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Administrative
Annual reports to New York
State Department of Education
1931-1938

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ANNUAL REPORT OF THE TRUSTEES OF

West China Union University, Chungking, West China

FROM AUGUST 1, 1930, THROUGH JUNE 30, 1931

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, 1931

Item 1

Days of regular classroom instruction including half-day sessions but excluding summer sessions.....181

Item 2 Faculty and employees

Names of officers of faculty June 30, 1931

President *Dr. J. Beech* Dean *Mr. S. H. Fong*
Registrar *Mr. S. D. Hua* Secretary *Mr. C. H. Chen*

No. of officers of instruction	Men	Women	Total	The following questions are to be answered by medical schools: How many professors or instructors are paid a salary and give their full time to medical work?..... Specify subjects taught by each:
Full professors.....	16	1	17	
Adjunct, associate and ass't professors	20	6	26	
Instructors and tutors.....	23	4	27	
Lecturers.....	20	15	35	
Other assistants on teaching force.....	19		19	
Total.....	98	26	124	

Does the president of the faculty teach? *Yes* Is he included under "officers of instruction" above? *Yes*Does the dean of the faculty teach? *Yes* Is he included under "officers of instruction" above? *Yes*

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

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

CLASSES	Arts (B. A.)			Science (B. S.)			Medicine			Dentistry			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	1	16	15	3	18	9	7	16	10	5	15						65
Sophomore, 2d year.	10	2	12	1	2	3	4	5	9	1	1	2						26
Junior, 3d year.....	10	1	11	4	2	6	10	4	14	2	0	2						33
Senior, 4th year....	9	3	12	8	0	8	7	1	8	4	0	4						32
Total.....	44	7	51	28	7	35	30	17	47	17	6	23						156
Fifth year and above or graduate students							21	1	22	5	0	5						27

Item 4 Degrees conferred

Item 7. Degrees conferred																							
	First degrees on completion of courses in residence										Higher degrees												
											On examination				"In course" without examination								
	B.A.	Ph.B.	B.S.	C.E.	LL. B.	M.D.	D.D.S.	D.V.S.	B.D.				Total	M.A.	Ph.D.	M.S.		Total	M.A.	M.S.		Total	
Men	9		8			10	1																
Women	3																						
Total since last re- port.....	12		8			10	1						31										

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

Recipients of honorary degrees conferred without examination

Name	Degree	Residence

Item 5 Library

Number of volumes in library 42,452; pamphlets 8644 Is your library free to the public for reference? No for lending? No Number of volumes issued for home use 7,365
This should state entire circulation for the year. One book lent 10 times counts 10 not 1.

Item 6 Summary of property owned by institution

Item 6 Property (concluded)

Grounds	\$50,220	21	Item A	\$320,672	06
Buildings	232,897	35	Item B	223,320	65
Furniture	10,000	50	Total property	\$	
Apparatus	20,110	90	Debts at end of year.....		
Library	2,449	90	Net property owned.....	\$43,999	71
Museum	5,000	50			
Other property					
(Item A) Total property used.....	\$320,679	06			
Investments at beginning of year...	\$221,627	19	Item 7 Receipts		
Added to investments during year			Balance from 1930.....	\$	
1 From gifts and bequests.....			Tuition fees	3,000	00
2 From income of former investments	16,933	46	Room rent.....	15.00	00
3 From other sources			Board		
Total	\$223,320	65	Other receipts from students.....		
Depreciation or losses in investments			Income from investments.....		
(Item B) Net investments at end of year	\$223,320	65	Amount from maturing investments.....		
			Gifts and bequests.....	44,277	85
			All other sources including temporary loans		
			Total.....	\$48,777	85

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

^a Item 8 Payments

	SALARIES	OTHER OBJECTS	TOTAL
EXPENSES OF GENERAL CONTROL			
1 Salaries of president, clerks and office assistants.....	3 9 5 0 0 0	1 8 0 0 0 0	5 7 5 0 0 0
2 Other expenses of administration.....		3 6 1 5 0 0	3 6 1 5 0 0
EXPENSES OF INSTRUCTION			
3 Salaries for instruction.....	2 3 7 6 1 0 0		2 3 7 6 1 0 0
4 Prizes and scholarships.....		3 5 0 0 0 0	3 5 0 0 0 0
5 Supplies used in instruction.....		5 0 0 0 0 0	5 0 0 0 0 0
6 Other expenses of instruction.....		5 0 0 0 0 0	5 0 0 0 0 0
EXPENSES OF OPERATION OF COLLEGE PLANT			
7 Wages of janitor and other employes.....	1 0 0 0 0 0		1 0 0 0 0 0
8 Fuel		2 0 0 0 0 0	2 0 0 0 0 0
9 Water, light and power.....		3 0 0 0 0 0	3 0 0 0 0 0
10 Janitors' supplies.....		5 0 0 0 0 0	5 0 0 0 0 0
11 Other expenses of operation of plant.....			
EXPENSES OF MAINTENANCE OF COLLEGE PLANT			
12 Repair of buildings and upkeep of grounds.....		1 5 5 0 0 0	1 5 5 0 0 0
13 Repair and replacement of equipment.....		2 0 0 0 0 0	2 0 0 0 0 0
14 Other expenses of maintenance of college plant.....			
EXPENSES OF AUXILIARY AGENCIES AND SUNDRY ACTIVITIES			
15 Libraries		2 6 2 0 0 0	2 6 2 0 0 0
16 Repair and replacement of books.....		2 2 5 0 0 0	2 2 5 0 0 0
17 New books (capital outlay).....		1 7 4 0 0 0	1 7 4 0 0 0
18 Expenses of boarding pupils.....			
19 Expenses of boarding and caring for teachers.....			
20 Recreation		1 2 0 0 0 0	1 2 0 0 0 0
21 Other auxiliary agencies and sundry activities.....		6 0 0 0 0 0	6 0 0 0 0 0
EXPENSES OF FIXED CHARGES			
22 Pensions			
23 Rent			
24 Insurance		2 0 0 0 0 0	2 0 0 0 0 0
25 Taxes		3 0 0 0 0 0	3 0 0 0 0 0
26 Contributions and contingencies.....			
EXPENSES OF DEBT SERVICE			
27 Redemption of bonds or mortgages.....			
28 Redemption of short term loans.....			
29 Payment of interest on bonds or mortgages.....			
30 Payment of interest on short term loans.....			
31 Refunds (tuition and board or room rent).....			

^a Do not include in this statement any figures for summer school or any figures included in report for academic department.

Item 8 Payments (concluded)

	SALARIES	OTHER OBJECTS	TOTAL
EXPENSES OF CAPITAL OUTLAY			
32 Land		230485	230485
33 New buildings			
34 Alterations of old buildings.....			
35 Equipment		100000	100000
36 Other capital outlay.....		200000	200000
INVESTMENTS			
37 Amount transferred to investment fund.....			
Total payments for the year.....	2868100	2004085	4872185
^a Balance at close of year.....			
Total payments and balance.....	\$	\$	\$4872185

Item 9 Miscellaneous

Give number of years in each course. Arts 4, Business 7, Science 4
 Give number of students taking summer course: men 18 women 6
 Give number on teaching force in summer school: men 2 women 1
 Give total receipts for the summer school 1930, \$ 25 Total expenditures, \$ 25
 Give number of university extension students: men 60 women 35

Item 10 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 15 day of Sept 1931

Geo. W. Sparling
 Vice President of West China Union University

^a This should be the difference between the total of Item 7 and total expenditures.
^b Or corresponding officer.

WEST
CHINA

ANNUAL REPORT OF THE TRUSTEES OF

West China University, Chengtu, China

FOR THE YEAR ENDING ~~JULY 31, 192~~ ^{JUNE 30, 1932}

To the New York State Education Department

This annual report is required by law to be transmitted to the Department on or before August 1, 192 ^{July 1, 1932}

Item 1

Days of regular classroom instruction including half-day sessions but excluding summer sessions ¹⁷⁶

Item 2 Faculty and employees

Names of officers of faculty ^{JUNE 30, 1932} ~~July 31, 1932~~President Lincoln D. Song
Chancellor Joseph Speech
Registrar H. D. HwaDeans of College ^{General Studies} S. T. Liu
Secretary S. H. Fong

No. of officers of instruction	Men	Women	Total
Full professors.....	13	-	13
Adjunct, associate and ass't professors	13	8	21
Instructors and tutors.....	13	10	23
Lecturers.....	22	11	33
Other assistants on teaching force.....			
Total.....	61	29	90

The following questions are to be answered by medical schools:

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

Specify subjects taught by each:

Catalog of medicine.
+ Dentistry sent herewith.
See names, titles & subjects
taught as listed thereinDoes the president of the faculty teach? no Is he included under "officers of instruction" above? yesDoes the dean of the faculty teach? part time Is he included under "officers of instruction" above? "

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

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

CLASSES	Arts (B. A.)			Science (B. S.)			medicine (M. D.)			Dentistry (D. D. 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..	16	4	20	3	3	6	14	6	20	11	-	11	1			45	13	58
Sophomore, 2d year.	11	1	12	5	3	8	9	7	16	7	3	10	1			33	14	47
Junior, 3d year....	13	4	17	1	3	4	5	4	9	1	1	2	-			20	12	32
Senior, 4th year....	6	1	7	3	3	6	12	4	16	2	-	2	2			25	8	33
Total.....	46	10	56	12	12	24	40	21	61	21	4	25	4			123	47	170
^{6th & 7th} Fifth years and above or graduate students							21	1	22	9	-	9						31
not included - Special 13																		201

* Pre Medical - Dental consist of 1st & 2nd years
* Medicine & Dentistry. Proper consists
of 4 yrs. The 5th year is an intern
year prior to graduation.

Item 4 Degrees conferred

	First degrees on completion of courses in residence										Higher degrees								
											On examination				"In course" without examination				
	B.A.	Ph.B.	B.S.	C.E.	LL. B.	M.D.	D.D.S.	D.V.S.	B.D.					Total	M.A.	Ph.D.	M.S.		Total
Men	10		16			5	3							34					
Women	1		5			1								7					
Total since last report.....	11		21			6	3							41					

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

Recipients of honorary degrees conferred without examination

Name	Degree	Residence

Item 5 Library

Number of volumes in library 53,870; pamphlets 9,429 Is your library free to the public for reference? no for lending? no Number of volumes issued for home use.....
This should state entire circulation for the year. One book lent 10 times counts 10 not 1.

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

Grounds	US\$ 100,000 00	Item A	US\$ 800,000 00
Buildings	500,000 00	Item B	224,812 01
Furniture	25,000 00	Total property	\$1,024,812 01
Apparatus	75,000 00	Debts at end of year.....	—
Library	75,000 00	Net property owned.....	US\$ 1,024,812 01
Museum	25,000 00		
Other property	—		
(Item A) Total property used.....	\$ 800,000 00		
^b Investments at beginning of year <u>US\$</u>	\$ 223,312 01	^a Item 7 Receipts <u>Chinese Silver Dollar</u>	
Added to investments during year		Balance from 192 ... <u>Chinese</u>	\$ —
1 From gifts and bequests.....	1,500 00	Tuition fees	8,691 00
2 From income of former investments	—	Room rent.....	1,606 00
3 From other sources	—	Board	—
Total	\$ 224,812 01	Other receipts from students.....	1,078 00
Depreciation or losses in investments	—	Income from investments.....	8,841 00
(Item B) Net investments at end of year	\$ 224,812 01	Amount from maturing investments.....	—
		Gifts and bequests.....	30,154 64
		All other sources including temporary loans	18,718 36
		Total.....	\$ 69,095 00

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

^a Item 8 Payments

<i>Chinese Silver Dollar</i>		SALARIES	OTHER OBJECTS	TOTAL
	\$	\$	\$	
EXPENSES OF GENERAL CONTROL				
1 Salaries of president, clerks and office assistants.....	721200			721200
2 Other expenses of administration.....		260000		260000
EXPENSES OF INSTRUCTION				
3 Salaries for instruction.....	2950000			2950000
4 Prizes and scholarships.....		92100		92100
5 Supplies used in instruction.....				
6 Other expenses of instruction.....				
EXPENSES OF OPERATION OF COLLEGE PLANT				
7 Wages of janitor and other employees.....	300000			300000
8 Fuel		50000		50000
9 Water, light and power.....		50000		50000
10 Janitors' supplies.....		30000		30000
11 Other expenses of operation of plant.....		40000		40000
EXPENSES OF MAINTENANCE OF COLLEGE PLANT				
12 Repair of buildings and upkeep of grounds.....		370000		370000
13 Repair and replacement of equipment.....		40000		40000
14 Other expenses of maintenance of college plant.....				
EXPENSES OF AUXILIARY AGENCIES AND SUNDRY ACTIVITIES				
15 Libraries	230000			230000
16 Repair and replacement of books.....		7500		7500
17 New books (capital outlay).....		211500		211500
18 Expenses of boarding pupils.....				
19 Expenses of boarding and caring for teachers.....				
20 Recreation	90000	220		112000
21 Other auxiliary agencies and sundry activities.....	240000			240000
EXPENSES OF FIXED CHARGES				
22 Pensions				
23 Rent				
24 Insurance		157000		157000
25 Taxes		40000		40000
26 Contributions and contingencies.....				
EXPENSES OF DEBT SERVICE				
27 Redemption of bonds or mortgages.....				
28 Redemption of short term loans.....				
29 Payment of interest on bonds or mortgages.....				
30 Payment of interest on short term loans.....				
31 Refunds (tuition and board or room rent).....		208500		208500

^a Do not include in this statement any figures for summer school or any figures included in report for academic department.

