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Universities

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

*West China Union University*Located at *Chengtu, Szechuan, West China*

for year ending June 30, 1939

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, 1939

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

Item 1

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer session: liberal arts *Freshman*.....178
~~architecture~~ *Sophomore to senior*....., education *153*....., medicine *178*....., applied science *Freshman*....., graduate....., law *Sophomore to senior*....., veterinary *153*.....
 pharmacy.....178..... Number of Saturday sessions.....35.....

Item 2 Faculty and employees

Names of officers June 30, 1939

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

How many officers of instruction were employed full time: men.....79.....women.....18.....total.....97.....

How many on part time: men.....40.....women.....24.....total.....64.....

Those employed part time were the equivalent of how many full time: men.....14.....women.....8.....total.....22.....

Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, excluding clerks) men.....20.....women.....5.....total.....25.....

"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 and science.....	12	1	4	1	1	3	15	21	1	-	33	26
Architecture	6	2	5	2	8	3	1	1	9	4	29	12
Graduate												
Education												
Law												
Medicine }	14	-	7	1	14	6	2	1	12	4	49	12
Veterinary <i>Dentistry</i> }												
.....												
.....												
.....												
^b Total	32	3	16	4	23	12	18	22	22	8	111	50
Duplicates	2		1									
University total	30	3	15	4	23	12	18	22	22	8	109	50

^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 needed.

Classes	Arts (B.A.)			Science a(B.S.)			Medicine & Dentistry			Graduates in Medicine & Dentistry								
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total
Freshman, 1st year.....	22	19	41	8	10	18	17	15	32	Graduate I			31	4	35			
Sophomore, 2d year....	24	16	40	15	9	24	37	18	55	Graduate II			20	5	25			
Junior, 3d year.....	14	15	29	14	6	20	35	14	49	Graduate III			25	10	35			
Senior, 4th year.....	11	10	21	12	4	16	24	7	31	Graduate IV								
Total.....	71	60	131	49	29	78	113	54	167	Otolaryngology & Ophthalmology			6	—	6			
Unclassified.....	10	1	11				1		1									
Graduate.....							82	19	101				82	19	101			
Grand total.....	81	61	142	49	29	78	196	73	269									

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.....		11	9										
Women.....		10	2										
Total since last report.....		21	11										

		Higher Degrees							
		On Examination							
		M.A.	M.S.	Ph.D.	M. D.	D. D. S.			Total
Men.....					16	9			25
Women.....					7	3			10
Total since last report.....					23	12			35

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

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

Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	To

Completion of Courses in Residence

																Total
																20
																12
																32

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
Prelaw			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

course. Do not include summer school or university extension students in the following classifications; data for these should be reported under item 7.

																					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
																					47	44	91
																					76	43	119
																					63	35	98
																					47	21	68
																					233	143	376
																					11	1	12
																					82	19	101
																					326	163	489
																					Duplicates		
																					University total		

Item 5 Graduates

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

Name	Degree	Residence

Item 6 Library

Number of volumes in library Chinese 98,570; pamphlets Foreign 17,348. Is your library free to the public for reference? No for lending? No. Number of volumes issued for home use Total number loaned 48,063.
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 and dentistry, law and dentistry, medicine and dentistry, veterinary and 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					
	class extension <u>Agriculture</u>					<u>29</u>
Secondary or academic.....						

Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF

ss.

Lincoln L. G. Tsang

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.

Lincoln Tsang

•President of West China Union University

Subscribed and sworn to

before me this 26th day of June 1939

None in Chengtu

Notary Public

a Or corresponding officer.

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ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

West China Union University

FOR THE YEAR ENDING JUNE 30, 1939

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, 1939.

Explanations Applicable to the Financial Report

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

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

All amounts in Chinese currency.

TABLE 1—STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

	FUNDS ^a	*LIABILITIES ^b	TOTAL
Current funds (item 1)			
General	\$ 788.17	\$	\$
Restricted	31263.33	.....	32051.50
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).....	2,065,062.56	.....	2,065,062.56
Plant funds unexpended (item 6b).....	173825.05	.....	173825.05
Agency funds			
Undesignated funds			
TOTAL INSTITUTIONAL FUNDS AND LIABILITIES	\$2766246.47	\$	\$2766246.47

^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		\$ 1961.70	
Restricted funds		6481.00	\$ 8422.70
Current income (See table 3)			
Educational and general	\$ 714688.08		
Auxiliary enterprises and activities	55230.66		
Other noneducational income	1509.00	771427.74	
Current expenditures (See table 4)			
Educational and general	686376.60		
Auxiliary enterprises and activities	59933.34		
Other noneducational expenditures	1509.00	747818.94	
Excess or deficiency of income for year			23608.80
Other additions and deductions (net)			32051.50
Balance at end of year			
Consisting of ²⁰			
General (unrestricted) funds		788.17	
Restricted funds		31263.33	

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.....	\$ 178,798.98	
Additions during year	27,707.58	
TOTAL	\$ 206,506.56	
Deductions during year		
Value of plant at end of year (Details given below).....		\$ 206,506.56
Less: Endowment funds invested in plant		
Loans outstanding against plant.....		
Net invested in plant at end of year ²⁰		\$ 206,506.56
VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above)		
Value of grounds		\$ 22,794.61
Value of all buildings		13,385.44
Value of all equipment, including libraries		504,705.51
Value of all dormitories, included above		2,750.00

Item 6b Statement of Unexpended Plant Funds³

Receipts for Capital Outlay — Plant Extension		TOTAL
Balance in designated plant funds at beginning of year.....		\$ 116,409.18
Receipts during year:		
Public appropriations and tax levies:		
Federal	\$	
State		
County		
City and district		
Private gifts, grants, and benefactions		29,680.68
Other sources (earnings and profits on investments)		
Transfers or expenditures from current funds (not loans):		
From educational and general funds	36,930.22	
From auxiliary enterprises and activities funds	756.47	37,686.69
Other receipts for plant extensions (describe):		
Loans for plant extension		
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds).		\$ 450,897.55

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	\$ 2,794.61	
New buildings	21,759.20	
Additions to existing buildings		
Improvements other than buildings		
New equipment	37,686.69	
From educational and general funds (if not included above).....		\$ 2,770.50
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		\$ 173,825.05

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 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	\$ 30237.57	
2 Extension departments	2086.57	\$ 32324.14
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	33370.00	
5 From other endowment for restricted purposes	33000.00	66370.00
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		none
Gifts and grants from private sources (including foundations, for current expenses):		
10 Permanent (recurring) grants from churches and boards	184754.00	
11 Other grants (not automatically recurring) from churches and boards	1015.00	
12 Estimated salary equivalent of nonsalaried personal service rendered		
13 Other gifts	59100.00	244869.00
Sales and services of educational departments (gross income): ⁹		
14 Agriculture		
15 Dental school	20405.05	
16 Others (itemize) <i>Hospitals</i>	313579.00	333924.05
Receipts from other sources for educational and general purposes:¹⁰		
17 Interest on current funds		
18 Net income from rented property (excluding residence halls)	2200.89	
19 Other sources	35000.00	37200.89
20 TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.)	\$	\$714688.08
Income for Auxiliary Enterprises and Activities¹¹ (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	\$ 12870.98	
22 Dining halls	26959.71	
23 Student hospital or infirmary	4646.72	
24 College bookstore	8820.75	
25 Athletics (if handled separately from physical education budget) excluding shares of visiting teams	809.50	
26 Student unions	1123.00	
27 Other activities		
28 TOTAL (Transfer total to table 2.)		\$55230.66
Income to be Used for Noneducational Purposes¹² (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		\$ 390.25
31 From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return		1118.75
32 Other receipts for noneducational purposes		
33 TOTAL (Transfer total to table 2.)		\$ 1509.00
34 TOTAL CURRENT INCOME		\$221427.74

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	\$ 31452.17	
36 General expense	2143.67	\$ 33595.84
Resident instruction and departmental research: ¹⁴		
37 Colleges, schools and departments (including nonbudgeted research)	260968.83	
38 Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc.	352892.14	613860.97
Organized research, separately budgeted: ¹⁵		
39 Agricultural experiment station		
40 Bureau of educational research	2200.00	
41 Engineering experiment station		
42 Others		2200.00
Extension (all extension services and correspondence courses): ¹⁶		
43 Agricultural	1826.79	
44 Engineering		
45 General university extension courses		
46 Others		1826.79
47 Libraries (including salaries, other operating expenses and purchase of books and binding) ¹⁷	16135.07	16135.07
Operation and maintenance of physical plant, and other general services: ¹⁸		
48 Physical plant	17199.88	
49 Other general services	1558.05	18757.93
50 TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.)	\$	\$ 686376.60
Amount included above expended for:		
51 Administrative and professional salaries	\$ 248957.09	
52 Other personal services (clerical, operation, and maintenance)	\$ 19343.55	
53 For capital outlays (new equipment)	\$ 36930.22	
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	\$ 12870.98	
55 Dining halls	26959.71	
56 Student hospital or infirmary	6659.23	
57 College bookstore	8020.05	
58 Athletics (if handled separately from physical education budget) excluding shares of visiting teams	2046.71	
59 Student unions	1030.50	
60 Other activities	2346.16	
61 TOTAL (Transfer total to table 2.)	\$ 59933.34	
Amount included above expended for:		
62 Salaries and wages for personal services	\$ 9869.10	
63 Capital outlay (new equipment)	\$ 756.47	
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	\$ 1509.00	
68 TOTAL (Transfer total to table 2.)	\$ 1509.00	
69 TOTAL EXPENDITURES FOR CURRENT PURPOSES	\$ 747818.94	

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.

Lincoln Tsang

President of *West China Union University*

Subscribed and sworn to

before me this.....day of.....1939

Notary Public

JAMES ENDICOTT, D.D., LL.D.
94 Walmsley Boulevard, Toronto, Canada
Chairman

SIR MICHAEL E. SADLER, K.C.S.I., C.B.
Old Headington, Oxford, England
Vice-Chairman

MRS. FRANK E. BAKER
719 Emerson Street, Evanston, Ill.
Vice-Chairman

FRANK T. CARTWRIGHT, D.D.
150 Fifth Avenue, New York City
Treasurer

C. A. EVANS
150 Fifth Avenue, New York City
Assistant Treasurer

Board of Governors
of the
West China Union University

ESTABLISHED 1910 IN

CHENG TU, SZECHWAN, CHINA

LINCOLN DSANG, PH.D., D.D., *President of the University*

JOSEPH BEECH, D.D., *Chancellor*

H. T. SILCOCK, M.A.
169 Yuen Ming Yuen Road
Shanghai, China
Secretary of Board

FRANK ANDERSON, M.A., D.D.
26 Grosvenor Street, London, Ontario
Secretary of Board and of Executive

B. A. GARSIDE, M.A., L.H.D.
150 Fifth Avenue, New York City
Assistant Secretary-Treasurer

A. G. CASTLETON
2 Eaton Gate, London, S. W. 1, England
Assistant Secretary

J. I. PARKER
150 Fifth Avenue, New York City
Assistant Secretary-Treasurer

CHURCH MISSIONARY SOCIETY, (ENGLAND)
BOARD OF FOREIGN MISSIONS OF THE UNITED
CHURCH OF CANADA
WOMAN'S MISSIONARY SOCIETY OF THE UNITED
CHURCH OF CANADA

CO-OPERATING BOARDS

AMERICAN BAPTIST FOREIGN MISSION SOCIETY
WOMAN'S AMERICAN BAPTIST FOREIGN MISSION
SOCIETY

FRIENDS SERVICE COUNCIL, (ENGLAND)
BOARD OF FOREIGN MISSIONS OF THE METHODIST
EPISCOPAL CHURCH, (U. S. A.)
WOMAN'S FOREIGN MISSIONARY SOCIETY OF THE
METHODIST EPISCOPAL CHURCH

OFFICE OF THE TREASURER
150 Fifth Avenue, New York City

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.

