 21 Residence halls .....  | \$ 2821.50 |       |
| 22 Dining halls .....   | 6045.00    |       |
| 23 Student hospital or infirmary .....  | 233.60     |       |
| 24 College bookstore .....  |            |       |
| 25 Athletics (if handled separately from physical education budget) excluding shares of visiting teams .....  |            |       |
| 26 Student unions .....   | 202.26     |       |
| 27 Other activities .....   |            |       |
| 28 TOTAL (Transfer total to table 2.) .....   | \$ 9302.36 |       |

| Income to be Used for Noneducational Purposes <sup>12</sup> (excepting auxiliary enterprises and activities and capital outlays) |    | TOTAL        |
|--|----|--------------|
| Income from investments (interest):  |    |              |
| 29 For annuities to beneficiaries (usually from funds subject to annuity) .....  | \$ |              |
| 30 For fellowships, scholarships, and other student aid (not loans) when NO service is required in return .....                  |    | \$           |
| 31 From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return .....              |    | 1370.29      |
| 32 Other receipts for noneducational purposes .....  |    |              |
| 33 TOTAL (Transfer total to table 2.) .....  | \$ | \$ 1370.29   |
| 34 TOTAL CURRENT INCOME .....  |    | \$ 176970.53 |

TABLE 4—EXPENDITURES FOR CURRENT PURPOSES<sup>4</sup>

| Expenditures for Educational and General Purposes (including equipment purchased from general current funds)  |             | TOTAL        |
|---|-------------|--------------|
| General administration and expense: <sup>13</sup>   |             |              |
| 35 General administrative offices .....   | \$ 17349.32 |              |
| 36 General expense .....  | 3872.15     | 21221.47     |
| Resident instruction and departmental research: <sup>14</sup>   |             |              |
| 37 Colleges, schools and departments (including nonbudgeted research) .....   | 85415.82    |              |
| 38 Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc. .... |             | 85415.82     |
| Organized research, separately budgeted: <sup>15</sup>  |             |              |
| 39 Agricultural experiment station .....  |             |              |
| 40 Bureau of educational research .....   |             |              |
| 41 Engineering experiment station .....   |             |              |
| 42 Others .....   |             |              |
| Extension (all extension services and correspondence courses): <sup>16</sup>  |             |              |
| 43 Agricultural .....   |             |              |
| 44 Engineering .....  |             |              |
| 45 General university extension and correspondence courses .....  |             |              |
| 46 Others .....   |             |              |
| 47 Libraries (including salaries, other operating expenses and purchase of books and binding) <sup>17</sup> .....                                       | 4005.11     | 4005.11      |
| Operation and maintenance of physical plant, and other general services: <sup>18</sup>  |             |              |
| 48 Physical plant .....   | 9718.59     |              |
| 49 Other general services .....   | 20378.75    | 30097.34     |
| 50 TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.) .....  | \$          | \$ 140739.74 |
| Amount included above expended for:   |             |              |
| 51 Administrative and professional salaries .....   | \$ 7461.14  |              |
| 52 Other personal services (clerical, operation, and maintenance) .....   | \$          |              |
| 53 For capital outlays (new equipment) .....  | \$ 10996.21 |              |

| Expenditures for Auxiliary Enterprises and Activities <sup>11</sup> (Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current funds. Give figures even though not handled through college office.) |             | TOTAL |
|--|-------------|-------|
| 54 Residence halls .....   | \$ 4262.32  |       |
| 55 Dining halls .....  | 6748.26     |       |
| 56 Student hospital or infirmary .....   | 628.09      |       |
| 57 College bookstore .....   |             |       |
| 58 Athletics (if handled separately from physical education budget) excluding shares of visiting teams .....   |             |       |
| 59 Student unions .....  | 202.26      |       |
| 60 Other activities .....  |             |       |
| 61 TOTAL (Transfer total to table 2.) .....  | \$ 11840.93 |       |
| Amount included above expended for:  |             |       |
| 62 Salaries and wages for personal services .....  | \$ 1715.00  |       |
| 63 Capital outlay (new equipment) .....  | \$          |       |

| Expenditures for Noneducational Purposes <sup>19</sup> (except auxiliary enterprises and capital outlays)    |              | TOTAL |
|--|--------------|-------|
| 64 Annuities .....   | \$           |       |
| 65 Interest on loans .....   |              |       |
| 66 Financial campaigns .....   | 19800.00     |       |
| 67 Fellowships, scholarships, and other student aid NOT involving services to institution or repayment ..... | \$ 2985.37   |       |
| 68 TOTAL (Transfer total to table 2.) .....  | \$ 22785.37  |       |
| 69 TOTAL EXPENDITURES FOR CURRENT PURPOSES .....   | \$ 175366.04 |       |



Table 2

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

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

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

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

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

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

Table 3

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Table 4

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

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

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

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

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

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

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

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

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

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

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

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

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

## Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF .....

} ss.

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

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

President of .....

Subscribed and sworn to

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

Notary Public

November 2, 1939

Mr. Wayne W. Soper  
University of the State of New York  
State Education Department  
Albany, New York

Dear Mr. Soper:

When I sent in the Fukien Financial and Statistical Reports, I was under the impression that the Ginling Reports had already been sent. These are being handled by Mrs. Macmillan, who is the Acting Secretary for Ginling College, and I had understood that they had been sent.

I discovered on checking up that the report is in hand, and is being forwarded to you. However, only the Financial section has come in, the statistical section apparently having been lost in the mail or held up for some unexplained reason. In any case, the Financial Report is being sent on to you, and we are trying to discover what has happened to the Statistical Report.

Sincerely yours,

*J. L. Parker*  
Secretary

JIP:VW

29 February 1940

STATE OF NEW YORK )  
COUNTY OF NEW YORK ) ss

Eva B. A. Macmillan, being duly sworn, deposes and says that she is the Secretary of the Board of Founders of Ginling College, for which the attached financial report is made; that this report has been signed by the presiding officer of the institution, President Wu Yi-fang; that the report has been prepared in accordance with the instructions of the New York State Education Department; that the statements therein she verily believes to be in all respects true; and that an exact copy of this report has been filed with the permanent records of the institution.

\_\_\_\_\_  
Secretary

Subscribed and sworn to before me this \_\_\_\_\_ day  
of \_\_\_\_\_, 1940.

\_\_\_\_\_  
Notary Public



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Y

THE UNIVERSITY OF THE STATE OF NEW YORK  
THE STATE EDUCATION DEPARTMENT  
ALBANY

Lloyd L. Chaney  
Assistant Commissioner for Personnel  
and Public Relations

Charles F. Probes  
Chief, Bureau of Publications

September 6, 1939

President  
Ginling College, Nanking, China  
150 Fifth Avenue  
New York City

Dear Sir:

Kindly send us for use in Handbook 24, information relative to the organization of the university for the academic year 1939-40. The information may be given on the blanks below or on separate sheets if necessary. We shall appreciate an early reply.

Very truly yours,

(Signed) Charles F. Probes

President of the university - Wu, Yi-fang

Chairman of board of Founders (U.S.A.) - Hodge, Miss Margaret E.

" " " " directors (China) - Li, Tien-lu

Deans of schools and colleges comprising the university:

Name of School

Name of Dean

No division into separate schools.

(Signed) Joseph I. Parker

(Dated) Sept. 12, 1939

(Official Position) Asst. Treas., Board of Founders

Colleges and professional and technical schools

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

Ginling College Located at Chengtu, Szechuan N. Y. China

FOR THE YEAR ENDING JUNE 30, 1940

To the New York State Education Department

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

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

Item 1

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer sessions  
165; number of Saturday sessions 33 (Saturdays are part of the regular session, no special Saturday work). Examination days omitted.

Item 2 Faculty and employees

Names of officers of faculty June 30, 1940

President Y. F. Wu Dean Ruth M. Chester  
Registrar Gu Wei-tseng Secretary Lillian Kirk

Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, excluding clerks) men 2 women 8 total 10

a No. of officers of instruction

|   | Men | Women | Total |   |
|---|-----|-------|-------|---|
| Full professors.....                    | 3   | 8     | 11    | How many officers of instruction were employed full time: men 6 women 22 total 28               |
| Adjunct, associate and ass't professors | 2   | 5     | 7     |   |
| Instructors and tutors.....             | 2   | 8     | 10    |   |
| Lecturers.....                          |     |       |       | How many on part time: men 1 women 4 total 5  |
| Other assistants on teaching force..... |     | 5     | 5     | Those employed part time were the equivalent of how many full time: men 1/2 women 2 total 2 1/2 |
| bTotal .....                            | 7   | 26    | 33    |   |

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

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

### Item 3 Students. Number and classification of students

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

| CLASSES                                   | Arts (B. A.) |       |       | Science (B. S.) |       |       | Phys. Ed. Short Course |       |       | Unclassified |       |       | Total |       | Grand total |
|---|--------------|-------|-------|-----------------|-------|-------|------------------------|-------|-------|--------------|-------|-------|-------|-------|-------------|
|   | Men          | Women | Total | Men             | Women | Total | Men                    | Women | Total | Men          | Women | Total | Men   | Women |             |
| Freshman, 1st year..                      |              | 47    |       |                 | 30    |       |                        | 11    |       |              |       |       |       | 88    |             |
| Sophomore, 2d year..                      |              | 16    |       |                 | 16    |       |                        | 2     |       |              |       |       |       | 34    |             |
| Junior, 3d year.....                      |              | 13    |       |                 | 8     |       |                        |       |       |              |       |       |       | 21    |             |
| Senior, 4th year....                      |              | 12    |       |                 | 4     |       |                        |       |       |              |       |       |       | 16    |             |
| Total.....                                |              | 88    |       |                 | 58    |       |                        | 13    |       |              |       |       |       |       | 159         |
| Fifth year and above or graduate students |              |       |       |                 |       |       |                        |       |       |              |       |       |       |       |             |

Number of above total attending full time: men..... women..... total.....; part time: men..... women..... total..... Those attending part time were the equivalent of how many full time: men..... women..... total.....

Number of students in military drill.....

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

### Item 4 Degrees conferred

|                              | aFirst degrees on completion of courses in residence |      |  |  |  |       | aHigher degrees |      |       |  |  |       |
|------------------------------|--|------|--|--|--|-------|-----------------|------|-------|--|--|-------|
|                              | B.A.   | B.S. |  |  |  | Total | M.A.            | M.S. | Ph.D. |  |  | Total |
| Men .....                    |  |      |  |  |  |       |                 |      |       |  |  |       |
| Women .....                  | 10   | 4    |  |  |  | 14    |                 |      |       |  |  |       |
| Total since last report..... |  |      |  |  |  | 14    |                 |      |       |  |  |       |

| Of the above how many received liberal arts college degrees with a major in: | First Degrees (Bachelor) |       | Master's Degrees |       | Doctor's Degrees |       |
|--|--------------------------|-------|------------------|-------|------------------|-------|
|  | Men                      | Women | Men              | Women | Men              | Women |
| Agriculture .....  |                          |       |                  |       |                  |       |
| Commerce and business .....  |                          |       |                  |       |                  |       |
| Education physical.....  |                          | 1     |                  |       |                  |       |
| Engineering .....  |                          |       |                  |       |                  |       |
| Fine arts (NOT music) .....  |                          |       |                  |       |                  |       |
| Home economics .....   |                          |       |                  |       |                  |       |
| Industrial arts .....  |                          |       |                  |       |                  |       |
| Journalism .....   |                          |       |                  |       |                  |       |
| Library science .....  |                          |       |                  |       |                  |       |
| Music .....  |                          | 1     |                  |       |                  |       |
| Nursing .....  |                          |       |                  |       |                  |       |
| Pre dentistry .....  |                          |       | x x x            | x x x | x x x            | x x x |
| Prelaw .....   |                          |       | x x x            | x x x | x x x            | x x x |
| Premedicine .....  |                          |       | x x x            | x x x | x x x            | x x x |

a Insert in blank spaces any other degrees.

