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Hwa Nan  
Administrative  
Reports to New York State  
Department of Education  
1942-1945

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ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF  
 The Woman's College of South China ( Hwa - Nan )  
 For the Year ending June 30, 1942  
 To the New York State Educational Department

Note:- All figures are reduced from Chinese National Currency to United States Currency at the rate of \$1.00 Chinese Equal to \$0.055 + in U.S. Currency. The Balance at the end of year in 1941 report of \$21,889.09 is thus reduced to balance at beginning of year to \$2,432.14.

TABLE I. STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

<u>Current Funds (Item 1)</u>	
General - - - - -	-\$ 13,674.70
<u>Endowment Funds (Item 2)</u>	\$ 26,198.85
<u>Funds Functioning as endowment (Item 3)</u>	\$ 8,293.76
<u>PLANT FUNDS</u>	
Funds invested in Plant (Item 6a)	\$ 39,488.22
Plant Funds Unexpended (Item 6b)	\$ 2,732.57
<u>Total Institutional Funds and Liabilities</u>	\$ 90,388.09

-? see 1941 report shows \$367,191  
 TABLE 2 Item 6

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**ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF**

**The Women's College of South China (Hwa Nan)**

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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.

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**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.

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**TABLE 1—STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES**

	CODE	FUNDS <sup>a</sup> (1)	*LIABILITIES <sup>b</sup> (2) (8X29)	TOTAL (1)+(2) (8X39)
<b>Current funds (item 1)</b>				
General .....	8199	\$ 13,674.70	\$ .....	\$ .....
Restricted .....	8299	.....	.....	.....
<b>Endowment funds (item 2)</b> .....	8399	26,198.85	.....	.....
<b>Funds functioning as endowment (item 3)</b> .....	8499	8,293.76	.....	.....
<b>Annuity funds (item 4)</b> .....	8599	.....	.....	.....
<b>Loan funds (loanable principal (item 5))</b> .....	8699	.....	.....	.....
<b>Plant funds</b>				
Funds invested in plant (item 6a).....	3799	39,488.22	.....	.....
Plant funds unexpended (item 6b).....	5899	2,732.57	.....	.....
<b>Agency funds</b> .....	8999	.....	.....	.....
<b>Undesignated funds</b> .....	8099	.....	.....	.....
<b>TOTAL INSTITUTIONAL FUNDS AND LIABILITIES</b> .....	8X19	\$ 90,388.09	\$ .....	\$ .....

<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
<b>Balance, beginning of year</b>				
General (unrestricted) funds .....	1001		\$ 2,432.14	
Restricted funds .....	1002		.....	\$ .....
<b>Current income (See table 3)</b>				
Educational and general .....	1099	\$ 13,421.00		
Auxiliary enterprises and activities .....	1199	73.50	13,494.50	15,926.64
Other noneducational income .....	1299	.....	.....	.....
<b>Current expenditures (See table 4)</b>				
Educational and general .....	2099	12,811.55		
Auxiliary enterprises and activities .....	2199	102.47		
Other noneducational expenditures .....	2299	2,368.36		15,282.38
<b>Excess or deficiency of income for year</b> .....	6199			1,787.89
<b>Other additions and deductions (net)</b> .....	7199			644.26
<b>Balance at end of year</b> .....	8999			.....
<b>Consisting of<sup>20</sup></b>				
General (unrestricted) funds (Transfer to table 1).....	8199			
Restricted funds (Transfer to table 1).....	8299			

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

	ITEM 2 ENDOWMENT FUNDS (8399)	ITEM 3 FUNDS TEMPORARILY FUNCTIONING (8499) AS ENDOWMENT	ITEM 4 ANNUITY FUNDS (8599)	ITEM 5 LOAN FUNDS (8699)
<b>Balance (invested and uninvested) in funds at beginning of year</b> .....	\$ 20,600.00	\$ 5,980.42	\$ .....	\$ .....
<b>Additions during year:</b>				
Receipts from:				
Public appropriations .....	5,598.85			
Private gifts and grants .....				
Earnings and profit on investment credited to principal account .....				
Transfers from current funds to nonexpendable funds .....		2,313.34		
<b>TOTAL</b> .....	\$ 26,198.85	\$ 8,293.76	\$ .....	\$ .....
<b>Deductions during year (specify)</b> .....				
<b>Balance at end of year<sup>20</sup> (Transfer to table 1)</b> .....	\$ 26,198.85	\$ 8,293.76	\$ .....	\$ .....

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TABLE 2—Continued

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

	TOTAL	CODE
Value of plant at beginning of year.....	\$ 40,799.00	3011
Additions during year .....	none	3021
TOTAL .....	\$ 40,799.00	3099
Deductions during year .....	1,310.78	3031
Value of plant at end of year (Details given below).....	39,488.22	3041
Less: Endowment funds invested in plant (Transfer the total of these.....		
Loans outstanding against plant two items to table 1, column 2).....		3051
Net invested in plant at end of year <sup>20</sup> (Transfer to table 1, column 1).....	\$.....	3799
<b>VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above)</b>		
Value of grounds .....	\$ 14,583.33	3791
Value of all buildings .....	18,095.81	3792
Value of all equipment, including libraries .....	6,809.07	3793
Value of all dormitories, included above .....	9,025.00	3794

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

Receipts for Capital Outlay—Plant Extension	TOTAL	CODE
Balance in designated plant funds at beginning of year.....	\$ 420.29	4011
Receipts during year:		
Public appropriations and tax levies:		
Federal .....	\$.....	
State .....		
County .....		
City and district .....		4021
Private gifts, grants and benefactions.....	2,312.28	4022
Other sources (earnings and profits on investments) .....		4023
Transfers or expenditures from current funds (not loans):		
From educational and general funds .....		
From auxiliary enterprises and activities funds .....		4031
Other receipts for plant extensions (describe):		4041
Loans for plant extension .....		
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds).	\$ 2,732.57	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).....		
From auxiliary enterprises and activities funds (if not included above).....	\$.....	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).....	\$.....	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.

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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)		268.20	
1	Resident departments .....	\$.....	
2	Extension departments .....	\$.....	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.....	1,026.77	
5	From other endowment for restricted purposes .....		1029
Receipts from other public sources for current expenses: <sup>8</sup>			
6	Federal appropriations ... Chinese National Govt. Grant.....	388.89	
7	State appropriations and tax levies... Fukien Provincial Govt. Grant....	388.89	
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.....	9,433.25	
11	Other grants (not automatically recurring) from churches and boards.....		
12	Estimated salary equivalent of nonsalaried personal service rendered.....		
13	Other gifts .....		1039
Sales and services of educational departments (gross income): <sup>9</sup>			
14	Agriculture .....		
15	Dental school .....		
16	Others (itemize) .....		1049
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).....		
19	Other sources .....	1,915.00	1049
20	TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.).....	\$13,421.00	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 .....	\$ 23.67	1111
22	Dining halls .....		1112
23	Student hospital or infirmary.....	8.22	1121
24	College bookstore .....	33.33	1122
25	Athletics (if handled separately from physical education budget) excluding shares of visiting teams..	8.28	1123
26	Student unions .....		1124
27	Other activities .....		1125
28	TOTAL (Transfer total to table 2.).....	\$ 73.50	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.....	\$.....	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.).....	\$ 13,494.50	1299
34	TOTAL CURRENT INCOME.....	\$.....	1999