Subscribed and sworn to before me this day
of August, 1939.

12 13

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

B. A. Carside, 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.

Subscribed and sworn to before me this day
of August, 1939.

12 14

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.

Subscribed and sworn to before me this day
of August, 1939.

12 15

August 26, 1939

Miss Alice MacCormack
State Education Department
University of the State of New York
Albany, New York

My dear Miss MacCormack:

We are forwarding to you herewith the Annual Financial Report and the Annual Statistical Report for West China Union University. With these is attached an affidavit signed by myself regarding the signature of the president of the institution.

Trusting you will find same in order, we are

Very truly yours,

BAG:RC
Enc.

12 16

Universities, colleges and professional and technical schools

*Note: See Priest's letter
of 7/31/40*

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

West China Union University

FOR THE YEAR ENDING JUNE 30, 1940

To the New York State Education Department

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

Explanations Applicable to the Financial Report

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

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

TABLE 1—STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

	FUNDS ^a	*LIABILITIES ^b	TOTAL
Current funds (item 1)			
General	\$ 591.83	\$	\$ 591.83
Restricted	27259.87	.....	27259.87
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).....	2641687.84	.....	2641687.84
Plant funds unexpended (item 6b).....	138675.99	.....	138675.99
Agency funds .....	.....	.....	.....
Undesignated funds .....	.....	.....	.....
TOTAL INSTITUTIONAL FUNDS AND LIABILITIES.....	\$3303522.89	\$	\$3303522.89

^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		\$ 788.17	
Restricted funds		31263.33	\$ 32051.50
Current income (See table 3)			
Educational and general	\$ 1001130.23		
Auxiliary enterprises and activities	89027.58		
Other noneducational income	12516.12	1102673.93	
Current expenditures (See table 4)			
Educational and general	998931.17		
Auxiliary enterprises and activities	95426.44		
Other noneducational expenditures	12516.12	1106873.73	
Excess or deficiency of income for year.....			4199.80
Other additions and deductions (net).....			27851.70
Balance at end of year.....			
Consisting of ²⁰			
General (unrestricted) funds		591.83	
Restricted funds		27259.87	

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	\$	\$	\$

Note: The records are kept for all fixed funds at the official rate for the Chinese dollar - not at the present depreciated rate.

TABLE 2 — Continued

Item 6a Statement of Funds Invested in Plant²

		TOTAL
Value of plant at beginning of year.....	\$2,465,062.56	
Additions during year	576,625.28	
TOTAL	\$2,641,687.84	
Deductions during year		
Value of plant at end of year (Details given below).....		\$2,641,687.84
Less: Endowment funds invested in plant		
Loans outstanding against plant.....		
Net invested in plant at end of year ²⁰		\$2,641,687.84
VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above)		
Value of grounds		\$248,890.19
Value of all buildings		1,845,319.88
Value of all equipment, including libraries		547,477.77
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.....		\$1,738,250.05
Receipts during year:		
Public appropriations and tax levies:		
Federal	\$.....	
State		
County		
City and district		
Private gifts, grants and benefactions.....		498,703.96
Other sources (earnings and profits on investments)		
Transfers or expenditures from current funds (not loans):		
From educational and general funds	42,772.26	
From auxiliary enterprises and activities funds		42,772.26
Other receipts for plant extensions (describe):		
Loans for plant extension		
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds).		\$7,530,127

Expenditures for Capital Outlay — Plant Extension³ (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	\$2,709,558	
New buildings	49,585,232	
Additions to existing buildings	10,905.12	
Improvements other than buildings		
New equipment	42,772.26	
From educational and general funds (if not included above).....		\$5,766,252.8
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		\$1,386,759.9

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	\$ 31,602.94	
2 Extension departments	2,071.33	\$ 33,674.27
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)	33,370.00	
4 From other endowment for general purposes	35,000.00	68,370.00
5 From other endowment for restricted purposes		
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	172,520.00	
11 Other grants (not automatically recurring) from churches and boards	28,545.17	
12 Estimated salary equivalent of nonsalaried personal service rendered	158,971.30	360,036.47
13 Other gifts		
Sales and services of educational departments (gross income): ⁹		
14 Agriculture		
15 Dental school		
16 Others (itemize)	400,000.00	400,000.00
Receipts from other sources for educational and general purposes: ¹⁰		
17 Interest on current funds	3,200.00	
18 Net income from rented property (excluding residence halls)	13,584.49	13,904.49
19 Other sources		
20 TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.)	\$	\$100,130.23

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	\$ 19,344.87	
22 Dining halls	2,033.23	
23 Student hospital or infirmary	8,812.48	
24 College bookstore	16,525.30	
25 Athletics (if handled separately from physical education budget) excluding shares of visiting teams	2,825.70	
26 Student unions	11,881.00	
27 Other activities		
28 TOTAL (Transfer total to table 2.)	\$ 89,027.58	

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	576.00	\$ 576.00
31 From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return		11,940.12
32 Other receipts for noneducational purposes		
33 TOTAL (Transfer total to table 2.)		\$12,516.12
34 TOTAL CURRENT INCOME		\$110,267.93

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	\$ 37,362.10	
36 General expense	36,350.4	\$ 40,997.14
Resident instruction and departmental research: ¹⁴		
37 Colleges, schools and departments (including nonbudgeted research)	45,627.82	
38 Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc.	416,327.90	872,604.72
Organized research, separately budgeted: ¹⁵		
39 Agricultural experiment station		
40 Bureau of educational research	22,500.00	
41 Engineering experiment station		
42 Others	6,169.07	84,190.7
Extension (all extension services and correspondence courses): ¹⁶		
43 Agricultural	46,193.32	
44 Engineering		
45 General university extension courses		46,193.32
46 Others		
47 Libraries (including salaries, other operating expenses and purchase of books and binding) ¹⁷		157,497
Operation and maintenance of physical plant, and other general services: ¹⁸		
48 Physical plant	26,438.71	
49 Other general services	30,137.24	56,575.95
50 TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.)	\$	\$ 998,931.17
Amount included above expended for:		
51 Administrative and professional salaries	\$ 37,917.92	
52 Other personal services (clerical, operation and maintenance)	\$	
53 For capital outlays (new equipment)	\$ 42,772.26	
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	\$ 19,344.87	
55 Dining halls	40,331.23	
56 Student hospital or infirmary	88,124.8	
57 College bookstore	16,525.30	
58 Athletics (if handled separately from physical education budget) excluding shares of visiting teams	28,257.0	
59 Student unions	11,880.00	
60 Other activities	6398.86	
61 TOTAL (Transfer total to table 2.)	\$ 95,126.44	
Amount included above expended for:		
62 Salaries and wages for personal services	\$ 18,012.30	
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	\$ 125,161.2	
68 TOTAL (Transfer total to table 2.)	\$ 125,161.2	
69 TOTAL EXPENDITURES FOR CURRENT PURPOSES	\$ 1,106,873.73	

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 expenses of the general executive and administrative offices of the institution, also all expenses which are of a general character and which do not relate to any specific division of the institution, not including, however, the expenditures of the general library or the operation and maintenance of the physical plant.

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.

..... 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. 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.

Lincoln Dsang

President of WEST CHINA UNION UNIVERSITY

Subscribed and sworn to

before me this 9th day of July 1940

.....
Notary Public

1223

Colleges and professional and technical schools

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

West Virginia Union University Located at Chenango, Shenandoah Co.,
West Virginia

FOR THE YEAR ENDING JUNE 30, 1940

To the New York State Education Department

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

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

Item 1

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer sessions
171; number of Saturday sessions 37

Item 2 Faculty and employees

Names of officers of faculty June 30, 1940

President Lincoln D. Bang, M.A., D.D., Ph.D. Dean of Studies S. H. Fang, M.A.,
Registrar S. D. Hwa, B.A. Secretary Comptroller, H. D. Robertson, B.A.,

Number of officers employed in general administration (president, deans, registrars, financial officers,
librarians and other officers, excluding clerks) men 22 women 4 total 26

a No. of officers of instruction

	Men	Women	Total	
Full professors.....	<u>33</u>	<u>2</u>	<u>35</u>	How many officers of instruction were em- ployed full time: men <u>83</u> women <u>21</u>
Adjunct, associate and ass't professors	<u>12</u>	<u>5</u>	<u>17</u>	total <u>104</u>
Instructors and tutors.....	<u>24</u>	<u>12</u>	<u>36</u>	How many on part time: men <u>21</u> women
Lecturers.....	<u>13</u>	<u>21</u>	<u>34</u>	<u>24</u> total <u>45</u>
Other assistants on teaching force.....	<u>22</u>	<u>5</u>	<u>27</u>	Those employed part time were the equiva- lent of how many full time: men <u>7</u>
bTotal	<u>104</u>	<u>45</u>	<u>149</u>	women <u>11</u> total <u>18</u>

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

b Besides the above there were 4 men and women employed in organized research work.

Item 3 Students. Number and classification of students

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

CLASSES	Arts (B. A.)			Science (B. S.)			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..	20	23	43	22	19	41	20	10	30	7	5	12	7	4	11	76	61	137
Sophomore, 2d year..	30	18	48	5	4	9	18	9	27	4	7	11				57	38	95
Junior, 3d year....	23	18	41	19	13	32	24	14	38	12	7	19				78	52	130
Senior, 4th year....	18	15	33	17	7	24	19	6	25	6	2	8	2	1	3	62	31	93
5th "							19	5	24	7	1	8				26	6	32
Total 6th ".....							18	3	21	10	1	11				28	4	32
7th "							12	4	16	6	1	7				18	5	23
Fifth year and above or graduate students							4	-	4	1	-	1				5		5
Total	91	74	165	63	43	106	134	51	185	53	24	77	9	5	14	350	197	547

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

Number of students in military drill.....

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

Item 4 Degrees conferred

	aFirst degrees on completion of courses in residence										aHigher degrees						
	B.A.	B.S.								Total	M.A.	M.S.	Ph.D.	M.D.	D.D.S.		Total
Men	11	11								22				12	6		18
Women	15	5								20				4	1		5
Total since last re- port.....	26	16								42				16	7		23

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						
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
Premedicine			x x x	x x x	x x x	x x x

a Insert in blank spaces any other degrees.

Item 5 Graduates

Number of students graduated without degrees: men 3 women — total 3

*Diploma in
Ophthalmology
and Otolaryngology*

Recipients of honorary degrees conferred without examination

Name	Degree	Residence

Item 6 Library

Number of volumes in library 9999; pamphlets 3651. Is your library free to the public for reference? No for lending? No Number of volumes issued for home use 46166

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

reading in library 76052

Item 7 Miscellaneous

Give number of years in each course: liberal arts 4, applied science 4, architecture —, graduate —, education —, law —, medicine 6+1 intern year, veterinary —, dentistry —

Number of days summer courses were in session —

	Number of teachers			Number of students		
	Men	Women	Total	Men	Women	Total
Summer courses						
Extension courses { correspondence						
{ class extension <i>Agriculture</i>			<u>5</u>			<u>42</u>
Secondary or academic						

Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF ss.