### Item 5 Graduates

Number of students graduated without degrees: men..... women..... total..... (P.E. Short Course)

Recipients of honorary degrees conferred without examination

| Name | Degree | Residence |
|------|--------|-----------|
|      |        |           |
|      |        |           |
|      |        |           |
|      |        |           |

### Item 6 Library see footnote

Number of volumes in library.....; pamphlets..... Is your library free to the public for reference?..... for lending?..... Number of volumes issued for home use.....

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

### Item 7 Miscellaneous

Give number of years in each course: liberal arts....., applied science....., architecture....., graduate....., education....., law....., medicine....., veterinary..... P.E., Short Course- 2 yr.

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

|   | Number of teachers |       |       | Number of students |       |       |
|---|--------------------|-------|-------|--------------------|-------|-------|
|   | Men                | Women | Total | Men                | Women | Total |
| Summer courses .....  |                    |       |       |                    |       |       |
| Extension courses { correspondence.....<br>class extension..... |                    |       |       |                    |       |       |
| Secondary or academic in Nanking.....                           | 9*                 | 9*    | 18*   |                    | 150   |       |

\*Approximate, omitting administration.

### Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF.....

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

Subscribed and sworn to before

me this 12<sup>th</sup> day of July, 1940

President of Ginling College

Library. Most of the library still in Nanking. These figures for Chengtu only. Students and faculty have access to libraries of other institutions on same campus, so number available for use is much greater than this.



AFFIDAVIT OF ASSISTANT TREASURER OF BOARD OF FOUNDERS

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

Joseph I. Parker, being duly sworn, deposes and says that he is the Assistant Treasurer of the Board of Founders of Ginling College, for which the attached financial report is made, that this report has been signed by the presiding officer of the institution, President Wu Yi-fang, that the report has been prepared in accordance with the instructions of the New York State Education Department, that the statements therein he verily believes to be in all respects true, and that an exact copy of this report has been filed with the permanent records of the institution.

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Assistant Treasurer

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

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

Ginling College

FOR THE YEAR ENDING JUNE 30, 1940

To the New York State Education Department

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

Explanations Applicable to the Financial Report

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

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

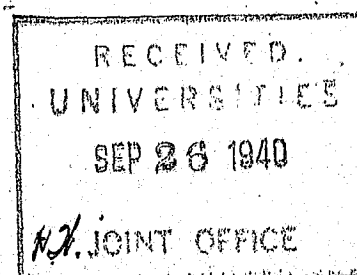




TABLE 1—STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

|  | FUNDS <sup>a</sup> | *LIABILITIES <sup>b</sup> | TOTAL        |
|--|--------------------|---------------------------|--------------|
| Current funds (item 1)                         |                    |                           |              |
| General .....                                  | \$ 5466.66         | \$ .....                  | \$ 5466.66   |
| Restricted .....                               | 637.23             | .....                     | 637.23       |
| Endowment funds (item 2).....                  | 431693.18          | .....                     | 431693.18    |
| Funds functioning as endowment (item 3).....   |                    |                           |              |
| Annuity funds (item 4).....                    |                    |                           |              |
| Loan funds (loanable principal) (item 5).....  |                    |                           |              |
| Plant funds                                    |                    |                           |              |
| Funds invested in plant (item 6a).....         | 1669082.62         | .....                     | 1669082.62   |
| Plant funds unexpended (item 6b).....          | 20769.35           | .....                     | 20769.35     |
| Agency funds .....                             |                    |                           |              |
| Undesignated funds .....                       |                    |                           |              |
| TOTAL INSTITUTIONAL FUNDS AND LIABILITIES..... | \$2127649.04       | \$ .....                  | \$2127649.04 |

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

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

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

|  |             |            | TOTAL      |
|--|-------------|------------|------------|
| Balance, beginning of year                   |             |            |            |
| General (unrestricted) funds .....           |             | \$ 6306.29 |            |
| Restricted funds .....                       |             | 637.23     | \$ 6943.52 |
| Current income (See table 3)                 |             |            |            |
| Educational and general .....                | \$187283.73 |            |            |
| Auxiliary enterprises and activities .....   | 30523.13    |            |            |
| Other noneducational income .....            | 7368.88     | 225175.74  |            |
| Current expenditures (See table 4)           |             |            |            |
| Educational and general .....                | 184566.38   |            |            |
| Auxiliary enterprises and activities .....   | 34080.11    |            |            |
| Other noneducational expenditures .....      | 7368.88     | 226015.37  |            |
| Excess or deficiency of income for year..... |             |            | 839.63     |
| Other additions and deductions (net).....    |             |            | 6103.89    |
| Balance at end of year.....                  |             |            |            |
| Consisting of <sup>20</sup>                  |             |            |            |
| General (unrestricted) funds .....           |             | 5466.66    |            |
| Restricted funds.....                        |             | 637.23     |            |

Items 2, 3, 4 and 5. Statement of Nonexpendable Funds<sup>1</sup>

|   | ITEM 2<br>ENDOWMENT<br>FUNDS | ITEM 3<br>FUNDS<br>TEMPORARILY<br>FUNCTIONING<br>AS ENDOWMENT | ITEM 4<br>ANNUITY<br>FUNDS | ITEM 5<br>LOAN FUNDS |
|---|------------------------------|---|----------------------------|----------------------|
| Balance (invested and uninvested) in funds at beginning of year ..... | \$431693.18                  | \$ .....  | \$ .....                   | \$ .....             |
| Additions during year:  |                              |   |                            |                      |
| Receipts from:  |                              |   |                            |                      |
| Public appropriations .....   |                              |   |                            |                      |
| Private gifts and grants .....  |                              |   |                            |                      |
| Earnings and profit on investment credited to principal account ..... |                              |   |                            |                      |
| Transfers from current funds to nonexpendable funds .....             |                              |   |                            |                      |
| TOTAL .....   | \$431693.18                  | \$ .....  | \$ .....                   | \$ .....             |
| Deductions during year (specify) .....                                |                              |   |                            |                      |
| Balance at end of year <sup>20</sup> .....                            | \$431693.18                  | \$ .....  | \$ .....                   | \$ .....             |

Note: All fixed funds are kept on the records at the former official rate for the Chinese dollar - not at the prevailing depreciated rate.

TABLE 2—Continued

Item 6a Statement of Funds Invested in Plant<sup>2</sup>

|  |              | TOTAL        |
|--|--------------|--------------|
| Value of plant at beginning of year.....                             | \$1662391.90 |              |
| Additions during year .....  | 6690.72      |              |
| TOTAL .....  | \$1669082.62 |              |
| Deductions during year .....   |              |              |
| Value of plant at end of year (Details given below).....             |              | \$1669082.62 |
| Less: Endowment funds invested in plant .....                        |              |              |
| Loans outstanding against plant.....                                 |              |              |
| Net invested in plant at end of year <sup>20</sup> .....             |              | \$1669082.62 |
| VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above) |              |              |
| Value of grounds .....   |              | \$ 174081.31 |
| Value of all buildings .....   |              | 1350865.73   |
| Value of all equipment, including libraries .....                    |              | 144135.58    |
| Value of all dormitories, included above .....                       |              | 420005.13    |

Item 6b Statement of Unexpended Plant Funds<sup>3</sup>

|   |          | TOTAL       |
|---|----------|-------------|
| Receipts for Capital Outlay—Plant Extension   |          |             |
| Balance in designated plant funds at beginning of year.....                         |          | \$ 20769.35 |
| Receipts during year:   |          |             |
| Public appropriations and tax levies:   |          |             |
| Federal .....   | \$ ..... |             |
| State .....   |          |             |
| County .....  |          |             |
| City and district .....   |          |             |
| Private gifts, grants and benefactions.....   |          |             |
| Other sources (earnings and profits on investments) .....                           |          |             |
| Transfers or expenditures from current funds (not loans):                           |          |             |
| From educational and general funds .....  | 6690.72  |             |
| From auxiliary enterprises and activities funds .....                               |          | 6690.72     |
| Other receipts for plant extensions (describe):                                     |          |             |
| Loans for plant extension .....   |          |             |
| TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds). |          | \$ 27460.07 |

Expenditures for Capital Outlay—Plant Extension<sup>3</sup> (If possible, include all capital expenditures below under expenditures from plant funds, although they have been included under table 4. Otherwise separately report the amounts spent from educational and general funds and from auxiliary enterprises funds during the year for capital outlays, plant extension and new equipment.)

## From plant funds or all funds for:

|  |          |             |
|--|----------|-------------|
| Land .....   | \$ ..... |             |
| New buildings .....  |          |             |
| Additions to existing buildings .....  |          |             |
| Improvements other than buildings .....                                      |          |             |
| New equipment .....  |          |             |
| From educational and general funds (if not included above).....              | 6690.72  |             |
| From auxiliary enterprises and activities funds (if not included above)..... |          | \$ 6690.72  |
| Loans paid from plant funds .....  |          |             |
| Balance in Designated Plant Funds at close of year <sup>20</sup> .....       |          | \$ 20769.35 |

## Item 7 Agency Funds, and

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



TABLE 3—CURRENT INCOME<sup>4, 5</sup>

| Income for Educational and General Purposes  |   | TOTAL              |
|--|---|--------------------|
| Student fees <sup>6</sup> (for matriculation, laboratory, library etc., but NOT including fees for auxiliary enterprises and activities, such as athletics, infirmary etc., given in items (21 to 28)) |   |                    |
| 1  | Resident departments .....  | \$ 15663.98        |
| 2  | Extension departments .....   | \$ 15663.98        |
| Endowment <sup>7</sup> (interest, including income from 1862, and other public and private endowments, but not including additions to principal of endowment funds):                                   |   |                    |
| 3  | From federal endowment (1862 and other land grants).....                  |                    |
| 4  | From other endowment for general purposes.....                            |                    |
| 5  | From other endowment for restricted purposes .....                        | 16956.46 16956.46  |
| Receipts from other public sources for current expenses: <sup>8</sup>  |   |                    |
| 6  | Federal appropriations .....  |                    |
| 7  | State appropriations and tax levies.....                                  |                    |
| 8  | County appropriations and tax levies.....                                 |                    |
| 9  | City or district appropriations or tax levies.....                        |                    |
| Gifts and grants from private sources (including foundations, for current expenses):   |   |                    |
| 10   | Permanent (recurring) grants from churches and boards.....                | 81748.20           |
| 11   | Other grants (not automatically recurring) from churches and boards.....  | 39327.92           |
| 12   | Estimated salary equivalent of nonsalaried personal service rendered..... |                    |
| 13   | Other gifts .....   | 10000.00 131076.12 |
| Sales and services of educational departments (gross income): <sup>9</sup>   |   |                    |
| 14   | Agriculture .....   |                    |
| 15   | Dental school .....   |                    |
| 16   | Others (itemize) .....  |                    |
| Receipts from other sources for educational and general purposes: <sup>10</sup>  |   |                    |
| 17   | Interest on current funds.....  |                    |
| 18   | Net income from rented property (excluding residence halls).....          | 134.00             |
| 19   | Other sources .....   | 23453.17 23587.17  |
| 20   | TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.).....  | \$ 187283.73       |

| Income for Auxiliary Enterprises and Activities <sup>11</sup> (Gross figures unless otherwise indicated, including receipts from student fees for these purposes. Give figures even though not handled through college office.) |             | TOTAL |
|---|-------------|-------|
| 21 Residence halls .....  | \$ 4412.40  |       |
| 22 Dining halls .....   | 25481.93    |       |
| 23 Student hospital or infirmary .....  | 407.80      |       |
| 24 College bookstore .....  |             |       |
| 25 Athletics (if handled separately from physical education budget) excluding shares of visiting teams .....  |             |       |
| 26 Student unions .....   | 221.00      |       |
| 27 Other activities .....   |             |       |
| 28 TOTAL (Transfer total to table 2.) .....   | \$ 30523.13 |       |

| Income to be Used for Noneducational Purposes <sup>12</sup> (excepting auxiliary enterprises and activities and capital outlays) |    | TOTAL        |
|--|----|--------------|
| Income from investments (interest):  |    |              |
| 29 For annuities to beneficiaries (usually from funds subject to annuity) .....  | \$ |              |
| 30 For fellowships, scholarships, and other student aid (not loans) when NO service is required in return .....                  |    |              |
| 31 From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return .....              |    | 7368.88      |
| 32 Other receipts for noneducational purposes .....  |    |              |
| 33 TOTAL (Transfer total to table 2.) .....  |    | \$ 7368.88   |
| 34 TOTAL CURRENT INCOME .....  |    | \$ 225175.74 |