Item 8 Payments (concluded)

	SALARIES	OTHER OBJECTS	TOTAL
EXPENSES OF CAPITAL OUTLAY			
32 Land			
33 New buildings			
34 Alterations of old buildings.....		8 000 00	8 000 00
35 Equipment			
36 Other capital outlay.....			
INVESTMENTS			
37 Amount transferred to investment fund.....			
Total payments for the year.....	4 531 2 00	2 378 6 00	6 909 8 00
^a Balance at close of year.....			
Total payments and balance.....	\$ 4 531 2 00	\$ 2 378 6 00	\$ 6 909 8 00

Item 9 Miscellaneous

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

Give number of students taking summer course: men 72 women 28

Give number on teaching force in summer school: men 10 women 2

Give total receipts for the summer school 1931, \$ 100 Total expenditures, \$ 796.85-

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

Item 10 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 1/4 Joseph Beech, Chongtu, West China
me this.....day of.....192.....^b President of West China Union University

^a This should be the difference between the total of Item 7 and total expenditures.
^b Or corresponding officer.

Item 11. Affidavit of Attesting Officer.

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

B. A. Garside, being duly sworn, deposes and says that he is the Assistant Secretary of West China Union University, for which the foregoing report is made. That he is well acquainted with the signature of Dr. Joseph Beech, the Chancellor of the University. That he is convinced that the signature of the presiding officer affixed to the affidavit under Item 10 is truly the signature of Dr. Joseph Beech, but has not been attested in due form because of the lack of any officer authorized to administer oaths, in or near Chongtu, the location of the University.

Subscribed and sworn to before me
this 27th day of June 1933.

Assistant Secretary



ANNUAL REPORT OF THE TRUSTEES OF West China Union University, Chengtu, China.

for year ending June 30, 1934

To the New York State Education Department

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

Read instructions carefully before filling this blank

- 1 Use perfectly legible figures, not words, for all dates, amounts, numbers etc.
2 When the report makes two items of something which your records combine, e. g. expenditures on grounds and buildings, estimate as nearly as possible the division between the two for if you merely bracket the items and give the total, it distorts both columns in the summary for the whole State.
3 When questions do not apply or can not be answered definitely, do not leave a blank, but make clear by the following marks that answers are intentionally, not accidentally omitted:

Line drawn through heading means "does not exist in this institution."

O in place of answer means "none this year."

? in place of answer means "fact unknown."

? preceding answer means "probably" or "approximately"; e. g. ? 324 means "to the best of our knowledge and belief about 324."

- 4 Change any term used so that report shall accord exactly with facts; e. g. write "chairman" instead of "president."

Item 1

Days of regular classroom instruction, including half-day sessions but excluding summer session: liberal arts 210, architecture.....
education 210, medicine 210, applied science 210, graduate....., law....., veterinary 210, pharmacy.....

Item 2 Faculty and employees

Names of officers June 30, 1934

President Lincoln Dsang Chancellor Joseph Beech Vice-Chancellor G. W. SparlingRegistrar Hwa A. Chen-da

Secretary.....

Deans — liberal arts Loh Dsung-su applied science D. S. Dye

architecture..... graduate.....

education Lin Dsi-jai law.....medicine W. R. Morse veterinary.....Dentistry A. W. Lindsay

a Faculty

Course	Professors		Adjunct, associate and ass't professors		Instructors and tutors		Lecturers		Other ass'ts on teaching force		Total	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
Liberal arts.....	5	X	11	2	2	4	13	3			31	9
Applied science.....	1	X	8	2	7	1	X	3			16	6
Architecture.....												
Graduate.....												
Education. Included in Arts.....												
Pharmacy.....												
Law.....												
Agriculture.....	10	1	8	3	2	X	X	3			20	7
b Medicine.....	3	X	2	X	2	X	X	2			7	2
Dentistry.....												
c.....												
Total.....	19	1	29	7	13	5	13	11			74	24
Duplicates												
University total ✓.....	19	2	29	7	13	5	13	11			74	24

a Omit members of the faculty engaged exclusively in university extension or summer school work.

b How many professors or instructors are paid a salary and give their full time to medical work?..... Specify subjects taught by each.

c Insert in blank spaces any other courses, e. g. theological etc.

Item 3 Students

Insert in blank spaces under items 3 and 4 any other courses, e. g. Theological (B. D.), etc. and use blank sheet if more columns are needed

Classes	Arts (B.A.)			Philosophy (Ph.B.)			Science (B.S.)			4 yr M.D. 1 yr Intern			Medicine			Dentistry		
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total
Freshman, 1st year.....	24	12	36			*	42	16	58	First yr. proper			13	7	20	10	1	11
Sophomore, 2d year....	25	6	31			*	41	14	55	2nd			9	5	14	5	3	8
Junior, 3d year.....	20	7	27				7	2	9	3rd			3	6	9	3	3	6
Senior, 4th year.....	18	2	20				4	5	9	4th			12	2	14	2	X	2
Total.....	80	27	107				94	37	131	5th Intern			8	X	8	4	X	4
Unclassified.....	13	1	14				1	X	1				4.5	20	65	24	7	31
Graduate.....													1	X	1			
Grand total.....	93	28	121				95	37	132				46	20	66	24	7	31

* If B.S. is conferred in more than one course give number of students in each course separately.

* Includes the pre medical students

Item 4 Degrees conferred

First Degrees on									
B.A.	Ph.B.	B.S.							
Men.....	10	4							
Women.....	2	5							
Total since last report.....	12	9							

Higher Degrees									
On Examination									
M.A.	Ph.D.	M.S.	M.D.	D.D.S.					Total
Men.....			7	4					11
Women.....			X	X					
Total since last report.....			7	4					11

* If B.S. is conferred in more than one course, give number of students receiving degrees in each course.

Item 5 Graduated this year without degrees:

Liberal arts, men....., women.....; applied science, men....., women.....; architecture, men....., women.....;
graduate, men....., women.....; education, men....., women.....; law, men....., women.....; medicine, men.....,
women.....; veterinary, men....., women.....

Item 6 Library

Number of volumes in library 100,819 ^{periodicals} 394 pamphlets..... Is your library free to the public for reference? No.....
for lending? Yes..... Number of volumes issued for home use.....
[This should state entire circulation for one year. One book lent 10 times counts 10 not 1.]

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ed. If course does not lead to a degree, indicate by crossing out degree. Under "Unclassified" report all students not taking a regular course. Do

[illegible]

Completion of Courses in Residence

[illegible]

Higher Degrees

"In Course" Without Examination

	M.A.	Ph.D.	M.S.					Total
Men.								
Women.								
Total since last report.								

Item 7 Recipients of honorary degrees conferred without examination

[illegible]

a regular course. Do not include summer school or university extension students in the following classifications.

																					Total ✓			
Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total
																						89	36	125
																						80	28	108
																						33	18	51
																						29	9	38
																						243	91	334
																						15	1	16
																						258	92	350
																					Duplicates			None
																					University total.....			258 92 350

aItem 8 Summary of property owned by institution

Grounds.....	US\$ 100,000	00
Buildings.....	508,000	00
Furniture.....	25,000	00
Apparatus.....	72,146	00
Library.....	28,045	00
Museum.....	25,000	00
Other property.....		
(Item A) Total property used.....	\$ 823,000	00
	815,191	00
b Total investments at beginning of year	\$ 224,812	01
Amount added to investments during year as follows:		
1 From gifts and bequests.....		
2 From income of former investments.....		
3 From other sources.....		
Total.....	\$ 224,812	01
Depreciation or losses in investments..		
(Item B) Net investments at end of year.....	U.S. \$ 224,812	01

Item 8 Property (concluded)

Item A.....	US\$ 823,000	00
Item B.....	224,812	01
Total property.....	U.S. \$ 1,047,812	01
cDebts at end of year.....	040,003	01
Net property owned.....	U.S. \$ 1,047,812	01
	1,040,003	01

aItem 9 Receipts during year

Balance from 193	* Chinese	
Tuition fees.....	14750	00
Room rent.....	2450	00
Board.....	17000	00
Other receipts from students.....	2210	00
Income from investments.....	46,892	50
Mission Board Grants	162,311	50
Amount from maturing investments.....		
Gifts and bequests.....	9,000	00
All other sources including temporary loans.....	7378	27
Total.....	* Chinese	261,992 27

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

* The Chinese Dollar was worth about 40¢ in American currency.

aItem 10 Payments

	SALARIES	OTHER OBJECTS	TOTAL
EXPENSES OF GENERAL CONTROL			
1 Salaries of president, clerks and office assistants.....	15003		
2 Other expenses of administration.....		415429	
			1915729
EXPENSES OF INSTRUCTION			
3 Salaries for instruction. (missionaries { married @ 4000 } 12000. { single @ 2000 } 12000.	134840		
4 Prizes and scholarships.....	111049	111049	
5 Supplies used in instruction.....	1010624	1010624	
6 Other expenses of instruction.....			17005673
EXPENSES OF OPERATION OF COLLEGE PLANT			
7 Wages of janitor and other employees.....	4000		
8 Fuel	480969		
9 Water, light and power.....	1850	185000	
10 Janitors' supplies	1800	180000	
11 Other expenses of operation of plant.....	11754	16754	
			1262723
EXPENSES OF MAINTENANCE OF COLLEGE PLANT			
12 Repair of buildings and upkeep of grounds.....	274280	274280	
13 Repair and replacement of equipment.....	50971	50971	
14 Other expenses of maintenance of college plant. Dorms.....	1200	120000	
			445261
EXPENSES OF AUXILIARY AGENCIES AND SUNDRY ACTIVITIES			
15 Libraries .. Salaries.....	301060		
16 Repair and replacement of books.....	100	10000	
17 New books (capital outlay).....	608948	608948	
18 Expenses of boarding pupils.....	17000	1700000	
19 Expenses of boarding and caring for teachers.....			
20 Recreation Athletic & Social Activities.....	209789	209789	
21 Other auxiliary agencies and sundry activities. Health 96171.....	96171	96171	
			2925968
EXPENSES OF FIXED CHARGES			
22 Pensions			
23 Rent			
24 Insurance	1820	182000	
25 Taxes	1820	30600	
26 Contributions and contingencies.....	120	12000	214692
EXPENSES OF DEBT SERVICE			
27 Redemption of bonds or mortgages.....			
28 Redemption of short term loans.....			
29 Payment of interest on bonds or mortgages.....			
30 Payment of interest on short term loans.....			
31 Refunds (tuition and board or room rent).....			