Lincoln L. G. Drang, being duly sworn, deposes and says that he is the presiding officer of West China Union University 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 9th day of July 1940

President of West China Union University

1226

AFFIDAVIT OF ASSISTANT SECRETARY OF BOARD OF GOVERNORS

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

Joseph I. Parker, 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 financial 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

Subscribed and sworn to before me this 13th day of
September, 1940.

1227

AFFIDAVIT OF ASSISTANT SECRETARY OF BOARD OF GOVERNORS

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

Joseph I. Parker, 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 statistical 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

Subscribed and sworn to before me this 13th day of
September, 1940.

1228

File

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

WEST CHINA UNION UNIVERSITY

CHENGDU, SZECHUEN, CHINA

FOR THE YEAR ENDING JUNE 30, 1941

To the New York State Education Department

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

Explanations Applicable to the Financial Report

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

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

TABLE 1—STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

	FUNDS ^a	*LIABILITIES ^b	TOTAL
	(1)	(2)	(3)
Current funds (item 1)			
General	\$ 21671.92	\$	\$ 21,671.92
Restricted	6290.79	.....	6,290.70
Endowment funds (item 2).....	495307.36	.....	495,307.36
Funds functioning as endowment (item 3).....	.....	.....	.....
Annuity funds (item 4).....	.....	.....	.....
Loan funds (loanable principal) (item 5).....	.....	.....	.....
Plant funds			
Funds invested in plant (item 6a).....	3476485.75	.....	3,476,485.75
Plant funds unexpended (item 6b).....	87026.28	.....	87,026.28
Agency funds .....	.....	.....	.....
Undesignated funds .....	.....	.....	.....
TOTAL INSTITUTIONAL FUNDS AND LIABILITIES.....	4086782.01	\$	\$ 4086,782.01

^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		\$ 591.83	
Restricted funds		27,259.87	\$ 27,851.70
Current income (See table 3)			
Educational and general	\$ 2,004,294.16		
Auxiliary enterprises and activities	221,440.60		
Other noneducational income	8,099.20	223,833.96	
Current expenditures (See table 4)			
Educational and general	1,977,481.97		
Auxiliary enterprises and activities	248,141.87		
Other noneducational expenditures	8,099.20	2,233,723.04	
Excess or deficiency of income for year.....			110.92
Other additions and deductions (net).....			27,962.62
Balance at end of year.....			
Consisting of ²⁰			
General (unrestricted) funds (Transfer to table 1).....		21,671.92	
Restricted funds (Transfer to table 1).....		6,290.70	

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	\$ 495,307.36	\$	\$	\$
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	\$ 495,307.36	\$	\$	\$
Deductions during year (specify)				
Balance at end of year²⁰ (Transfer to table 1).....	\$ 495,307.36	\$	\$	\$

Note: The records are kept in the original value of the Chinese dollar - no allowance has been made for the depreciation due to war conditions.

TABLE 2—Continued

Item 6a Statement of Funds Invested in Plant²

		TOTAL
Value of plant at beginning of year.....	\$2,641,687.84	
Additions during year	834,797.91	
TOTAL	\$3,476,485.75	
Deductions during year		\$3,476,485.75
Value of plant at end of year (Details given below).....		
Less: Endowment funds invested in plant (Transfer the total of these.....		
Loans outstanding against plant two items to table 1, column 2).....		
Net invested in plant at end of year ²⁰ (Transfer to table 1, column 1).....		\$.....
VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above)		
Value of grounds		\$251,508.19
Value of all buildings		2,642,937.53
Value of all equipment, including libraries		582,040.03
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.....		\$138,675.99
Receipts during year:		
Public appropriations and tax levies:		
Federal	\$.....	
State		
County		748,585.94
City and district		
Private gifts, grants and benefactions.....		
Other sources (earnings and profits on investments)		
Transfers or expenditures from current funds (not loans):	34,562.26	
From educational and general funds		34,562.26
From auxiliary enterprises and activities funds		
Other receipts for plant extensions (describe):		
Loans for plant extension		921,824.19
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds).		\$.....

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	2,619.00	
New buildings	797,617.65	
Additions to existing buildings		
Improvements other than buildings		
New equipment	34,562.26	
From educational and general funds (if not included above).....		\$834,797.91
From auxiliary enterprises and activities funds (if not included above).....		
Loans paid from plant funds		\$87,026.28
Balance in Designated Plant Funds at close of year ²⁰ (Transfer to table 1, column 1).....		

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	\$ 38,446.73	
2 Extension departments	4,609.10	\$ 43,055.83
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	21,785.66	
5 From other endowment for restricted purposes	94,384.03	116,169.69
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	287,714.34	
11 Other grants (not automatically recurring) from churches and boards	49,295.67	
12 Estimated salary equivalent of nonsalaried personal service rendered		634,816.03
13 Other gifts	297,806.02	
Sales and services of educational departments (gross income): ⁹		
14 Agriculture	13,289.10	
15 Dental school		
16 Others (itemize) Hospital, Dental Clinics, Pharmacy, etc.	1,120,863.51	1,134,152.61
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	76,100.00	76,100.00
20 TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.)	\$	\$ 2,004,294.16
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	\$ 21,493.70	
22 Dining halls	164,773.58	
23 Student hospital or infirmary	16,655.35	
24 College bookstore	16,498.47	
25 Athletics (if handled separately from physical education budget) excluding shares of visiting teams		2,019.50
26 Student unions		
27 Other activities		221,440.60
28 TOTAL (Transfer total to table 2.)	\$	\$
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		8,099.20
32 Other receipts for noneducational purposes		
33 TOTAL (Transfer total to table 2.)	\$	\$ 8,099.20
34 TOTAL CURRENT INCOME		\$ 2,233,833.96

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	\$ 77,584.52	
36 General expense	6,648.48	\$ 84,233.00 ✓
Resident instruction and departmental research: ¹⁴		
37 Colleges, schools and departments (including nonbudgeted research)	804,990.29 ✓	
38 Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc.	864,114.42	1,669,104.71 ✓
Organized research, separately budgeted: ¹⁵		
39 Agricultural experiment station	2,250.00	
40 Bureau of educational research		
41 Engineering experiment station	44,914.27	47,164.27 ✓
42 Others		
Extension (all extension services and correspondence courses): ¹⁶		
43 Agricultural	17,898.20	
44 Engineering		
45 General university extension courses		17,898.20 ✓
46 Others		
47 Libraries (including salaries, other operating expenses and purchase of books and binding) ¹⁷	48,006.52	48,006.52 ✓
Operation and maintenance of physical plant, and other general services: ¹⁸		
48 Physical plant	70,380.35	
49 Other general services	40,694.92	111,075.27
50 TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.)	\$	\$ 1,977,481.97
Amount included above expended for:		
51 Administrative and professional salaries	\$ 565,867.11	
52 Other personal services (clerical, operation and maintenance)	\$ 29,557.81	
53 For capital outlays (new equipment)	\$ 34,562.26	
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	\$	21,493.70
55 Dining halls		164,773.58
56 Student hospital or infirmary		16,655.35
57 College bookstore		16,498.47
58 Athletics (if handled separately from physical education budget) excluding shares of visiting teams		4,730.69
59 Student unions		2,019.50
60 Other activities		21,970.58
61 TOTAL (Transfer total to table 2.)	\$	248,141.87 ✓
Expenditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital outlays)		
		TOTAL
62 Annuities	\$	
63 Interest on loans		
64 Financial campaigns		
65 Fellowships, scholarships, and other student aid NOT involving services to institution or repayment	\$	8,099.20
66 Other purposes	\$	
67 TOTAL (Transfer total to table 2.)	\$	8,099.20 ✓
68 TOTAL EXPENDITURES FOR CURRENT PURPOSES	\$	2,233,723.04

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 expenses of the general executive and administrative offices of the institution, also all expenses which are of a general character and which do not relate to any specific division of the institution, not including, however, the expenditures of the general library or the operation and maintenance of the physical plant.

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.

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

Name Position

Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF

} ss.

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

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

Lincoln Dsang

President of West China Union University.....
Chengt'u, Szechuan, China

Subscribed and sworn to

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

Notary Public

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Universities

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF
WEST CHINA UNION UNIVERSITY

Located at Chengtu, Szechuan, China N. Y.

for year ending June 30, 1939X 1941

To the New York State Education Department

This annual report is required by law to be transmitted to the Department on or before July 1, 1939

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

Item 1

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer session: liberal arts.....171
architecture....., education.....171, medicine.....171, applied science.....171, graduate....., law....., veterinary.....
pharmacy.....171. Number of Saturday sessions.....37

Item 2 Faculty and employees

Names of officers June 30, 1939

President Lincoln Dsang M.A., D.D., Ph. D.
Registrar Studies, Dean of S. H. Fong M.A.
Secretary Comptroller - H. D. Robertson B.A.
Deans — liberal arts Lo Chung-shu, M.A., B.Litt. applied science H. L. Chang, B.S., MA.
architecture..... graduate.....
education..... law.....
medicine L. S. Kilborn, MA, M.D., Ph.D. veterinary.....
Dentistry A.W. Lindsay, D.D., S.M., Sc.L.D.S. F.A.C.D.

How many officers of instruction were employed full time: men.....77 women.....24 total.....101

How many on part time: men.....41 women.....23 total.....64

Those employed part time were the equivalent of how many full time: men.....16 women.....9 total.....25

Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, excluding clerks) men.....22 women.....4 total.....26

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 and science.....												
Architecture												
Graduate												
Education												
Law												
Medicine												
Veterinary												
.....												
.....												
.....												
^b Total	33	2	12	6	25	12	13	21	33	9	116	50
Duplicates												
University total	33	2	12	6	25	12	13	21	33	9	116	50

^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.)			Unclassified					
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total
Freshman, 1st year.....	34	14	48	28	26	54	10	17	27	11	5	16	5	1	6			
Sophomore, 2d year....	23	28	51	22	19	41	21	10	31	6	4	10						
Junior, 3d year.....	35	26	61	12	8	20	23	15	38	7	7	14						
Senior, 4th year.....	28	18	46	19	12	31	21	11	32	9	7	16						
Total.....	120	86	206	81	65	146	22	6	28	8	1	9						
Unclassified.....							6 th 18	6	24	5	1	6						
Graduate.....							7 th 15	3	18	10	1	11						
Grand total.....	120	86	206	81	65	146	130	68	198	56	26	82	5	1	6			

Number of above total attending full time: men 387.....women 245.....total 632.....; on part time: men 5.....women 1.....
total 6..... Those attending part time were the equivalent of how many full time: men.....women.....total.....
Number of students in military drill 62.....
Number of students preparing to teach: men 136.....women 79.....total 215.....

Item 4 Degrees conferred

	First Degrees on											
	B.A.	aB.S.	M.D.	D.D.S.								
Men.....	27	18	15	10								
Women.....	18	12	3	1								
Total since last report.....	45	30	18	11								

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

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

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course. Do not include summer school or university extension students in the following classifications; data for these should be reported under item 7.

																					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
																					88	63	
																					72	61	
																					77	56	
																					77	48	
																					30	7	
																					23	7	
																					25	4	
																					392	246	638

Duplicates

University total.....392246638

Item 5 Graduates

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

Name	Degree	Residence

Item 6 Library

Chinese 102,191

Number of volumes in library.....; pamphlets.....3,899..... Is your library free to the public for reference?.....No.....for lending?.....No..... Number of volumes issued for home use.....60,588.....for library use 145,984
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.....6 plus 1 interne yr., veterinary....., dentistry.....6 plus 1 yr. intern

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.....Agriculture.....	6			30		
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 Dsang

WEST CHINA UNION UNIVERSITY

•President of.....