TABLE 4—EXPENDITURES FOR CURRENT PURPOSES<sup>4</sup>

| Expenditures for Educational and General Purposes (including equipment purchased from general current funds)  |             | TOTAL        |
|---|-------------|--------------|
| General administration and expense: <sup>13</sup>   |             |              |
| 35 General administrative offices .....   | \$ 37773.87 |              |
| 36 General expense .....  | 1723.16     | \$ 39497.03  |
| Resident instruction and departmental research: <sup>14</sup>   |             |              |
| 37 Colleges, schools and departments (including nonbudgeted research) .....   | 95507.85    |              |
| 38 Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc. .... | 12314.04    | 107821.89    |
| Organized research, separately budgeted: <sup>15</sup>  |             |              |
| 39 Agricultural experiment station .....  |             |              |
| 40 Bureau of educational research .....   |             |              |
| 41 Engineering experiment station .....   |             |              |
| 42 Others .....   |             |              |
| Extension (all extension services and correspondence courses): <sup>16</sup>  |             |              |
| 43 Agricultural .....   |             |              |
| 44 Engineering .....  |             |              |
| 45 General university extension courses .....   |             |              |
| 46 Others .....   |             |              |
| 47 Libraries (including salaries, other operating expenses and purchase of books and binding) <sup>17</sup> .....                                       | 5909.18     | 5909.18      |
| Operation and maintenance of physical plant, and other general services: <sup>18</sup>  |             |              |
| 48 Physical plant .....   | 16710.25    |              |
| 49 Other general services .....   | 14628.03    | 31338.28     |
| 50 TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.) .....  | \$          | \$ 184566.38 |
| Amount included above expended for:   |             |              |
| 51 Administrative and professional salaries .....   | \$ 89372.28 |              |
| 52 Other personal services (clerical, operation and maintenance) .....  |             |              |
| 53 For capital outlays (new equipment) .....  | \$ 6690.72  |              |

| Expenditures for Auxiliary Enterprises and Activities <sup>11</sup> (Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current funds. Give figures even though not handled through college office.) |             | TOTAL |
|--|-------------|-------|
| 54 Residence halls .....   | \$ 4361.44  |       |
| 55 Dining halls .....  | 27867.52    |       |
| 56 Student hospital or infirmary .....   | 1630.12     |       |
| 57 College bookstore .....   |             |       |
| 58 Athletics (if handled separately from physical education budget) excluding shares of visiting teams .....   |             |       |
| 59 Student unions .....  | 221.00      |       |
| 60 Other activities .....  |             |       |
| 61 TOTAL (Transfer total to table 2.) .....  | \$ 34080.11 |       |
| Amount included above expended for:  |             |       |
| 62 Salaries and wages for personal services .....  | \$ 1243.45  |       |
| 63 Capital outlay (new equipment) .....  | \$ 202.00   |       |

| Expenditures for Noneducational Purposes <sup>19</sup> (except auxiliary enterprises and capital outlays)    |    | TOTAL        |
|--|----|--------------|
| 64 Annuities .....   | \$ |              |
| 65 Interest on loans .....   |    |              |
| 66 Financial campaigns .....   |    |              |
| 67 Fellowships, scholarships, and other student aid NOT involving services to institution or repayment ..... |    | \$ 7368.88   |
| 68 TOTAL (Transfer total to table 2.) .....  |    | \$ 7368.88   |
| 69 TOTAL EXPENDITURES FOR CURRENT PURPOSES .....   |    | \$ 226015.37 |

Table 2

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

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

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

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

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

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

Table 3

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(a) Annuities to beneficiaries of annuity gift funds.

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

Table 4

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

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

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

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

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

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

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

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

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

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

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

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

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

## Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF .....

ss.

Vi-fang Wu

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

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

President of .....

Subscribed and sworn to

before me this 12<sup>th</sup> day of July, 1940

Notary Public



ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

Ginling College Located at Changtu, Szechuan N.Y. China

FOR THE YEAR ENDING JUNE 30, 1941

To the New York State Education Department

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

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

If church, affiliated with what religious denomination? Interdenominational private, independent of church

Item 1

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer sessions 171; number of Saturday sessions 33 (Saturdays are part of regular session. NO special Saturday work. Examination days omitted.)

Item 2 Faculty and employees

Names of officers of faculty June 30, 1941

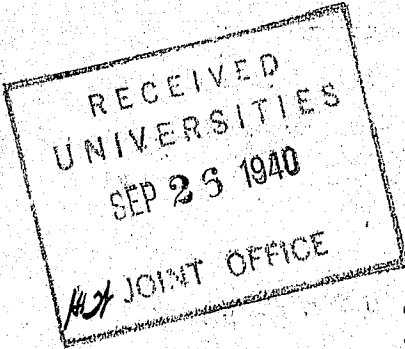
President Y. F. Wu Dean Ruth M. Chester Registrar Gu Wei-tseng Secretary Lillian Kirk

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

a No. of officers of instruction

|   | Men | Women | Total |   |
|---|-----|-------|-------|---|
| Full professors                         | 3   | 8     | 11    | How many officers of instruction were employed full time: men 6 women 27 total 33       |
| Adjunct, associate and ass't professors | 1   | 7     | 8     | How many on part time: men 0 women 5 total 5  |
| Instructors and tutors                  | 2   | 10    | 12    | Those employed part time were the equivalent of how many full time: men women 2 total 2 |
| Lecturers                               |     |       |       |   |
| Other assistants on teaching force      |     | 7     | 7     |   |
| bTotal                                  | 6   | 32    | 38    |   |

a Excluding data for summer and university extension courses which should be reported under item 7.  
b Besides the above there were men and women employed in organized research work.





### Item 3 Students. Number and classification of students

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

| CLASSES                                      | Arts<br>(B. A.) |       |       | Science<br>(B. S.) |       |       | Phys. Ed.<br>Short Course |       |       | Unclassified |       |       | Total |       | Grand<br>total |
|--|-----------------|-------|-------|--------------------|-------|-------|---------------------------|-------|-------|--------------|-------|-------|-------|-------|----------------|
|  | Men             | Women | Total | Men                | Women | Total | Men                       | Women | Total | Men          | Women | Total | Men   | Women |                |
| Freshman, 1st year..                         |                 | 62    |       |                    | 20    |       |                           | 6     |       |              |       |       |       |       | 88             |
| Sophomore, 2d year..                         |                 | 40    |       |                    | 23    |       |                           | 5     |       |              |       |       |       |       | 68             |
| Junior, 3d year....                          |                 | 16    |       |                    | 11    |       |                           |       |       |              |       |       |       |       | 27             |
| Senior, 4th year....                         |                 | 15    |       |                    | 8     |       |                           |       |       |              |       |       |       |       | 23             |
| Total.....                                   |                 | 133   |       |                    | 62    |       |                           | 11    |       |              |       |       |       |       | 206            |
| Fifth year and above<br>or graduate students |                 |       |       |                    |       |       |                           |       |       |              |       |       |       |       |                |

Number of above total attending full time: men..... women **206**..... total **206**.....; part time: men..... women..... total..... Those attending part time were the equivalent of how many full time: men..... women..... total.....

Number of students in military drill.....

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

### Item 4 Degrees conferred

|                                   | aFirst degrees on completion of courses in residence |      |  |  |  |       | aHigher degrees |      |       |  |  |       |
|-----------------------------------|--|------|--|--|--|-------|-----------------|------|-------|--|--|-------|
|                                   | B.A.   | B.S. |  |  |  | Total | M.A.            | M.S. | Ph.D. |  |  | Total |
| Men .....                         |  |      |  |  |  |       |                 |      |       |  |  |       |
| Women .....                       | 15   | 14*  |  |  |  | 29    |                 |      |       |  |  |       |
| Total since last re-<br>port..... |  |      |  |  |  | 29    |                 |      |       |  |  |       |

### Item 5 Graduates

Number of students graduated without degrees: men..... women **4**..... total **4** Phys. Ed. short course.

Recipients of honorary degrees conferred without examination

| Name | Degree | Residence |
|------|--------|-----------|
|      |        |           |
|      |        |           |
|      |        |           |
|      |        |           |
|      |        |           |

### Item 6 Library (Figures for Chengtu only. Most of library still in Nanking)

Number of volumes in library **4580**; pamphlets **280**..... Is your library free to the public for reference? **Yes**..... for lending? **restricted**..... Number of volumes issued for home use **8324**.....

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

\*Insert in blank spaces any other degrees.  
\*includes 6 not previously reported from combined college and nursing course in cooperation with Peking Union Medical College.

### Item 7 Miscellaneous

Give number of years in each course: liberal arts..... **4**....., applied science..... **4**....., architecture.....  
graduate....., education....., law....., medicine..... **Nursing 6**, Phys. Ed. **2**.

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

|  | Number of teachers |       |       | Number of students |       |       |
|--|--------------------|-------|-------|--------------------|-------|-------|
|  | Men                | Women | Total | Men                | Women | Total |
| Summer courses .....   |                    |       |       |                    |       |       |
| Extension courses { <del>correspondence</del> Rural <del>class extension</del> Service |                    | 9     | 9     |                    |       |       |
| Secondary or academic .....  | 4                  | 10    | 14    |                    | 150   |       |

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

Name **Yi-fang Wu**..... Position **President**.....