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

Item 10 Payments (concluded)

	SALARIES					OTHER OBJECTS					TOTAL				
EXPENSES OF CAPITAL OUTLAY															
32 Land															
33 New buildings															
34 Alterations of old buildings.. (See 12.)															
35 Equipment															
36 Other capital outlay															
Total payments for the year	18	566	329			76	528	95			261	992	27		
Amount transferred to investment fund this year															
Balance at close of year															
a Total payments (including amount invested and balance)	18	566	329			76	528	95			261	992	27		

Item 11 Miscellaneous

Give number of years in each course: liberal arts.....4....., applied science.....4....., architecture.....
graduate....., education.....4....., law....., medicine.....7....., veterinary....., *Dentistry*.....7 (Includes 2 yrs pre med land -
v. Dental.
Give number of students taking summer course: men..... women.....
Give number on teaching force in summer school: men..... women.....
Give total receipts for the summer school of 193, \$..... Total expenditures, \$.....
Give number of university extension students: men..... women.....

presiding officer

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. This 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.

Joseph B. Beech
Chancellor
of President of *Mar China Union University*

Subscribed and sworn to

before me this *24* day of *Sept* 193*3*

Notary Public

a This should equal the total receipts.
b Or corresponding officer.

1142

Affadavit of Attesting Officer

STATE OF NEW YORK }
 } SS
COUNTY OF NEW YORK }

B. A. Garside, being duly sworn, deposes and says that he is the Assistant Secretary of the Board of Governors of West China Union University for which the attached report is made. This said report has been prepared by the Chancellor and Bursar of the University in accordance with the instructions of the New York State Education Department, the statements therein he verily believes to be in all respects true, and an exact copy of this report has been filed with the permanent records of the institution.

Assistant Secretary, Board of Trustees
West China Union University

Subscribed and sworn to before me this twenty-ninth day of October, 1935

Notary Public

Universities

West China Union University
Chengtu

ANNUAL REPORT OF THE TRUSTEES OF

for year ending June 30, 1935

To the New York State Education Department

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

Read instructions carefully before filling this blank

- 1 Use perfectly legible figures, not words, for all dates, amounts, numbers etc.
 2 When the report makes two items of something which your records combine, e. g. expenditures on grounds and buildings, estimate as nearly as possible the division between the two for if you merely bracket the items and give the total, it distorts both columns in the summary for the whole State.
 3 When questions do not apply or can not be answered definitely, do not leave a blank, but make clear by the following marks that answers are intentionally, not accidentally omitted:

Line drawn through heading means "does not exist in this institution."

O in place of answer means "none this year."

? in place of answer means "fact unknown."

? preceding answer means "probably" or "approximately"; e. g. ? 324 means "to the best of our knowledge and belief about 324."

- 4 Change any term used so that report shall accord exactly with facts; e. g. write "chairman" instead of "president."

Item 1

Days of regular classroom instruction, including half-day sessions but excluding summer session: liberal arts 209, architecture 209,
 education 209, medicine 209, applied science 209, graduate 209, law 209, dentistry 209, pharmacy 209,
 dentistry 209, Same as Science

Item 2 Faculty and employees

Names of officers June 30, 1935

President Lincoln Dyang - Chancellor Joseph Beech Vice-Chancellor W. W. Spaulding
 Registrar S. D. Hwa
 Secretary of Studies and
 Deans — liberal arts D. S. Loh applied science D. S. Dye M. C. Chang
 architecture S. D. Loh graduate W. W. Spaulding
 education S. D. Loh law W. W. Spaulding
 medicine W. R. Morse veterinary Dentistry A. W. Lindsay

a Faculty

Course	Professors		Adjunct, associate and ass't professors		Instructors and tutors		Lecturers*		Other ass'ts on teaching force		Total	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
Liberal arts.....	9	—	10	2	2	2	11	13	—	1	32	20
Applied science.....	2	—	5	2	8	1	1	1	1	2	17	6
Pharmacy + Agriculture Architecture included under "Science"												
Graduate.....												
Education. included under "Arts"												
Law.....	7	1	9	2	4	—	—	5	2	—	22	8
b Medicine.....	2	—	2	—	2	—	—	2	2	—	8	2
Dentistry Veterinary												
c.....												
Total.....	20	1	26	6	16	3	12	23	5	3	79	36
Duplicates												
University total ✓	20	1	26	6	16	3	12	23	5	3	79	36

a Omit members of the faculty engaged exclusively in university extension or summer school work.

b How many professors or instructors are paid a salary and give their full time to medical work? Specify subjects taught by each.

c Insert in blank spaces any other courses, e. g. theological etc.

B312-My32-500(10183)* Lecturers include wives resident on campus who instruct part time without salary & other part time teachers, paid salary

Item 3 Students

Insert in blank spaces under items 3 and 4 any other courses, e. g. Theological (B. D.), etc. and use blank sheet if more columns are need

Classes	Arts (B.A.)			Philosophy (Ph.B.)			Science a(B.S.)			5 { 4 yr Med + Dent 1 Intern			Medicine			Dentistry		
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total
Freshman, 1st year.....	19	14	33	40	17	57			*	1st yr MD			13	8	21	13	1	14
Sophomore, 2d year....	18	10	28	38	11	49			*	2nd " "			12	6	18	10	1	11
Junior, 3d year.....	20	5	25	11	5	16				3rd " "			9	5	14	5	3	8
Senior, 4th year.....	21	7	28	5	2	7				4 " "			3	6	9	3	3	6
Total.....	78	36	114	94	35	129				5 Intern			13	2	15	2	0	2
Unclassified.....	11	2	13	—	—	—				Total			50	27	77	33	8	41
Graduate.....	—	—	—	—	—	—							—	—	—	—	—	—
Grand total.....	89	38	127	94	35	129							52	27	79	33	8	41

a If B.S. is conferred in more than one course give number of students in each course separately.

* Includes the Premedical Students.

Item 4 Degrees conferred

				First Degrees on									
				B.A.	Ph.B.	aB.S.							
Men.....	19		3										
Women.....	6		1										
Total since last report.....	25		4										

				Higher Degrees									
				On Examination									
				M.A.	Ph.D.	M.S.	MD	D.D.S.					Total
Men.....							12	2					14
Women.....							2	—					2
Total since last report.....							14	2					16

a If B.S. is conferred in more than one course, give number of students receiving degrees in each course.

Item 5 Graduated this year without degrees:

Liberal arts, men....., women.....; applied science, men....., women.....; architecture, men....., women.....; graduate, men....., women.....; education, men....., women.....; law, men....., women.....; medicine, men....., women.....; veterinary, men....., women.....

Item 6 Library

Number of volumes in library 106294; pamphlets 394. Is your library free to the public for reference? No
for lending? Yes. Number of volumes issued for home use.....
[This should state entire circulation for one year. One book lent 10 times counts 10 not 1.]

ed. If course does not lead to a degree, indicate by crossing out degree. Under "Unclassified" report all students not taking a regular course. Do

[illegible]

Completion of Courses in Residence

[illegible]

Higher Degrees

"In Course" Without Examination

	M.A.	Ph.D.	M.S.					Total
Men.								
Women.								
Total since last report.....								

Item 7 Recipients of honorary degrees conferred without examination

[illegible]

2
7
5
4
3
5
6

2
7
5
4
3
5
6

Item 8 Property (concluded)

Item A.....	US \$ 836,919	00
Item B.....	234824	20
Total property.....	\$1,071,743	20
cDebts at end of year.....		
Net property owned.....	\$1,071,743	20
aItem 9 Receipts during year		
Balance from 193	Chosen \$	
Tuition fees.....	16468	—
Room rent.....	2593	
Board.....	18400	
Other receipts from students.....	2576	
Income from investments.....	48,750	17
Missionary Societies	160,377	45
Amount from maturing investments.....	\$ 660	
Gifts and bequests.....	42,260	00
All other sources including temporary loans.....	20000	
Total.....	* Chosen \$	292,417 97

* The Chinese dollar was worth about 38¢ in American currency

aItem 10 Payments

	SALARIES	OTHER OBJECTS	TOTAL
<i>Silver</i>			
EXPENSES OF GENERAL CONTROL			
1 Salaries of president, clerks and office assistants.....	1733550		
2 Other expenses of administration.....		333491	
			2067041
EXPENSES OF INSTRUCTION			
3 Salaries for instruction. <i>{ Missionaries { married @ \$4000 } C. Chinese S. T. & T. f. }</i>	128000 42917		
4 Prizes and scholarships.....	1703	170300	
5 Supplies used in instruction.....	1020049	1020049	
6 Other expenses of instruction.....			18282049
EXPENSES OF OPERATION OF COLLEGE PLANT			
7 Wages of janitor and other employees. <i>(Supt. @ \$4000)</i>	4000 495530		
8 Fuel	196768	196768	
9 Water, light and power,.....	1800	180000	
10 Janitors' supplies	194272	19427	
11 Other expenses of operation of plant.....			1291723
EXPENSES OF MAINTENANCE OF COLLEGE PLANT			
12 Repair of buildings and upkeep of grounds.....	2739692	273969	
13 Repair and replacement of equipment.....	40191	40191	
14 Other expenses of maintenance of college plant. <i>Dorms</i>	136300	136300	450660
EXPENSES OF AUXILIARY AGENCIES AND SUNDRY ACTIVITIES			
15 Libraries <i>Salaries</i>	326270		
16 Repair and replacement of books.....	100	10000	
17 New books (capital outlay).....	797268	797268	
18 Expenses of boarding pupils.....	18400	1840000	
19 Expenses of boarding and caring for teachers.....	122969		
20 Recreation <i>Alumni & Social Activities</i>	122969	122969	
21 Other auxiliary agencies and sundry activities. <i>Health</i>	156498	156498	3253005
EXPENSES OF FIXED CHARGES			
22 Pensions			
23 Rent			
24 Insurance	136225	136225	
25 Taxes	20692	20692	
26 Contributions and contingencies.....	120	12000	168917
EXPENSES OF DEBT SERVICE			
27 Redemption of bonds or mortgages.....			
28 Redemption of short term loans.....			
29 Payment of interest on bonds or mortgages.....			
30 Payment of interest on short term loans.....			
31 Refunds (tuition and board or room rent).....			
<i>Total</i>	20047050	5466347	25513397
<i>Salaries</i>		<i>other</i>	<i>Total</i>

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

Item 10 Payments (concluded)

	SALARIES	OTHER OBJECTS	TOTAL
EXPENSES OF CAPITAL OUTLAY	\$	\$	\$
32 Land			
33 New buildings <i>General 8/1/21</i>	21000	21000	X
34 Alterations of old buildings.....			
35 Equipment	16284.85	16284.7	
36 Other capital outlay.....			
Total payments for the year.....			37284.00
Amount transferred to investment fund this year.....			
Balance at close of year.....			
a Total payments (including amount invested and balance).....	200470.50	91947.47	292417.97

Item 11 Miscellaneous

Give number of years in each course: liberal arts.....4....., applied science.....4....., architecture.....
graduate....., education.....4....., law....., medicine.....7....., veterinary.....Dentistry.....7..... (Includes 2 yrs pre-medical dent.)

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

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

Give total receipts for the summer school of 193 , \$..... Total expenditures, \$.....

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

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. This 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.

Joseph Beed
Chancellor
President of *West China Union University*

Subscribed and sworn to
before me this *25th* day of *September* 193*4*

Notary Public

a This should equal the total receipts.
b Or corresponding officer.

Affadavit of Attesting Officer

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

B. A. Garside, being duly sworn, deposes and says that he is the Assistant Secretary of the Board of Governors of West China Union University for which the attached report is made. This said report has been prepared by the Chancellor and Bursar of the University in accordance with the instructions of the New York State Education Department, the statements therein he verily believes to be in all respects true, and an exact copy of this report has been filed with the permanent records of the institution.

Assistant Secretary, Board of Trustees
West China Union University

Subscribed and sworn to before me this twenty-ninth day of October, 1935.

Notary Public

FINANCIAL REPORT

Tables I & II

For Tables I & II the Field can supply but scanty information, i.e. such as pertains to field receipts and expenditures.

