WCULL
Administrative
Annual reports to New York
State Department of Education
1939-1946

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF West China Union University Located at Chengtu, Syechus N. Y. for year ending June 30, 1939 West China

To the New York State Education Department

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

Type of control (check one): State; city or district; county; church	
President Lincoln L. H. Saang, M. a. Morthwestern, D. D., Ph. D. Saang, M. a. Morthwestern, D. D., Ph. D., Ph. D., Torong applied science Daniel S. Hyer, M. a., Connelly graduate advection medicine Leslie H. Kilborn, M. a., M. D., weterinary dentisting asking M. Lindsay, weterinary dentisting asking M. Lindsay, W. Lindsa	
Attended	

Course	Prof	essors	ciate a	ct, asso- nd ass't essors		uctors tutors	Lect	urers	Other teaching	ass'ts on ng force	To	otal
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
Liberal arts and science	12	1	4			3	15	2/			33	26
Architecture		2	5	2	8	3		/	9	/	29	12
Graduate												
Education												
Law			1									
Medicine)	14		7	1	14	6	_2_	<i>I</i>	12	#	49	12
Veterinary Dentistry												
							•••••					
bTotal	32	3	16	#	23	12	18	22	22	8	111	50
of otal				·····/·····								
Duplicates	2	<u> </u>										
University total	30	3	15	4	23	12	18	22	22	8	108	50

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 new

Classes		Arts (B.A.)			Science a(B.S.)			icine tistre			Gran	duate	in	medi	cine	× 82	ntist	iy
0.0000	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	.1.7	15	32	2	radu	ste	I			31	4	35
Sophomore, 2d year				15	9	24	37	.1.8	55		radu		<i>II</i>			20	5	25
Junior, 3d year	14	15	29	14	6	20			.49.		radu	,	<u> </u>			25	10	3.5
Senior, 4th year	11_	10	21	12	4_	16			31		Ata	large	IL	nay 9				
Total	.7.1	60	!3.1	.4.9	29	78	113	T	1.8.1.		Oph	.0	mol	94		6	_	6.
Unclassified	.1.0	<i> </i>					82	19	101		7			V			1.0	101
Grand total	81	61	142	49	29	78	196	13	269							82	19	101

Number of above total attending full time: men.....women......total....; on part time: men....women..... Number of students in military drill..... Number of students preparing to teach: men.....women....total.....

Item 4 Degrees conferred

							1	First De	grees on
	B.A.	aB.S.							
Men	11	9	 	 	 	 			
		2				 			
Total since last report		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.

Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	To
								·····												••••
																			•••	

		1					Total
							20
 	 	 	 	 	 		 12
							32

Of the above how many received liberal arts college degrees		Degrees helor)	Mas Deg		Doct Deg	
with a major in:	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	xxx	xxx	xxx
Prelaw				xxx	xxx	xxx
Premedicine			x x x	xxx	xxx	xxx