Affidavit of presiding officer

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

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

Subscribed and sworn to before

me this..... day of..... 1941

President of **Ginling College**

27  
F. J. 9/11

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

Ginling College

FOR THE YEAR ENDING JUNE 30, 1941

To the New York State Education Department

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

Explanations Applicable to the Financial Report

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

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

TABLE 1—STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

|  | FUNDS <sup>a</sup> | *LIABILITIES <sup>b</sup> | TOTAL        |
|--|--------------------|---------------------------|--------------|
|  | (1)                | (2)                       | (3)          |
| Current funds (item 1)                         |                    |                           |              |
| General .....                                  | \$ 2684.26         | \$ .....                  | \$ 2684.26   |
| Restricted .....                               | 879.30             | .....                     | 879.30       |
| Endowment funds (item 2).....                  | 431693.18          | .....                     | 431693.18    |
| Funds functioning as endowment (item 3).....   |                    |                           |              |
| Annuity funds (item 4).....                    |                    |                           |              |
| Loan funds (loanable principal) (item 5).....  |                    |                           |              |
| Plant funds                                    |                    |                           |              |
| Funds invested in plant (item 6a).....         | 1681445.94         | .....                     | 1681445.94   |
| Plant funds unexpended (item 6b).....          | 20769.35           | .....                     | 20769.35     |
| Agency funds .....                             |                    |                           |              |
| Undesignated funds .....                       |                    |                           |              |
| TOTAL INSTITUTIONAL FUNDS AND LIABILITIES..... | \$2137471.93       | \$.....                   | \$2137471.93 |

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

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

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

|   |              |            | TOTAL           |
|---|--------------|------------|-----------------|
| Balance, beginning of year                              |              |            |                 |
| General (unrestricted) funds .....                      |              | \$ 5466.66 |                 |
| Restricted funds .....                                  |              | 637.23     | \$ 6103.89      |
| Current income (See table 3)                            |              |            |                 |
| Educational and general .....                           | \$ 389377.30 |            |                 |
| Auxiliary enterprises and activities .....              | 66552.74     |            |                 |
| Other noneducational income .....                       | 2835.00      | 458765.04  |                 |
| Current expenditures (See table 4)                      |              |            |                 |
| Educational and general .....                           | 342795.50    |            |                 |
| Auxiliary enterprises and activities .....              | 115674.87    |            |                 |
| Other noneducational expenditures .....                 | 2835.00      | 461305.37  |                 |
| Excess or deficiency of income for year.....            |              |            | 2540.33 Deficit |
| Other additions and deductions (net).....               |              |            | 3563.56         |
| Balance at end of year.....                             |              |            |                 |
| Consisting of <sup>20</sup>                             |              |            |                 |
| General (unrestricted) funds (Transfer to table 1)..... |              | 2684.26    |                 |
| Restricted funds (Transfer to table 1).....             |              | 879.30     |                 |

Items 2, 3, 4 and 5. Statement of Nonexpendable Funds<sup>1</sup>

|   | ITEM 2<br>ENDOWMENT<br>FUNDS | ITEM 3<br>FUNDS<br>TEMPORARILY<br>FUNCTIONING<br>AS ENDOWMENT | ITEM 4<br>ANNUITY<br>FUNDS | ITEM 5<br>LOAN FUNDS |
|---|------------------------------|---|----------------------------|----------------------|
| Balance (invested and uninvested) in funds at beginning of year ..... | \$ 431693.18                 | \$ .....  | \$ .....                   | \$ .....             |
| Additions during year:  |                              |   |                            |                      |
| Receipts from:  |                              |   |                            |                      |
| Public appropriations .....   |                              |   |                            |                      |
| Private gifts and grants .....  |                              |   |                            |                      |
| Earnings and profit on investment credited to principal account ..... |                              |   |                            |                      |
| Transfers from current funds to nonexpendable funds .....             |                              |   |                            |                      |
| TOTAL .....   | \$ 431693.18                 | \$ .....  | \$ .....                   | \$ .....             |
| Deductions during year (specify) .....                                |                              |   |                            |                      |
| Balance at end of year <sup>20</sup> (Transfer to table 1).....       | \$ 431693.18                 | \$ .....  | \$ .....                   | \$ .....             |

Note: All fixed funds are entered at former value - no re-valuation has been made since the depreciation of the Chinese dollar.<sup>[2]</sup>

TABLE 2—Continued

Item 6a Statement of Funds Invested in Plant<sup>2</sup>

|   |                | TOTAL          |
|---|----------------|----------------|
| Value of plant at beginning of year.....  | \$1,669,082.62 |                |
| Additions during year .....   | 12363.32       |                |
| TOTAL .....   | \$1,681,445.94 |                |
| Deductions during year .....  |                |                |
| Value of plant at end of year (Details given below).....                                |                | \$1,681,445.94 |
| Less: Endowment funds invested in plant (Transfer the total of these.....               |                |                |
| Loans outstanding against plant two items to table 1, column 2).....                    |                |                |
| Net invested in plant at end of year <sup>20</sup> (Transfer to table 1, column 1)..... |                | \$1,681,445.94 |
| VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above)                    |                |                |
| Value of grounds .....  |                | \$ 174081.31   |
| Value of all buildings .....  |                | 1350865.73     |
| Value of all equipment, including libraries .....                                       |                | 156498.90      |
| Value of all dormitories, included above .....  |                | 420095.13      |

Item 6b Statement of Unexpended Plant Funds<sup>3</sup>

|   |          | TOTAL       |
|---|----------|-------------|
| Receipts for Capital Outlay—Plant Extension   |          |             |
| Balance in designated plant funds at beginning of year.....                             |          | \$ 20769.35 |
| Receipts during year:   |          |             |
| Public appropriations and tax levies:   |          |             |
| Federal .....   | \$ ..... |             |
| State .....   |          |             |
| County .....  |          |             |
| City and district .....   |          |             |
| Private gifts, grants and benefactions.....   |          |             |
| Other sources (earnings and profits on investments) .....                               |          |             |
| Transfers or expenditures from current funds (not loans):                               |          |             |
| From educational and general funds .....  | 12363.32 |             |
| From auxiliary enterprises and activities funds .....                                   |          | 12363.32    |
| Other receipts for plant extensions (describe):   |          |             |
| Loans for plant extension .....   |          |             |
| TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds)..... |          | \$ 33132.67 |

|   |          | TOTAL       |
|---|----------|-------------|
| Expenditures for Capital Outlay—Plant Extension <sup>3</sup> (If possible, include all capital expenditures below under expenditures from plant funds, although they have been included under table 4. Otherwise separately report the amounts spent from educational and general funds and from auxiliary enterprises funds during the year for capital outlays, plant extension and new equipment.) |          |             |
| From plant funds or all funds for:  |          |             |
| Land .....  | \$ ..... |             |
| New buildings .....   |          |             |
| Additions to existing buildings .....   |          |             |
| Improvements other than buildings .....   |          |             |
| New equipment .....   |          |             |
| From educational and general funds (if not included above).....   | 12363.32 |             |
| From auxiliary enterprises and activities funds (if not included above).....  |          | \$ 12363.32 |
| Loans paid from plant funds .....   |          |             |
| Balance in Designated Plant Funds at close of year <sup>20</sup> (Transfer to table 1, column 1).....   |          | \$ 20769.35 |

Item 7 Agency Funds, and

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



TABLE 3—CURRENT INCOME<sup>4, 5</sup>

| Income for Educational and General Purposes  |              | TOTAL        |
|--|--------------|--------------|
| Student fees <sup>6</sup> (for matriculation, laboratory, library etc., but NOT including fees for auxiliary enterprises and activities, such as athletics, infirmary etc., given in items 21 to 28) |              |              |
| 1 Resident departments .....   | \$ 19,706.92 |              |
| 2 Extension departments .....  |              | \$ 19,706.92 |
| Endowment <sup>7</sup> (interest, including income from 1862, and other public and private endowments, but not including additions to principal of endowment funds):                                 |              |              |
| 3 From federal endowment (1862 and other land grants) .....  |              |              |
| 4 From other endowment for general purposes .....  | 17,160.00    |              |
| 5 From other endowment for restricted purposes .....   |              | 17,160.00    |
| Receipts from other public sources for current expenses: <sup>8</sup>  |              |              |
| 6 Federal appropriations .....   |              |              |
| 7 State appropriations and tax levies .....  |              |              |
| 8 County appropriations and tax levies .....   |              |              |
| 9 City or district appropriations or tax levies .....  |              |              |
| Gifts and grants from private sources (including foundations, for current expenses):   |              |              |
| 10 Permanent (recurring) grants from churches and boards .....   | 104,535.00   |              |
| 11 Other grants (not automatically recurring) from churches and boards .....   | 44,652.84    |              |
| 12 Estimated salary equivalent of nonsalaried personal service rendered .....  |              |              |
| 13 Other gifts .....   | 37,000.00    | 186,187.84   |
| Sales and services of educational departments (gross income): <sup>9</sup>   |              |              |
| 14 Agriculture .....   |              |              |
| 15 Dental school .....   |              |              |
| 16 Others (itemize) .....  |              |              |
| Receipts from other sources for educational and general purposes: <sup>10</sup>  |              |              |
| 17 Interest on current funds .....   | 4,028.31     |              |
| 18 Net income from rented property (excluding residence halls) .....   |              |              |
| 19 Other sources .....   | 16,229.43    | 166,322.54   |
| 20 TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.) .....   | \$           | \$389,377.30 |

| Income for Auxiliary Enterprises and Activities <sup>11</sup> (Gross figures unless otherwise indicated, including receipts from student fees for these purposes. Give figures even though not handled through college office.) |              | TOTAL       |
|---|--------------|-------------|
| 21 Residence halls .....  | \$ 55,700.00 |             |
| 22 Dining halls .....   | 60,596.74    |             |
| 23 Student hospital or infirmary .....  | 386.00       |             |
| 24 College bookstore .....  |              |             |
| 25 Athletics (if handled separately from physical education budget) excluding shares of visiting teams .....  |              |             |
| 26 Student unions .....   |              |             |
| 27 Other activities .....   |              |             |
| 28 TOTAL (Transfer total to table 2.) .....   | \$           | \$66,552.74 |

| Income to be Used for Noneducational Purposes <sup>12</sup> (excepting auxiliary enterprises and activities and capital outlays) |    | TOTAL        |
|--|----|--------------|
| Income from investments (interest):  |    |              |
| 29 For annuities to beneficiaries (usually from funds subject to annuity) .....  | \$ |              |
| 30 For fellowships, scholarships, and other student aid (not loans) when NO service is required in return .....                  |    | \$           |
| 31 From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return .....              |    | 28,350.00    |
| 32 Other receipts for noneducational purposes .....  |    |              |
| 33 TOTAL (Transfer total to table 2.) .....  | \$ | \$28,350.00  |
| 34 TOTAL CURRENT INCOME .....  |    | \$458,765.04 |

TABLE 4—EXPENDITURES FOR CURRENT PURPOSES<sup>4</sup>

| Expenditures for Educational and General Purposes (including equipment purchased from general current funds)  |               | TOTAL        |
|---|---------------|--------------|
| General administration and expense: <sup>13</sup>   |               |              |
| 35 General administrative offices .....   | \$ 58,533.18  |              |
| 36 General expense .....  | 46,411.92     | 63,175.10    |
| Resident instruction and departmental research: <sup>14</sup>   |               |              |
| 37 Colleges, schools and departments (including nonbudgeted research) .....   | 16,721.58     |              |
| 38 Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc. .... | 48,953.53     | 216,169.37   |
| Organized research, separately budgeted: <sup>15</sup>  |               |              |
| 39 Agricultural experiment station .....  |               |              |
| 40 Bureau of educational research .....   |               |              |
| 41 Engineering experiment station .....   |               |              |
| 42 Others .....   |               |              |
| Extension (all extension services and correspondence courses): <sup>16</sup>  |               |              |
| 43 Agricultural .....   |               |              |
| 44 Engineering .....  |               |              |
| 45 General university extension courses .....   |               |              |
| 46 Others .....   |               |              |
| 47 Libraries (including salaries, other operating expenses and purchase of books and binding) <sup>17</sup> .....                                       | 7,773.20      | 7,773.20     |
| Operation and maintenance of physical plant, and other general services: <sup>18</sup>  |               |              |
| 48 Physical plant .....   | 182,920.08    |              |
| 49 Other general services .....   | 36,785.75     | 55,677.83    |
| 50 TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.) .....  | \$            | \$342,795.50 |
| Amount included above expended for:   |               |              |
| 51 Administrative and professional salaries .....   | \$ 130,991.16 |              |
| 52 Other personal services (clerical, operation and maintenance) .....  | 35,244.87     |              |
| 53 For capital outlays (new equipment) .....  | 123,633.32    |              |

| Expenditures for Auxiliary Enterprises and Activities <sup>11</sup> (Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current funds. Give figures even though not handled through college office.) |               | TOTAL        |
|--|---------------|--------------|
| 54 Residence halls .....   | \$ 170,811.82 |              |
| 55 Dining halls .....  | 89,485.29     |              |
| 56 Student hospital or infirmary .....   | 3,209.76      |              |
| 57 College bookstore .....   |               |              |
| 58 Athletics (if handled separately from physical education budget) excluding shares of visiting teams .....   |               |              |
| 59 Student unions .....  |               |              |
| 60 Other activities .....  | 58,980.00     |              |
| 61 TOTAL (Transfer total to table 2.) .....  | \$            | \$11,5674.87 |

| Expenditures for Noneducational Purposes <sup>10</sup> (except auxiliary enterprises and capital outlays)    |    | TOTAL        |
|--|----|--------------|
| 62 Annuities .....   | \$ |              |
| 63 Interest on loans .....   |    |              |
| 64 Financial campaigns .....   |    |              |
| 65 Fellowships, scholarships, and other student aid NOT involving services to institution or repayment ..... |    | \$           |
| 66 Other purposes .....  |    | 28,350.00    |
| 67 TOTAL (Transfer total to table 2.) .....  | \$ | \$28,350.00  |
| 68 TOTAL EXPENDITURES FOR CURRENT PURPOSES .....   |    | \$461,305.37 |

Table 2

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

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

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

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

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

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

Table 3

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

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

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

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

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

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general fund  
ditures for t

Recreation  
also included  
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Income a  
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tenance of p  
distributed.