Our information is not complete so far as certain plant funds are concerned. For such reports it would be well if this office as well as the office in New York has a closer approximation than at present of the funds invested in the various Mission College buildings, in Mission dormitories and in Mission residences now on the University site and used for University purposes.

As this report asks for current expenditures on medical school hospitals (38) it seems reasonable too that these hospitals should to a certain extent be recognized under funds invested in plant, as, although these hospitals could exist without the university, the medical college could not exist without the hospitals for teaching purposes. To that extent their plant and equipment is contributory to the university, and will be so until the new clinical hospital on the university site is erected.

We included the item (38) hospital current expense in order to give recognition to what the hospitals are doing for the University, although in no way directly connected with the university. We have taken one half of the amount reported for the year 1934 from the joint Hospital Board, as an approximation. This may be too high an estimate.

Another reason for such recognition is that the staffs of these hospitals are practically without exception, certainly the Western members, included on the professoriate and instructional staff of the University and their salaries are included under section (37).

Again on the question of equipment those university staff members are dependent not only on the present hospital premises not only as a place for teaching, but the equipment is also at their disposal. Part of that equipment is mission owned, and some may be through gifts. Yet no figures are available to show what by way of equipment is really available for the teaching of the medical students.

With these reservations as to the incompleteness of the figures referring to plant, buildings, equipment, etc, we would suggest that additions be made to the figures of the year 1934-35 thus.

Item 6a Statement of Funds invested in Plant.

Value of plant at beginning of year (1934-35)	836,919 00	US\$
Additions		
C.M.S Residence	\$10,000 00	
Drill Master "	2,160 43	
Stone for Clinical Hospital	1,805 30	
Wiring Biology building	785 00	
Goucher School, add'l	1,650 00	
	<u>16,400 73</u>	
" Equipment under (37)	20 147 58	
" Museum (38)	370 90	
"	529 60	
"	9 809 00	
" Books (47)	<u>11 110 97</u>	
	41 968 05	
	<u>58,368 78</u>	
		<u>29,184 00</u>
		866 103 00

Item 6a Value of Physical Plant.

Value of grounds (1934-35)		100 000 00	US\$
Value of buildings "	516,000 00		
Add'n Size \$16,400	8,200 00		
	<u>524,200 00</u>	524,200 00	
Value of equipment "	25,000 00		
" "	87 289 00		
" "	82,031 00		
" "	<u>26,599 00</u>		
total 1934-35	220 919 00		
Additions 1935-36			
Size \$ 41,968 00	20 984 00		
	<u>241,903 00</u>	241,903 00	

Value of dormitories
included above

(costs unknown but suggest:)

C. M. S.	Size 15,000	
Baptist	30,000	
Friends	80 000	
Hart (U.C.C.M.)	35 000	
M. E. M.	60 000	
Womans Coll	<u>55 000</u>	
	275 000	137,500 00

(Note, Costs of Middle School
and M. S. Dormitories not in-
cluded)

The field is not making entries for the various funds :
endowment, etc., as this can be done more accurately
in New York.
Suggests that there be further collaboration (for future
reports) as to costs of Mission buildings, etc.
Also there should be a more accurate appraisal of value
of equipment, whether purchased by the U. U., used on
loan (as from Mission hospitals), or acquired by departments
through personal gifts or other sources. The figures
given are not backed with the certainty of even approximate
correctness. But it is the best that can be done under
present circumstances.

W B A

Financial Report Table I & II (2)

Item 6a Value of Physical Plant.

Value of grounds (1934-35)		100 000 00	US\$
Value of buildings "	516,000 00		
Add'n Size \$16,400	8,200 00		
	524,200 00	524,200 00	
Value of equipment "	25,000 00		
" "	87 289 00		
" "	82,031 00		
" "	26,599 00		
total 1934-35	220 919 00		
Additions 1935-36			
Size \$ 41,968 00	20 984 00		
	241,903 00	241,903 00	

Value of dormitories
included above

(costs unknown but suggest:)

C. M. S.	Size 15,000		
Baptist	30,000		
Friends	30 000		
Hart (U.C.C.M.)	35 000		
M. E. M.	60 000		
Womans Coll	55 000		
	275 000	137,500 00	

(Note, Costs of Middle School
and M. S. Dormitories not in-
cluded)

The field is not making entries for the various funds :
endowment, etc., as this can be done more accurately
in New York.
Suggests that there be further collaboration (for future
reports) as to costs of Mission buildings, etc.
Also there should be a more accurate appraisal of value
of equipment, whether purchased by the U. U., used on
loan (as from Mission hospitals), or acquired by departments
through personal gifts or other sources. The figures
given are not backed with the certainty of even approximate
correctness. But it is the best that can be done under
present circumstances.

WBA

TABLE 4 Expenditures for Current Purposes

General Administration & expense

(35) General administrative offices

Home Admn. (36.1, 36.2, 36.3,
81f) G\$ 3,350 00 @ 3 : 1 11,055 00
Field, General Admn
Salaries, Pres. etc 5,860 00
" J.B., W.B.A., &
" Miss M.R. ($\frac{1}{2}$) 9,000 00
" clerks, asst's 3 654 00

18,514 00

29 569 00

3378 04

(36) General expenses (field)

(?perhaps part of Home Ad
should be transferred to here)

32 948 04

Resident Instruction

(37) Colleges, schools

	Salaries, Eqp.	Exp.
Arts	24,218 46	18 20 482 45
Science	11,186 00	4025 41 2093 27
Medicine	6 425 00	(2190 87) 3260 41
Dentistry	5 853 16	826 70 743 68
	47,682 62	11,130 72 5,510 27

Add Eqp from

Gov't grant

9 016 86

Add salaries

foreign staff

married (4000)

single (2000)

124,000 00

171,682 62

Epp 20 147 58

Exp 5 510 27

197,340 47

197 340 47

(38) Organized activities

Medical school hospitals 69 669 00

Dental clinic at Univ'y 8 722 88

Museum DCG sal 4000 00

curator 660 00

off.&wages 373 69

photos 370 90

cases 529 60

specimens 9809 00

research 1635 85

on a/c 207 254 000 00
12,986 294 000 00
91,378 17

(39) to (46) without entry

(47) Libraries

Sal Books Exp

2464 60 9 407 97 1 817 03

HDR 2000 00

clerks 802 80

Nank.grant 1 703 00

5 267 40 11 110 97 1 817 03

18,195 40

339 868 08

Financial report
Forward

-- 4 --

339 861 08

4 000 00

Operation and maintenance:

(48) Physical plant
as budgeted 13,842 00
of which wages 4,955

(49) Other services, est 1 800 00

15 642 00

total educational

359,503 08

(51) Salaries above : Admin. 15 860 00
Profess'l 171 682 62
187 542 62
Library 4 464 60

(52) Other personal services
Admin 3 654 00
Library 802 80
Oper'n 4 955 00
" 1 800 00
11,211 80

(53) For capital outlays
Instr'n 11,130 72
" Nank. 9 016 86
Museum & 900 50
" 9 809 00
Lib.books 11 110 97
41 968 05

Auxiliary enterprises

	actual	suggested to bal.
(54) Residence halls		6543 00
"		16,072 00
(55) Dining halls,	16,117.21	1,817 00
(56) Student hospital		3,215 22
(57) College bookstore	4,862 80	1,146 00
(58) Athletics	1,259 70	<u>533 50</u>
(59) Student Unions		

29 326 50

(62) Salaries Stud. hospl. 536 00
Mil.training instr. 1010 00
1546 00

(63) Wages 238 00
Capital outlay
Stud hospl. 454 83

Non educational

(64) (65) & (66)
(67) Scholarships

922 00

389 751 58

WBA

1155

West China



Union University

BURSAR'S OFFICE

CHENG TU, WEST CHINA

September 27th, 1936

INDEXED

Dr. B. A. Garside,
Associated Boards for
Christian Colleges in China,
150 Fifth Avenue,
New York.

Dear Dr. Garside,

I am mailing to you and also to Dr. Ellisceeff the financial report of the Harvard-Yenching Institute for the year ending June 30th.

I have entered the receipts for the year as G\$9,801.49 to produce the local currency \$28,990. These figures taken from the Budget analysis of June 30 1936. The exchange between those two amounts --2.9577 was also taken as the basis to turn the various items of expenditure back into the respective Gold amounts. The total expenditure then in U. S. \$ is 11,754 34.

Perhaps I should say that the increasing demands on one's time in this office, without a corresponding increase in assistance, is making it more and more difficult to find time to prepare the statements and reports that are so necessary.

It is a matter of great regret that the financial report for our own university budget has not yet been typed out -- lack of time. Over a year ago -- April 11th, 1935 -- I brought before the Faculty the need there was in this office for some assistance. The Faculty made an appeal, embodied in their Minute #300.

It is only within the last day or two that Miss Robertson and I have been able to come to an understanding as to what is needed here. Apparently she had not been informed when she came out that her help on the accounts would be greatly appreciated. Although I called the attention of the other administrative officers to that Minute when her work was being mapped out in the Spring, up to now I have not had the benefit of her valued assistance. I was getting into a state of blank despair. It is now of course "too late" to get reports off that should have gone some time ago. But I am just saying this to let you know that to-day I have a far greater sense of relief than I have had for some time over the prospect that from now on this office will have a portion of her time. Personally I feel that we should have at least half.

This is not meant as an excuse or trying to put the blame on some one else, but just that I am more hopeful.

Yours cordially,

W. B. Albertson

1156

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UNITED STATES
OCT 26 1935
JOINT OFFICE

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1157

FINANCIAL REPORT

WEST
CHINA

Field figures with explanations.

Quotation from cover of report form : "Should any interpretation of tables 1 Or 2 be required, reference may be made to pages 49 to 63 of Financial Reports of Colleges and Universities, published by the National Committee on Standard Reports, a copy of which has already been sent to your institution by the committee." As we have not received a copy of that book and so cannot avail ourselves of its assistance and guidance in the filling of the report, we are sending here a set of items and figures to be inserted after collaboration with the office in New York.

Beginning first with Table 3 -- Current Income.

Student Fees. (1) Resident departments		
Estimate \$16,500.	Received	17 051
Add Special fees		250
" Athletic "		100
		<u>17,401.00</u>

(2) None.

Endowment (3), (4) & (5) Uncertain. Perhaps N Y

Receipts from other public sources for
current expense:

(6) Replace Federal appropriations with "National Government grant"	18220 00	
(7) Replace 'State appropriations, Etc.," "Provincial Government grant"	<u>2000 00</u>	
(8) & (9) None.		20,220 00

Gifts and Grants from private sources:

(10) Churches and boards. Salaries of foreign mission appointees to staff married @ 4000 single @ 2000	126 000 00	
Add contributed from Boards to Board of Governors budget (131a to 135b)		
G \$13,600.75 say @ 3 : 1	40 802 25	
Endowment income, etc(136-178)		
G \$26,409 25 less than 3 : 1	<u>74 437 95</u>	
(11), (12) & (13) No entries here.		241,240 20

Sales and Services :

(14) None		
(15) Dental School, Dental Clinic income	8,722 88	
(16) Others, Hospitals used for student clinics, M.E.M. (Eye, Ear, Nose & Throat) Womans Hospital, U.C.C.M (Pediatrics, Gynecology & Obstetrics) Mens Hospital, U.C.C.M (Internal Medicine, Pathology, Surgery, etc) figures based on 1934 report, total receipts for that year \$139,338. $\frac{1}{2}$ as estimate on teaching	<u>69,669 00</u>	
		78,391 88
(17) (18) Rents		<u>2,250 00</u>

359,503 08

Table 3 -- Current Income.