																				Total	
Total	Mer	Wome	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Tot
																			47	44	9.
						••••						••••••							A STATE OF TAXABLE PARTY.	43	
						•••••					•••••						••••		63		1
														••••							
	-																		47		6
																			233	143	
																			<i>I.1.</i>	l	
	-																		82	_19	10
																					١,
	Ш			<u></u>			<u></u>			<u> </u>		<u> </u>					<u></u>		326	163	4
														Dun	licates						
														Uni	versity	totai		•••••	٠ــــــ		<u> </u>
		gradu wome	ate, me n	n .; vete	, won rinary,	men	; e	educatio women	on, mer	1 	out de	nen	; 1:	aw, mer	1	, won	nen				
	<u> </u>	gradu wome	ate, me n	n .; vete	, won rinary,	nen men	; e	education women	on, mer	1 	nout de	nen	; 1:	aw, mer	1	, won	nen			e, men.	
	=- Pr	gradu wome	ate, me n	n ; vete of stu	, won	men graduat	ed thi	women s year	with c	or with	nout de	egrees	having	special	ized ir	, won	nen	; n	Men	v v	Vome
	Ki	gradu wome	ate, me n Jumber work	of stu	, won	mengraduat	ed thi	women s year	with o	or with	nout de	agrees Agricul	having	special	ized ir	teach	ing:	; n	Men	v v	Vome
	Ki Ki	gradu wome eschool ndergan	work .ten	n; vetee of stu	, won	men men graduat	ed thi	women s year	with c	or with	nout de	egrees Agricul Comme	having	special d busin	ized ir	teach	ing:	; n	Men	v	Vome
	Ki Ki Pr	gradu wome eschool ndergan ndergan imary §	work . ten-prin	of stu	, won rinary, adents g	mengraduat	ed thi	women s year	with c	or with	nout de	egrees Agricul Comme	having	special special d busin	ized ir	teach	ing:	; n	Men	v	Vome
	Ki Ki Pr In	gradu wome eschool ndergan ndergan imary g	work . ten-prin	n; vete of stu	won, won rinary, adents g	mengraduat	ed thi	women s year	with c	Won	nout de	egrees Agricul Comme Home	having	special d businnics	ized ir	teach	ing:	; n	Men	v	Vome
	Ki Ki Pr In Ju	gradu wome eschool ndergan imary g eermedi nior hig	work . ten ten-prin rades (ate grad	of stu- of stu- nary 1, 2 and es (4, 1s (7, 1s (1s (7, 1s (1s (7, 1s (1s (7, 1s (1s (1s (1s (1s(1s(1s(1s(1s(1s(1s(1s(1s(1s(1s(1s(1s(nd 3) 5 and 8	mengraduat	ed thi	women s year	with c	wom	nout de	Agricul Comme Home Industr	having ture . cree an econorial areal educes	special d businnics	ized ir	teach	ing:	; n	Men	v	Vome
	Ki Ki Pr In Ju El	gradu wome eschool ndergan ndergan imary g ermedi nior hig ementan nior or	work . ten-prin rades (ate grad h schoo y grade regula:	n	and 3) 5 and 8 and 9 school	mengraduat 6) or equivalus (9 to	ed thi	women s year	with c	Wom	nout de	Agricul Comme Home Industr Physica Public Public	having ture erce are econorial are al educ school admir	d businnics	ized ir	teach	ing:	; n	Men	v	Vomei
	Ki Ki Pr In Ju El	gradu wome eschool ndergan imary g ermedi nior hig ementan nior or equivale	work ten ten-prin rades (ate grad h schoo y grade regular nt)	n	and 3) 5 and 8 and 9 school	men graduat 6) 9 or equivales (9 to	ed thi	women s year	with c	Wom	nout de	Agricul Comme Home Industr Physica Public Public School	having ture . cree an econor ial ar al educ school admir super	d busin nics	ized ir	teach	ing:	; n	Men	v	Vome
	Ki Ki Pr In Ju El Se	wome sechool ndergar imary germedinior higementar inior or equivalental sch	work ten-prin rades (ate grad h schoo y grade regular nt)	of students of stu	and 3) 5 and 8 and 9 school	6) Or equequivalus (9)	ed thi	women s year	with c	Wom	nout de	Agricul Comme Home Industr Physica Public Public School	having ture . cree an econor ial ar al educ school admir super	d busin nics	ized ir	teach	ing:	; n	Men	v	Vome
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	Ki Ki Pr In Ju El Se Ri	gradu wome eschool ndergan imary g ermedi nior hig ementan nior or equivale aral sch	work ten ten-prin rades (ate grad h schoo y grade regula nt) bols lized by	n	and 3) 5 and 8 and 9 school	men graduat 6) 9 or equivales (9 the second sec	uivaler	women s year	with c	Wom	nout de	Agricul Comme Home Industr Physica Public School School	having ture . cree an econor ial ar al educ school admir super	d busin nics	ized ir	h	ing:	; n	Men	v	Vome
	Ki Ki Pr In Ju El Se Ri	gradu wome eschool ndergan imary g ermedi nior hig ementan nior or equivale aral sch	work ten ten-prin rades (ate grad h schoo y grade regula nt) bols lized by	n	and 3) 5 and 8 and 9 school degree	men graduat 6) 9 or equivales (9 the second sec	uivaler	women s year	with c	Wom	nout de	Agricul Comme Home Industr Physica Public School School	having ture . cree an econor ial ar al educ school admir super	d busin nics	ized ir	h	ing:	; n	Men	v	Vome
	Ki Ki Pr In Ju El Se Ri	gradu wome eschool ndergan imary g ermedi nior hig ementan nior or equivale aral sch	work ten ten-prin rades (ate grad h schoo y grade regula nt) bols lized by	n	and 3) 5 and 8 and 9 school degree	men graduat 6) 9 or equivales (9 the second sec	uivaler	women s year	with c	Wom	nout de	Agricul Comme Home Industr Physica Public School School	having ture . cree an econor ial ar al educ school admir super	d busin nics	ized ir	h	ing:	; n	Men	v	Vome
	Ki Ki Pr In Ju El Se Ri	gradu wome eschool ndergan imary g ermedi nior hig ementan nior or equivale aral sch	work ten ten-prin rades (ate grad h schoo y grade regula nt) bols lized by	n	and 3) 5 and 8 and 9 school degree	men graduat 6) 9 or equivales (9 the second sec	uivaler	women s year	with c	Wom	nout de	Agricul Comme Home Industr Physica Public School School	having ture . cree an econor ial ar al educ school admir super	d busin nics	ized ir	h	ing:	; n	Men	v	Vome
	Ki Ki Pr In Ju El Se Ri	gradu wome eschool ndergan imary g ermedi nior hig ementan nior or equivale aral sch	work ten ten-prin rades (ate grad h schoo y grade regula nt) bols lized by	n	and 3) 5 and 8 and 9 school degree	men graduat 6) 9 or equivales (9 the second sec	uivaler	women s year	with c	Wom	nout de	Agricul Comme Home Industr Physica Public School School	having ture . cree an econor ial ar al educ school admir super	d busin nics	ized ir	h	ing:	; n	Men	v	Vome
	Ki Ki Pr In Ju El Se Ri	gradu wome eschool ndergan imary g ermedi nior hig ementan nior or equivale aral sch	work ten ten-prin rades (ate grad h schoo y grade regula nt) bols lized by	n	and 3) 5 and 8 and 9 school degree	men graduat 6) 9 or equivales (9 the second sec	uivaler	women s year	with c	Wom	nout de	Agricul Comme Home Industr Physica Public School School	having ture . cree an econor ial ar al educ school admir super	d busin nics	ized ir	h	ing:	; n	Men	v	Vome