Subscribed and sworn to

before me this.....30th.....day of.....June.....

1941
1939

Notary Public

a Or corresponding officer.

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Universities

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

WEST CHINA UNION UNIVERSITY located at CHENG TU, SZE, W. CHINA N.Y.

for the year ending June 30, 1942

To the New York State Education Department

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

Type of control (check one): State _____; city or district _____; county _____; church ☒ If church, affiliated with what religious denomination? ABFMS, N.E.M.C.M.S.; private, independent of church _____.

P.S.C., U.C.C.M.

Item 1

Days of regular classroom instruction including half-day session, excluding Saturdays and summer session: liberal arts 179, ^{MEDICINE & DENTISTRY 179} Agriculture _____, applied science 179; number of Saturday sessions 36.

Item 2 Faculty and employees

Names of officers June 30, 1942

President LIINCOLN DSANG, M.A., D.D., Ph.D. Dean ARTS - C.S. LO, M.A.; B.LITT.
SCIENCE - H.L. CHANG, B.S., M.A.
MEDICINE - L.G. KILBORN, M.A., M.D., Ph.D.
DENTISTRY - A.W. LINDSAY, D.D.S., M.Sc., L.D.S., P.A.C.D.
Registrar S.H. FONG, M.A. Secretary H.D. ROBERTSON, B.A.
DEAN OF STUDIES COMPTROLLER

How many officers of instruction were employed full time: Men 116
women 500 total 166.

How many on part time: men 13 women 6 total 19.

Those employed part time were the equivalent of how many full time;
men 5 women 2 total 7.

Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, excluding clerks) men 22 women 4 total 26.

FACULTY

Course	Pro-fessors		Adjunct, asso- 'ciate & ass't 'professors		Instruct- 'ors & tutors		Other ass's, on teach- ing force		Total	
	men	women	men	women	men	women	men	women	men	women
Liberal arts & science	35	2	10	10	12	11	24	14	81	37
Agriculture....										
Graduate ^{DENTISTRY}	3				5	5	8	2	16	7
Law ^{MEDICINE} ...	9	1	8	2	13	8	2	1	32	12
b Total.....	47	3	18	12	30	24	34	17	129	56
University total	47	3	18	12	30	24	34	17	129	56

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

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Item 3 Students. Number and classification of students.

In sert 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. If course does not lead to a degree, indicate by crossing out degree. Under "Unclassified" report all students not taking a regular course. Do not include summer school or university extension students in the following classifications; data for these should be reported under item 7.

MEDICINE (M.D.) DENTISTRY (D.D.S.)																				
Arts (B.A.)			Science (B.S.)			Agriculture (B.S.)			Special courses			Unclassified			Total		Grand total			
Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women				
Freshman,																				
1st year.....			73	48	121	32	20	52	17	12	29	9	2	11	4	2	6	135	84	219
Sophomores,																				
2nd year.....			31	17	48	17	19	36	11	9	20	9	5	14				68	50	118
Junior, 3rd yr..			25	30	53	13	19	32	21	15	36	3	6	9				68	70	130
Senior, 4th yr..			29	20	49	13	9	22	23	14	37	7	7	14				72	50	122
								34	21	55	9	3	12				30	17	47	
Total.....								64	17	81	9	1	10				26	6	32	
Unclassified...								4	8	12	5	1	6				23	6	29	
Grand total.....			156	115	271	75	67	142	128	74	202	51	25	76	4	2	6	414	293	697

Number of above total attending full time: men 410 women 281 total 691;
on part time: men 4 women 2 total 6. Those attending part time were the
equivalent of how many full time: men women total

Number of students in military drill 133

Number of students preparing to teach: men women total

Item 4 Degrees conferred

	First degrees on completion of courses in residence					Higher Degrees				
	B.A.	B.S.	M.D.	D.D.S.	Total	M.A.	M.S.	Ph.D.	Total	Total
Men.....	30	10	18	5						63
Women.....	18	9	5	1						33
Total since last report..	48	19	23	6						96

Item 5 Graduates

Number of students graduated this year without degrees: Men women
total

Recipients of honorary degrees conferred without examination

Name	Degree	Residence

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

Item 6 Library

Number of volumes in library ^{CHINESE 102.191} ^{FOREIGN 20.456} ; pamphlets 3,899 . Is your library free to the public for reference? No. for lending? No Number of volumes issued for home use 60,588 . For library use 145,984 .

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 , Agriculture 2 , graduate — , education — , law — , medicine 6 plus intern. , verterinary — , DENTISTRY 6 plus intern.

Number of days session in summer courses —

	No. of teachers			No. of students		
	Men	Women	Total	Men	Women	Total
Summer courses.....						
(correspondence)						
Extension courses (
(class extension	6		6	24	6	30
AGRICULTURE						
Secondary or academic.....						

Affidavit of presiding officer

STATE OF NEW YORK)
) ss.
County of.....)

_____, 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.

Subscribed and sworn to before me this _____ day of _____ 1942.

President of _____

Universities, colleges and professional and technical schools

Bd. of Regents

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ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

WEST CHINA UNION UNIVERSITY.

for the year ending June 30, 1942

To the New York State Education Department

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

Explanations Applicable to the Financial Report

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

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

TABLE 1 - STATEMENT OF INSTITUTIONAL FUNDS & LIABILITIES

	IN CHINESE CURRENCY	FUNDS	LIABILI- TIES	TOTAL
Current funds (item 1)				
General.....		\$ 11,110.46	\$	\$ 11,110.46
Restricted.....		—		—
Endowment funds (item 2).....		495,307.36		495,307.36
Funds functioning as endowment (item 3).....		—		—
Annuity funds (item 4).....		—		—
Loan funds (loanable principal)(item 5).....		—		—
Plant funds				
Funds invested in plant (item 6a).....		4,356,299.08		4,356,299.08
Plant funds unexpended (item 6b).....		33,882.97		33,882.97
Agency funds.....		—		—
Undesignated funds.....		—		—
Total Institutional Funds & Liabili- ties.....		\$4,896,599.87	\$	\$4,896,599.87

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.....	\$ 21,671.92	
Restricted funds.....	6,290.70	\$ 27,962.62
Current income (See table 3)		
Educational and general.....	\$4,441,394.91	
Auxiliary enterprises and activities..	466,128.73	
Other noneducational income.....	238,825.26	5,146,348.90
Current expenditures (See table 4)		
Educational and general.....	4,386,933.57	
Auxiliary enterprises and activities..	537,442.23	
Other noneducational expenditures.....	238,825.26	5,163,201.06
Excess or deficiency of income for year.		(DEFICIT) 16,852.16
Other additions and deductions (net)....		
Balance at end of year.....		11,110.46
Consisting of		
General (unrestricted) funds.....	11,110.46	
Restricted funds.....	—	

NOTE: All investments and property are kept on the records at the par value of the Chinese dollar - and not at the present depreciated figure. The official rate of NC 16.71 for each US dollar has been used.

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TABLE 2 - Continued

3

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

	Item 2 Endowment funds	Item 3 Funds Temporary ly func- tioning as endow- ment	Item 4 Annuity funds	Item 5 Loan Funds
Balance (invested & uninvested) funds at beginning of year.....	\$ 495,307.36	\$	\$	\$
Additions during year:				
Receipts from:				
Public appropriations.....				
Private gifts and grants.....				
Earnings and profit on invest- ment credited to principal account.....				
Transfers from current funds to nonexpendable funds.....				
Total.....	495,307.36			
Deduction during year (specify)...				
Balance at end of year.....	\$ 495,307.36	\$	\$	\$

Item 6a Statement of Funds Invested in Plant

	Total
Value of plant at beginning of year.....	\$3,476,485.75
Additions during year	879,813.33
Total.....	4,356,299.08
Deductions during year.....	
Value of plant at end of year (Details given below.)	4,356,299.08
Less: Endowment funds invested in plant.....	
Loans outstanding against plant.....	4,356,299.08
Net invested in plant at end of year.....	
VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of items above)	
Value of grounds.....	253,175.94
Value of all buildings.....	3,069,551.77
Value of all equipment, including libraries.....	1,033,571.37
Value of all dormitories, included above.....	275,000.00

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TABLE 2 - Continued

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Item 6b Statement of Unexpended Plant Funds

Receipts for Capital Outlay - Plant Extension	Total
Balance in designated plant funds at beginning of yr.	\$ 87,026.28
Receipts during year:	
Public appropriations and tax levies:	
Federal.....	
State.....	
County.....	
City and district.....	
Private gifts, grants and benefactions.....	602,839.77
Other sources (earnings and profits on investments	
Transfers or expenditures from current funds (not	
loans):	
From educational and general funds.....	223,830.25
From auxiliary enterprises and activities funds....	223,830.25
Other receipts for plant extensions (describe):	
Loans for plant extension.....	
Total Receipts & Balances.....	\$ 913,696.30

Expenditures for Capital Outlay - Plant Extension (If possible, include all capital expenditures below under expenditures from plant funds, although they have been included under table 4. Otherwise separately report the amounts spent from education- al 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.....	\$ 1,667.75
New building.....	426,614.24
Additions to existing buildings.....	
Improvements other than buildings.....	
New equipment.....	227,701.09
From educational and general funds (if not included above).....	223,830.25
From auxiliary enterprises and activities funds.....	\$ 879,813.33
Loans paid from plant funds.....	
Balance in Designated Plant Funds at close of yr...	\$ 33,882.97

Item 7 Agency Funds, and

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

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TABLE 3 - CURRENT INCOME

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Income for Educational and General Purposes		Total
Student fees (for matriculation, laboratory, library, etc., but NOT including fees for auxiliary enterprise & activities, such as athletics infirmary etc., given in items (21 to 28))		
1	Resident departments.....	\$ 118,841.25
2	Extension departments.....	21,756.50
		\$ 140,597.75
Endowment:		
3	From federal endowment (1862 and other land grants)	
4	From other endowment for general purposes.....	216,600.00
5	From other endowment for restricted purposes.....	232,398.03
		448,998.03
Receipts from other/public sources for current expenses:		
6	Federal appropriations.....	
7	State appropriations and tax levies.....	
8	County appropriations and tax levies.....	
9	City or district appropriations or tax levies....	
Gifts and grants from private sources:		
10	Permanent (recurring) grants from churches and boards.....	322,600.00
11	Other grants (not automatically recurring) from churches and boards.....	401,401.33
12	Estimated salary equivalent of nonsalaries personal service rendered.....	
13	Other gifts.....	44,775.21
		1,165,776.54
Sales and services of educational departments:		
14	Agriculture.....	
15	Dental school	
16	Others (itemize) 1 (including HOSPITAL 2,000,000.00).....	2,609,178.05
		2,609,178.05
Receipts from other sources for educational and general purposes:		
17	Interest on current funds.....	16,482.79
18	Net income from rented property (excluding residence halls)	15,501.95
19	Other sources	44,859.80
		76,844.54
20	Total Educational and General Receipts (Transfer total to table 2.).....	\$ 4,441,394.91

Income for Auxiliary Enterprises and Activities.		Total
21	Residence halls	\$ 31,764.89
22	Dining halls 1.....	354,343.29
23	Student hospital or infirmary	9,395.77
24	College bookstore	67,563.78
25	Athletics excluding shares of visiting teams	
26	Student unions	3,061.00
27	Other activities	
28	Total (Transfer total to table 2.)	\$ 466,128.73