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TABLE 4—EXPENDITURES FOR CURRENT PURPOSES<sup>1</sup>

Expenditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL	CODE
<b>General administration and expense:</b> <sup>13</sup>			
35	General administrative offices .....	\$ 198.49	
36	General expense .....	275.77	2019
<b>Resident instruction and departmental research:</b> <sup>14</sup>			
37	Colleges, schools and departments (including nonbudgeted research) .....	5,847.28	5,847.28
38	Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc. ....		2029
<b>Organized research, separately budgeted:</b> <sup>15</sup>			
39	Agricultural experiment station.....		
40	Bureau of educational research.....		
41	Engineering experiment station .....		
42	Others .....	5,417.02	5,417.02
<b>Extension (all extension services and correspondence courses):</b> <sup>16</sup>			
43	Agricultural .....		
44	Engineering .....		
45	General university extension courses.....		
46	Others .....	253.84	253.84
47	Libraries (including salaries, other operating expenses and purchase of books and binding) <sup>17</sup> .....	391.34	391.34
<b>Operation and maintenance of physical plant, and other general services:</b> <sup>18</sup>			
48	Physical plant .....	427.95	427.95
49	Other general services.....		2039
50	<b>TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.)</b> .....	\$12,811.55	\$12,811.55
Amount included above expended for:			
51	Administrative and professional salaries.....	\$ 3,259.40	
52	Other personal services (clerical, operation and maintenance).....	\$	
53	For capital outlays (new equipment).....	\$ 2,313.34	

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	CODE
54	Residence halls .....	\$.....	2111
55	Dining halls .....		2112
56	Student hospital or infirmary.....	71.43	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 .....	31.04	2125
61	<b>TOTAL (Transfer total to table 2.)</b> .....	\$.....	2199

Expenditures for Noneducational Purposes <sup>19</sup> (except auxiliary enterprises and capital outlays)		TOTAL	CODE
62	Annuities .....	\$2,222.22	2211
63	Interest on loans.....		2212
64	Financial campaigns .....		2213
65	Fellowships, scholarships, and other student aid NOT involving services to institution or repayment .....	\$ 146.14	2214
66	Other purposes .....	\$	2215
67	<b>TOTAL (Transfer total to table 2.)</b> .....	\$.....	2299
68	<b>TOTAL EXPENDITURES FOR CURRENT PURPOSES</b> .....	\$15,282.38	2999

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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.

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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 ..... 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.....1942

.....  
*Notary Public*

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ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

The Women's College of South China (Hwa Nan) Located at Nanping, Fukien, China ~~XXX~~ N. Y.

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.

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

Item 1

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer sessions ..... 200 .....; number of Saturday sessions ..... 36 .....

Item 2 Faculty and employes

Names of officers of faculty June 30, 1942

President Lucy C. Wang ..... Dean Yin Ming Hsu .....  
 Registrar P. C. Wong (on leave) ..... Secretary H. C. Wang .....

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

<sup>a</sup> No. of officers of instruction

	Men	Women	Total	
Full professors.....	2	7	9	How many officers of instruction were employed full time: men.....2..... women...16..... total..... 18
Adjunct, associate and ass't professors		4	4	
Instructors and tutors.....	1	4	5	How many on part time: men..... 2 ..... women ..... 1 ..... total..... 3
Lecturers.....	1		1	
Other assistants on teaching force.....		2	2	Those employed part time were the equivalent of how many full time; men..... $\frac{1}{2}$ ..... women..... $\frac{1}{2}$ ..... total..... 1
<sup>b</sup> Total .....	4	17	21	

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

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**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.)									Unclassified			Total		Grand total
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	
Freshman, 1st year..		15																
Sophomore, 2d year.		17																
Junior, 3d year....		13																
Senior, I		9																
Senior, 4th year. II		7																
Music Special I		7																
<del>xxxxx</del>																		
Music Special II		4																
Total		72																
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.	Music			Total	M.A.	M.S.	Ph.D.	English	Home Ec	Chem.		Total
Men .....														
Women .....	6		4			10				1	1	4		6
Total since last report.....														

**Item 5 Graduates**

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

**Recipients of honorary degrees conferred without examination**

Name	Degree	Residence

**Item 6 Library**

Number of volumes in library.....42387.....; pamphlets.....8000..... Is your library free to the public for reference?.....Yes..... for lending?.....yes..... Number of volumes issued for home use.....

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

aInsert in blank spaces any other degrees.

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Item 6a. Statement of Funds Invested in Plant

Value of Plant at Beginning of year	\$ 40,799.00	
Additions during the year	none	
Total		\$ 40,799.00
Deductions during the year (Depreciation on Buildings & Equipment at 5%)	\$ 1,310.78	
Value of Plant at end of Year		\$ 39,488.22
Value of Grounds	\$ 14,583.33	
Value of all buildings	\$ 18,095.81	
Value of all equipment	\$ 6,809.07	
Value of all dormitories included above	\$ 9,025.00	\$ 39,488.22

Item 6b. Statement of Unexpended Plant Funds.

Receipts for Capital Outlay, Plant Extension

Balance in designated Plant Funds at Beginning of year	\$ 420.29	
Receipts during year		
Private gifts, grants & benefactions	\$ 2,312.28	
Total Receipts & Balances - - - - -		\$ 2,732.57



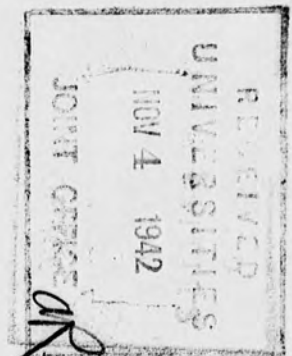
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Item 6a. Statement of Funds Invested in Plant

		Value of Plant at Beginning of Year	\$ 40,799.00
		Additions during the year	none
		Total	\$ 40,799.00
		Deductions during the year (Depreciation on Buildings & Equipment at 5%)	\$ 1,310.78
		Value of Plant at end of Year	\$ 39,488.22
		Value of Grounds	\$ 14,583.33
		Value of all buildings	\$ 18,095.81
		Value of all equipment	\$ 6,809.07
		Value of all dormitories included above	\$ 2,025.00
			\$ 39,488.22

Item 6b. Statement of Unexpended Plant Funds.