Number of volumes in library 985.70; pamphlets reference? No. for lending? No. Number of volumes this should state entire circulation for the year. One book lent 10 times counts 10	mes issue	48ed for hom	Is your	library fr	ee to the p	ublic for
Item 7 Miscellaneous Give number of years in each course: liberal arts	, applied	1 science	4	, archite	cture	,
graduate, education, law, medicine	7 , vet	terinary	······, ···	······, ·	,	
	Nun	nber of teac	hers	Nun	ber of stud	ents
	Men	Women	Total	Men	Women	Total
Summer courses						
Extension courses { class extensionagriculture						29
Secondary or academic		-				
Affidavit of presiding officer STATE OF NEW YORK	0.	0 L	H.	Dan	9-	
being duly sworn, deposes and says that he is the presiding officer o	fV	est C	hina	Uni	on Un	iversity
for which the foregoing report is made. This said report has been	n prepare	haliarea t	lance with	n the insti	te true and	that an
York State Education Department, that the statements therein			o be m	an respect	is true and	
exact copy of this report has been filed with the permanent records			, ,	0		
		Zi	ncol	w D	sang	
•President of	· W	est C	hina	Uni	on U	niversity
Subscribed and sworn to before me this 26 day of 1939					rengtu Motary	

a Or corresponding officer.