<sup>12</sup> Income  
29 to 33).  
be applied d  
than auxiliar

(a) Annui

(b) Fellow  
loans) when  
similar paym  
tional expen  
loan if it has  
diture at all,  
the recipient  
ships, or (3)  
if the recipi  
service. It  
student may  
educational  
student fees  
for scholars  
purposes.

unds. Charges for room and board in residence and ng halls should not be included here. Amounts collected support specific activities and paid over to those activities uld be deducted from total collections before income n student fees is entered in the report. Where scholar- ps are granted out of current revenues, student fees and m and board revenue should include income at the ommary rates for the services donated to scholarship dents and a similar amount should be set up as an enditure under "expenditures for other noneducational poses" for fellowships, scholarships etc. Scholarships ich consist of remission of fees or tuition may be treated deductions from fee income as the student in this case ot charged the full fee.

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

Public appropriations and tax levies (lines 6 to 9). There uld be included hereunder all amounts received from or de available by governmental sources out of govern- ntal, and not institutional, revenues which are expend- e for current purposes and which are not specifically ropriated for physical plant extensions or additions to manent funds.

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

Other sources (lines 17 to 19). All items of educational general income not covered under the preceding head- s should be included under "other sources." The ortant items should be listed separately.

Statement of auxiliary enterprises and activities (lines to 28). Under this heading are included those enter- es which are not directly related to the educational ivities of the institution but exist solely for the purpose serving the student body or faculty. These enterprises ude residence halls, dining halls, infirmary (unless ddled as a part of health service), bookstore and laundry hen primarily for service of students and faculty) and ir income is principally in the form of cash. They der service to students and perhaps others and are dis- ct from activities operated by institutional departments. ese enterprises are ordinarily self-supporting. Their ss income should be stated after deducting refunds of yments returned. This income should not be included h educational income, however, unless the net income used to support the educational budget. In that case, the income may be transferred to the educational and eral fund receipts. The same comment applies to expen- ures for these activities (lines 54 to 63).

Recreational activities, such as athletics and union, are o included under this heading. If these activities are handled through the university treasury they should vertheless be included.

Income and expenditures of intercollegiate athletics uld be separately stated, the only exception being the dition in which all expense is an integral part of the partment of Physical Education. There should be de- cted from gross receipts the share of other schools in the pective games.

Under expenditures include share of operation and main- nance of physical plant or other general expense when so tributed.

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

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

Table 4

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Name ..... Position .....

#### Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF .....

} ss.

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

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

President of .....

Subscribed and sworn to

before me this.....day of.....1941

Notary Public



[87]  
OCT  
1941

AFFIDAVIT OF ASSISTANT TREASURER OF BOARD OF FOUNDERS

STATE OF NEW YORK }  
COUNTY OF NEW YORK } ss

Joseph I. Parker, being duly sworn, deposes and says that he is the Assistant Treasurer of the Board of Founders of Ginling College, for which the attached financial report is made, that this report has been signed by the presiding officer of the institution, President Ma Yi-fang, that the report has been prepared in accordance with the instructions of the New York State Education Department, that the statements therein he verily believes to be in all respects true, and that an exact copy of this report has been filed with the permanent records of the institution.

\_\_\_\_\_  
Assistant Treasurer

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

Chengtu, Szechuan, China for the year ending June 30, 1942

to the New York State Education Department

Control: Church, interdenominational.

Item 1. Days 168 plus 33 Saturdays which are part of regular session.  
Examination days omitted.

Item 2. Faculty and Employees  
President Y. F. Wu    Dean Ruth M. Chester    Registrar Mrs. Shao Bao Fu-nien  
Secretary Lillian Kirk (on sick leave)

Officers of administration: 2 men and 7 women    total 9

| Officers of instruction: | Men | Women | Total |
|--------------------------|-----|-------|-------|
| Full professors          | 3   | 10    | 13    |
| Ass't "                  | 2   | 9     | 11    |
| Instructors              | 5   | 11    | 16    |
| Assistants               | -   | 11    | 11    |
| Total                    | 10  | 41    | 51    |

Full time: 6 men 36 women    total 42    Part time: 4 men 5 women total 9  
Part time were equivalent to  $1\frac{1}{2}$  full time men and 2 full time women

Item 3. Students

| Classes  | Arts | Science | P.E. Short course | Total | Grand Total |
|----------|------|---------|-------------------|-------|-------------|
| 1st Year | 72   | 32      | 7                 | 111   |             |
| 2nd "    | 33   | 15      | 1                 | 49    |             |
| 3rd "    | 29   | 14      |                   | 43    |             |
| 4th "    | 12   | 14      |                   | 26    |             |
| Totals   | 146  | 75      | 8                 |       | 229         |

All were full time students

Item 4. Degrees: B.A. 12    B.S. 14    Total 26

Item 5. None graduated without degrees.

Item 6. Library. Figures for Chengtu only.    Main Library still in Nanking.  
No. of volumes 4,900    pamphlets 350.    Issued for home use 9,535.  
Free to public for reference, lending restricted.    We also have free  
use for our students and faculty of the other university libraries  
which are in same building.

Item 7. Liberal Arts 4 years; Applied Science 4 years; Physical Ed. short  
course 2 years.  
Rural Service  $3\frac{1}{2}$  women.  
Secondary School in Nanking, approximately same as last year.  
Discontinued from July 1942.

Date Aug. 30, 1942

.....  
Pres. of Ginling College

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

*Living College*

for the year ending June 30, 1942

To the New York State Education Department

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

Explanations Applicable to the Financial Report

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

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



TABLE 1 - STATEMENT OF INSTITUTIONAL FUNDS & LIABILITIES

|  | FUNDS          | LIABILITIES | TOTAL           |
|--|----------------|-------------|-----------------|
| Current funds (item 1)                   |                |             |                 |
| General .....                            | \$ 3027.09     | \$          | \$ 3027.09      |
| Restricted .....                         | 879.30         |             | 879.30          |
| Endowment funds (item 2).....            | 431,693.18     |             | 431,693.18      |
| Funds functioning as endowment (item 3). |                |             |                 |
| Annuity funds (item 4).....              |                |             |                 |
| Loan funds (loanable principal)(item 5). |                |             |                 |
| Plant funds                              |                |             |                 |
| Funds invested in plant (item 6a).....   | 1713,417.61    |             | 1713,417.61     |
| Plant funds unexpended (item 6b).....    | 20,769.35      |             | 20,769.35       |
| Agency funds.....                        |                |             |                 |
| Undesignated funds.....                  |                |             |                 |
| Total Institutional Funds & Liabilities. | \$ 216,9786.53 | \$          | \$ 2,169,786.53 |

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

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

|  |               |             | TOTAL      |
|--|---------------|-------------|------------|
| Balance, beginning of year               |               |             |            |
| General (unrestricted) funds.....        |               | \$ 2684.26  |            |
| Restricted funds .....                   |               | 879.30      | \$ 3563.56 |
| Current income (See table 3)             |               |             |            |
| Educational and general.....             | \$ 863,297.05 |             |            |
| Auxiliary enterprises and activities..   | 211,525.10    |             |            |
| Other noneducational income.....         | 15,744.15     | 111,056.28  |            |
| Current expenditures (See table 4)       |               |             |            |
| Educational and general.....             | 772,203.62    |             |            |
| Auxiliary enterprises and activities..   | 23,2275.68    |             |            |
| Other noneducational expenditures.....   | 15,744.15     | 111,0223.45 |            |
| Excess or deficiency of income for year. |               |             | 342.83     |
| Other additions and deductions (net).... |               |             | 3906.39    |
| Balance at end of year.. ..              |               |             |            |
| Consisting of                            |               |             |            |
| General (unrestricted) funds.....        |               | 3027.09     |            |
| Restricted funds.....                    |               | 879.30      |            |

NOTE: All investments and property are kept on the records at the par value of the Chinese dollar - and not at the present depreciated figure.

All figures in Chinese dollars - rate used for U.S\$ = 18.71

TABLE 2 - Continued  
Items 2, 3, 4, and 5. Statement of Nonexpendable Funds

|  | Item 2<br>Endowment<br>funds | Item 3<br>Temporary<br>Funds<br>Temporarily func-<br>tioning<br>as endow-<br>ment | Item 4<br>Annuity<br>funds | Item 5<br>Loan<br>Funds |
|--|------------------------------|---|----------------------------|-------------------------|
| Balance (invested & uninvested) in funds at beginning of year.....   | \$ 431693.18                 | \$  | \$                         | \$                      |
| Additions during year:   |                              |   |                            |                         |
| Receipts from:   |                              |   |                            |                         |
| Public appropriations.....   |                              |   |                            |                         |
| Private gifts and grants.....  |                              |   |                            |                         |
| Earnings and profit on investment credited to principal account..... |                              |   |                            |                         |
| Transfers from current funds to nonexpendable funds.....             |                              |   |                            |                         |
| Total.....   | 431693.18                    |   |                            |                         |
| Deduction during year (specify)...                                   |                              |   |                            |                         |
| Balance at end of year .....   | \$ 431693.18                 | \$  | \$                         | \$                      |

Item 6a Statement of Funds Invested in Plant

|  | Total         |
|--|---------------|
| Value of plant at beginning of year.....                             | \$ 1681445.94 |
| Additions during year .....  | 31971.67      |
| Total.....   | 1713417.61    |
| Deductions during year .....   |               |
| Value of plant at end of year (Details given below)                  |               |
| Less: Endowment funds invested in plant.....                         | 1713417.61    |
| Loans outstanding against plant.....                                 |               |
| Net invested in plant at end of year .....                           | 1713417.61    |
| VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above) |               |
| Value of grounds.....  | 174081.31     |
| Value of all buildings .....   | 1350865.73    |
| Value of all equipment, including libraries.....                     | 188470.57     |
| Value of all dormitories, included above.....                        | 420005.13     |

## Item 6b Statement of Unexpended Plant Funds

| Receipts for Capital Outlay - Plant Extension             |           | Total        |
|---|-----------|--------------|
| Balance in designated plant funds at beginning of yr.     |           | \$ 20,769.35 |
| Receipts during year:                                     |           |              |
| Public appropriations and tax levies:                     |           |              |
| Federal .....   |           |              |
| State .....   |           |              |
| County .....  |           |              |
| City and district .....                                   |           |              |
| Private gifts, grants and benefactions .....              |           |              |
| Other sources (earnings and profits on investments)       |           |              |
| Transfers or expenditures from current funds (not loans): |           |              |
| From educational and general funds .....                  | 31,971.67 |              |
| From auxiliary enterprises and activities funds ..        |           | 31,971.67    |
| Other receipts for plant extensions (describe):           |           |              |
| Loans for plant extension .....                           |           |              |
| Total Receipts & Balances                                 |           | \$ 52,741.02 |