		Receipts for Capital Outlay, Plant Extension	
		Balance in designated Plant Funds at Beginning of Year	\$ 420.29
		Receipts during year	
		Private gifts, grants & benefactions	\$ 2,312.28
		Total Receipts & Balances	\$ 2,732.57



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TABLE III. CURRENT INCOME

Income for Educational & General Purppses

Student Fees		
1 Resident departments - - - - -		\$ 268.20
Endowment		
4 For other endowment for general purposes		\$ 1,026.77
Receipts from other public sources for Current Expenses		
6 Chinese National Government Grant	\$ 388.89	
7 Fukien Provincial Government Grant	\$ 388.89	777.78
Gifts & Grants from Private Sources		
10 Permanent (Recurring) Grants from Churches and Boards		\$ 9,433.25
19 Other sources		\$ 1,915.00
20 Total Educational & General Receipts		\$13,421.00

Income for Auxiliary Enterprises & Activities

21 Residence Halls - - - - -	\$ 23.67	
23 Student Hospitals or infirmary- - - - -	\$ 8.22	
24 College Bookstore - - - - -	\$ 33.33	
25 Athletics - - - - -	\$ 8.28	\$ 73.50
33 Total (Transfer to Table II)		\$13,494.50

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TABLE IV. EXPENDITURES FOR CURRENT PURPOSES

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Expenditures for Educational & General Purposes  
General Administrative Expenses

35	General Administrative Offices	\$	198.49	
36	General Expenses - - - - -		275.77	\$ 474.29
	Residence Instruction & Department Research			
37	Colleges, Schools & Departments	\$	5,847.28	5,847.28
	Organized Research, Separately Budgeted.			
42	Others - War Emergency - - - - -	\$	5,417.02	5,417.02
	Extension			
46	Others - - - - -	\$	253.84	253.84
	Libraries			
47	- - - - -	\$	391.34	391.34
	Operation and Maintenance of Physical Plant and Other Services			
48	Physical Plant - - - - -	\$	427.95	427.95
50	Total for Educational & General Purposes	\$12,811.55		\$12,811.55
	Amount Included above expended for			
51	Administrative & Professional Salaries - - -	\$	3,259.40	
53	For capital Outlays - Permanent or Temporary Investments	\$2,313.34		
	Expenditures for Auxiliary Enterprises and Activities			
56	Student Hospital or Infirmary- - - - -	\$	71.43	
60	Other Activities - - - - -	\$	31.04	\$ 102.47
61	Total(Transfer to Table II)			
	Expenditures for Non-educational Purposes			
64	Annuities-pension fund - - - - -	\$	2,222.22	
67	Fellowships, scholarships & other student aid NOT involving service to institutions or repayment	\$	146.14	\$ 2,368.36
69	Total Expenditures for Current Expenses	\$		\$15,282.38

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TABLE II. SCHEDULE SHOWING CHANGES DURING THE YEAR IN THE SEVERAL CLASSES OF FUNDS.

Item 1. Statement of Current Funds

Balance beginning of years			
General (Unrestricted) Funds		\$ 2,432.14	
Current Income (See Table III)			
Educational & General	\$13,421.00		
Auxiliary Enterprises and Activities	\$ 73.50	\$13,494.50	\$15,926.64
Current Expenditures (See Table IV)			
Educational & General	\$12,811.55		
Auxiliary Enterprises & Activities	\$ 102.47		
Other Non Educational Expenditures	\$ 2,368.36		15,282.38
Deficiency of Income for the Year			1,787.89
Balance at End of Year			644.26

Items 2 & 3. Statement of Non Expendable Funds

	Item 2 Endowment Fund	Item 2 Temporary Endowment
Balance (Invested & Uninvested) at beginning of year	\$20,600.00	\$ 5,980.42
Additions during the year		
Receipts from private gifts and grants	5,598.85	
Transfers from Current Funds		2,313.34
Totals	\$26,198.85	\$ 8,293.76
Balance at End of the Year	\$26,198.85	\$ 8,293.76

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State (N.Y. Dept. of Education)

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ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF  
THE WOMEN'S COLLEGE OF SOUTH CHINA Located at Nanking, Fukien, China  
(HWA NAN)  
for the year ending June 30, 1942

TO THE NEW YORK STATE EDUCATION DEPARTMENT

Type of control:  
Church Methodist Church

Item 1

Days of regular classroom instruction 200; Saturday sessions 36

Item 2 Faculty & employees

President Lucy C. Wang Dean Yin Ming Hsu  
Registrar P.C. Wong (on leave) Secretary H.C. Wang

Number of officers employed in general administration: men 2  
women 8  
total 10

Number of officers of instruction

	men	women	total			
Full professors	2	7	9	Officers full time		
Adjunct, asso. & assist.		4	4	men	women	total
Instructors	1	4	5	2	16	18
Lecturers	1	3	4	Part time		
Other assistants		2	2	2	1	3
	4	17	21	Equivalent full time		
				$\frac{1}{2}$	$\frac{1}{2}$	1

Item 3 Students

Classes:	Women	Degrees conferred:	
Freshmen	15	Women	B.A. 6
Sophomore	17		Music 4
Junior	13		
Senior 1	9	Majors:	English 1
" 11	7		Home Ec. 1
Music Special 1	7		Chemistry 4
" " 11	4		
	<u>72</u>		

Item 6 Library

Number of volumes in library 42387 Pamphlets 8000  
Library free for reference and lending . Yes

Item 7 Miscellaneous

Number of years in course: liberal arts 4  
music special 2

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Item 7 Miscellaneous

Give number of years in each course: liberal arts.....<sup>4</sup>....., ~~applied science~~.....<sup>2</sup>....., 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 .....						

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, 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.....1942 President of.....

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ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

THE WOMAN'S COLLEGE OF SOUTH CHINA (HWA NAN)

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.

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**TABLE 1—STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES**

	CODE	FUNDS <sup>a</sup> (1)	*LIABILITIES <sup>b</sup> (2) (8X29)	TOTAL (1)+(2) (8X39)
<b>Current funds (item 1)</b>				
General .....	8199	\$ 1,679.40	\$ .....	\$ .....
Restricted .....	8299	.....	.....	.....
<b>Endowment funds (item 2)</b> .....	8399	26,198.85	.....	.....
<b>Funds functioning as endowment (item 3)</b> .....	8499	11,657.38	.....	.....
<b>Annuity funds (item 4)</b> .....	8599	.....	.....	.....
<b>Loan funds (loanable principal (item 5))</b> .....	8699	.....	.....	.....
<b>Plant funds</b>				
Funds invested in plant (item 6a).....	3799	39,565.15	.....	.....
Plant funds unexpended (item 6b).....	5899	571.23	.....	.....
<b>Agency funds</b> .....	8999	.....	.....	.....
<b>Undesignated funds</b> .....	8099	.....	.....	.....
<b>TOTAL INSTITUTIONAL FUNDS AND LIABILITIES</b> .....	8X19	\$ 79,672.01	\$ .....	\$ .....

<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
<b>Balance, beginning of year</b>				
General (unrestricted) funds (to adjustment due to exchange variation from 18:1 to 20:1).....	1001		\$ 644.26	
Restricted funds .....	<del>1002</del>		64.45	\$ 579.81
<b>Current income (See table 3)</b>				
Educational and general .....	1099	\$ 23,131.75		
Auxiliary enterprises and activities .....	1199	139.25		
Other noneducational income .....	1299	141.88	23,412.88	
<b>Current expenditures (See table 4)</b>				
Educational and general .....	2099	21,322.38		
Auxiliary enterprises and activities .....	2199	552.87		
Other noneducational expenditures.....	2299	438.04	22,313.29	
<b>Excess of income over expenditures of income for year</b> .....	6199			1,099.59
<b>Other additions and deductions (net)</b> .....	7199			1,679.40
<b>Balance at end of year</b> .....	8999			
<b>Consisting of<sup>20</sup></b>				
General (unrestricted) funds (Transfer to table 1).....	8199		1,679.40	
Restricted funds (Transfer to table 1).....	8299			

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

	ITEM 2 ENDOWMENT FUNDS (8399)	ITEM 3 FUNDS TEMPORARILY FUNCTIONING (8499) AS ENDOWMENT	ITEM 4 ANNUITY FUNDS (8599)	ITEM 5 LOAN FUNDS (8699)
<b>Balance (invested and uninvested) in funds at beginning of year</b> .....	\$ 26,198.85	\$ 7,464.38*	\$ .....	\$ .....
<b>Additions during year:</b>				
Receipts from:				
Public appropriations .....		3,888.48		
Private gifts and grants .....				
Earnings and profit on investment credited to principal account .....		304.52		
Transfers from current funds to nonexpendable funds .....				
<b>TOTAL</b> .....	\$ 26,198.85	\$ 11,657.38	\$ .....	\$ .....
<b>Deductions during year (specify)</b> .....				
<b>Balance at end of year<sup>20</sup> (Transfer to table 1)</b> .....	\$ 26,198.85	\$ 11,657.38	\$ .....	\$ .....