Income from Auxiliary Enterprises and Activities

(21)	Residence Halls. Six dormitories		
	Room fees	3543 00	
	Electric light fees, Est.	1800 00	
	Upkeep, etc. Est.	<u>1200 00</u>	
		6543 00	6 543 00
(22)	Dining Halls		
	Receipts board fees		16,072 00
(23)	Student hospital (Dispensary)		1 817 00
(24)	College bookstore		3 215 00
(25)	Athletics		1 146 00
(26)	Student Unions		<u>533 50</u>
(28)	Total		29 326 50
Income Noneducational,			
(29)	(30) for scholarships		
	Mr Gwoh's scholarship	660 00	
	Pollard scholarship (for		
	student from Miao tribes)	60 00	
	Dr. C.M.Stubbs memorial	60 00	
	Dr. John Thompson, "	<u>60 00</u>	
		840 00	
	(31) Joy Wallace, Sc&p	<u>82 00</u>	922 00
(34)	Total current income		<u>389 751 58</u>

FINANCIAL REPORT

Tables I & II

For Tables I & II the Field can supply but scanty information, i.e. such as pertains to field receipts and expenditures.

Our information is not complete so far as certain plant funds are concerned. For such reports it would be well if this office as well as the office in New York has a closer approximation than at present of the funds invested in the various Mission College buildings, in Mission dormitories and in Mission residences now on the University site and used for University purposes.

As this report asks for current expenditures on medical school hospitals (38) it seems reasonable too that these hospitals should to a certain extent be recognized under funds invested in plant, as, although these hospitals could exist without the university, the medical college could not exist without the hospitals for teaching purposes. To that extent their plant and equipment is contributory to the university, and will be so until the new clinical hospital on the university site is erected.

We included the item (38) hospital current expense in order to give recognition to what the hospitals are doing for the University, although in no way directly connected with the university. We have taken one half of the amount reported for the year 1934 from the joint Hospital Board, as an approximation. This may be too high an estimate.

Another reason for such recognition is that the staffs of these hospitals are practically without exception, certainly the Western members, included on the professoriate and instructional staff of the University and their salaries are included under section (37).

Again on the question of equipment those university staff members are dependent not only on the present hospital premises not only as a place for teaching, but the equipment is also at their disposal. Part of that equipment is mission owned, and some may be through gifts. Yet no figures are available to show what by way of equipment is really available for the teaching of the medical students.

With these reservations as to the incompleteness of the figures referring to plant, buildings, equipment, etc, we would suggest that additions be made to the figures of the year 1934-35 thus.

Item 6a Statement of Funds invested in Plant.

Value of plant at beginning of year (1934-35)	836,919 00	US\$
Additions		
C.M.S. Residence	\$10,000 00	
Drill Master "	2,160 43	
Stone for Clinical Hospital	1,805 30	
Wiring Biology building	785 00	
Goucher School, add'l	1,650 00	
	<u>16,400 73</u>	
" Equipment under (37)	20 147 58	
" Museum (38)	370 90	
" "	529 60	
" "	9 809 00	
" Books (47)	<u>11 110 97</u>	
	<u>41 968 05</u>	
	58,368 78	
		<u>29,184 00</u>
		\$66 103 00

Universities

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF
WEST CHINA UNION UNIVERSITYLocated at CHENG TU, SZECHUEN CHINA
N. Y.

for year ending June 30, 1936

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, 1936

Registered with National Government of China
Type of control (check one): State.....; city or district.....; county.....; church..... If church, affiliated with what religious denomination? Meth. Episcopal U.S.A.....; private, independent of church.....
Baptist Northern " Friends service Council Gt. Britain
United Church of Canada Can. Church Missionary Society "

Item 1

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer session: liberal arts 188.....
architecture....., education 188....., medicine 188....., applied science 188....., graduate....., law....., veterinary 188.....
pharmacy 188..... Number of Saturday sessions..... dentistry

Item 2 Faculty and employees

Names of officers June 30, 1936

President..... Lincoln L. G. Dsang Chancellor - Joseph Beech
Registrar..... S. D. Hwa Vice-Chancellor - H. D. Robertson
Secretary..... S. H. Fang
Deans — liberal arts..... D. S. Loh applied science..... D. S. Dye
architecture..... graduate (in religion)..... F. A. Smalley
education..... S. D. Liu law.....
medicine..... W. R. Morse veterinary.....
dentistry..... H. J. Mullett

How many officers of instruction were employed full time: men..... Chinese 18, Western 30, total 48.....
How many on part time: men..... Chinese 44, Western 2, total 46..... women..... Western 17, total 17.....

Those employed part time were the equivalent of how many full time: men..... 22, women..... 8, total 30.....

Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, excluding clerks) men..... 19, women..... 1, total 20.....

aFaculty

Course	Professors		Adjunct, associate and ass't professors		Instructors and tutors		Lecturers		Other ass'ts on teaching force		Total	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
Liberal arts.....	10		8	6	6		18	10	2		44	16
Applied science.....	4		8	2	5		1	1	2		20	3
Architecture.....												
Graduate.....												
Education. under ARTS.....												
Law.....												
Medicine.....	2		6	3	4	1	1	3	2		22	7
Veterinary Dentistry.....	4		1		1	1	4	1			10	2
.....												
.....												
^b Total.....	27		23	11	16	2	24	15	6		96	28
Duplicates								10	2		2	10
University total.....	27		23	11	16	2	24	5	4		96	28
											94	18

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

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

Item 3 Students

Insert in blank spaces under items 3 and 4 any other courses, e. g. Theological (B. D.), etc. and use blank sheet if more columns are ne

Classes	Arts (B.A.)			Science a(B.S.)									Medicine M. D.			Dentistry D. D. S.		
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total
Freshman, 1st year.....	19	11	30	25	12	37												
Sophomore, 2d year....	9	11	20	7	4	11				Med. + Dent Ist	14	4	18	10	3	13		
Junior, 3d year.....	12	10	22	7	7	14				" "	2nd	13	4	17	12	1	13	
Senior, 4th year.....	19	5	24	11	5	16				" "	3rd	14	7	21	9	2	11	
Total.....	59	37	96	50	28	78				" "	4th	13	3	16	8	2	10	
Unclassified.....	11	1	12	6	-	6				" "	5th	8	5	13	5	3	8	
Graduate.....										" "	6th	5	6	11	3	3	6	
Grand total.....	70	38	108	56	28	84				Graduate	2	69	29	98	47	14	61	

Number of above total attending full time: men 225 women 108 total 333; on part time: men 17 women 1
total 18. Those attending part time were the equivalent of how many full time: men 9 women 1/2 total 2 1/2

Number of students in military drill 44

Number of students preparing to teach: men 12 women 24 total 36

Item 4 Degrees conferred

	First Degrees on											
	B.A.	aB.S.	M.D.	D.D.S.								
Men.....	21	9	5	3								
Women.....	5	6	6	3								
Total since last report.....	26	15	11	6								

Note. 7 graduates in Pharmacy included under Science
(First class in Pharmacy to graduate)

	Higher Degrees							
	On Examination							
	M.A.	M.S.	Ph.D.					Total
Men.....								
Women.....								
Total since last report.....								

a If B.S. is conferred in more than one course, give number of students receiving degrees in each course.

eded. If course does not lead to a degree, indicate by crossing out degree. Under "Unclassified" report all students not taking a regular course. Do

[illegible]

Completion of Courses in Residence

[illegible]

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

[illegible]

Number of students graduated this year without degrees:

Liberal arts, men....., women.....; applied science, men....., women.....; architecture, men....., women.....;

graduate, men....., women.....; education, men....., women.....; law, men....., women.....; medicine, men....., women.....; veterinary, men....., women......

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

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

Recipients of honorary degrees conferred without examination

[illegible]

eded.

Item 6 Library

Number of volumes in library 110,309; ^{periodicals} 394 pamphlets..... Is your library free to the public for reference? No 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.

Item 7 Miscellaneous

Give number of years in each course: liberal arts 4, applied science 4, architecture....., graduate....., education 4, law....., medicine and dentistry ^(1 1/2 yrs medical) ^(5 yrs medicine) ^(1 1/2 yrs interne).....
Number of days session in summer courses.....

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

Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF

} ss.

being duly sworn, deposes and says that he is the presiding officer of.....
for which the foregoing report is made. This 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.

Lincoln L. G. G. G. G.
✓

aPresident of.....

Subscribed and sworn to

before me this.....day of.....1935

.....
Notary Public

a Or corresponding officer.

1165

Affadavit of Attesting Officer

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

B. A. Garside, being duly sworn, deposes and says that he is the Assistant Secretary of the Board of Governors of West China Union University for which the attached report is made. This said report has been prepared by the President and Bursar of the University in accordance with the instructions of the New York State Education Department, the statements therein he verily believes to be in all respects true, and an exact copy of this report has been filed with the permanent records of the institution.

Assistant Secretary, Board of Governors
West China Union University

Subscribed and sworn to before me this tenth day of November, 1936.

Notary Public

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

WEST CHINA UNION UNIVERSITY

FOR THE YEAR ENDING JUNE 30, 1936

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, 1936

Explanations Applicable to the Financial Report

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

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

2
7
5
4
3
5
6

TABLE 1—STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

	FUNDS ^a	LIABILITIES ^b	TOTAL
Current funds (item 1)			
a General	\$ 9,001.97	\$ —	\$ 9,001.97
b Restricted	10,889.95	—	10,889.95
Endowment funds (item 2)	253,072.60	—	253,072.60
Funds functioning as endowment (item 3)	—	—	—
Annuity funds (item 4)	—	—	—
Loan funds (loanable principal) (item 5)	—	—	—
Plant funds			
a Funds invested in plant (item 6a)	854,429.63	—	854,429.63
b Plant funds unexpended (item 6b)	12,963.71	—	12,963.71
Agency funds	—	—	—
Undesignated funds	—	—	—
TOTAL INSTITUTIONAL FUNDS AND LIABILITIES	\$1,142,349.86	\$ —	\$1,142,349.86

^a Funds owned by the institution and utilized in its activities.
^b Funds borrowed by the institution and utilized in its activities.

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

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

			TOTAL
Balance, beginning of year			
General (unrestricted) funds		\$ 9,001.97	
Restricted funds		10,889.95	\$ 19,891.92
Current income (See table 3)			
Educational and general	\$ 171,680.71		
Auxiliary enterprises and activities	8,797.95		
Other noneducational income	276.60	180,753.26	
Current expenditures (See table 4)			
Educational and general	171,680.71		
Auxiliary enterprises and activities	8,797.95		
Other noneducational expenditures	276.60	180,753.26	
Excess or deficiency of income for year			—
Other additions and deductions (net)			19,891.92
Balance at end of year			
Consisting of ²⁰			
General (unrestricted) funds		9,001.97	
Restricted funds		10,889.95	

Items 2, 3, 4 and 5. Statement of Nonexpendable Funds¹

	ITEM 2 ENDOWMENT FUNDS	ITEM 3 FUNDS TEMPORARILY FUNCTIONING AS ENDOWMENT	ITEM 4 ANNUITY FUNDS	ITEM 5 LOAN FUNDS
Balance (invested and uninvested) in funds at beginning of year	\$ 234,824.20	\$ —	\$ —	\$ —
Additions during year:				
Receipts from:				
Public appropriations	—			
Private gifts and grants	19,670.90			
Earnings and profit on investment credited to principal account	377.60			
Transfers from current funds to nonexpendable funds	—			
TOTAL	\$ 255,072.60	\$ —	\$ —	\$ —
Deductions during year (specify)				
Balance at end of year²⁰	\$ 255,072.60	\$ —	\$ —	\$ —

TABLE 2 — Continued

Item 6a Statement of Funds Invested in Plant²

		TOTAL
Value of plant at beginning of year.....	\$ 836,919.00	
Additions during year	17,510.63	
TOTAL	\$ 854,429.63	
Deductions during year		\$ 854,429.63
Value of plant at end of year (Details given below)		
Less: Endowment funds invested in plant		
Loans outstanding against plant.....		
Net invested in plant at end of year ²⁰		\$ 854,429.63
VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above)		
Value of grounds		\$ 109,000.00
Value of all buildings		520,920.22
Value of all equipment, including libraries		233,509.41
Value of all dormitories, included above		137,500.00