TABLE 3 - CURRENT INCOME (CONT'D)

6

Income to be Used for Noneducational Purposes (exception auxiliary enterprises & activities & 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.....	223,150.93	223,150.93
31 From gifts to be used for scholarships, student aid etc. (not loans) when NO service in return		15,674.33
32 Other receipts for noneducational purposes....		
33 Total (Transfer total to table 2)		238,825.26
34 Total Current Income		\$5,146,348.90

TABLE 4 - EXPENDITURES FOR CURRENT PURPOSES

Expenditures for Educational and General Purposes (including equipment purchased from general current funds)		Total
General administration and expense:		
35 General administrative offices.....	\$135,764.76	
36 General expense.....	8,870.57	144,635.33
Resident instruction and departmental research		
37 Colleges, schools and departments (including nonbudgeted research).....	1,554,044.54	
38 Organized activities relating to instruction- al departments, such as medical school, hospitals, dental or legal clinics, creameries, museums etc.....	2,171,348.48	3,725,393.02
Organized research, separately budgeted:		
39 Agricultural experiment station.....		
40 Bureau of educational research	2,000.00	
41 Engineering experiment station.....		
42 Others	77,995.38	77,995.38
Extension (all extension services & corres- pondence courses):		
43 Agricultural	33,960.68	
44 Engineering		
45 General university extension courses		33,960.68
46 Others		
47 Libraries (including salaries, other operating expenses & purchase of books & binding)...	141,466.19	141,466.19
Operation and maintenance of physical plant, and other general services:		
48 Physical plant	148,839.61	
49 Other general services	112,643.36	261,482.97
50 Total for Educational & General Purposes (Transfer total to table 2).....	\$	\$4,386,933.57
Amount included above expended for:		
51 Administrative and professional salaries.....	981,292.05	
52 Other personal services (clerical, operation and maintenance).....	72,138.30	
53 For capital outlays (new equipment).....	223,830.25	

TABLE 4 - EXPENDITURES FOR CURRENT PURPOSES

7

Expenditures for Auxiliary Enterprises and Activities		Total
54	Residence halls	\$ 31,764.89
55	Dining halls	354,343.29
56	Student hospital or infirmary	14,050.55
57	College bookstore	67,563.78
58	Athletics (if handled separately from physical education budget) excluding shares of visiting terms.....	9,011.75
59	Student union	2,731.00
60	Other activities	57,976.97
61	Total (Transfer total to table 2.).....	537,442.23
	Amount included above expended for:	
62	Salaries and wages for personal services	\$ 59,252.31
63	Capital Outlay (new equipment)	\$

Expenditures for Noneducational Purposes (except auxiliary and capital outlays)		Total
64	Annuities	\$
65	Interest on loans	
66	Financial campaigns	
67	Fellowships, scholarships, & other student aid NOT involving services to institution or repayment	238,825.26
68	Total (Transfer total to Table 2.).....	238,825.26
69	Total Expenditures for Current Purposes	\$5163,201.06

Affidavit of presiding officer

STATE OF NEW YORK)
) ss.
 COUNTY OF

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

 President of _____

Subscribed and sworn to
 before me this _____ day of _____ 1942.

1252

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

WEST CHINA UNION UNIVERSITY

FOR THE YEAR ENDING JUNE 30, 1943

To the New York State Education Department

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

Explanations Applicable to the Financial Report

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

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

TABLE 1—STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

	CODE	FUNDS ^a (1)	*LIABILITIES ^b (2) (8X29)	TOTAL (1)+(2) (8X39)
Current funds (item 1)				
General	8199	\$ 144186.60	\$	\$ 144186.60
Restricted	8299			
Endowment funds (item 2)	8399	604831.43		604831.43
Funds functioning as endowment (item 3)	8499			
Annuity funds (item 4)	8599			
Loan funds (loanable principal (item 5))	8699			
Plant funds				
Funds invested in plant (item 6a)	3799	6842178.38		6842178.38
Plant funds unexpended (item 6b)	5899	35838.17		35838.17
Agency funds	8999			
Undesignated funds	8099			
TOTAL INSTITUTIONAL FUNDS AND LIABILITIES	8X19	\$7627034.58	\$	\$7627034.58

^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

	CODE			TOTAL
Balance, beginning of year				
General (unrestricted) funds	1001		\$ 11110.46	
Restricted funds	1002			\$ 11110.46
Current income (See table 3)				
Educational and general	1099	13653472.14		
Auxiliary enterprises and activities	1199	2535347.63		
Other noneducational income	1299	629076.61	16817896.38	
Current expenditures (See table 4)				
Educational and general	2099	13281671.66		
Auxiliary enterprises and activities	2199	2774071.97		
Other noneducational expenditures	2299	629076.61	16684820.24	
Excess or deficiency of income for year	6199			133076.14
Other additions and deductions (net)	7199			
Balance at end of year	8999			144186.60
Consisting of ²⁰				
General (unrestricted) funds (Transfer to table 1)	8199		144186.60	
Restricted funds (Transfer to table 1)	8299			

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

	ITEM 2 ENDOWMENT FUNDS (8399)	ITEM 3 FUNDS TEMPORARILY FUNCTIONING (8499) AS ENDOWMENT	ITEM 4 ANNUITY FUNDS (8599)	ITEM 5 LOAN FUNDS (8699)
Balance (invested and uninvested) in funds at beginning of year	\$ 495307.36	\$	\$	\$
Additions during year:				
Receipts from:				
Public appropriations	109524.07			
Private gifts and grants				
Earnings and profit on investment credited to principal account				
Transfers from current funds to nonexpendable funds				
TOTAL	\$ 604831.43	\$	\$	\$
Deductions during year (specify)				
Balance at end of year ²⁰ (Transfer to table 1)	\$ 604831.43	\$	\$	\$

TABLE 2 — Continued

Item 6a Statement of Funds Invested in Plant²

		TOTAL	CODE
Value of plant at beginning of year.....	4356299.08	\$.....	3011
Additions during year	2485879.30	.....	3021
TOTAL	6842178.38	\$.....	3099
Deductions during year .....		.....	3031
Value of plant at end of year (Details given below).....		.....	3041
Less: Endowment funds invested in plant (Transfer the total of these.....			
Loans outstanding against plant two items to table 1, column 2).....			3051
Net invested in plant at end of year ²⁰ (Transfer to table 1, column 1).....		\$.....	3799
VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above)			
Value of grounds		\$ 257162.94	3791
Value of all buildings		4655613.53	3792
Value of all equipment, including libraries		1929401.91	3793
Value of all dormitories, included above		275000.00	3794

Item 6b Statement of Unexpended Plant Funds³

Receipts for Capital Outlay — Plant Extension		TOTAL	CODE
Balance in designated plant funds at beginning of year.....		\$ 33882.97	4011
Receipts during year:			
Public appropriations and tax levies:			
Federal	\$.....		
State .....	.....	
County .....	.....	
City and district .....	.....		4021
Private gifts, grants and benefactions.....		2024509.05	4022
Other sources (earnings and profits on investments)		107476.00	4023
Transfers or expenditures from current funds (not loans):			
From educational and general funds	355849.45		
From auxiliary enterprises and activities funds		355849.45	4031
Other receipts for plant extensions (describe):			4041
Loans for plant extension			
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds).		\$ 2521717.47	4999

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	CODE
From plant funds or all funds for:			
Land	\$ 3987.00		
New buildings	1586061.76		
Additions to existing buildings			
Improvements other than buildings			
New equipment	539981.09		
From educational and general funds (if not included above).....	355849.45		
From auxiliary enterprises and activities funds (if not included above).....		\$ 2485879.30	5051
Loans paid from plant funds			5052
Balance in Designated Plant Funds at close of year ²⁰ (Transfer to table 1, column 1).....		\$ 35838.17	5899

Item 7 Agency Funds, and

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

TABLE 3—CURRENT INCOME^{4, 5}

Income for Educational and General Purposes		TOTAL	CODE
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	\$ 221879.10	\$ 229884.10	1019
2 Extension departments	8005.00		
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)	204942.85	718660.59	1029
4 From other endowment for general purposes	513717.74		
5 From other endowment for restricted purposes			
Receipts from other public sources for current expenses: ⁸			
6 Federal appropriations		none	1049
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	392057.15		
11 Other grants (not automatically recurring) from churches and boards	2703849.23		
12 Estimated salary equivalent of nonsalaried personal service rendered		3721245.39	1039
13 Other gifts	625339.01		
Sales and services of educational departments (gross income): ⁹			
14 Agriculture	40615.50	8632346.68	1049
15 Dental school	1500000.00		
16 Others (itemize)	7091731.18		
Receipts from other sources for educational and general purposes: ¹⁰			
17 Interest on current funds	13602.47		
18 Net income from rented property (excluding residence halls)	16885.06		
19 Other sources	320847.85	351335.38	1049
20 TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.)	\$	13653472.14	1099
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	CODE
21 Residence halls	\$ 270000.00		1111
22 Dining halls	1980000.00		1112
23 Student hospital or infirmary	90479.97		1121
24 College bookstore	179632.91		1122
25 Athletics (if handled separately from physical education budget) excluding shares of visiting teams ..			1123
26 Student unions	15234.75		1124
27 Other activities			1125
28 TOTAL (Transfer total to table 2.)	\$ 2535347.63		1199
Income to be Used for Noneducational Purposes ¹² (excepting auxiliary enterprises and activities and capital outlays)		TOTAL	CODE
Income from investments (interest):			
29 For annuities to beneficiaries (usually from funds subject to annuity)	\$	-	
30 For fellowships, scholarships, and other student aid (not loans) when NO service is required in return	39870.00	\$ 39870.00	1211
31 From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return		589206.61	1212
32 Other receipts for noneducational purposes			1213
33 TOTAL (Transfer total to table 2.)		\$ 629076.61	1299
34 TOTAL CURRENT INCOME		\$16817896.38	1999

TABLE 4—EXPENDITURES FOR CURRENT PURPOSES⁴

Expenditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL	CODE
General administration and expense: ¹³			
35	General administrative offices	\$ 477782.08	
36	General expense	77982.00	\$ 555764.08 2019
Resident instruction and departmental research: ¹⁴			
37	Colleges, schools and departments (including nonbudgeted research)	2775769.97	
38	Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc.	8696241.79	11472011.76 2029
Organized research, separately budgeted: ¹⁵			
39	Agricultural experiment station	47663.90	
40	Bureau of educational research	4000.00	
41	Engineering experiment station		
42	Others	217349.32	269013.22 2029
Extension (all extension services and correspondence courses): ¹⁶			
43	Agricultural	157670.69	
44	Engineering		
45	General university extension courses		
46	Others		157670.69 2049
47	Libraries (including salaries, other operating expenses and purchase of books and binding) ¹⁷		383355.86 2049
Operation and maintenance of physical plant, and other general services: ¹⁸			
48	Physical plant	437303.62	
49	Other general services	6552.43	443856.05 2039
50	TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.)	\$ 33281671.66	2099
Amount included above expended for:			
51	Administrative and professional salaries	\$ 2952447.95	
52	Other personal services (clerical, operation and maintenance)	\$ 160523.85	
53	For capital outlays (new equipment)	\$ 355849.45	
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	CODE
54	Residence halls	\$ 270000.00	2111
55	Dining halls	1980000.00	2112
56	Student hospital or infirmary	90479.97	2121
57	College bookstore	179632.91	2122
58	Athletics (if handled separately from physical education budget) excluding shares of visiting teams	45338.75	2123
59	Student unions	12947.00	2124
60	Other activities	195673.34	2125
61	TOTAL (Transfer total to table 2.)	\$ 2774071.97	2199
Expenditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital outlays)		TOTAL	CODE
62	Annuities	\$	2211
63	Interest on loans .....	.....	2212
64	Financial campaigns .....	.....	2213
65	Fellowships, scholarships, and other student aid NOT involving services to institution or repayment	\$ 629076.61	2214
66	Other purposes	\$	2215
67	TOTAL (Transfer total to table 2.)	\$ 629076.61	2299
68	TOTAL EXPENDITURES FOR CURRENT PURPOSES	\$ 16684820.24	2999

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 expenses of the general executive and administrative offices of the institution, also all expenses which are of a general character and which do not relate to any specific division of the institution, not including, however, the expenditures of the general library or the operation and maintenance of the physical plant.