\*\$829.38 loss due to exchange fluctuation<sup>21</sup> from 18:1 to 20:1

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TABLE 2 — Continued

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

	TOTAL	CODE
Value of plant at beginning of year. \$39,488.42 less \$3948.83 loss due to fluctuation in exchange	\$ 35,539.39	3011
Additions during year	5,417.35	3021
TOTAL	\$ 40,956.74	3099
Deductions during year	1,391.59	3031
Value of plant at end of year (Details given below)	39,565.15	3041
Less: Endowment funds invested in plant (Transfer the total of these)		
Loans outstanding against plant two items to table 1, column 2)		3051
Net invested in plant at end of year <sup>20</sup> (Transfer to table 1, column 1)	\$ 39,565.15	3799
<b>VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above)</b>		
Value of grounds	\$ 13,125.00	3791
Value of all buildings	20,618.41	3792
Value of all equipment, including libraries	5,821.74	3793
Value of all dormitories, included above	8,918.17	3794

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

Receipts for Capital Outlay — Plant Extension	TOTAL	CODE
Balance in designated plant funds at beginning of year. \$2732.57 less \$273.26 loss due to fluctuation in exchange	\$ 2,459.31	4011
Receipts during year:		
Public appropriations and tax levies:		
Federal		
State		
County		
City and district		4021
Private gifts, grants and benefactions	4,223.48	4022
Other sources (earnings and profits on investments)		4023
Transfers or expenditures from current funds (not loans):		
From educational and general funds		
From auxiliary enterprises and activities funds		4031
Other receipts for plant extensions (describe):		4041
Loans for plant extension		
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds).	\$ 6,682.79	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	\$ 5,921.60	
New buildings		
Additions to existing buildings		
Improvements other than buildings	189.96	
New equipment		
From educational and general funds (if not included above)	\$ 6,111.56	5051
From auxiliary enterprises and activities funds (if not included above)		5052
Loans paid from plant funds		
Balance in Designated Plant Funds at close of year <sup>20</sup> (Transfer to table 1, column 1)	\$ 571.23	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.

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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 .....	\$ 351.25	
2	Extension departments .....	---	
		\$ 351.25	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.....		
5	From other endowment for restricted purposes .....		1029
Receipts from other public sources for current expenses: <sup>8</sup>			
6	Federal appropriations .. Chinese National Government	1,782.47	
7	State appropriations and tax levies... Fukien Provincial Government	300.00	
8	County appropriations and tax levies.....	---	
9	City or district appropriations or tax levies.....	---	
		2,082.47	1049
Gifts and grants from private sources (including foundations, for current expenses):			
10	Permanent (recurring) grants from churches and boards.....	16,689.24	
11	Other grants (not automatically recurring) from churches and boards.....	-----	
12	Estimated salary equivalent of nonsalaried personal service rendered.....	-----	
13	Other gifts .....	-----	
		16,689.24	1039
Sales and services of educational departments (gross income): <sup>9</sup>			
14	Agriculture .....		
15	Dental school .....		
16	Others (itemize) .....		1049
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).....		
19	Other sources .....	4,008.79	
		4,008.79	1049
20	TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.).....	\$ 23,131.75	\$ 23,131.75 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 .....	\$ 88.55	1111
22	Dining halls .....		1112
23	Student hospital or infirmary.....	16.90	1121
24	College bookstore .....	25.35	1122
25	Athletics (if handled separately from physical education budget) excluding shares of visiting teams..	8.45	1123
26	Student unions .....		1124
27	Other activities .....		1125
28	TOTAL (Transfer total to table 2.).....	\$ 139.25	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.....	\$	1211
31	From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return.....	141.88	1212
32	Other receipts for noneducational purposes.....		1213
33	TOTAL (Transfer total to table 2.).....	\$ 141.88	1299
34	TOTAL CURRENT INCOME.....	\$ 23,412.88	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
<b>General administration and expense:</b> <sup>13</sup>			
35	General administrative offices .....	\$ 1,328.31	
36	General expense .....	6,026.97	2019
<b>Resident instruction and departmental research:</b> <sup>14</sup>			
37	Colleges, schools and departments (including nonbudgeted research).....	9,383.87	9,383.87
38	Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc.....		2029
<b>Organized research, separately budgeted:</b> <sup>15</sup>			
39	Agricultural experiment station.....		
40	Bureau of educational research.....		
41	Engineering experiment station.....		
42	Others ... <b>War. Emergencies</b> .....	2,786.43	2,786.43 2029
<b>Extension (all extension services and correspondence courses):</b> <sup>16</sup>			
43	Agricultural .....		
44	Engineering .....		
45	General university extension courses.....	337.95	337.95 2049
46	Others .....		
47	<b>Libraries</b> (including salaries, other operating expenses and purchase of books and binding) <sup>17</sup> .....	429.01	429.01 2049
<b>Operation and maintenance of physical plant, and other general services:</b> <sup>18</sup>			
48	Physical plant .....	1,029.84	1,029.84 2039
49	Other general services.....	-----	
50	<b>TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES</b> (Transfer total to table 2.).....	\$ 21,322.38	\$ 21,322.38 2099
Amount included above expended for:			
51	Administrative and professional salaries.....	\$ 6,781.69	
52	Other personal services (clerical, operation and maintenance).....	\$	
53	For capital outlays (new equipment).....	\$	

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	CODE
54	Residence halls .....	\$	2111
55	Dining halls .....		2112
56	Student hospital or infirmary.....	303.08	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 .....	249.79	2125
61	<b>TOTAL</b> (Transfer total to table 2.).....	\$ 552.87	2199

Expenditures for Noneducational Purposes <sup>19</sup> (except auxiliary enterprises and capital outlays)		TOTAL	CODE
62	Annuitiess .....	\$ 287.50	2211
63	Interest on loans.....		2212
64	Financial campaigns .....		2213
65	Fellowships, scholarships, and other student aid NOT involving services to institution or repayment .....	\$ 150.54	2214
66	Other purposes .....	\$	2215
67	<b>TOTAL</b> (Transfer total to table 2.).....	\$ 438.04	2299
68	<b>TOTAL EXPENDITURES FOR CURRENT PURPOSES</b> .....	\$ 22,313.29	2999

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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 ..... 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.....1943

.....  
*Notary Public*

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ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

THE WOMAN'S COLLEGE OF SOUTH CHINA (HWA NAN) Located at Nanping, Fukien, 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? Methodist .....; private, independent of church .....

Item 1

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer sessions 214 .....; number of Saturday sessions 38 .....