Item 6b Statement of Unexpended Plant Funds³

Receipts for Capital Outlay — Plant Extension		TOTAL
Balance in designated plant funds at beginning of year.....		\$ 12,965.71
Receipts during year:		
Public appropriations and tax levies:		
Federal	\$ -	
State	-	
County	-	
City and district	-	
Private gifts, grants, and benefactions		3,000.00
Other sources (earnings and profits on investments)		1,920.22
Transfers or expenditures from current funds (not loans):		
From educational and general funds	12,590.41	12,590.41
From auxiliary enterprises and activities funds		
Other receipts for plant extensions (describe):		
Loans for plant extension		
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds).		30,476.40
		30,466.30

Expenditures for Capital Outlay — Plant Extension ³ (If possible, include all capital expenditures below under expenditures from plant funds, although they have been included under table 4. Otherwise separately report the amounts spent from educational and general funds and from auxiliary enterprises funds during the year for capital outlays, plant extension, and new equipment)		TOTAL
From plant funds or all funds for:		
Land	\$ -	
New buildings	4,189.72	
Additions to existing buildings	730.50	
Improvements other than buildings		
New equipment	12,590.41	
From educational and general funds (if not included above)		\$ 17,510.63
From auxiliary enterprises and activities funds (if not included above)		
Loans paid from plant funds		
Balance in Designated Plant Funds at close of year ²⁰		\$ 12,965.71 ✓

Item 7 Agency Funds, and

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

TABLE 3—CURRENT INCOME¹

Income for Educational and General Purposes		TOTAL
Student fees⁶ (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	\$ 5,220.00	
2 Extension and/or correspondence departments	—	\$ 5,220.00
Endowment⁷ (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	26,409.25	
5 From other endowment for restricted purposes	—	26,409.25
Receipts from other public sources for current expenses:⁸		
6 Federal appropriations, <i>Chinese National Govt. Grant</i>	5,466.00	
7 State appropriations and tax levies, <i>Provincial Govt. Grant</i>	600.00	
8 County appropriations and tax levies	—	
9 City or district appropriations or tax levies	—	6,066.00
Gifts and grants from private sources (including foundations, for current expenses):		
10 Permanent (recurring) grants from churches and boards	108,100.75	
11 Other grants (not automatically recurring) from churches and boards	—	
12 Estimated salary equivalent of nonsalaried personal service rendered	—	
13 Other gifts	1,692.15	109,792.90
Sales and services of educational departments (gross income): ⁹		
14 Agriculture	—	
15 Dental school	2,616.86	
16 Others (itemize) <i>Hospitals & Clinics</i>	20,900.70	23,517.56
Receipts from other sources for educational and general purposes: ¹⁰		
17 Interest on current funds	—	
18 Net income from rented property (excluding residence halls)	675.00	
19 Other sources	—	675.00
20 TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.)	\$ 177,680.71	\$ 177,680.71
	177,680.71	177,680.71
Income for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless otherwise indicated, including receipts from student fees for these purposes. Give figures even though not handled through college office.)		TOTAL
21 Residence halls	\$ 1,962.90	
22 Dining halls	4,821.60	
23 Student hospital or infirmary	545.10	
24 College bookstore	964.50	
25 Athletics (if handled separately from physical education budget) excluding shares of visiting teams	343.80	
26 Student unions	160.05	
27 Other activities	—	
28 TOTAL (Transfer total to table 2.)	\$ 8,797.95	
Income to be Used for Noneducational Purposes ¹² (excepting auxiliary enterprises and activities and capital outlays)		TOTAL
Income from investments (interest):		
29 For annuities to beneficiaries (usually from funds subject to annuity)	\$ —	
30 For fellowships, scholarships, and other student aid (not loans) when NO service is required in return	252.00	\$ 252.00
31 From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return	—	24.60
32 Other receipts for noneducational purposes	—	—
33 TOTAL (Transfer total to table 2.)	\$ —	\$ 276.60
34 TOTAL CURRENT INCOME		\$ 186,755.26
		186,755.26

TABLE 4 — EXPENDITURES FOR CURRENT PURPOSES⁴

Expenditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL
General administration and expense: ¹³		
35 General administrative offices	\$ 13,704.20	
36 General expense	3,271.70	\$ 16,975.90
Resident instruction and departmental research: ¹⁴		
37 Colleges, schools and departments (including nonbudgeted research)	113,940.14	
38 Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc.	28,613.45	142,553.59 ✓
Organized research, separately budgeted: ¹⁵		
39 Agricultural experiment station	—	
40 Bureau of educational research	—	
41 Engineering experiment station	—	
42 Others	—	
Extension (all extension services and correspondence courses): ¹⁶		
43 Agricultural	—	
44 Engineering	—	
45 General university extension and correspondence courses	—	
46 Others	—	
47 Libraries (including salaries, other operating expenses and purchase of books and binding) ¹⁷	5,458.62	5,458.62
Operation and maintenance of physical plant, and other general services: ¹⁸		
48 Physical plant	4,152.60	
49 Other general services	540.00	4,692.60
50 TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.)	\$ 171,680.71	\$ 171,680.71 ✓
Amount included above expended for:		
51 Administrative and professional salaries	\$ 117,602.45	
52 Other personal services (clerical, operation, and maintenance)	\$ 3,363.54	
53 For capital outlays (new equipment)	\$ 12,590.42	
Expenditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current funds. Give figures even though not handled through college office.		
		TOTAL
54 Residence halls	\$ 1,962.80	
55 Dining halls	4,821.60	
56 Student hospital or infirmary	645.10	
57 College bookstore	964.50	
58 Athletics (if handled separately from physical education budget) excluding shares of visiting teams	343.80	
59 Student unions	160.05	
60 Other activities	—	
61 TOTAL (Transfer total to table 2.)	\$ 8,797.95	
Amount included above expended for:		
62 Salaries and wages for personal services	\$ 535.00	
63 Capital outlay (new equipment)	\$ 136.45	
Expenditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital outlays)		
		TOTAL
64 Annuities	\$ —	
65 Interest on loans	—	
66 Financial campaigns	—	
67 Fellowships, scholarships, and other student aid NOT involving services to institution or repayment	\$ 276.60	
68 TOTAL * (Transfer total to table 2.)	\$ 276.60	
69 TOTAL EXPENDITURES FOR CURRENT PURPOSES	\$ 189,755.26	✓

Table 2

¹ **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: (1) Ordinary endowment either general or restricted from which the interest only can be used, (2) funds temporarily functioning as endowment, (3) funds held by the college which are subject to an annuity payment, and (4) funds from which either the interest, principal, or both can be loaned to be paid back with or without interest at some future date.

² **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.

³ **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

⁴ **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.

⁵ **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.

⁶ **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.

⁷ **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.

⁸ **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.

⁹ **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.

¹⁰ **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.

¹¹ **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.

¹² **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

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

¹⁴ **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.

¹⁵ **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.

¹⁶ **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.

¹⁷ **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.

¹⁸ **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.

¹⁹ **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.

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

Universities

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

West China Union University

Located at Chengtu, Szechwan, China.

for year ending June 30, 1937

To the New York State Education Department

This annual report is required by law to be transmitted to the Department on or before July 1, 1936

Type of control (check one): State.....; city or district.....; county.....; church ☒..... If church, affiliated with what religious denomination? See pages 1 & 2 of.....; private, independent of church.....
catalogue (attached)

Item 1

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer session: liberal arts 170....., architecture....., education 170....., medicine 170....., applied science 170....., graduate....., law....., veterinary....., pharmacy 170..... Number of Saturday sessions 35.....

Item 2 Faculty and employees

Names of officers June 30, 1937

President Lincoln Dsang, M.A., Northwestern; D.D., Ph.D., Drew University
Registrar S. D. Hwa
Executive Secretaries S. H. Fang, B.A., A. W. Lindsay, L.D.S., F.A.C.D.
Deans — liberal arts D. S. Lo, M.A., Yenching applied science Daniel S. Dye, B.S., M.A.
architecture..... graduate.....
education..... law.....
medicine Leslie G. Kilborn, M.A., M.D., Ph.D. veterinary.....
dentistry Harrison Mullett, D.D.S., L.D.S., F.R.C.P.

How many officers of instruction were employed full time: men 59..... women 10..... total 69.....

How many on part time: men 20..... women 21..... total 41.....

Those employed part time were the equivalent of how many full time: men 8..... women 7..... total 15.....

Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, excluding clerks) men 20..... women 4..... total 24.....

"Faculty

Course	Professors		Adjunct, associate and ass't professors		Instructors and tutors		Lecturers		Other ass'ts on teaching force		Total	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
Liberal arts.....	6	-	7	5	1	1	12	9	-	-	26	15
Applied science.....	4	-	7	2	4	2	2	2	-	-	17	6
Architecture.....												
Graduate.....												
Education.....												
Law.....												
Medicine and Dentistry.....	14	1	7	4	10	2	2	4	1	2	34	13
Veterinary.....												
.....												
.....												
^b Total.....	24	1	21	11	15	5	16	15	1	2	77	34
Duplicates												
University total.....												

^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

Insert in blank spaces under items 3 and 4 any other courses, e. g. Theological (B. D.), etc. and use blank sheet if more columns are ne

Classes	Arts (B.A.)			Science a(B.S.)			Medicine M.D.			Dentistry D.D.S.								
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total
Freshman, 1st year.....	29	11	40	56	27	83	9	3	12	7	2	9						
Sophomore, 2d year....	13	8	21	5	3	8	16	4	20	10	2	12						
Junior, 3d year.....	10	9	19	9	7	16	11	3	14	10	1	11						
Senior, 4th year.....	10	10	20	5	7	12	17	6	23	9	3	12						
Total.....	62	38	100	75	44	119												
Unclassified....	13	-	13	1	1	2												
5th & 6th yrs.																		
Graduate.....							21	8	29	12	5	17						
Grand total.....	75	38	113	76	45	121	74	24	98	48	13	61						

Number of above total attending full time: men...259...women...119...total...378...; on part time: men...14...women...1...

total...15... Those attending part time were the equivalent of how many full time: men...women...total...

Number of students in military drill...101...

Number of students preparing to teach: men...136...women...73...total...209...

Item 4 Degrees conferred

	First Degrees on											
	B.A.	aB.S.										
Men.....	10	5										
Women.....	11	7										
Total since last report.....	21	12										

	Higher Degrees						
	On Examination						Total
	M.A.	M.S.	Ph.D.	M.D.	D.D.S.		
Men.....				8	5		13
Women.....				5	3		8
Total since last report.....				13	8		21

a If B.S. is conferred in more than one course, give number of students receiving degrees in each course.

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Item 6 Library 15,000 Western exclusive of most pamphlets & periodicals
Number of volumes in library 60,000 Chinese bound or loose
reference? NO for lending? NO Number of volumes issued for home use no record.
This should state entire circulation for the year. One book lent 10 times counts 10 not 1.

Item 7 Miscellaneous

Give number of years in each course: liberal arts 4, applied science 4, architecture, graduate, education, law, medicine 7, veterinary, dentistry)
Number of days session in summer courses

	Number of teachers			Number of students		
	Men	Women	Total	Men	Women	Total
Summer courses						
Extension courses { correspondence (Dyeing	1		1			20
{ class extension (Agriculture	2		2			28
Secondary or academic						

Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF

ss.

being duly sworn, deposes and says that he is the presiding officer of West China Union University
for which the foregoing report is made. This 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.

/s/ Lincoln Dsang

aPresident of West China Union University

Subscribed and sworn to

before me this 6th day of July 1937

None in Chengtu

Notary Public

a Or corresponding officer.

Affadavit of Attesting Officer

STATE OF NEW YORK

COUNTY OF NEW YORK

} SS

B. A. Garside, being duly sworn, deposes and says that he is the Assistant Secretary of the Board of Governors of West China Union University for which the attached report is made. This said report has been prepared by the President and Bursar of the University in accordance with the instructions of the New York State Education Department, the statements therein he verily believes to be in all respects true, and an exact copy of this report has been filed with the permanent records of the institution.

Assistant Secretary, Board of Governors
West China Union University

Subscribed and sworn to before me this twenty-third day of August, 1937.