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

|  | Total        |
|--|--------------|
| From plant funds or all funds for:                             |              |
| Land .....   | \$           |
| New buildings .....  |              |
| Additions to existing buildings .....                          |              |
| Improvements other than buildings .....                        |              |
| New equipment .....  |              |
| From educational and general funds (if not included above).... | 31,971.67    |
| From auxiliary enterprises and activities funds ....           | \$ 31,971.67 |
| Loans paid from plant funds .....                              |              |
| Balance in Designated Plant Funds at close of yr.              | \$ 20,769.35 |

## Item 7 Agency Funds, and

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



TABLE 3 - CURRENT INCOME

[5]

| Income for Educational and General Purposes  |  | Total        |
|--|--|--------------|
| Student fees (for matriculation, laboratory, library, etc., but NOT including fees for auxiliary enterprise & activities, such as athletics infirmary etc., given in items (21 to 28)) |  |              |
| 1  | Resident departments .....   | \$ 38923.64  |
| 2  | Extension departments .....  | \$ 38923.64  |
| Endowment:   |  |              |
| 3  | From federal endowment (1862 and other land grants)                        |              |
| 4  | From other endowment for general purposes .....                            | 93550.00     |
| 5  | From other endowment for restricted purposes ...                           | 93,550.00    |
| Receipts from other public sources for current expenses:   |  |              |
| 6  | Federal appropriations .....   |              |
| 7  | State appropriations and tax levies .....                                  |              |
| 8  | County appropriations and tax levies .....                                 |              |
| 9  | City or district appropriations or tax levies ...                          |              |
| Gifts and grants from private sources:   |  |              |
| 10   | Permanent (recurring) grants from churches and boards .....                | 310,285.21   |
| 11   | Other grants (not automatically recurring) from churches and boards .....  | 252510.94    |
| 12   | Estimated salary equivalent of nonsalaries personal service rendered ..... |              |
| 13   | Other gifts .....  | 181,407.15   |
| Sales and services of educational departments:   |  |              |
| 14   | Agriculture .....  |              |
| 15   | Dental school .....  |              |
| 16   | Others (itemize) .....   | 744201.30    |
| Receipts from other sources for educational and general purposes:  |  |              |
| 17   | Interest on current funds .....  | 6622.09      |
| 18   | Net income from rented property (excluding residence halls) .....          |              |
| 19   | Other sources .....  | 6622.09      |
| 20   | Total Educational & General Receipts<br>(Transfer total to table 2.) ..... | \$ 883297.03 |

| Income for Auxiliary Enterprises & Activities. |  | Total       |
|--|--|-------------|
| 21   | Residence halls .....                              | \$ 12145.00 |
| 22   | Dining halls .....                                 | 198558.10   |
| 23   | Student hospital or infirmary .....                | 822.08      |
| 24   | College bookstore .....                            |             |
| 25   | Athletics excluding shares of visiting teams ..... |             |
| 26   | Student unions .....                               |             |
| 27   | Other activities .....                             |             |
| 28   | Total (Transfer total to table 2.) .....           | \$ 21625.10 |

TABLE 3 - CURRENT INCOME (CONT'D)

| Income to be Used for Noneducational Purposes<br>(exception auxiliary enterprises & activities &<br>capital outlays) |   | Total         |
|--|---|---------------|
| Income from investments (interest):  |   |               |
| 29   | For annuities to beneficiaries (usually from funds subject to annuity).....                                 | \$            |
| 30   | For fellowships, scholarships, and other student aid (not loans) when NO service is required in return..... | \$            |
| 31   | From gifts to be used for scholarships, student aid etc. (not loans) when NO service in return.....         | \$            |
| 32   | Other receipts for noneducational purposes....  | 15744.15      |
| 33   | Total (Transfer total to table 2).....  | 15744.15      |
| 34   | Total Current Income.....   | \$ 1110566.28 |

TABLE 4 - EXPENDITURES FOR CURRENT PURPOSES

| Expenditures for Educational and General Purposes<br>(including equipment purchased from general current funds) |   | Total        |
|---|---|--------------|
| General administration and expense:   |   |              |
| 35  | General administrative offices .....  | \$ 223784.44 |
| 36  | General expense.....  | 9266.98      |
|   | Resident instruction and departmental research  | 233051.42    |
| 37  | Colleges, schools and departments (including nonbudgeted research) .....  | 398494.41    |
| 38  | Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc..... | 18724.24     |
| Organized research, separately budgeted:  |   |              |
| 39  | Agricultural experiment station .....   |              |
| 40  | Bureau of educational research .....  |              |
| 41  | Engineering experiment station.....   |              |
| 42  | Others.....   |              |
| 4   | Extension (all extension services & correspondence courses):  | 417218.65    |
| 43  | Agricultural.....   |              |
| 44  | Engineering.....  |              |
| 45  | General university extension courses.....   |              |
| 46  | Others.....   |              |
| 47  | Libraries (including salaries, other operating expenses & purchase of books & binding)..  | 27098.90     |
|   | Operation and maintenance of physical plant, and other general services:  | 27098.90     |
| 48  | Physical plant.....   | 26332.24     |
| 49  | Other general services .....  | 68502.41     |
| 50  | Total for Educational & General Purposes (Transfer total to table 2).....   | \$ 772203.62 |
| Amount included above expended for:   |   |              |
| 51  | Administrative and professional salaries.....   | 350496.38    |
| 52  | Other personal services (clerical, operation and maintenance).....  | 11485.46     |
| 53  | For capital outlays (new equipment).....  | \$ 31971.67  |

TABLE 4 - EXPENDITURES FOR CURRENT PURPOSES

| Expenditures for Auxiliary Enterprises and Activities                  |  | Total         |
|--|--|---------------|
| 54   | Residence halls.....   | \$ 49533.02   |
| 55   | Dining halls.....  | 186102.10     |
| 56   | Student hospital or infirmary.....   | 2160.56       |
| 57   | College bookstore.....   |               |
| 58   | Athletics (if handled separately from physical education budget) excluding shares of visiting terms..... |               |
| 59   | Student unions.....  |               |
| 60   | Other activities.....  | 84480.00      |
| 61   | Total (Transfer total to table 2).....   | 322275.68     |
| Amount included above expended for:                                    |  |               |
| 62   | Salaries and wages for personal services.....  | \$ 16183.90   |
| 63   | Capital outlay (new equipment).....  |               |
| Expenditures for Noneducational Purposes (except auxiliary enterprise) |  |               |
| 64   | Annuities .....  |               |
| 65   | Interest on loans.....   |               |
| 66   | Financial campaigns.....   |               |
| 67   | Fellowships, scholarships, & other student aid NOT involving services to institution or repayment.....   | 15744.15      |
| 68   | Total (Transfer total to Table 2.).....  |               |
| 69   | Total Expenditures for Current Purposes.....   | \$ 1110223.45 |

Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF.....) ss.

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

President of

Li-fang Wu  
Linling College  
Chongtin, Szechuen  
China

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_ 1942.

Aug. 25, 1942



AFFIDAVIT OF TREASURER OF BOARD OF FOUNDERS

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

G. A. Evans, being duly sworn, deposes and says that he is the Treasurer of the Board of Founders of Ginling College, for which the attached financial report is made, that this report has been signed by the presiding officer of the institution, President Wu Yi-fang, that the report has been prepared in accordance with the instructions of the New York State Education Department, that the statements therein he verily believes to be in all respects true, and that an exact copy of this report has been filed with the permanent records of the institution.

---

Treasurer

Subscribed and sworn to before me this        day of  
December, 1942

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

GINLING COLLEGE

FOR THE YEAR ENDING JUNE 30, 1943

To the New York State Education Department

This annual report is required by law to be transmitted to the Department on or before July 1, 1943

Explanations Applicable to the Financial Report

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

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

TABLE 1—STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

|   | CODE | FUNDS <sup>a</sup> (1) | *LIABILITIES <sup>b</sup> (2) | TOTAL (1)+(2) |
|---|------|------------------------|-------------------------------|---------------|
|   |      |                        | (8X29)                        | (8X39)        |
| Current funds (item 1)                          |      |                        |                               |               |
| General .....                                   | 8199 | \$ 6602.00             | \$ .....                      | \$ 6602.00    |
| Restricted .....                                | 8299 |                        |                               |               |
| Endowment funds (item 2) .....                  | 8399 | 431693.18              |                               | 431693.18     |
| Funds functioning as endowment (item 3) .....   | 8499 |                        |                               |               |
| Annuity funds (item 4) .....                    | 8599 |                        |                               |               |
| Loan funds (loanable principal (item 5) .....   | 8699 |                        |                               |               |
| Plant funds                                     |      |                        |                               |               |
| Funds invested in plant (item 6a) .....         | 3799 | 1787177.74             |                               | 1787177.74    |
| Plant funds unexpended (item 6b) .....          | 5899 | 20769.35               |                               | 20769.35      |
| Agency funds .....                              | 8999 |                        |                               |               |
| Undesignated funds .....                        | 8099 |                        |                               |               |
| TOTAL INSTITUTIONAL FUNDS AND LIABILITIES ..... | 8X19 | \$2246242.27           | \$ .....                      | \$2246242.27  |

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

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

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

|  | CODE |              |            | TOTAL       |
|--|------|--------------|------------|-------------|
| Balance, beginning of year                               |      |              |            |             |
| General (unrestricted) funds .....                       | 1001 |              | \$ 3027.09 |             |
| Restricted funds .....                                   | 1002 |              | 879.30     | \$ 3,906.39 |
| Current income (See table 3)                             |      |              |            |             |
| Educational and general .....                            | 1099 | \$2325020.82 |            |             |
| Auxiliary enterprises and activities .....               | 1199 | 455264.45    |            |             |
| Other noneducational income .....                        | 1299 | 8370.00      | 2788655.27 |             |
| Current expenditures (See table 4)                       |      |              |            |             |
| Educational and general .....                            | 2099 | 2137380.90   |            |             |
| Auxiliary enterprises and activities .....               | 2199 | 632308.76    |            |             |
| Other noneducational expenditures .....                  | 2299 | 16270.00     | 2785959.66 |             |
| Excess or deficiency of income for year .....            | 6199 |              |            | 2,695.61    |
| Other additions and deductions (net) .....               | 7199 |              |            |             |
| Balance at end of year .....                             | 8999 |              |            | 6,602.00    |
| Consisting of <sup>20</sup>                              |      |              |            |             |
| General (unrestricted) funds (Transfer to table 1) ..... | 8199 |              | 6602.00    |             |
| Restricted funds (Transfer to table 1) .....             | 8299 |              |            |             |

Items 2, 3, 4 and 5. Statement of Nonexpendable Funds<sup>1</sup>

|   | ITEM 2<br>ENDOWMENT<br>FUNDS<br>(8399) | ITEM 3<br>FUNDS<br>TEMPORARILY<br>FUNCTIONING<br>(8499)<br>AS ENDOWMENT | ITEM 4<br>ANNUITY<br>FUNDS<br>(8599) | ITEM 5<br>LOAN FUNDS<br>(8699) |
|---|--|---|--------------------------------------|--------------------------------|
| Balance (invested and uninvested) in funds at beginning of year ..... | \$ 431693.18                           | \$ .....  | \$ .....                             | \$ .....                       |
| Additions during year:  |  |   |                                      |                                |
| Receipts from:  |  |   |                                      |                                |
| Public appropriations .....   |  |   |                                      |                                |
| Private gifts and grants .....  |  |   |                                      |                                |
| Earnings and profit on investment credited to principal account ..... |  |   |                                      |                                |
| Transfers from current funds to nonexpendable funds .....             |  |   |                                      |                                |
| TOTAL .....   | \$ 431693.18                           | \$ .....  | \$ .....                             | \$ .....                       |
| Deductions during year (specify) .....                                |  |   |                                      |                                |
| Balance at end of year <sup>20</sup> (Transfer to table 1) .....      | \$ 431693.18                           | \$ .....  | \$ .....                             | \$ .....                       |

NOTE: All investments and property are kept on the records at the par value of the Chinese dollar - and not at the present depreciated figure.