Item 2 Faculty and employes

Names of officers of faculty June 30, 1943

President Lucy C. Wang ..... Dean Yin Ming Hsu .....  
 Registrar Pearl C. Wong ..... Secretary H. C. Wang .....

Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, excluding clerks) men 3 ..... women 11 ..... total 14 .....

*a* No. of officers of instruction

	Men	Women	Total	
Full professors.....	1	7	8	How many officers of instruction were employed full time: men..... women..... total.....
Adjunct, associate and ass't professors	2	5	7	
Instructors and tutors.....	3	5	8	
Lecturers.....				How many on part time: men..... women..... total.....
Other assistants on teaching force.....		3	3	Those employed part time were the equivalent of how many full time: men..... women..... total.....
<i>b</i> Total .....	6	20	26	

*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.

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**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.)									Unclassified			Total		Grand total
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	
Freshman, 1st year..		36																
Sophomore, 2d year..		19																
Junior, 3d year....		19																
Senior, Year I..		9																
Senior, Year II..		9																
Music, Special		3																
Unclassified		3																
<b>Total</b>		<b>101</b>																
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.	English	Home Ec.	Educa.	Chem'y	Biology	Total
Men .....															
Women .....	18									1	8	3	4	2	18
Total since last report.....															

**Item 5 Graduates**

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

**Recipients of honorary degrees conferred without examination**

Name	Degree	Residence

**Item 6 Library**

Number of volumes in library...**43,390**...; pamphlets...**8,500**..... Is your library free to the public for reference?...**Yes**..... for lending?...**Yes**..... Number of volumes issued for home use.....

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

aInsert in blank spaces any other degrees.

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**Item 7 Miscellaneous**

Give number of years in each course: liberal arts.....4....., applied science....., architecture....., graduate....., education....., law....., medicine....., veterinary....., music special 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 {						
	correspondence .....					
class extension .....						
Secondary or academic .....						

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, 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.....1943 *President of*.....

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The University of the State of New York  
The State Education Department

other copy going to China to  
Pres. Wang 11-1945 [1]  
FORM F-3

Universities, colleges and professional and technical schools

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

THE WOMAN'S COLLEGE OF SOUTH CHINA (HWA NAN) Located at Nanping, Fukien, China, Y.

FOR THE YEAR ENDING JUNE 30, 1944

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, 1944

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.

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**TABLE 1—STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES**

	CODE	FUNDS <sup>a</sup> (1)	*LIABILITIES <sup>b</sup> (2) (8X29)	TOTAL (1)+(2) (8X39)
<b>Current funds (item 1)</b>				
General .....	8199	\$ 8,458.65	\$ .....	\$ .....
Restricted .....	8299			
<b>Endowment funds (item 2)</b> .....	8399	<b>26,198.85</b>		
<b>Funds functioning as endowment (item 3)</b> .....	8499	<b>13,675.09</b>		
<b>Annuity funds (item 4)</b> .....	8599			
<b>Loan funds (loanable principal (item 5))</b> .....	8699			
<b>Plant funds</b>				
Funds invested in plant (item 6a).....	3799	<b>24,988.70</b>		
Plant funds unexpended (item 6b).....	5899			
<b>Agency funds</b> .....	8999			
<b>Undesignated funds</b> .....	8099			
<b>TOTAL INSTITUTIONAL FUNDS AND LIABILITIES</b> .....	<b>8X19</b>	<b>\$ 73,321.29</b>	\$ .....	\$ .....

<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
<b>Balance, beginning of year</b>			
General (unrestricted) funds .....	1001	\$ 1,679.40	\$ 1,679.40
Restricted funds .....	1002		
<b>Current income (See table 3)</b>			
Educational and general .....	1099	\$ 48,720.00	
Auxiliary enterprises and activities .....	1199	12,108.74	
Other noneducational income .....	1299	555.54	61,384.28
<b>Current expenditures (See table 4)</b>			
Educational and general .....	2099	39,801.26	
Auxiliary enterprises and activities .....	2199	12,551.31	
Other noneducational expenditures.....	2299	2,252.46	54,605.03
<b>Excess or deficiency of income for year</b> .....	6199		6,779.25
<b>Other additions and deductions (net)</b> .....	7199		
<b>Balance at end of year</b> .....	8999		8,458.65
<b>Consisting of<sup>20</sup></b>			
General (unrestricted) funds (Transfer to table 1).....	8199		8,458.65
Restricted funds (Transfer to table 1).....	8299		

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

	ITEM 2 ENDOWMENT FUNDS (8399)	ITEM 3 FUNDS TEMPORARILY FUNCTIONING (8499) AS ENDOWMENT	ITEM 4 ANNUITY FUNDS (8599)	ITEM 5 LOAN FUNDS (8699)
<b>Balance (invested and uninvested) in funds at beginning of year</b> .....	\$ 26,198.85	\$ 11,657.38	\$ .....	\$ .....
<b>Additions during year:</b>				
Receipts from:				
Public appropriations .....		848.67		
Private gifts and grants .....				
Earnings and profit on investment credited to principal account .....		510.80		
Transfers from current funds to nonexpendable funds .....		1,491.57		
<b>TOTAL</b> .....	\$ 26,198.85	\$ 14,508.42	\$ .....	\$ .....
<b>Deductions during year (specify)</b> .....		833.33		
<b>Balance at end of year<sup>20</sup> (Transfer to table 1)</b> .....	\$ 26,198.85	\$ 13,675.09	\$ .....	\$ .....

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TABLE 2 — Continued

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

	TOTAL	CODE
Value of plant at beginning of year.....	\$ 39,565.15	3011
Additions during year .....		3021
TOTAL .....	\$ 39,565.15	3099
Deductions during year .....	1,388.00	3031
Value of plant at end of year (Details given below).....	38,177.15	3041
Less: Endowment funds invested in plant (Transfer the total of these.....		
Loans outstanding against plant two items to table 1, column 2).....		3051
Net invested in plant at end of year <sup>20</sup> (Transfer to table 1, column 1).....	\$.....	3799
<b>VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above)</b>		
Value of grounds .....	\$ 8,750.00	3791
Value of all buildings .....	12,551.61	3792
Value of all equipment, including libraries .....	3,687.09	3793
Value of all dormitories, included above .....	5,648.14	3794

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

Receipts for Capital Outlay — Plant Extension	TOTAL	CODE
Balance in designated plant funds at beginning of year.....	\$ 571.23	4011
Receipts during year:		
Public appropriations and tax levies:		
Federal .....	\$.....	
State .....		
County .....		
City and district .....		4021
Private gifts, grants and benefactions.....		4022
Other sources (earnings and profits on investments) .....		4023
Transfers or expenditures from current funds (not loans):		
From educational and general funds .....		
From auxiliary enterprises and activities funds .....		4031
Other receipts for plant extensions (describe):		4041
Loans for plant extension .....		
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds) .	\$ 571.23	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 ... <del>War Emergency Repairs</del> .....	571.23	
Improvements other than buildings .....		
New equipment .....		
From educational and general funds (if not included above).....		
From auxiliary enterprises and activities funds (if not included above).....	\$ 571.23	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).....	\$ 000.00	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.