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.

TABLE 1 - STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

	FUNDS ^a	*LIABILITIES ^b	TOTAL
Current funds (item 1)	18817	•	e .
Current funds (item 1) General	3/4/223	ф	32051.50
Restricted	1/4 = 40 3/		495200 36
Funds functioning as endowment (item 3)			
Annuity funds (item 4) Loan funds (loanable principal) (item 5)			
Plant funds	0 01 501 0 51		2 21 5062 56
Funds invested in plant (item 6a)	2,065062,36	······	2,063 00 2100
Plant funds Funds invested in plant (item 6a) Plant funds unexpended (item 6b)	173825.05		173825.05
Agency funds		·····	
Undesignated funds			
Total institutional funds and liabilities	\$2766246.47	\$	\$2766246,47

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 Inc		TOTAL
Balance, beginning of year	19/1/20	
General (unrestricted) funds	\$ 1601.00	\$ 8422.70
Restricted funds	6767.00	\$
Garage (See table 3)	2	
Educational and general	<u>. </u>	
Other noneducational income	0 711.7.21	
Current expenditures (See table 4)		
Educational and general	0	
Other noneducational expenditures	0 74 1816, 17	44/0000
Excess or deficiency of income for year		23608.80
Other additions and deductions (net)		4 4 5 51 54
Balance at end of year		32051.50
Consisting of ²⁰ General (unrestricted) funds	788.17	
Restricted funds	3/263,33	•

Items 2, 3, 4 and 5. Statement of Nonexpendable Funds ¹				
	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				
Receipts from: Public appropriations Private gifts and grants				
Private gifts and grants				
Earnings and profit on investment credited to				
Transfers from current funds to nonexpendable funds				
Тотат	\$ 495 307.36	\$	\$. \$
Deductions during year (specify)	. 1165000 21			•
Balance at end of year ²⁰	\$ 773 307.36	\$	\$. \$

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.

÷ ..

		TOTAL
Value of plant at beginning of year	\$1787989.98	
Additions during year	277072.58	
Total	\$2065062,56	
Deductions during year		
Value of plant at end of year (Details given below)		\$2065062,56
		φωχ
Loans outstanding against plant		\$2065062,5
Net invested in plant at end of year ²⁰		DELDES VENTA
VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above)		- noined ()
Value of grounds		\$ 221794.6
Value of all buildings		1338562.4
Value of all equipment, including libraries		504705,5
Value of all dormitories, included above		275000,00
Item 6b Statement of Unexpended Plant Funds ³		
Receipts for Capital Outlay — Plant Extension		TOTAL
tecopis for Suprair Surary 1 and 1 a		
Balance in designated plant funds at beginning of year		\$ 116409.16
Receipts during year:		
Public appropriations and tax levies:		
Federal	\$	
State		
County		
City and district		
Private gifts, grants, and benefactions		296801,6
Other sources (earnings and profits on investments)		
Cransfers or expenditures from current funds (not loans):		
From educational and general funds	36930,22	
From educational and general runds	256.47	37686.6
From auxiliary enterprises and activities funds		
Other receipts for plant extensions (describe):		
Loans for plant extension		
Total receipts and balances (including transfers or expenditures from other funds)	•	\$ 450897,5
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:	2179461	
Land	212591 20	
New buildings	• +	
T		
New equipment	37606,67	
From auxiliary enterprises and activities funds (if not included above)		e 2 77072
Loans paid from plant funds Balance in Designated Plant Funds at close of year ²⁰		\$ 173825.0