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.

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

Name C. A. Evans Position Assistant Secretary

Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF

} ss.

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

President of

Subscribed and sworn to

before me this.....day of.....1943

Notary Public

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

WEST CHINA UNION UNIVERSITY

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

for year ending June 30, 1943

To the New York State Education Department

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

Type of control (check one): State.....; city or district.....; county.....; church.....☒ If church, affiliated with what religious denomination? ABFMS, MEM, FSC, CMS, UCCM private, independent of church.....

Item 1

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer session: liberal arts.....114, architecture....., education.....114, medicine.....114, ~~applied~~ science.....114, graduate....., law....., veterinary....., pharmacy.....114. Number of Saturday sessions.....Dentistry 114

Item 2 Faculty and employees

Names of officers June 30, 1943

President.....Lincoln Dsang, M.A., D.D., Ph.D.
 Registrar.....Dean of Studies, S. H. Fong, M.A.
 Secretary.....Vice-Chancellor, H. D. Robertson, B.A.
 Deans — liberal arts.....Lo Chung-shu, M.A., B.Litt. ~~applied~~ science.....H. L. Chang, B.S., M.A.
 architecture..... graduate.....
 education..... law.....
 medicine.....L. G. Kilborn, M.A., M.D., Ph.D. veterinary.....
Dentistry, A.W. Lindsay, D.D.S., M.Sc., L.D.S., F.A.C.D.

How many officers of instruction were employed full time: men.....125 women.....44 total.....169

How many on part time: men.....26 women.....19 total.....45

Those employed part time were the equivalent of how many full time: men.....9 women.....6 total.....15

Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, excluding clerks) men.....24 women.....4 total.....28

"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 and science.....	46	4	6	5	29	31			3	4	84	44
Architecture												
Graduate												
Education	3	2								1	3	3
Law												
Medicine	10	1	8	2	20	10			4	1	42	14
Veterinary												
Dentistry.....	3				15	2			4	1	22	3
.....												
.....												
^b Total	62	7	14	7	64	43			11	7	151	64
Duplicates												
University total	62	7	14	7	64	43			11	7	151	64

^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			Dentistry			Unclassified					
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total
Freshman, 1st year.....	82	40	122	92	67	159	21	14	35	7	2	9						
Sophomore, 2d year....	68	40	108	42	30	72	13	9	22	9	5	14						
Junior, 3d year.....	40	20	60	14	19	33	16	14	30	4	5	9						
Senior, 4th year.....	19	25	44	14	17	31	24	14	38	9	7	16						
Total.....	209	125	334	162	133	295	74	51	125	29	19	48						
Unclassified.....	14	6	20	1		1							15	6	21			
Graduate.....							38	17	55	13	4	17						
Grand total.....	223	131	354	163	133	296	112	68	180	42	23	65						

Number of above total attending full time: men...540...women...355...total...895...; 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...152....

Number of students preparing to teach: men.....9...women...24...total...33.....

Item 4 Degrees conferred

	First Degrees on											
	B.A.	aB.S.	M.D.	DDS								
Men.....	21	14	15	8								
Women.....	26	18	6	1								
Total since last report.....	47	32	21	9								

	Higher Degrees							
	On Examination							Total
	M.A.	M.S.	Ph.D.					
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.

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To whom should correspondence regarding this report be addressed?

Name C. A. Evans Position Assistant Secretary

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.

.....
*President of

Subscribed and sworn to

before me this day of 1943

.....
Notary Public

a Or corresponding officer.

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

Universities, colleges and professional and technical schools

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

WEST CHINA UNION UNIVERSITY

China
Located at Chengtu, Szechwan, N-Y.

FOR THE YEAR ENDING JUNE 30, 1944

To the New York State Education Department

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

Explanations Applicable to the Financial Report

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

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

All items in Chinese currency. Average exchange for year 40:1

TABLE 1—STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

	CODE	FUNDS ^a (1)	*LIABILITIES ^b (2) (8X29)	TOTAL (1)+(2) (8X39)
Current funds (item 1)				
General	8199	\$ 247,285.45		\$ 247,285.45
Restricted	8299	604831.43		604831.43
Endowment funds (item 2)	8399			
Funds functioning as endowment (item 3)	8499			
Annuity funds (item 4)	8599			
Loan funds (loanable principal (item 5)	8699			
Plant funds				
Funds invested in plant (item 6a)	3799	111,171.42		111,171.42
Plant funds unexpended (item 6b)	5899	154.47		154.47
Agency funds	8999			
Undesignated funds	8099			
TOTAL INSTITUTIONAL FUNDS AND LIABILITIES	8X19	\$1,196,941.77		\$1,196,941.77

^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

	CODE		TOTAL
Balance, beginning of year			
General (unrestricted) funds	1001	\$ 144,186.60	
Restricted funds	1002		\$ 144,186.60
Current income (See table 3)			
Educational and general	1099	\$26,261.65	
Auxiliary enterprises and activities	1199	423,863.32	
Other noneducational income	1299	187,790.75	587,427.05
Current expenditures (See table 4)			
Educational and general	2099	51,951.48	
Auxiliary enterprises and activities	2199	49,254.91	
Other noneducational expenditures	2299	176,262.24	586,396.07
Excess or deficiency of income for year	6199		103,098.85
Other additions and deductions (net)	7199		
Balance at end of year	8999		247,285.45
Consisting of ²⁰			
General (unrestricted) funds (Transfer to table 1)	8199	247,285.45	
Restricted funds (Transfer to table 1)	8299		

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

	ITEM 2 ENDOWMENT FUNDS (8399)	ITEM 3 FUNDS TEMPORARILY FUNCTIONING (8499) AS ENDOWMENT	ITEM 4 ANNUITY FUNDS (8599)	ITEM 5 LOAN FUNDS (8699)
Balance (invested and uninvested) in funds at beginning of year	\$ 604,831.43			
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	\$ 604,831.43			
Deductions during year (specify)				
Balance at end of year ²⁰ (Transfer to table 1)	\$ 604,831.43			

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

TABLE 2—Continued

Item 6a Statement of Funds Invested in Plant²

	TOTAL	CODE
Value of plant at beginning of year.....	\$ 6842178.38	3011
Additions during year	4274964.04	3021
TOTAL	11117142.42	3099
Deductions during year		3031
Value of plant at end of year (Details given below).....		3041
Less: Endowment funds invested in plant (Transfer the total of these.....		
Loans outstanding against plant two items to table 1, column 2).....		3051
Net invested in plant at end of year ²⁰ (Transfer to table 1, column 1).....	11117142.42	3799
VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above)		
Value of grounds	\$ 331891.94	3791
Value of all buildings	7286668.72	3792
Value of all equipment, including libraries	3498581.76	3793
Value of all dormitories, included above		3794

Item 6b Statement of Unexpended Plant Funds³

	TOTAL	CODE
Receipts for Capital Outlay—Plant Extension		
Balance in designated plant funds at beginning of year.....	\$ 35838.17	4011
Receipts during year:		
Public appropriations and tax levies:		
Federal	\$	
State		
County		4021
City and district		4022
Private gifts, grants and benefactions.....	3641809.47	4023
Other sources (earnings and profits on investments)		
Transfers or expenditures from current funds (not loans):	597470.97	
From educational and general funds	597470.97	4031
From auxiliary enterprises and activities funds		4041
Other receipts for plant extensions (describe):		
Loans for plant extension		
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds).	\$ 4275118.61	4999

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	CODE
From plant funds or all funds for:		
Land	\$ 365230.96	
New buildings	2265824.23	
Additions to existing buildings	74729.00	
Improvements other than buildings	971708.98	
New equipment	597470.97	
From educational and general funds (if not included above).....	\$ 4274964.14	5051
From auxiliary enterprises and activities funds (if not included above).....		5052
Loans paid from plant funds	\$ 154.47	5899
Balance in Designated Plant Funds at close of year ²⁰ (Transfer to table 1, column 1).....		

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	CODE
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)			
	\$ 371,343.00		
1 Resident departments		\$ 371,343.00	1019
2 Extension departments			
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)	450,000.00		
4 From other endowment for general purposes	496,841.60	946,841.60	1029
5 From other endowment for restricted purposes			
Receipts from other public sources for current expenses: ⁸			
6 Federal appropriations	195,920.00		
7 State appropriations and tax levies	170,000.00		
8 County appropriations and tax levies		365,920.00	1049
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	508,575.00		
11 Other grants (not automatically recurring) from churches and boards	87,732.15		
12 Estimated salary equivalent of nonsalaried personal service rendered	241,717.00	162,761.39	1039
13 Other gifts			
Sales and services of educational departments (gross income): ⁹			
14 Agriculture	18,701.22		
15 Dental school	600,000.00		
16 Others (itemize)	278,788.70	340,658.89	1049
Receipts from other sources for educational and general purposes: ¹⁰			
17 Interest on current funds	51,627.45		
18 Net income from rented property (excluding residence halls)	76,268.30		
19 Other sources	472,136.03	600,031.78	1049
20 TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.)	\$ 526,261.65	\$ 526,261.65	1099
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	CODE
21 Residence halls		\$ 627,750.00	1111
22 Dining halls		292,850.00	1112
23 Student hospital or infirmary		167,836.17	1121
24 College bookstore		458,644.40	1122
25 Athletics (if handled separately from physical education budget) excluding shares of visiting teams ..			1123
26 Student unions		54,907.75	1124
27 Other activities			1125
28 TOTAL (Transfer total to table 2.)		\$ 4,238,638.32	1199
Income to be Used for Noneducational Purposes ¹² (excepting auxiliary enterprises and activities and capital outlays)		TOTAL	CODE
Income from investments (interest):			
29 For annuities to beneficiaries (usually from funds subject to annuity)	\$		
30 For fellowships, scholarships, and other student aid (not loans) when NO service is required in return	28,000.00	\$ 28,000.00	1211
31 From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return		184,990.75	1212
32 Other receipts for noneducational purposes			1213
33 TOTAL (Transfer total to table 2.)		\$ 187,790.75	1299
34 TOTAL CURRENT INCOME		\$ 58,742,706.05	1999