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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 .....	\$ 482.05	
2	Extension departments .....	\$ 482.05	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.....		
5	From other endowment for restricted purposes .....		1029
Receipts from other public sources for current expenses: <sup>8</sup>			
6	Federal appropriations .. Chinese National Gov't Grant .....	2,369.70	
7	State appropriations and tax levies.....		
8	County appropriations and tax levies.....	2,369.70	
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.....	35,714.21	
11	Other grants (not automatically recurring) from churches and boards.....		
12	Estimated salary equivalent of nonsalaried personal service rendered.....		
13	Other gifts .....	35,714.21	1039
Sales and services of educational departments (gross income): <sup>9</sup>			
14	Agriculture .....		
15	Dental school .....		
16	Others (itemize) .....		1049
Receipts from other sources for educational and general purposes: <sup>10</sup>			
17	Interest on current funds.....	381.85	
18	Net income from rented property (excluding residence halls).....	121.10	
19	Other sources .....	9,651.09	10,154.04
20	TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.).....	\$ 48,720.00	\$ 48,720.00
			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 .....	\$ 167.25	1111
22	Dining halls .....	11,843.00	1112
23	Student hospital or infirmary.....	27.46	1121
24	College bookstore .....	46.53	1122
25	Athletics (if handled separately from physical education budget) excluding shares of visiting teams..	24.70	1123
26	Student unions .....		1124
27	Other activities .....		1125
28	TOTAL (Transfer total to table 2.).....	\$ 12,108.74	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.....	\$.....	1211
31	From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return.....	555.54	1212
32	Other receipts for noneducational purposes.....		1213
33	TOTAL (Transfer total to table 2.).....	\$ 555.54	1299
34	TOTAL CURRENT INCOME.....	\$ 61,384.28	1999

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TABLE 4 — EXPENDITURES FOR CURRENT PURPOSES\*

Expenditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL	CODE
<b>General administration and expense:</b> <sup>13</sup>			
35	General administrative offices .....	\$ 3,311.75	
36	General expense .....	831.77	2019
		\$ 4,143.52	
<b>Resident instruction and departmental research:</b> <sup>14</sup>			
37	Colleges, schools and departments (including nonbudgeted research).....	20,961.83	
38	Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc.....		2029
		20,961.83	
<b>Organized research, separately budgeted:</b> <sup>15</sup>			
39	Agricultural experiment station.....		
40	Bureau of educational research.....		
41	Engineering experiment station .....		2029
42	Others .....		
<b>Extension (all extension services and correspondence courses):</b> <sup>16</sup>			
43	Agricultural .....		
44	Engineering .....		
45	General university extension courses.....		
46	Others .. <b>Social Service Center</b> .....	567.51	2049
47	Libraries (including salaries, other operating expenses and purchase of books and binding) <sup>17</sup> .....	815.88	2049
<b>Operation and maintenance of physical plant, and other general services:</b> <sup>18</sup>			
48	Physical plant .....	2,482.28	
49	Other general services.....	10,830.24	2039
		13,312.52	
50	TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.).....	\$ 39,801.26	2099
Amount included above expended for:			
51	<del>Administrative</del> and professional salaries.....	\$ 17,349.41	
52	Other personal services (clerical, operation and maintenance).....	\$	
53	For capital outlays (new equipment).....	\$	

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	CODE
54	Residence halls .....	\$	2111
55	Dining halls .....	11,843.00	2112
56	Student hospital or infirmary.....	200.74	2121
57	College bookstore .....		2122
58	Athletics (if handled separately from physical education budget) excluding shares of visiting teams.....	86.26	2123
59	Student unions .....		2124
60	Other activities .....	421.31	2125
		\$ 12,551.31	2199
61	TOTAL (Transfer total to table 2.).....		

Expenditures for Noneducational Purposes <sup>19</sup> (except auxiliary enterprises and capital outlays)		TOTAL	CODE
62	Annuities .....	\$ 714.40	2211
63	Interest on loans.....		2212
64	Financial campaigns .....		2213
65	Fellowships, scholarships, and other student aid NOT involving services to institution or repayment .....	\$ 1,538.06	2214
66	Other purposes .....	\$ 2,252.46	2215
		\$ 54,605.03	2299
67	TOTAL (Transfer total to table 2.).....		
68	TOTAL EXPENDITURES FOR CURRENT PURPOSES.....	\$	2999

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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.

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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 ..... 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.....1944

.....  
*Notary Public*

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Colleges and professional and technical schools

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

THE WOMAN'S COLLEGE OF SOUTH CHINA (Hwa Nan) Located at Nanping, Fukien, China N-Y.

FOR THE YEAR ENDING JUNE 30, 1944

This annual report is required by law to be transmitted to the State Education Department on or before July 1, 1944.

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

Item 1

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer sessions 210 .....; number of Saturday sessions 36 .....

Item 2 Faculty and employes

Names of officers of faculty June 30, 1944

President Lucy C. Wang ..... Dean Yin Ming Hsu .....  
Registrar Pearl C. Wong ..... Secretary H. C. Wang .....

Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, excluding clerks) men 3 ..... women 12 ..... total 15 .....

*a* No. of officers of instruction

	Men	Women	Total	
Full professors.....	2	7	9	How many officers of instruction were employed full time: men..... women..... total.....
Adjunct, associate and ass't professors	1	5	6	
Instructors and tutors.....	2	3	5	How many on part time: men..... women..... total.....
Lecturers.....				
Other assistants on teaching force.....		3	3	Those employed part time were the equivalent of how many full time: men..... women..... total.....
<i>b</i> Total .....	5	18	23	

*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.

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**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.)									Total			Grand total
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	
Freshman, 1st year.....		50														
Sophomore, 2d year.....		30														
Junior, 3d year.....		8														
Senior, 4th year.....		15														
Music Special		3														
Total .....																
Unclassified .....																
Fifth year and above or graduate students		106														
Grand total.....																

Number of above total attending full time: men..... women..... total.....; part time: men..... women..... total.....

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 .....	14											
Total since last report.....												

**Item 5 Graduates**

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

Recipients of honorary degrees conferred without examination

Name	Degree	Residence

**Item 6 Library**

Number of volumes in library...43750....; pamphlets...8550..... Is your library free to the public for reference?.....**yes**..... 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.

aInsert in blank spaces any other degrees.

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**Item 7 Miscellaneous**

Give number of years in each course: liberal arts.....4....., applied science....., architecture....., graduate....., education....., law....., medicine....., veterinary..... **music special, 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 {						
	correspondence .....					
class extension .....						
Secondary or academic .....						

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, 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.....1944                      *President of*.....

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Mrs. J. W. Masland  
6701 North Broad St.  
Philadelphia 26, Pa.

*File with Hwa Nan State of New York L.D.*

Oct. 19, 1944

Dear Mrs. Masland,

We have recently received from Miss Lucy Wang, President of Hwa Nan College, a statement of income and expenditures for the year ending June 30, 1944. From these figures we are preparing the annual report which is to be sent to the State Education Department at Albany, N. Y.

Under receipts Miss Wang shows the two following items which were probably received from America:

Permanent (recurring) grants from churches & boards	US \$35,714.21
Other sources	9,651.09

The total of these two items is \$45,365.30 while all the income listed amounts to \$48,720. The four items of income which make up the balance are definitely marked as income received in China.