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}

		TOTAL
Student fees ⁶ (for matriculation, laboratory, library etc., but NOT including fee for auxiliary enterprises and activities, such as athletics, infirmary etc., given in item (21 to 28)	s as	
1 Resident departments	\$ 30237,57	
2 Extension departments	1 4 00 ==	\$ 32324.14
Endowment ⁷ (interest, including income from 1862, and other public and privat		
endowments, but not including additions to principal of endowment funds):		
	33370,00	
From other endowment for general 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		
Gifts and grants from private sources (including foundations, for current expenses)		
	184754.00	
	1015.00	
Other grants (not automatically recurring) from churches and boards		
Estimated salary equivalent of nonsalaried personal service rendered	59100.00	244869.00
Sales and services of educational departments (gross income):9		,.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
14 Agriculture	1 1 1 4 4 5 1 5	
15 Dental school	20 703,03	222924 20
16 Others (itemize)	. 3/34/91.00	333727.05
Receipts from other sources for educational and general purposes:10		
17 Interest on current funds		
Net income from rented property (excluding residence halls)	. 2200.89	4 74 94
19 Other sources	. 3 2 000, 00	37200.07
20 Total educational and general receipts (Transfer total to table 2.)	\$	\$71 4688.08
Income for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise i	udianted including	T
receipts from student fees for these purposes. Give figures even though not handle	ed through college	TOTAL
office.)	ed through college	TOTAL
office.) 21 Residence halls	ed through college	* 12 870.98
office.) 21 Residence halls	ed through college	* 12 870.98
office.) 21 Residence halls	ed through college	\$ 12870.98 26959.71 4646.73
office.) 21 Residence halls 22 Dining halls 23 Student hospital or infirmary 24 College bookstore	ed through college	\$ 12 870.98 269 59.71 4646.73 8820.7
office.) 21 Residence halls 22 Dining halls 23 Student hospital or infirmary 24 College bookstore 25 Athletics (if handled separately from physical education budget) excluding shares	ed through college	\$ 12 870.98 269 59.71 4646.73 8820.73
office.) 21 Residence halls 22 Dining halls 23 Student hospital or infirmary 24 College bookstore	ed through college	* 12870.98 26959.71 4646.72 8820.73
office.) 21 Residence halls 22 Dining halls 23 Student hospital or infirmary. 24 College bookstore 25 Athletics (if handled separately from physical education budget) excluding shares 26 Student unions 27 Other activities	ed through college	* 12 870.98 26959.71 4646.72 8820.72 809.50
office.) 21 Residence halls 22 Dining halls 23 Student hospital or infirmary. 24 College bookstore 25 Athletics (if handled separately from physical education budget) excluding shares 26 Student unions 27 Other activities 28 Total (Transfer total to table 2.)	ed through college	* 12870.98 26959.71 4646.72 8820.75 809.50
office.) 21 Residence halls 22 Dining halls 23 Student hospital or infirmary. 24 College bookstore 25 Athletics (if handled separately from physical education budget) excluding shares 26 Student unions 27 Other activities 28 Total (Transfer total to table 2.)	ed through college	* 12 870.98 26959.71 4646.73 8820.73
office.) 21 Residence halls 22 Dining halls 23 Student hospital or infirmary	ed through college	\$ 12870.98 26959.71 4646.73 8820.73 809.50 1123.00
office.) 21 Residence halls 22 Dining halls 23 Student hospital or infirmary. 24 College bookstore 25 Athletics (if handled separately from physical education budget) excluding shares 26 Student unions 27 Other activities 28 Total (Transfer total to table 2.) Income to be Used for Noneducational Purposes 12 (excepting auxiliary enterprise and activities and capital outlays) Income from investments (interest):	s of visiting teams.	* 12 870.98 26959.71 4646.72 8820.73 809.50 1123.00
office.) 21 Residence halls 22 Dining halls 23 Student hospital or infirmary	s of visiting teams.	* 12 870, 98 26959, 71 4646, 72 8820, 72 809, 50 1123, 00
21 Residence halls 22 Dining halls 23 Student hospital or infirmary. 24 College bookstore 25 Athletics (if handled separately from physical education budget) excluding shares 26 Student unions 27 Other activities 28 Total (Transfer total to table 2.) Income to be Used for Noneducational Purposes 12 (excepting auxiliary enterprise and activities and capital outlays) Income from investments (interest): 29 For annuities to beneficiaries (usually from funds subject to annuity)	s of visiting teams.	* 12 870, 98 26959, 71 4646,72 8820.7 809.5
21 Residence halls 22 Dining halls 23 Student hospital or infirmary. 24 College bookstore 25 Athletics (if handled separately from physical education budget) excluding shares 26 Student unions 27 Other activities 28 Total (Transfer total to table 2.) Income to be Used for Noneducational Purposes 12 (excepting auxiliary enterprise and activities and capital outlays) Income from investments (interest): 29 For annuities to beneficiaries (usually from funds subject to annuity) 30 For fellowships, scholarships, and other student aid (not loans) when NO service is required in return	s of visiting teams.	* 12870.98 26959.71 4646.72 8820.7 809.5 1123.00
21 Residence halls 22 Dining halls 23 Student hospital or infirmary 24 College bookstore 25 Athletics (if handled separately from physical education budget) excluding shares 26 Student unions 27 Other activities 28 Total (Transfer total to table 2.) Income to be Used for Noneducational Purposes 12 (excepting auxiliary enterprise and activities and capital outlays) Income from investments (interest): 29 For annuities to beneficiaries (usually from funds subject to annuity) 30 For fellowships, scholarships, and other student aid (not loans) when NO service is required in return. 31 From gifts to be used for scholarships, student aid etc. (not loans) when NO	s \$	* 12870.98 26959.71 4646.73 8820.73 809.50 1123.00
21 Residence halls 22 Dining halls 23 Student hospital or infirmary. 24 College bookstore 25 Athletics (if handled separately from physical education budget) excluding shares 26 Student unions 27 Other activities 28 Total (Transfer total to table 2.) Income to be Used for Noneducational Purposes 12 (excepting auxiliary enterprise and activities and capital outlays) Income from investments (interest): 29 For annuities to beneficiaries (usually from funds subject to annuity) 30 For fellowships, scholarships, and other student aid (not loans) when NO service is required in return	s \$s	* 12870.98 26959.71 4646.73 8820.7 809.5 1123.00
21 Residence halls 22 Dining halls 23 Student hospital or infirmary 24 College bookstore 25 Athletics (if handled separately from physical education budget) excluding shares 26 Student unions 27 Other activities 28 Total (Transfer total to table 2.) Income to be Used for Noneducational Purposes 12 (excepting auxiliary enterprise and activities and capital outlays) Income from investments (interest): 29 For annuities to beneficiaries (usually from funds subject to annuity) 30 For fellowships, scholarships, and other student aid (not loans) when NO service is required in return. 31 From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return.	s s \$	* 12 870.98 26 9 59.71 46 46.72 88 20.73 8 09.50 11 23.00 * 552 30.66