TABLE 2—Continued

Item 6a Statement of Funds Invested in Plant<sup>2</sup>

|  |            | TOTAL        | CODE |
|--|------------|--------------|------|
| Value of plant at beginning of year .....  | 1713417.61 | \$ .....     | 3011 |
| Additions during year .....  | 73760.13   |              | 3021 |
| TOTAL .....  | 1787177.74 | \$ .....     | 3099 |
| Deductions during year .....   |            |              | 3031 |
| Value of plant at end of year (Details given below) .....                                |            | 1787177.74   | 3041 |
| Less: Endowment funds invested in plant (Transfer the total of these .....               |            |              | 3051 |
| Loans outstanding against plant two items to table 1, column 2) .....                    |            |              | 3799 |
| Net invested in plant at end of year <sup>20</sup> (Transfer to table 1, column 1) ..... |            | \$1787177.74 |      |
| VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above)                     |            |              |      |
| Value of grounds .....   |            | \$174081.31  | 3791 |
| Value of all buildings .....   |            | 1350865.73   | 3792 |
| Value of all equipment, including libraries .....  |            | 262230.70    | 3793 |
| Value of all dormitories, included above .....   |            | 420005.13    | 3794 |

Item 6b Statement of Unexpended Plant Funds<sup>3</sup>

|  |           | TOTAL        | CODE |
|--|-----------|--------------|------|
| Receipts for Capital Outlay—Plant Extension  |           |              |      |
| Balance in designated plant funds at beginning of year .....                             |           | \$ 20,769.35 | 4011 |
| Receipts during year:  |           |              |      |
| Public appropriations and tax levies:  |           |              |      |
| Federal .....  | \$ .....  |              |      |
| State .....  |           |              |      |
| County .....   |           |              | 4021 |
| City and district .....  |           |              | 4022 |
| Private gifts, grants and benefactions .....   |           |              | 4023 |
| Other sources (earnings and profits on investments) .....                                |           |              |      |
| Transfers or expenditures from current funds (not loans):                                |           |              |      |
| From educational and general funds .....   | 73,760.13 |              |      |
| From auxiliary enterprises and activities funds .....                                    |           | 73,760.13    | 4031 |
| Other receipts for plant extensions (describe):  |           |              | 4041 |
| Loans for plant extension .....  |           |              |      |
| TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds) ..... |           | \$ 94,529.48 | 4999 |

Expenditures for Capital Outlay—Plant Extension<sup>3</sup> (If possible, include all capital expenditures below under expenditures from plant funds, although they have been included under table 4. Otherwise separately report the amounts spent from educational and general funds and from auxiliary enterprises funds during the year for capital outlays, plant extension and new equipment.)

|  |           | TOTAL        | CODE |
|--|-----------|--------------|------|
| From plant funds or all funds for:   |           |              |      |
| Land .....   | \$ .....  |              |      |
| New buildings .....  |           |              |      |
| Additions to existing buildings .....  |           |              |      |
| Improvements other than buildings .....  |           |              |      |
| New equipment .....  |           |              |      |
| From educational and general funds (if not included above) .....                                       | 73,760.13 |              |      |
| From auxiliary enterprises and activities funds (if not included above) .....                          |           | \$ 73,760.13 | 5051 |
| Loans paid from plant funds .....  |           |              | 5052 |
| Balance in Designated Plant Funds at close of year <sup>20</sup> (Transfer to table 1, column 1) ..... |           | \$ 20,769.35 | 5899 |

## Item 7 Agency Funds, and

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



TABLE 3—CURRENT INCOME<sup>4, 5</sup>

| Income for Educational and General Purposes  |  | TOTAL         | CODE |
|--|--|---------------|------|
| Student fees <sup>6</sup> (for matriculation, laboratory, library etc., but NOT including fees for auxiliary enterprises and activities, such as athletics, infirmary etc., given in items 21 to 28) |  |               |      |
| 1  | Resident departments .....   | \$ 85747.86   |      |
| 2  | Extension departments .....  | \$ 85747.86   | 1019 |
| Endowment <sup>7</sup> (interest, including income from 1862, and other public and private endowments, but not including additions to principal of endowment funds):                                 |  |               |      |
| 3  | From federal endowment (1862 and other land grants) .....                  |               |      |
| 4  | From other endowment for general purposes .....                            | 100000.00     |      |
| 5  | From other endowment for restricted purposes .....                         | 100000.00     | 1029 |
| Receipts from other public sources for current expenses: <sup>8</sup>  |  |               |      |
| 6  | Federal appropriations .....   |               |      |
| 7  | State appropriations and tax levies .....                                  |               |      |
| 8  | County appropriations and tax levies .....                                 |               |      |
| 9  | City or district appropriations or tax levies .....                        |               | 1049 |
| Gifts and grants from private sources (including foundations, for current expenses):   |  |               |      |
| 10   | Permanent (recurring) grants from churches and boards .....                | 517781.40     |      |
| 11   | Other grants (not automatically recurring) from churches and boards .....  | 1357013.96    |      |
| 12   | Estimated salary equivalent of nonsalaried personal service rendered ..... |               |      |
| 13   | Other gifts .....  | 228004.50     | 1039 |
| Sales and services of educational departments (gross income): <sup>9</sup>   |  |               |      |
| 14   | Agriculture .....  |               |      |
| 15   | Dental school .....  |               |      |
| 16   | Others (itemize) .....   | 2102799.86    | 1049 |
| Receipts from other sources for educational and general purposes: <sup>10</sup>  |  |               |      |
| 17   | Interest on current funds .....  | 26273.10      |      |
| 18   | Net income from rented property (excluding residence halls) .....          |               |      |
| 19   | Other sources .....  | 10200.00      | 1049 |
| 20   | TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.) .....  | \$ 2325020.82 | 1099 |

| Income for Auxiliary Enterprises and Activities <sup>11</sup> (Gross figures unless otherwise indicated, including receipts from student fees for these purposes. Give figures even though not handled through college office.) |  | TOTAL         | CODE |
|---|--|---------------|------|
| 21  | Residence halls .....  | \$ 50,255.00  | 1111 |
| 22  | Dining halls .....   | 400,475.45    | 1112 |
| 23  | Student hospital or infirmary .....  | 4,534.00      | 1121 |
| 24  | College bookstore .....  |               | 1122 |
| 25  | Athletics (if handled separately from physical education budget) excluding shares of visiting teams .. |               | 1123 |
| 26  | Student unions .....   |               | 1124 |
| 27  | Other activities .....   |               | 1125 |
| 28  | TOTAL (Transfer total to table 2.) .....   | \$ 455,264.45 | 1199 |

| Income to be Used for Noneducational Purposes <sup>12</sup> (excepting auxiliary enterprises and activities and capital outlays) |  | TOTAL         | CODE |
|--|--|---------------|------|
| Income from investments (interest):  |  |               |      |
| 29   | For annuities to beneficiaries (usually from funds subject to annuity) .....                                     | \$ .....      |      |
| 30   | For fellowships, scholarships, and other student aid (not loans) when NO service is required in return .....     | 8,370.00      | 1211 |
| 31   | From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return ..... |               | 1212 |
| 32   | Other receipts for noneducational purposes .....   |               | 1213 |
| 33   | TOTAL (Transfer total to table 2.) .....   | \$ 8,370.00   | 1299 |
| 34   | TOTAL CURRENT INCOME .....   | \$2788,655.27 | 1999 |

TABLE 4—EXPENDITURES FOR CURRENT PURPOSES<sup>4</sup>

| Expenditures for Educational and General Purposes (including equipment purchased from general current funds) |  | TOTAL          | CODE |
|--|--|----------------|------|
| General administration and expense: <sup>13</sup>  |  |                |      |
| 35   | General administrative offices .....   | \$ 277335.83   | 2019 |
| 36   | General expense .....  | 29187.52       |      |
| Resident instruction and departmental research: <sup>14</sup>  |  |                |      |
| 37   | Colleges, schools and departments (including nonbudgeted research) .....   | 1067424.62     | 2029 |
| 38   | Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc. .... | 33777.77       |      |
| Organized research, separately budgeted: <sup>15</sup>   |  |                |      |
| 39   | Agricultural experiment station .....  |                | 2029 |
| 40   | Bureau of educational research .....   |                |      |
| 41   | Engineering experiment station .....   |                |      |
| 42   | Others .....   | 1101202.39     |      |
| Extension (all extension services and correspondence courses): <sup>16</sup>                                 |  |                |      |
| 43   | Agricultural .....   |                | 2049 |
| 44   | Engineering .....  |                |      |
| 45   | General university extension courses .....   |                |      |
| 46   | Others .....   |                |      |
| 47   | Libraries (including salaries, other operating expenses and purchase of books and binding) <sup>17</sup> .....                                       | 96754.88       | 2049 |
| Operation and maintenance of physical plant, and other general services: <sup>18</sup>                       |  |                |      |
| 48   | Physical plant .....   | 81437.89       | 2039 |
| 49   | Other general services .....   | 551462.39      |      |
| 50   | TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.) ....   | \$ 2137,380.90 | 2099 |
| Amount included above expended for:  |  |                |      |
| 51   | Administrative and professional salaries .....   | \$ 931184.34   | 2099 |
| 52   | Other personal services (clerical, operation and maintenance) .....  | 28172.25       |      |
| 53   | For capital outlays (new equipment) .....  | 73760.13       |      |

| Expenditures for Auxiliary Enterprises and Activities <sup>11</sup> (Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current funds. Give figures even though not handled through college office.) |   | TOTAL <sup>3</sup> | CODE |
|--|---|--------------------|------|
| 54   | Residence halls .....   | \$ 219598.08       | 2111 |
| 55   | Dining halls .....  | 403757.35          | 2112 |
| 56   | Student hospital or infirmary .....   | 6701.58            | 2121 |
| 57   | College bookstore .....   |                    | 2122 |
| 58   | Athletics (if handled separately from physical education budget) excluding shares of visiting teams ..... |                    | 2123 |
| 59   | Student unions .....  |                    | 2124 |
| 60   | Other activities .....  | 2251.75            | 2125 |
| 61   | TOTAL (Transfer total to table 2.) .....  | \$ 632308.76       | 2199 |

| Expenditures for Noneducational Purposes <sup>19</sup> (except auxiliary enterprises and capital outlays) |   | TOTAL        | CODE |
|---|---|--------------|------|
| 62  | Annuities .....   | \$ .....     | 2211 |
| 63  | Interest on loans .....   | .....        | 2212 |
| 64  | Financial campaigns .....   | .....        | 2213 |
| 65  | Fellowships, scholarships, and other student aid NOT involving services to institution or repayment ..... | \$ 16270.00  | 2214 |
| 66  | Other purposes .....  | \$ .....     | 2215 |
| 67  | TOTAL (Transfer total to table 2.) .....  | \$ 16270.00  | 2299 |
| 68  | TOTAL EXPENDITURES FOR CURRENT PURPOSES .....   | \$2785959.66 | 2999 |

Table 2

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

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

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

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

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

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

Table 3

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(a) Annuities to beneficiaries of annuity gift funds.