Our records in this office indicate that we appropriated for HwaNan for the fiscal year 1943-44 the sum of \$46,293.31 which was made up as follows:

Sustaining Funds	US \$37,245.88
Gifts for Current Needs	9,047.43

You will note that there is some discrepancy in these figures. Before completing the report for Albany we thought it would be well to check up with you as to the exact amount of money which was sent to HwaNan College for the fiscal year ending June 30, 1944.

In the past some of the colleges have reported the receipts from America at one rate of exchange and their expenditures at another rate of exchange which has caused a misunderstanding as to the correct amount of income. We hope it will be possible to arrive at the correct figures for the report for Hwa Nan without writing to Miss Wang. Any help you can give us will be much appreciated.

Sincerely yours,

C. A. Evans,

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April 28, 1945

Mr. Wayne W. Soper,  
Chief, Bureau of Statistical Services,  
The University of the State of New York,  
The State Education Department,  
Albany 1, N. Y.

Dear Mr. Soper:

Herewith enclosed please find the financial  
and statistical reports for the Woman's College of South  
China (Hwa Nan) for the year ending June 30, 1944, as  
well as an affidavit signed by the President of the  
Board of Founders of the College, Mrs. Leon Roy Peel,  
attesting to the validity of these papers.

Sincerely yours,

C. A. EVANS

CAE:D

Encl.

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STATE OF  
COUNTY OF

)  
( ss  
)

This is to certify that the undersigned is President of the Board of Founders of Hwa Nan College, located at Foochow, China, now operating at Nanping, Fukien Province. It is further certified that the attached report has been received from the President of the College, Miss Lucy Wang, who states that it is accurate to the best of her knowledge and belief but that she is not in a position to have the papers notarized.

As President of the Board of Founders, I am therefore attesting to the validity of these papers.

Signed \_\_\_\_\_

Sworn to before me this      day of  
1945

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

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The University of the State of New York  
The State Education Department

1944-45

Universities, colleges and professional and technical schools

## ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

THE WOMAN'S COLLEGE OF SOUTH CHINA (HWA NAN) Located at NANPING, FUKIEN, CHINA Y.

FOR THE YEAR ENDING JUNE 30, 1945

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, 1945

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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.

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**TABLE 1—STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES**

	CODE	FUNDS <sup>a</sup> (1)	*LIABILITIES <sup>b</sup> (2) (8X29)	TOTAL (1)+(2) (8X39)
<b>Current funds (item 1)</b>				
General .....	8199	\$ 25,816.71	\$ .....	\$ 25,816.71
Restricted .....	8299	.....	.....	.....
<b>Endowment funds (item 2)</b> .....	8399	119,949.28	.....	119,949.28
<b>Funds functioning as endowment (item 3)</b> .....	8499	15,307.78	.....	15,307.78
<b>Annuity funds (item 4)</b> .....	8599	.....	.....	.....
<b>Loan funds (loanable principal (item 5))</b> .....	8699	.....	.....	.....
<b>Plant funds</b>				
Funds invested in plant (item 6a).....	3799	36,268.29	.....	36,268.29
Plant funds unexpended (item 6b).....	5899	893.86	.....	893.86
<b>Agency funds</b> .....	6999	.....	.....	.....
<b>Undesignated funds</b> .....	8099	.....	.....	.....
<b>TOTAL INSTITUTIONAL FUNDS AND LIABILITIES</b> .....	8X19	\$ 198,235.92	\$ .....	198,235.92

<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
<b>Balance, beginning of year</b>				
General (unrestricted) funds .....	1001		\$ 8,458.65	
Restricted funds .....	1002		.....	\$ 8,458.65
<b>Current income (See table 3)</b>				
Educational and general .....	1099	\$ 29,480.83	.....	.....
Auxiliary enterprises and activities .....	1199	6,776.16	.....	.....
Other noneducational income .....	1299	3,076.92	39,333.91	.....
<b>Current expenditures (See table 4)</b>				
Educational and general .....	2099	13,460.69	.....	.....
Auxiliary enterprises and activities .....	2199	6,983.26	.....	.....
Other noneducational expenditures.....	2299	1,531.90	21,975.85	.....
<b>Excess or deficiency of income for year</b> .....	6199	.....	.....	17,358.06
<b>Other additions and deductions (net)</b> .....	7199	.....	.....	.....
<b>Balance at end of year</b> .....	8999	.....	.....	25,816.71
<b>Consisting of<sup>20</sup></b>				
General (unrestricted) funds (Transfer to table 1).....	8199	.....	25,816.71	.....
Restricted funds (Transfer to table 1).....	8299	.....	.....	.....

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

	ITEM 2 ENDOWMENT FUNDS (8399)	ITEM 3 FUNDS TEMPORARILY FUNCTIONING (8499) AS ENDOWMENT	ITEM 4 ANNUITY FUNDS (8599)	ITEM 5 LOAN FUNDS (8699)
<b>Balance (invested and uninvested) in funds at beginning of year</b> .....	\$ 26,198.85	\$ 13,675.09	\$ .....	\$ .....
<b>Additions during year:</b>				
Receipts from:				
Public appropriations .....	.....	.....	.....	.....
Private gifts and grants .....	93,750.43	384.62	.....	.....
Earnings and profit on investment credited to principal account .....	.....	365.14	.....	.....
Transfers from current funds to nonexpendable funds .....	.....	882.93	.....	.....
<b>TOTAL</b> .....	\$ 119,949.28	\$ 15,307.78	\$ .....	\$ .....
<b>Deductions during year (specify)</b> .....	.....	.....	.....	.....
<b>Balance at end of year<sup>20</sup> (Transfer to table 1)</b> .....	\$ 119,949.28	\$ 15,307.78	\$ .....	\$ .....

TABLE 2 — Continued

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

	TOTAL	CODE
Value of plant at beginning of year.....	\$ 38,177.15	3011
Additions during year .....		3021
TOTAL .....	\$	3099
Deductions during year <b>Depreciation on Bldgs. &amp; Equip. at 5%</b> .....	1,908.86	3031
Value of plant at end of year (Details given below).....		3041
Less: Endowment funds invested in plant (Transfer the total of these.....		
Loans outstanding against plant two items to table 1, column 2).....		3051
Net invested in plant at end of year <sup>20</sup> (Transfer to table 1, column 1).....	\$ 36,268.29	3799
<b>VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above)</b>		
Value of grounds .....		3791
Value of all buildings .....		3792
Value of all equipment, including libraries .....		3793
Value of all dormitories, included above .....		3794

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

Receipts for Capital Outlay — Plant Extension	TOTAL	CODE
Balance in designated plant funds at beginning of year.....	\$ none	4011
Receipts during year designated for plant purposes:		
<b>Public appropriations and tax levies:</b>		
Federal .....	\$	
State .....		
County .....		
City and district .....		4021
Private gifts, grants and benefactions.....	893.86	4022
Other sources (earnings and profits on investments) .....		4023
Transfers or expenditures from current funds (not loans):		
From educational and general funds .....		
From auxiliary enterprises and activities funds .....		4031
Other receipts for plant extensions (describe):		4041
Loans for plant extension .....		
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds).	\$ 893.86	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
<b>From plant funds or all funds for:</b>		
Land .....	\$	
New buildings .....		
Additions to existing buildings .....		
Improvements other than buildings .....		
New equipment .....		
From educational and general funds (if not included above).....		
From auxiliary enterprises and activities funds (if not included above).....	\$	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).....	\$ 893.86	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.