TABLE 4 — EXPENDITURES FOR CURRENT PURPOSES⁴

Expenditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL	CODE
General administration and expense: ¹³			
35 General administrative offices	\$ 1724258.94		
36 General expense	156890.13	\$ 1881149.07	2019
Resident instruction and departmental research: ¹⁴			
37 Colleges, schools and departments (including nonbudgeted research)	12450735.02		
38 Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc.	34121752.93	46572487.95	2029
Organized research, separately budgeted: ¹⁵			
39 Agricultural experiment station	389418.76		
40 Bureau of educational research	3000.00		
41 Engineering experiment station	750857.07	1143275.83	2029
42 Others			
Extension (all extension services and correspondence courses): ¹⁶			
43 Agricultural			
44 Engineering			
45 General university extension courses			2049
46 Others			
47 Libraries (including salaries, other operating expenses and purchase of books and binding) ¹⁷	959654.11	959654.11	2049
Operation and maintenance of physical plant, and other general services: ¹⁸			
48 Physical plant	1296663.45		
49 Other general services	98256.72	1394920.17	2039
50 TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.)	51951487.13	51951487.13	2099
Amount included above expended for:			
51 Administrative and professional salaries	13634558.44		
52 Other personal services (clerical, operation and maintenance)	\$ 586493.50		
53 For capital outlays (new equipment)	\$ 597470.97		
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	CODE
54 Residence halls	\$ 627750.00		2111
55 Dining halls	2929500.00		2112
56 Student hospital or infirmary	167836.17		2121
57 College bookstore	428111.96		2122
58 Athletics (if handled separately from physical education budget) excluding shares of visiting teams	174829.60		2123
59 Student unions	48395.00		2124
60 Other activities	549069.10		2125
61 TOTAL (Transfer total to table 2.)	\$4925491.83		2199
Expenditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital outlays)		TOTAL	CODE
62 Annuities	\$		2211
63 Interest on loans .....	.....		2212
64 Financial campaigns .....	.....		2213
65 Fellowships, scholarships, and other student aid NOT involving services to institution or repayment	\$1762628.24		2214
66 Other purposes	\$		2215
67 TOTAL (Transfer total to table 2.)	\$1762628.24		2299
68 TOTAL EXPENDITURES FOR CURRENT PURPOSES	\$58639607.20		2999

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 expenses of the general executive and administrative offices of the institution, also all expenses which are of a general character and which do not relate to any specific division of the institution, not including, however, the expenditures of the general library or the operation and maintenance of the physical plant.

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.

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

Name Position

Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF

} ss.

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

.....
President of

Subscribed and sworn to

before me this.....day of.....1944

.....
Notary Public

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

CHINA

WEST CHINA UNION UNIVERSITY

Located at Chengtu, Szechwan, N. Y.

for year ending June 30, 1944

This annual report is required by law to be transmitted to the State Education Department on or before July 1, 1944
Type of control (check one): State.....; city or district.....; county.....; church...X..... If church, affiliated with what religious denomination? ABFMS, MEM, FSC, CMS,.....; private, independent of church...X.....

Item 1 UCCM

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer session: Liberal arts...182....., architecture....., education...182....., medicine...182....., applied science...182....., graduate....., law....., veterinary....., pharmacy...... Number of Saturday sessions...35..... Dentistry 182

Item 2 Faculty and employees

Names of officers June 30, 1944

President Lincoln Dsang, M.A., D.D., Ph.D.
Registrar Dean of Studies, S.H. Fong, M.A.
Deans — Liberal arts C. S. Lo, M.A., B.Litt.
architecture.....
education.....
medicine L.G. Kilborn, M.A., M.D., Ph.D.
dentistry A. W. Lindsay, D.D.S., M.Sc.,
L.D.S., F.A.C.D.

Secretary Vice-Chancellor, H. D. Robertson, B.A.
applied science H. L. Chang, B.S., M.A.
graduate.....
law.....
veterinary.....

How many officers of instruction were employed full time: men...117.....women...40.....total...157.....

How many on part time: men...37.....women...16.....total...53.....

Those employed part time were the equivalent of how many full time: men...13.....women...4.....total...17.....

Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, excluding clerks) men...21.....women...2.....total...23.....

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 and science... Arts	33	2	6	6	10	13			3	1	52	22
Architecture												
Graduate												
Education												
Law												
Medicine	10	1	12	4	20	9			3	1	45	15
Veterinary												
Science.....	15	4	2	0	7	7			11	4	35	15
Dentistry.....	3	0	4	1	12	3			3	0	22	4
.....												
^b Total	61	7	24	11	49	32			20	6	154	56
Duplicates												
University total	61	7	24	11	49	32			20	6	154	56

^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			Dentistry			Unclassified					
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total
Freshman, 1st year	77	45	122	93	50	143	30	12	42	12	10	22	33	30	63			
Sophomore, 2d year	60	46	106	41	30	71	24	14	38	13	2	15						
Junior, 3d year	63	35	98	23	20	43	30	10	40	11	4	15						
Senior, 4th year	31	24	55	12	17	29	25	15	40	4	4	8						
Fifth Year							31	16	47	9	7	16						
Total																		
Sixth Year							29	11	40	5	3	8						
Unclassified																		
Graduate																		
Grand total	231	150	381	169	117	286	169	78	247	54	30	84	33	30	63			

Number of above total attending full time: men 656 women 405 total 1061 ; on part time: men women total

Number of students preparing to teach: men women total

Item 4 Degrees conferred

	First Degrees on											
	B.A.	aB.S.	M.D.	DDS								
Men	21	12	28	9								
Women	22	12	10	1								
Total since last report	43	24	38	10								

	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.

course. Do not include summer school or university extension students in the following classifications; data for these should be reported under item 7.

																		Total		
Women	Total		Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total
																		245	147	392
																		138	92	230
																		127	69	196
																		72	60	132
																		40	23	63
																		34	14	48
																		656	405	1061
Duplicates																				
University total.....																		656	405	1061

Item 6 Library

106,834 Chinese
Number of volumes in library.....; pamphlets.....3,993..... Is your library free to the public for
20,887 foreign loaned
reference?.....for lending?..... Number of volumes issued for home use.....75,355
This should state entire circulation for the year. One book lent 10 times counts 10 not 1. Number of volumes issued for reading in
library 178,543

Item 7 Miscellaneous

Give number of years in each course: liberal arts.....4....., applied science.....4....., architecture.....
graduate....., education.....4....., law....., medicine.....7....., veterinary....., dentistry 7.....
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.....					

To whom should correspondence regarding this report be addressed?

Name Position.....

Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF

} ss.

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

.....
*President of.....

Subscribed and sworn to

before me this.....day of.....1944

.....
Notary Public

.....
a Or corresponding officer.

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ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

China

WEST CHINA UNION UNIVERSITY

Located at Chengtu, Szechwan, ~~now~~

for year ending June 30, 1945

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

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

Item 1

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer session: ~~liberal arts~~ 183....., architecture....., education 183....., medicine 183....., ~~applied~~ science 183....., graduate....., law....., veterinary....., pharmacy..... Number of Saturday sessions 36..... dentistry 183

Item 2 Faculty and employees

Names of officers June 30, 1945

President Lincoln Dsang, M.A., D.D., Ph.D.

Business Manager or Finance Officer.....

Registrar Dean of Studies, S. H. Fong, M.A.Secretary Vice-Chancellor, H. D. Robertson, B.A.Deans — ~~liberal arts~~ C. S. Lo, M. A., B.Litt.~~applied science~~ H. L. Chang, B.S., M.A.

architecture.....

graduate.....

education.....

law.....

medicine L. G. Kilborn, M.A., M.D., Ph.D.

veterinary.....

dentistry A. W. Lindsay, D.D.S., M.Sc.,Bursar, W. W. Small, B.Com.L.D.S., F.A.C.D.

How many faculty members were employed full time: men 125.....women 40.....total 165.....

How many on part time: men 26.....women 7.....total 33.....

Those employed part time were the equivalent of how many full time: men 9.....women 2.....total 11.....

Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, excluding clerks) men 22.....women 1.....total 23.....

"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 and science	30	1	5	2	17	7			3	2	55	12
Architecture.....												
Business.....												
Education.....												
Engineering.....												
Law.....												
Medicine.....	5	0	13	3	15	10			3	1	36	14
Pharmacy.....												
Theology.....												
Science.....	15	2	4	2	7	7			10	4	36	15
Dentistry.....	3	0	4	2	12	3			5	1	24	6
^b Total.....	53	3	26	9	51	27			21	8	151	47
Duplicates.....												
University total.....	53	3	26	9	51	27			21	8	151	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.

F261-F45-100(23739)*

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	Liberal Arts (B.A. XXXXXX)			Science 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	109	66	175	104	78	182	13	8	21	12	5	17						
Sophomore, 2d year	85	57	142	50	35	85	22	13	35	4	5	9						
Junior, 3d year	56	48	104	19	29	48	19	9	28	9	2	11						
Senior, 4th year	56	32	88	9	8	17	30	13	43	10	5	15						
Total																		
Unclassified																		
Graduate, 5th yr or more							21	14	35	5	6	11						
6th year							3		3	3	5	8						
Grand total	321	203	509	182	150	332	108	57	165	43	28	71						

Number of above total attending full time: men 639 women 438 total 1077; on part time: men women
total Number of part-time students is equivalent to how many full-time?

Item 4 Degrees and certificates conferred

					First Degrees on													
					B.A.	aB.S.	M.D.	DDS										
Men					41	16	30	5										
Women					29	18	15	5										
Total since last report					70	34	45	10										

					Non-Degree Diplomas													
					R.N.													
Men																		
Women																		
Total since last report																		

					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.

[illegible][illegible]

Completion of Courses in Residence

[illegible]

or Certificates

[illegible]

Recipients of honorary degrees conferred without examination	NO NE
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To whom should correspondence regarding this report be addressed?

Name Position.....

Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF

} ss.

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

.....
*President of.....

Subscribed and sworn to

before me this.....day of.....1945

.....
Notary Public

.....
a Or corresponding officer

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

1944-45

Universities, colleges and professional and technical schools

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

.....WEST CHINA UNION UNIVERSITY.....Located at CHENG TU, CHINA.....~~XXXX~~

FOR THE YEAR ENDING JUNE 30, 1945

To the New York State Education Department

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

Explanations Applicable to the Financial Report

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

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

1282

All items in Chinese currency.

TABLE 1—STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

	CODE	FUNDS ^a (1)	*LIABILITIES ^b (2)	TOTAL (1)+(2)
			(8X29)	(8X39)
Current funds (item 1)				
General	8199	\$ 11,072,917	\$	\$ 11,072,917
Restricted	8299			
Endowment funds (item 2).....	8399	2,804,831		2,804,831
Funds functioning as endowment (item 3).....	8499			
Annuity funds (item 4).....	8599			
Loan funds (loanable principal (item 5).....	8699			
Plant funds				
Funds invested in plant (item 6a).....	3799	12,421,934		12,421,934
Plant funds unexpended (item 6b).....	5899	7,629		7,629
Agency funds	6999			
Undesignated funds	8099			
TOTAL INSTITUTIONAL FUNDS AND LIABILITIES.....	8X19	\$ 26,307,311	\$	\$ 26,307,311

^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

	CODE		TOTAL
Balance, beginning of year			
General (unrestricted) funds	1001	\$ 247,285	
Restricted funds	1002		\$ 247,285
Current income (See table 3)			
Educational and general	1099	\$ 353,235,539	
Auxiliary enterprises and activities	1199	48,616,158	
Other noneducational income	1299	7,898,773	409,750,470
Current expenditures (See table 4)			
Educational and general	2099	340,186,645	
Auxiliary enterprises and activities	2199	51,556,598	
Other noneducational expenditures.....	2299	7,181,595	398,924,838
Excess or deficiency of income for year.....	6199		10,825,632
Other additions and deductions (net).....	7199		
Balance at end of year.....	8999		11,072,917
Consisting of ²⁰			
General (unrestricted) funds (Transfer to table 1).....	8199	11,072,917	
Restricted funds (Transfer to table 1).....	8299		