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

Table 4

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Name C. A. Evans Position Treasurer

#### Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF New York } ss.

being duly sworn, deposes and says that she is the presiding officer of Ginling College

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

President of Ginling College

Subscribed and sworn to

before me this 5th day of January 1948

Elizabeth M. Cloud  
Notary Public

NOTARY PUBLIC, NEW YORK COUNTY  
New York Co. Clk's No. 103, Reg. No. 24765  
Certificate filed in New York County  
Commission Expires March 30, 1945

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

GINLING COLLEGE Located at Chengtu, Szechwan, China N. Y.

FOR THE YEAR ENDING JUNE 30, 1943

To the New York State Education Department

This annual report is required by law to be transmitted to the Department on or before July 1, 1943.

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

Item 1

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer sessions  
155 ; number of Saturday sessions 35 (Saturdays are part of regular session)  
Examination days omitted.

Item 2 Faculty and employes

Names of officers of faculty June 30, 1943

President Yi-fang Wu Dean Ruth M. Chester  
Registrar (Mrs.) Shao Bao Fu-nien Secretary (Mrs.) Zelma Graham

Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, excluding clerks) men 12 women\* 7 1/2 total 9

| a No. of officers of instruction        |     |       |       |   |
|---|-----|-------|-------|---|
|   | Men | Women | Total |   |
| Full professors.....                    | 8   | 8     | 16    | How many officers of instruction were employed full time: men 12 women 34 total 46    |
| Adjunct, associate and ass't professors | 5   | 8     | 13    |   |
| Instructors and tutors.....             | 2   | 16    | 18    |   |
| Lecturers.....                          |     |       |       | How many on part time: men 4 women 9 total 13   |
| Other assistants on teaching force..... | 1   | 11    | 12    | Those employed part time were the equivalent of how many full time: men women total 3 |
| bTotal .....                            | 16  | 42    | 59    |   |

a Excluding data for summer and university extension courses which should be reported under item 7.  
b Besides the above there were men and women employed in organized research work.

\*Including the President who has been on leave since March 1943.



### Item 3 Students. Number and classification of students

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

| CLASSES                                      | Arts<br>(B. A.) |       |       | Science<br>(B. S.) |       |       | Physical Education<br>Short Course |       |       | Unclassified |       |       | Total |       | Grand<br>total |
|--|-----------------|-------|-------|--------------------|-------|-------|------------------------------------|-------|-------|--------------|-------|-------|-------|-------|----------------|
|  | Men             | Women | Total | Men                | Women | Total | Men                                | Women | Total | Men          | Women | Total | Men   | Women |                |
| Freshman, 1st year..                         |                 | 126   |       |                    | 29    |       |                                    | 18    |       |              |       |       |       |       | 173            |
| Sophomore, 2d year..                         |                 | 84    |       |                    | 15    |       |                                    | 4     |       |              |       |       |       |       | 63             |
| Junior, 3d year.....                         |                 | 29    |       |                    | 12    |       |                                    |       |       |              |       |       |       |       | 41             |
| Senior, 4th year....                         |                 | 24    |       |                    | 12    |       |                                    |       |       |              |       |       |       |       | 36             |
| Total.....                                   |                 | 208   |       |                    | 73    |       |                                    | 22    |       |              |       |       |       |       | 303            |
| Fifth year and above<br>or graduate students |                 |       |       |                    |       |       |                                    |       |       |              |       |       |       |       |                |

Number of above total attending full time: men..... women..... **303** total..... **303**; part time: men.....  
women..... total..... Those attending part time were the equivalent of how many full time: men.....  
women..... total.....

Number of students in military drill.....

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

### Item 4 Degrees conferred

|                                   | First degrees on completion of courses in residence |      |  |  |  |       | Higher degrees |      |       |  |  |       |
|-----------------------------------|---|------|--|--|--|-------|----------------|------|-------|--|--|-------|
|                                   | B.A.  | B.S. |  |  |  | Total | M.A.           | M.S. | Ph.D. |  |  | Total |
| Men .....                         |   |      |  |  |  |       |                |      |       |  |  |       |
| Women .....                       | 19  | 12   |  |  |  | 31    |                |      |       |  |  |       |
| Total since last re-<br>port..... |   |      |  |  |  | 31    |                |      |       |  |  |       |

### Item 5 Graduates

Number of students graduated without degrees: men..... women..... **2** total..... **2**

Recipients of honorary degrees conferred without examination

| Name | Degree | Residence |
|------|--------|-----------|
|      |        |           |
|      |        |           |
|      |        |           |
|      |        |           |
|      |        |           |

### Item 6 Library (See Footnote) \*

Number of volumes in library..... **5,300**; pamphlets..... **420** Is your library free to the public  
for reference?..... **yes** for lending?..... **yes** Number of volumes issued for home use..... **10,950**

This should state entire circulation for the year..... **11,100** One book lent 10 times counts 10 not 1.

\*Insert in blank spaces any other degrees.

Library -- Most of the library still in Nanking. These figures are for Chengtu only. Students and faculty have access to libraries of other institutions on campus.

### Item 7 Miscellaneous

Give number of years in each course: liberal arts..... **4**, applied science..... **4**, architecture.....  
graduate....., education....., law....., medicine....., veterinary..... **physical education**  
**short course 2 years**

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

|  | Number of teachers |          |          | Number of students |       |       |
|--|--------------------|----------|----------|--------------------|-------|-------|
|  | Men                | Women    | Total    | Men                | Women | Total |
| Summer courses .....                               |                    |          |          |                    |       |       |
| Extension courses { <b>Urban and Rural Service</b> |                    | <b>5</b> | <b>5</b> |                    |       |       |
| Secondary or academic .....                        |                    |          |          |                    |       |       |

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

Name..... **Mr. C. A. Evans** Position..... **Treasurer**

### Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF **New York** ss.

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

Subscribed and sworn to before

me this **5th** day of **January** 194**4** President of **Ginling College**  
**Elizabeth M. Cloud**

NOTARY PUBLIC, NEW YORK COUNTY

New York Co. Clk's No. 103, Reg. No. 24765

Certificate filed in New York County

Commission Expires March 30, 1945

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

GINLING COLLEGE

Located at Chongtu, Szechwan, China N. Y.

FOR THE YEAR ENDING JUNE 30, 1943

To the New York State Education Department

This annual report is required by law to be transmitted to the Department on or before July 1, 1943.

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

Item 1

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer sessions 155; number of Saturday sessions 35 (Saturdays are part of regular session) Examination days omitted.

Item 2 Faculty and employees

Names of officers of faculty June 30, 1943

President Yi-fang Wu Dean Ruth M. Chester  
Registrar (Mrs.) Shao Bao Fu-nien Secretary (Mrs.) Zelma Graham

Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, excluding clerks) men 1½ women \* 7½ total 9

a No. of officers of instruction

|   | Men | Women | Total |  |
|---|-----|-------|-------|--|
| Full professors.....                    | 8   | 8     | 16    | How many officers of instruction were employed full time: men <u>12</u> women <u>34</u> total <u>46</u>  |
| Adjunct, associate and ass't professors | 5   | 8     | 13    |  |
| Instructors and tutors.....             | 2   | 16    | 18    |  |
| Lecturers.....                          |     |       |       | How many on part time: men <u>4</u> women <u>9</u> total <u>13</u>                                       |
| Other assistants on teaching force..... | 1   | 11    | 12    | Those employed part time were the equivalent of how many full time: men _____ women _____ total <u>3</u> |
| bTotal .....                            | 16  | 42    | 59    |  |

a Excluding data for summer and university extension courses which should be reported under item 7.  
b Besides the above there were \_\_\_\_\_ men and \_\_\_\_\_ women employed in organized research work.

\*Including the President who has been on leave since March 1943.

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

| CLASSES                                      | Arts<br>(B. A.) |       |       | Science<br>(B. S.) |       |       | Physical Ed.<br>Short Course |       |       | Unclassified |       |       | Total |       | Grand<br>total |
|--|-----------------|-------|-------|--------------------|-------|-------|------------------------------|-------|-------|--------------|-------|-------|-------|-------|----------------|
|  | Men             | Women | Total | Men                | Women | Total | Men                          | Women | Total | Men          | Women | Total | Men   | Women |                |
| Freshman, 1st year..                         |                 | 126   |       |                    | 29    |       |                              | 18    |       |              |       |       |       |       | 173            |
| Sophomore, 2d year.                          |                 | 34    |       |                    | 15    |       |                              | 4     |       |              |       |       |       |       | 53             |
| Junior, 3d year....                          |                 | 29    |       |                    | 12    |       |                              |       |       |              |       |       |       |       | 41             |
| Senior, 4th year....                         |                 | 24    |       |                    | 12    |       |                              |       |       |              |       |       |       |       | 36             |
| Total.....                                   |                 | 208   |       |                    | 73    |       |                              | 22    |       |              |       |       |       |       | 303            |
| Fifth year and above<br>or graduate students |                 |       |       |                    |       |       |                              |       |       |              |       |       |       |       |                |

Number of above total attending full time: men..... women.....303. total.....303.; part time: men.....  
women..... total..... Those attending part time were the equivalent of how many full time: men.....  
women..... total.....

Number of students in military drill.....

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

Item 4 Degrees conferred

|                                   | First degrees on completion of courses in residence |      |  |  |  |  |       | Higher degrees |      |       |  |  |  |       |
|-----------------------------------|---|------|--|--|--|--|-------|----------------|------|-------|--|--|--|-------|
|                                   | B.A.  | B.S. |  |  |  |  | Total | M.A.           | M.S. | Ph.D. |  |  |  | Total |
| Men .....                         |   |      |  |  |  |  |       |                |      |       |  |  |  |       |
| Women .....                       | 19  | 12   |  |  |  |  | 31    |                |      |       |  |  |  |       |
| Total since last re-<br>port..... |   |      |  |  |  |  | 31    |                |      |       |  |  |  |       |

Item 5 Graduates

Number of students graduated without degrees: men..... women.....2. total.....2.

Recipients of honorary degrees conferred without examination

| Name | Degree | Residence |
|------|--------|-----------|
|      |        |           |
|      |        |           |
|      |        |           |
|      |        |           |
|      |        |           |

Item 6 Library (See footnote)\*

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

\*Insert in blank spaces any other degrees.

\*Library-- Most of library still in Nanking. These figures are for Chengtu only. Students and faculty have access to libraries of other institutions on campus.

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Give number of years in each course: liberal arts.....4....., applied science.....4....., architecture.....  
graduate....., education....., law....., medicine....., veterinary....., physical education  
short course 2 years

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

|   | Number of teachers |       |       | Number of students |       |       |
|---|--------------------|-------|-------|--------------------|-------|-------|
|   | Men                | Women | Total | Men                | Women | Total |
| Summer courses .....  |                    |       |       |                    |       |       |
| Extension courses {<br>correspondence<br>Urban and<br>Rural<br>Service<br>extension |                    | 5     | 5     |                    |       |       |
| Secondary or academic .....   |                    |       |       |                    |       |       |

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

Name .....C. A. Evans..... Position .....Treasurer.....

Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF.....New York..... ss.

.....Yi-fang Wu....., being duly sworn, deposes and says that he is  
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permanent records of the institution.

Subscribed and sworn to before

me this.....5th.....day of.....January.....1944.....  
.....Elizabeth M. Cloud.....  
President of.....Ginling College.....

NOTARY PUBLIC, NEW YORK COUNTY  
New York Co. Clk's No. 103, Reg. No. 24708  
Certificate filed in New York County  
Commission Expires March 30, 1945



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