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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 .....	\$ 393.27	
2	Extension departments .....	\$ 393.27	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.....		
5	From other endowment for restricted purposes .....		1029
Receipts from other public sources for current expenses: <sup>8</sup>			
6	Federal appropriations ... <b>Chinese Central Government Grants</b> .....	2,429.11	
7	State appropriations and tax levies.....		
8	County appropriations and tax levies.....		
9	City or district appropriations or tax levies.....	2,429.11	1049
Gifts and grants from private sources (including foundations, for current expenses):			
10	Permanent (recurring) grants from churches and boards.....	20,696.10	
11	Other grants (not automatically recurring) from churches and boards.....		
12	Estimated salary equivalent of nonsalaried personal service rendered.....		
13	Other gifts .....	3,358.99	24,055.09 1039
Sales and services of educational departments (gross income): <sup>9</sup>			
14	Agriculture .....		
15	Dental school .....		
16	Others (itemize) .....		1049
Receipts from other sources for educational and general purposes: <sup>10</sup>			
17	Interest on current funds.....	199.78	
18	Net income from rented property (excluding residence halls).....	156.43	
19	Other sources .....	2,247.15	2,603.36 1049
20	TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.).....	\$ 29,480.83	\$ 29,480.83 1099
<hr/>			
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 .....	\$ 252.10	1111
22	Dining halls .....	6,447.90	1112
23	Student hospital or infirmary.....		1121
24	College bookstore .....	50.78	1122
25	Athletics (if handled separately from physical education budget) excluding shares of visiting teams..		1123
26	Student unions .....		1124
27	Other activities .. <b>Physical Education</b> .....	25.38	1125
28	TOTAL (Transfer total to table 2.).....	\$ 6,776.16	1199
<hr/>			
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.....	\$ .....	1211
31	From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return.....	3,076.92	1212
32	Other receipts for noneducational purposes.....		1213
33	TOTAL (Transfer total to table 2.).....	\$ 3,076.92	1299
34	TOTAL CURRENT INCOME.....	\$ 39,333.91	1999

TABLE 4—EXPENDITURES FOR CURRENT PURPOSES\*

Expenditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL	CODE
<b>General administration and expense:</b> <sup>13</sup>			
35	General administrative offices .....	\$ 2,728.76	
36	General expense .....	2,728.76	2019
<b>Resident instruction and departmental research:</b> <sup>14</sup>			
37	Colleges, schools and departments (including nonbudgeted research) .....	6,003.15	
38	Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc. ....	6,003.15	2029
<b>Organized research, separately budgeted:</b> <sup>15</sup>			
39	Agricultural experiment station .....		
40	Bureau of educational research .....		
41	Engineering experiment station .....		
42	Others .....		2029
<b>Extension (all extension services and correspondence courses):</b> <sup>16</sup>			
43	Agricultural .....		
44	Engineering .....		
45	General university extension courses .....		
46	Others ..... <b>Social Service</b> .....	692.70	2049
47	Libraries (including salaries, other operating expenses and purchase of books and binding) <sup>17</sup> .....	345.92	2049
<b>Operation and maintenance of physical plant, and other general services:</b> <sup>18</sup>			
48	Physical plant .....	1,381.67	
49	Other general services .....	2,308.49	2039
50	TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.) .....	\$ 13,460.69	2099
Amount included above expended for:			
51	Administrative and professional salaries .....	\$ .....	
52	Other personal services (clerical, operation and maintenance) .....	\$ .....	
53	For capital outlays (new equipment) .....	\$ .....	

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	CODE
54	Residence halls .....	\$ .....	2111
55	Dining halls .....	6,447.90	2112
56	Student hospital or infirmary .....	178.80	2121
57	College bookstore .....	50.78	2122
58	Athletics (if handled separately from physical education budget) excluding shares of visiting teams .....	233.34	2123
59	Student unions .....		2124
60	Other activities .....	72.44	2125
61	TOTAL (Transfer total to table 2.) .....	\$ 6,983.26	2199

Expenditures for Noneducational Purposes <sup>19</sup> (except auxiliary enterprises and capital outlays)		TOTAL	CODE
62	Annuities .....	\$ 1,303.08	2211
63	Interest on loans .....		2212
64	Financial campaigns .....		2213
65	Fellowships, scholarships, and other student aid NOT involving services to institution or repayment .....	\$ 228.82	2214
66	Other purposes .....	\$ .....	2215
67	TOTAL (Transfer total to table 2.) .....	\$ 1,531.90	2299
68	TOTAL EXPENDITURES FOR CURRENT PURPOSES .....	\$ 21,975.85	2999

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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 ..... 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.....1945

.....  
Notary Public

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Colleges and professional and technical schools

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

The Woman's College of South China Located at Nanping, Fukien, China ~~XXX~~

FOR THE YEAR ENDING JUNE 30, 1945

This annual report is required by law to be transmitted to the State Education Department on or before July 1, 1945:

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

If church, affiliated with what religious denomination? Methodist .....; private, independent of church .....

Item 1

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer sessions 210 .....; number of Saturday sessions 36 .....

Item 2 Faculty and employees

Names of officers of faculty June 30, 1945

President Lucy C. Wang ..... Dean Yin Ming Hsu .....  
 Registrar Pearl C. Wong ..... Secretary H. C. Wang .....  
 Business manager or finance officer .....

Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, excluding clerks) men 3 ..... women 12 ..... total 15 .....

*a* No. of officers of instruction

	Men	Women	Total	
Full professors.....	2	7	9	How many faculty members were employed full time: men..... women..... total.....
Adjunct, associate and ass't professors	1	5	6	
Instructors and tutors.....	2	3	5	How many on part time: men..... women..... total.....
Lecturers.....				
Other assistants on teaching force.....		3	3	Those employed part time were the equivalent of how many full time: men..... women..... total.....
<i>b</i> Total .....	5	18	23	

*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.

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**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	Liberal Arts (B.A. or B.S.)			Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Grand total	
	Men	Women	Total																	
Freshman, 1st year.....		62																		
Sophomore, 2d year.....		33																		
Junior, 3d year.....		27																		
Senior, 4th year.....		9																		
Total .....		131																		
Unclassified .....																				
Fifth year and above or graduate students																				
Grand total.....																				

Number of above total attending full time: men..... women..... total.....; part time: men..... women..... total.....

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

**Item 4 Degrees conferred**

	aFirst degrees on completion of courses in residence					aHigher degrees					Total
	B.A.	B.S.			Total	M.A.	M.S.	Ph.D.		Total	
Men .....											
Women .....	9										
Total since last report.....											

**Item 5 Graduates**

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

Recipients of honorary degrees conferred without examination

Name	Degree	Residence

**Item 6 Library**

Number of volumes in library...43971...; pamphlets...8602..... Is your library free to the public for reference?.....Yes..... for lending?.....Yes..... Number of volumes issued for home use.....

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

aInsert in blank spaces any other degrees.

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**Item 7 Miscellaneous**

Give number of years in each course: liberal arts...4....., applied science....., architecture....., graduate....., education....., law....., medicine....., veterinary....., MUSIC Special 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 {						
	correspondence .....					
class extension .....						
Secondary or academic .....						

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, 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.....1945 *President of*.....

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