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

	ITEM 2 ENDOWMENT FUNDS (8399)	ITEM 3 FUNDS TEMPORARILY FUNCTIONING (8499) AS ENDOWMENT	ITEM 4 ANNUITY FUNDS (8599)	ITEM 5 LOAN FUNDS (8699)
Balance (invested and uninvested) in funds at beginning of year	\$ 604,831	\$	\$	\$
Additions during year:				
Receipts from:				
Public appropriations				
Private gifts and grants	2,200,000			
Earnings and profit on investment credited to principal account				
Transfers from current funds to nonexpendable funds				
TOTAL	\$ 2,804,831	\$	\$	\$
Deductions during year (specify)				
Balance at end of year ²⁰ (Transfer to table 1).....	\$ 2,804,831	\$	\$	\$

TABLE 2—Continued

Item 6a Statement of Funds Invested in Plant²

	TOTAL	CODE
Value of plant at beginning of year.....	\$ 11,117,142	3011
Additions during year	1,304,792	3021
TOTAL	\$ 12,421,934	3099
Deductions during year		3031
Value of plant at end of year (Details given below).....		3041
Less: Endowment funds invested in plant (Transfer the total of these.....)		
Loans outstanding against plant two items to table 1, column 2).....		3051
Net invested in plant at end of year ²⁰ (Transfer to table 1, column 1).....	\$ 12,421,934	3799
VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above)		
Value of grounds	\$ 360,459	3791
Value of all buildings	7,307,518	3792
Value of all equipment, including libraries	4,753,957	3793
Value of all dormitories, included above		3794

Item 6b Statement of Unexpended Plant Funds³

	TOTAL	CODE
Receipts for Capital Outlay—Plant Extension		
Balance in designated plant funds at beginning of year.....	\$ 154	4011
Receipts during year designated for plant purposes:		
Public appropriations and tax levies:		
Federal	\$	
State		
County		4021
City and district	28,325	4022
Private gifts, grants and benefactions.....		4023
Other sources (earnings and profits on investments)		
Transfers or expenditures from current funds (not loans):		
From educational and general funds	1,283,942	
From auxiliary enterprises and activities funds	1,283,942	4031
Other receipts for plant extensions (describe):		4041
Loans for plant extension		
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds).	\$ 1,312,421	4999

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	CODE
From plant funds or all funds for:		
Land	\$	
New buildings	20,850	
Additions to existing buildings	28,568	
Improvements other than buildings		
New equipment	1,255,374	
From educational and general funds (if not included above).....	\$ 1,304,792	5051
From auxiliary enterprises and activities funds (if not included above).....		5052
Loans paid from plant funds	\$ 7,629	5899
Balance in Designated Plant Funds at close of year ²⁰ (Transfer to table 1, column 1).....		

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	CODE
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	\$ 1,226,383		
2 Extension departments		\$ 1,226,383	1019
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	2,700,000		
5 From other endowment for restricted purposes	3,353,680	6,053,680	1029
Receipts from other public sources for current expenses: ⁸			
6 Federal appropriations	270,000		
7 State appropriations and tax levies..... (Prov. Gov't)	150,000		
8 County appropriations and tax levies		420,000	1049
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	12,458,700		
11 Other grants (not automatically recurring) from churches and boards	44,664,829		
12 Estimated salary equivalent of nonsalaried personal service rendered			
13 Other gifts	7,256,189	64,379,718	1039
Sales and services of educational departments (gross income): ⁹			
14 Agriculture	285,080		
15 Dental school	30,000,000		
16 Others (itemize) Hospital, Pharm. Labs, Biology, sups. service	248,847,851	279,132,931	1049
Receipts from other sources for educational and general purposes: ¹⁰			
17 Interest on current funds	273,591		
18 Net income from rented property (excluding residence halls)	1,749,236	2,022,827	1049
19 Other sources			
20 TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.)	\$353,235,539	\$ 353,235,539	1099
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	CODE
21 Residence halls		\$ 5,280,000	1111
22 Dining halls		40,700,000	1112
23 Student hospital or infirmary		344,141	1121
24 College bookstore		1,874,417	1122
25 Athletics (if handled separately from physical education budget) excluding shares of visiting teams		150,000	1123
26 Student unions		267,600	1124
27 Other activities			1125
28 TOTAL (Transfer total to table 2.)		\$ 48,616,158	1199
Income to be Used for Noneducational Purposes ¹² (excepting auxiliary enterprises and activities and capital outlays)		TOTAL	CODE
Income from investments (interest):			
29 For annuities to beneficiaries (usually from funds subject to annuity)	\$		
30 For fellowships, scholarships, and other student aid (not loans) when NO service is required in return	68,500	\$ 68,500	1211
31 From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return		7,830,273	1212
32 Other receipts for noneducational purposes			1213
33 TOTAL (Transfer total to table 2.)		\$ 7,898,773	1299
34 TOTAL CURRENT INCOME		\$409,750,470	1999

TABLE 4—EXPENDITURES FOR CURRENT PURPOSES⁴

Expenditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL	CODE
General administration and expense: ¹³			
35	General administrative offices	\$ 6,381,863	
36	General expense	405,263	2019
Resident instruction and departmental research: ¹⁴			
37	Colleges, schools and departments (including nonbudgeted research)	41,748,868	
38	Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc.	280,548,719	2029
Organized research, separately budgeted: ¹⁵			
39	Agricultural experiment station	520,820	
40	Bureau of educational research	10,000	
41	Engineering experiment station		
42	Others	2,671,987	2029
Extension (all extension services and correspondence courses): ¹⁶			
43	Agricultural		
44	Engineering		
45	General university extension courses		
46	Others	3,591,897	2049
47	Libraries (including salaries, other operating expenses and purchase of books and binding) ¹⁷	4,219,747	2049
Operation and maintenance of physical plant, and other general services: ¹⁸			
48	Physical plant	87,481	
49	Other general services		2039
50	TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.)	\$40,186,645	2099
Amount included above expended for:			
51	Administrative and professional salaries	\$ 49,122,906	
52	Other personal services (clerical, operation and maintenance)	\$ 2,854,202	
53	For capital outlays (new equipment)	\$ 1,255,374	

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	CODE
54 Residence halls	\$ 5,280,000		2111
55 Dining halls	40,700,000		2112
56 Student hospital or infirmary	344,141		2121
57 College bookstore	1,932,869		2122
58 Athletics (if handled separately from physical education budget) excluding shares of visiting teams	666,466		2123
59 Student unions	309,350		2124
60 Other activities	2,323,772		2125
61 TOTAL (Transfer total to table 2.)	\$51,556,598		2199

Expenditures for Noneducational Purposes ¹⁰ (except auxiliary enterprises and capital outlays)		TOTAL	CODE
62 Annuities	\$		2211
63 Interest on loans .....	.....		2212
64 Financial campaigns .....	.....		2213
65 Fellowships, scholarships, and other student aid NOT involving services to institution or repayment	\$ 7,181,595		2214
66 Other purposes	\$		2215
67 TOTAL (Transfer total to table 2.)	\$ 7,181,595		2299
68 TOTAL EXPENDITURES FOR CURRENT PURPOSES	\$398,924,838		2999

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 expenses of the general executive and administrative offices of the institution, also all expenses which are of a general character and which do not relate to any specific division of the institution, not including, however, the expenditures of the general library or the operation and maintenance of the physical plant.

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.

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

Name Position

Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF

} ss.

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

.....
President of

Subscribed and sworn to

before me this.....day of.....1945

.....
Notary Public

File

AFFIDAVIT OF ASSISTANT SECRETARY OF BOARD OF GOVERNORS

State of New York)
 (ss
County of New York)

C. A. EVANS, 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 financial and statistical reports for the year ending June 30, 1944 are made; that these reports have been signed by the presiding officer of the institution, President Lincoln Dsang; that these reports have 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 exact copies of these reports have been filed with the permanent records of the institution.

Assistant Secretary

Subscribed and sworn to before me this day of
19 .

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ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

WEST CHINA UNION UNIVERSITYLocated at Chengtu, Szechwan

For year ending June 30, 1946

Type of control: Church, affiliated with: ABFMS, MEM, FSC, CMS, UCCM

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer session: liberal arts 185, education 185, science 185, number of Saturday sessions 37, Dentistry 185.

Names of officers June 30, 1947: Vice-Chancellor - A. W. Lindsay M.Sc. (Dent.) LL.D.

President: S. H. Fong, M. A.

Dean of Studies: H. L. Chang, B.S., M. A. Bursar: W. W. Small, M. A.

Deans -- arts: Paul Fugh, Ph.D.

medicine: L. G. Kilborn, M.D., Ph.D.

dentistry: A. W. Lindsay, M.Sc. (Dent) LL.D.

science: W. C. Ho, M.A., Ph.D.

How many faculty members were employed full time: men 129 women 43 total 172How many on part time: men 42 women 15 total 57Those employed part time were the equivalent of how many full time: men 14 women 5
TOTAL 19Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, (excluding clerks) men 16 women 2
total 18FACULTY

Course	Professors		Adjunct, Associate and Ass't professors		Instructors and tutors		Lecturers		Others		Total	
	Men	Women			Men	Women	Men	Women	M.	W.	M.	W.
	Men	Women	Men	Women	Men	Women	M.	W.	M.	W.		
	Men	Women	Men	Women	Men	Women	M.	W.	M.	W.		
Arts	25 ¹ / ₆	6 ² / ₃	6	4	13	7 ¹ / ₃			7	4	51 ¹ / ₆	22
Science	19	3	6	4	10	5			13	3	48	15
Medicine	9	4	10	3	12	2			14	3	45	12
Dentistry	4		2	2	10	1			3	3	19	6
University total	57 ¹ / ₆	13 ² / ₃	24	13	45	15 ¹ / ₃			37	13	163 ¹ / ₆	55

STUDENTS

<u>Classes</u>	<u>Arts</u>			<u>Science</u>			<u>Medicine</u>			<u>Dentistry</u>			<u>Total</u>	
	<u>M.</u>	<u>W.</u>	<u>Total</u>	<u>M.</u>	<u>W.</u>	<u>Total</u>	<u>M.</u>	<u>W.</u>	<u>Total</u>	<u>M.</u>	<u>W.</u>	<u>Total</u>	<u>M.</u>	<u>W.</u>
Freshman, 1st year	166	98	264	222	151	373	23	16	39	4	8	12	415	273
Soph., 2nd yr.	141	81	222	128	76	204	17	11	28	10	5	15	296	173
Jr., 3rd yr.	150	78	228	37	47	84	24	9	33	8	4	12	219	138

Classes	STUDENTS (Cont'd.)														
	Arts			Science			Medicine			Dentistry			Total		
	M.	W.	Tot.	M.	W.	Tot.	M.	W.	Tot.	M.	W.	Tot.	M.	W.	Tot.
Sr., 4th yr.	94	58	152	27	38	65	26	19	45	6	5	11	153	120	273
Tot. 5th yr.							21	14	35	10	2	12	31	16	47
Unclassified															
6th yr.							42	17	59	8	4	12	50	21	71
Grand total	551	315	866	414	312	726	153	86	239	46	28	74	1164	741	1905

	DEGREES				
	H.A.	B.S.	M.D.	D.D.S.	TOTAL
Men	53	15	19	5	92
Women	44	24	14	6	88
Total since last report	97	39	33	11	180

To whom should correspondence regarding this report be addressed?

Name: Dr. Ashley W. Lindsay Position: Vice-Chancellor

LIBRARY

Number of volumes in library 141,475, pamphlets 4,742

July 28, 1947