Notary Public

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

West China Union University

FOR THE YEAR ENDING JUNE 30, ¹⁹³⁷~~1936~~

To the New York State Education Department

This annual report is required by law to be transmitted to the Department on or before July 1, ¹⁹³⁷~~1936~~.

Explanations Applicable to the Financial Report

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

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

TABLE 1—STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

	FUNDS ^a	LIABILITIES ^b	TOTAL
Current funds (item 1)			
a General	\$ —	\$ —	\$ —
b Restricted	—	—	—
Endowment funds (item 2)	495307.36		495307.36
Funds functioning as endowment (item 3)			
Annuity funds (item 4)			
Loan funds (loanable principal) (item 5)			
Plant funds			
a Funds invested in plant (item 6a)	1708859.26		1708859.26
b Plant funds unexpended (item 6b)	195539.90		195539.90
Agency funds			
Undesignated funds			
TOTAL INSTITUTIONAL FUNDS AND LIABILITIES	\$2399706.52	\$ —	\$2399706.52

^a Funds owned by the institution and utilized in its activities.^b Funds borrowed by the institution and utilized in its activities.

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

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

			TOTAL
Balance, beginning of year			
General (unrestricted) funds		\$ —	\$ —
Restricted funds		—	—
Current income (See table 3)			
Educational and general	\$535636.35		
Auxiliary enterprises and activities	21150.00		
Other noneducational income		556786.35	
Current expenditures (See table 4)			
Educational and general	530183.15		
Auxiliary enterprises and activities	26400.20		
Other noneducational expenditures	203.00	556786.35	
Excess or deficiency of income for year			
Other additions and deductions (net)			
Balance at end of year			
Consisting of ²⁰			
General (unrestricted) funds			
Restricted funds			

Items 2, 3, 4 and 5. Statement of Nonexpendable Funds¹

	ITEM 2 ENDOWMENT FUNDS	ITEM 3 FUNDS TEMPORARILY FUNCTIONING AS ENDOWMENT	ITEM 4 ANNUITY FUNDS	ITEM 5 LOAN FUNDS
Balance (invested and uninvested) in funds at beginning of year	\$495307.36	\$ —	\$ —	\$ —
Additions during year:				
Receipts from:				
Public appropriations				
Private gifts and grants				
Earnings and profit on investment credited to principal account				
Transfers from current funds to nonexpendable funds				
TOTAL	\$495307.36	\$ —	\$ —	\$ —
Deductions during year (specify)				
Balance at end of year ²⁰	\$495307.36	\$ —	\$ —	\$ —

TABLE 2 — Continued

Item 6a Statement of Funds Invested in Plant²*In Chinese currency*

		TOTAL
Value of plant at beginning of year.....	\$1,708,859.26	
Additions during year		
TOTAL	\$1,708,859.26	
Deductions during year		
Value of plant at end of year (Details given below).....		\$1,708,859.26
Less: Endowment funds invested in plant		
Loans outstanding against plant.....		
Net invested in plant at end of year ²⁰		\$1,708,859.26
VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above)		
Value of grounds		\$ 200,000.00
Value of all buildings		104,840.44
Value of all equipment, including libraries		467,018.82
Value of all dormitories, included above		275,000.00

Item 6b Statement of Unexpended Plant Funds³

Receipts for Capital Outlay — Plant Extension		TOTAL
Balance in designated plant funds at beginning of year.....		\$ 195,539.90
Receipts during year:		
Public appropriations and tax levies:		
Federal	\$	
State		
County		
City and district		
Private gifts, grants, and benefactions		
Other sources (earnings and profits on investments)		
Transfers or expenditures from current funds (not loans):		
From educational and general funds		
From auxiliary enterprises and activities funds		
Other receipts for plant extensions (describe):		
Loans for plant extension		
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds).		\$ 195,539.90

Expenditures for Capital Outlay — Plant Extension ³ (If possible, include all capital expenditures below under expenditures from plant funds, although they have been included under table 4. Otherwise separately report the amounts spent from educational and general funds and from auxiliary enterprises funds during the year for capital outlays, plant extension and new equipment)		TOTAL
From plant funds or all funds for:		
Land	\$	
New buildings		
Additions to existing buildings		
Improvements other than buildings		
New equipment		
From educational and general funds (if not included above).....	130,000.00	
From auxiliary enterprises and activities funds (if not included above).....		\$ 130,000.00
Loans paid from plant funds		
Balance in Designated Plant Funds at close of year ²⁰		\$ 195,539.90

Item 7 Agency Funds, and

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

TABLE 3—CURRENT INCOME¹*In Chinese currency*

Income for Educational and General Purposes		TOTAL
Student fees ⁶ (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	\$ 17,500.00	
2 Extension and/or correspondence departments	1,500.00	\$ 19,000.00
Endowment ⁷ (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	20,524.00	
5 From other endowment for restricted purposes	33,000.00	53,524.00
Receipts from other public sources for current expenses: ⁸		
6 Federal appropriations		
7 State appropriations and tax levies		
8 County appropriations and tax levies		
9 City or district appropriations or tax levies		
Gifts and grants from private sources (including foundations, for current expenses):		
10 Permanent (recurring) grants from churches and boards	21,470.40	
11 Other grants (not automatically recurring) from churches and boards		
12 Estimated salary equivalent of nonsalaried personal service rendered		
13 Other gifts	42,182.06	256,886.06
Sales and services of educational departments (gross income): ⁹		
14 Agriculture		
15 Dental school	11,638.90	
16 Others (itemize)	192,587.39	204,226.29
Receipts from other sources for educational and general purposes: ¹⁰		
17 Interest on current funds		
18 Net income from rented property (excluding residence halls)	2,000.00	
19 Other sources		2,000.00
20 TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.)	\$	\$ 535,636.35
Income for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless otherwise indicated, including receipts from student fees for these purposes. Give figures even though not handled through college office.)		TOTAL
21 Residence halls	\$ 6,300.00	
22 Dining halls	14,000.00	
23 Student hospital or infirmary		
24 College bookstore		
25 Athletics (if handled separately from physical education budget) excluding shares of visiting teams		
26 Student unions	850.00	
27 Other activities		
28 TOTAL (Transfer total to table 2.)	\$	\$ 21,150.00
Income to be Used for Noneducational Purposes ¹² (excepting auxiliary enterprises and activities and capital outlays)		TOTAL
Income from investments (interest):		
29 For annuities to beneficiaries (usually from funds subject to annuity)	\$	
30 For fellowships, scholarships, and other student aid (not loans) when NO service is required in return		\$
31 From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return		
32 Other receipts for noneducational purposes		
33 TOTAL (Transfer total to table 2.)		\$
34 TOTAL CURRENT INCOME		\$ 556,786.35

TABLE 4 — EXPENDITURES FOR CURRENT PURPOSES⁴*In Chinese currency*

Expenditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL
General administration and expense: ¹³		
35 General administrative offices	\$ 31,539.66	
36 General expense	1453.45	\$ 32,993.11
Resident instruction and departmental research: ¹⁴		
37 Colleges, schools and departments (including nonbudgeted research)	22,147.13	
38 Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc.	22,575.63	44,722.76
Organized research, separately budgeted: ¹⁵		
39 Agricultural experiment station		
40 Bureau of educational research	2700.00	
41 Engineering experiment station		
42 Others	1400.00	4100.00
Extension (all extension services and correspondence courses): ¹⁶		
43 Agricultural		
44 Engineering		
45 General university extension and correspondence courses		
46 Others		
47 Libraries (including salaries, other operating expenses and purchase of books and binding) ¹⁷	14390.57	14390.57
Operation and maintenance of physical plant, and other general services: ¹⁸		
48 Physical plant	9992.00	
49 Other general services	21476.71	31468.71
50 TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.)	\$	\$ 530,833.15
Amount included above expended for:		
51 Administrative and professional salaries	\$ 236,750.00	
52 Other personal services (clerical, operation, and maintenance)	\$	
53 For capital outlays (new equipment)	\$ 13,000.00	

Expenditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current funds. Give figures even though not handled through college office.)		TOTAL
54 Residence halls	\$ 6300.00	
55 Dining halls	14000.00	
56 Student hospital or infirmary	1090.71	
57 College bookstore		
58 Athletics (if handled separately from physical education budget) excluding shares of visiting teams	4159.49	
59 Student unions	850.00	
60 Other activities		
61 TOTAL (Transfer total to table 2.)		\$ 26400.20
Amount included above expended for:		
62 Salaries and wages for personal services	\$	
63 Capital outlay (new equipment)	\$	

Expenditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital outlays)		TOTAL
64 Annuities	\$	
65 Interest on loans		
66 Financial campaigns		
67 Fellowships, scholarships, and other student aid NOT involving services to institution or repayment	\$ 203.00	
68 TOTAL (Transfer total to table 2.)	\$ 203.00	
69 TOTAL EXPENDITURES FOR CURRENT PURPOSES		\$ 556,786.35

Table 2

¹ **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.

² **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.

³ **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

⁴ **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.

⁵ **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.

⁶ **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.

⁷ **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.

⁸ **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.

⁹ **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.

¹⁰ **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.

¹¹ **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.

¹² **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

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

¹⁴ **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.

¹⁵ **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.

¹⁶ **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.

¹⁷ **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.

¹⁸ **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.

¹⁹ **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.

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

Note: One Chinese dollar equals 29-1/2 cents U.S. currency.

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.

W. C. Chen
President of West China Union University,
Chengtu, Szechwan.

Subscribed and sworn to

before me this 16th day of May 1936

Notary Public

Universities

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

West China Union University

Located at Chengtu, Szechwan N. Y.

for year ending June 30, 1938

West China

To the New York State Education Department

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

Type of control (check one): State.....; city or district.....; county.....; church **Yes**..... If church, affiliated with what religious denomination? **A.B.F.M.S.; M.E.M.**.....; private, independent of church.....

Item 1

C.M.S.; F.S.C.; U.C.C. (Also Cheeloo Medical School and Soochow Biology Department working as part of W.C.U.U. 1937-1938)

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer session: liberal arts....., ~~architecture~~....., education....., medicine....., applied science....., ~~graduate~~....., ~~law~~....., ~~pharmacy~~..... 163, pharmacy..... Number of Saturday sessions **35**.....

Item 2 Faculty and employees

Names of officers June 30, 1938

President **Lincoln Dsang, M.A. Northwestern, D.D., Ph.D., Drew**
 Registrar **Hua Hsien-ta**
 Secretary **Vice-Chancellors: S.H. Fong, M.A.; Ashley W. Lindsay, D.D.S., M.Sc., L.D.S., F.A.C.D.**
 Deans — liberal arts **Frank A. Smalley, M.A., B. Litt., Oxford.** applied science **Daniel S. Dye, M.A. Cornell**
~~architecture~~..... ~~graduate~~.....
~~education~~..... ~~law~~ Dentistry: **Ashley W. Lindsay, D.D.S., M.Sc., L.D.S., F.A.C.D.**
 medicine **Leslie G. Kilborn, M.A., M.D., Ph.D., Toronto.** veterinary.....

How many officers of instruction were employed full time: men **68**..... women **19**..... total **87**.....

How many on part time: men **40**..... women **22**..... total **62**.....

Those employed part time were the equivalent of how many full time: men **14**..... women **7**..... total **21**.....

Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, excluding clerks) men **19**..... women **5**..... total **24**.....

aFaculty

Course	Professors		Adjunct, associate and ass't professors		Instructors and tutors		Lecturers		Other ass'ts on teaching force		Total	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
Liberal arts.....	7	-	4	1	1	2	30	21	-	-	42	24
Applied science.....	6	-	4	2	10	1	12	3	2	3	34	9
Architecture.....												
Graduate.....												
Education.....												
Law.....												
Medicine.....	14	4	4	-	14	6	4	5	8	2	44	17
& Dentistry.....												
Veterinary.....												
.....												
.....												
^b Total.....	27	4	12	3	25	9	46	29	10	5	120	50
Duplicates	3				4	1	1	2			8	3
University total.....	24	4	12	3	21	8	45	27	10	5	112	47

^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

Insert in blank spaces under items 3 and 4 any other courses, e. g. Theological (B. D.), etc. and use blank sheet if more columns are ne

Classes	Arts (B.A.)			Science a(B.S.)			Medicine & Dentistry											
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total
Freshman, 1st year.....	38	26	64	62	32	94	32	10	42									
Sophomore, 2d year....	23	19	42	14	7	21	35	11	46									
Junior, 3d year.....	14	9	23	7	3	10	38	9	47									
Senior, 4th year.....	9	12	21	9	6	15	35	8	43									
Total.....	84	66	150	92	48	140	140	38	178									
Unclassified.....	10	1	11	1	-	1												
Graduate.....				1	-	1	62	20	82									
Grand total.....	94	67	161	94	48	142	202	58	260									

Number of above total attending full time: men.....women.....total.....; on part time: men.....women.....
 total..... Those attending part time were the equivalent of how many full time: men.....women.....total.....
 Number of students in military drill.....
 Number of students preparing to teach: men.....women.....total.....

Item 4 Degrees conferred

	First Degrees on									
	B.A.	aB.S.								
Men.....	10	7								
Women.....	9	6								
Total since last report.....	19	13								

	Higher Degrees							
	On Examination							
	M.A.	M.S.	Ph.D.	M.D.	D.D.S.			Total
Men.....				10	7			17
Women.....				3	2			5
Total since last report.....				13	9			22

a If B.S. is conferred in more than one course, give number of students receiving degrees in each course.

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[illegible]

degrees on

Total[illegible]

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

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Item 6 Library

Chinese 75,366; Foreign 16,159

Number of volumes in library.....; ~~per capita~~..... Is your library free to the public for reference? No.....for lending? No..... Number of volumes issued for home use 18,491.....
This should state entire circulation for the year. One book lent 10 times counts 10 not 1. " " **Loan:** 29,212

Item 7 Miscellaneous

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

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

	Number of teachers			Number of students		
	Men	Women	Total	Men	Women	Total
Summer courses						
Extension courses { correspondence .. Dyeing			1			7
{ class extension .. Agriculture						29
Secondary or academic						

Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF

SS.

Lincoln Dsang

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

(signed) Lincoln Dsang

*a*President of.....West China Union University.....

Subscribed and sworn to

1938

before me this 15th day of July 1935

(None in Chengtu)

Notary Public

a Or corresponding officer.

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

WEST CHINA UNION UNIVERSITY

FOR THE YEAR ENDING JUNE 30, 1938

To the New York State Education Department

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

Explanations Applicable to the Financial Report

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

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

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TABLE 1—STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

	FUNDS ^a	*LIABILITIES ^b	TOTAL
Current funds (item 1)			
General	\$ 1961.70	\$	\$ 1961.70
Restricted	6481.00	.....	6481.00
Endowment funds (item 2)	495307.36	.....	495307.36
Funds functioning as endowment (item 3)			
Annuity funds (item 4)			
Loan funds (loanable principal) (item 5)			
Plant funds			
Funds invested in plant (item 6a).....	1787989.98	.....	1787989.98
Plant funds unexpended (item 6b).....	116409.18	.....	116409.18
Agency funds			
Undesignated funds			
TOTAL INSTITUTIONAL FUNDS AND LIABILITIES	2408149.22	\$	\$ 2408149.22

^a Funds owned by the institution and utilized in its activities.^b Funds borrowed by the institution and utilized in its activities.

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

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

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

			TOTAL
Balance, beginning of year			
General (unrestricted) funds		\$	\$
Restricted funds .....		.....	.....
Current income (See table 3)			
Educational and general	\$ 626587.43		
Auxiliary enterprises and activities	42943.54		
Other noneducational income	1500.00	671030.97	
Current expenditures (See table 4)			
Educational and general	615436.36		
Auxiliary enterprises and activities	45651.91		
Other noneducational expenditures	1500.00	662588.27	
Excess or deficiency of income for year			8442.70
Other additions and deductions (net)			8442.70
Balance at end of year			
Consisting of ²⁰			
General (unrestricted) funds		1961.70	
Restricted funds		6481.00	

Items 2, 3, 4 and 5. Statement of Nonexpendable Funds¹

	ITEM 2 ENDOWMENT FUNDS	ITEM 3 FUNDS TEMPORARILY FUNCTIONING AS ENDOWMENT	ITEM 4 ANNUITY FUNDS	ITEM 5 LOAN FUNDS
Balance (invested and uninvested) in funds at beginning of year	\$ 495307.36	\$	\$	\$
Additions during year:				
Receipts from:				
Public appropriations				
Private gifts and grants				
Earnings and profit on investment credited to principal account				
Transfers from current funds to nonexpendable funds				
TOTAL	\$ 495307.36	\$	\$	\$
Deductions during year (specify)				
Balance at end of year²⁰	\$ 495307.36	\$	\$	\$

TABLE 2 — Continued
Item 6a Statement of Funds Invested in Plant²

		TOTAL
Value of plant at beginning of year.....	\$1708859.26	
Additions during year	79130.72	
TOTAL	\$1787989.98	
Deductions during year		
Value of plant at end of year (Details given below).....		\$1787989.98
Less: Endowment funds invested in plant		
Loans outstanding against plant.....		
Net invested in plant at end of year ²⁰		\$1787989.98
VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above)		
Value of grounds		\$ 200000.00
Value of all buildings		1120971.16
Value of all equipment, including libraries		467018.82
Value of all dormitories, included above		275000.00

Item 6b Statement of Unexpended Plant Funds³

Receipts for Capital Outlay — Plant Extension		TOTAL
Balance in designated plant funds at beginning of year.....		\$ 195539.90
Receipts during year:		
Public appropriations and tax levies:		
Federal	\$	
State		
County		
City and district		
Private gifts, grants, and benefactions		
Other sources (earnings and profits on investments)		
Transfers or expenditures from current funds (not loans):		
From educational and general funds		
From auxiliary enterprises and activities funds		
Other receipts for plant extensions (describe):		
Loans for plant extension		
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds).		\$ 195539.90

Expenditures for Capital Outlay — Plant Extension ³ (If possible, include all capital expenditures below under expenditures from plant funds, although they have been included under table 4. Otherwise separately report the amounts spent from educational and general funds and from auxiliary enterprises funds during the year for capital outlays, plant extension and new equipment)		TOTAL
From plant funds or all funds for:		
Land	\$	
New buildings	79130.72	
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).....		\$ 79130.72
Loans paid from plant funds		
Balance in Designated Plant Funds at close of year ²⁰		\$ 116409.18

Item 7 Agency Funds, and

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

TABLE 3—CURRENT INCOME^{4, 5}

Income for Educational and General Purposes		TOTAL
Student fees ⁶ (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	\$30067.00	
2 Extension and/or correspondence departments	2933.55	\$33000.55
Endowment ⁷ (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	20524.00	
5 From other endowment for restricted purposes	33000.00	53524.00
Receipts from other public sources for current expenses: ⁸		
6 Federal appropriations		
7 State appropriations and tax levies		
8 County appropriations and tax levies		
9 City or district appropriations or tax levies		
Gifts and grants from private sources (including foundations, for current expenses):		
10 Permanent (recurring) grants from churches and boards	214704.00	
11 Other grants (not automatically recurring) from churches and boards		
12 Estimated salary equivalent of nonsalaried personal service rendered		
13 Other gifts	61682.06	276386.06
Sales and services of educational departments (gross income): ⁹		
14 Agriculture		
15 Dental school	18093.82	
16 Others (itemize) Hospitals and clinics	245583.00	263676.82
Receipts from other sources for educational and general purposes: ¹⁰		
17 Interest on current funds		
18 Net income from rented property (excluding residence halls)		
19 Other sources		
20 TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.)	\$	626587.43
Income for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless otherwise indicated, including receipts from student fees for these purposes. Give figures even though not handled through college office.)		TOTAL
21 Residence halls	\$7886.00	
22 Dining halls	24221.50	
23 Student hospital or infirmary	968.91	
24 College bookstore	4841.13	
25 Athletics (if handled separately from physical education budget) excluding shares of visiting teams	576.00	
26 Student unions	1152.00	
27 Other activities	3298.00	
28 TOTAL (Transfer total to table 2.)	\$	42943.54
Income to be Used for Noneducational Purposes ¹² (excepting auxiliary enterprises and activities and capital outlays)		TOTAL
Income from investments (interest):		
29 For annuities to beneficiaries (usually from funds subject to annuity)	\$	
30 For fellowships, scholarships, and other student aid (not loans) when NO service is required in return	\$500.00	
31 From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return	1000.00	
32 Other receipts for noneducational purposes		
33 TOTAL (Transfer total to table 2.)	\$	1500.00
34 TOTAL CURRENT INCOME	\$	671030.97

TABLE 4 — EXPENDITURES FOR CURRENT PURPOSES⁴

Expenditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL
General administration and expense: ¹³		
35 General administrative offices	\$ 35224.38	
36 General expense	1693.04	\$ 36917.42
Resident instruction and departmental research: ¹⁴		
37 Colleges, schools and departments (including nonbudgeted research)	256775.71	
38 Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc.	272166.02	528941.73
Organized research, separately budgeted: ¹⁵		
39 Agricultural experiment station		
40 Bureau of educational research	3100.00	
41 Engineering experiment station		
42 Others		3100.00
Extension (all extension services and correspondence courses): ¹⁶		
43 Agricultural	2933.55	
44 Engineering		
45 General university extension and correspondence courses		2933.55
46 Others		
47 Libraries (including salaries, other operating expenses and purchase of books and binding) ¹⁷	14760.20	14760.20
Operation and maintenance of physical plant, and other general services: ¹⁸		
48 Physical plant	10888.20	
49 Other general services	17895.26	28783.46
50 TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.)	\$	\$ 615436.36
Amount included above expended for:		
51 Administrative and professional salaries	\$ 254397.00	
52 Other personal services (clerical, operation, and maintenance)	\$ 3900.85	
53 For capital outlays (new equipment)	\$ 15400.00	
Expenditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current funds. Give figures even though not handled through college office.		
		TOTAL
54 Residence halls	\$ 7886.00	
55 Dining halls	24221.50	
56 Student hospital or infirmary	1631.94	
57 College bookstore	4841.13	
58 Athletics (if handled separately from physical education budget) excluding shares of visiting teams	2621.34	
59 Student unions	1152.00	
60 Other activities	3298.00	
61 TOTAL (Transfer total to table 2.)		\$ 45651.91
Amount included above expended for:		
62 Salaries and wages for personal services	\$	
63 Capital outlay (new equipment)	\$	
Expenditures for Noneducational Purposes ¹⁰ (except auxiliary enterprises and capital outlays)		
		TOTAL
64 Annuities	\$	
65 Interest on loans		
66 Financial campaigns		
67 Fellowships, scholarships, and other student aid NOT involving services to institution or repayment	\$ 1500.00	
68 TOTAL (Transfer total to table 2.)	\$ 1500.00	
69 TOTAL EXPENDITURES FOR CURRENT PURPOSES		\$ 662588.27

Table 2

¹ **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.

² **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.

³ **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

⁴ **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.

⁵ **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.

⁶ **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.

⁷ **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.

⁸ **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.

⁹ **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.

¹⁰ **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.

¹¹ **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.

¹² **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

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

¹⁴ **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.

¹⁵ **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.

¹⁶ **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.

¹⁷ **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.

¹⁸ **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.

¹⁹ **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.

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

Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF

} ss.

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

.....
President of

Subscribed and sworn to

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

.....
Notary Public

AFFIDAVIT OF ASSISTANT SECRETARY OF BOARD OF GOVERNORS

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

B. A. Garside, being duly sworn, deposes and says that he is the Assistant Secretary of the Board of Governors of the West China Union University, for which the attached report is made, that this report has been signed by the presiding officer of the institution, President Lincoln Dsang, that the report has been prepared in accordance with the instructions of the New York State Education Department, that the statements therein he verily believes to be in all respects true, and that an exact copy of this report has been filed with the permanent records of the institution.

Assistant Secretary of the Board
of Governors,
West China Union University

Subscribed and sworn to before me this 5 th day of
October, 1938.