TABLE 4—EXPENDITURES FOR CURRENT PURPOSES⁴

	enditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL
-	General administration and expense: 13		
5	General administrative offices	\$ 31452.17	
6	General expense	2143,67	\$ 33595.84
-	Resident instruction and departmental research: 14		
7	Colleges, schools and departments (including nonbudgeted research)	260968.83	
8	Organized activities relating to instructional departments such as medical school hos-		
	pitals, dental or legal clinics, creameries, museums etc	352892.14	613860.97
(Organized research, separately budgeted: 15		
39	Agricultural experiment station		
10	Bureau of educational research	2200.00	
11	Engineering experiment station		
12	Others		2200,00
	Extension (all extension services and correspondence courses): 16		
43	Agricultural	1826,79	
44	Engineering		
45	General university extension courses		
46	Others		182611
47	Libraries (including salaries, other operating expenses and purchase of books and	11 11 - 00	1112520
	binding) ¹⁷	76/35.07	/6/33.0
	Operation and maintenance of physical plant, and other general services: 18		
48	Physical plant	1558 15	1875793
49	Other general services	7 3 2 6, 03	291
50	Total for educational and general purposes (Transfer total to table 2.)	\$	\$686376,6
	A mount included above expended for:		
51	Administrative and professional salaries	\$248959.09	
52	Other personal corriges (elerical operation and maintenance)	\$ 17373,33	
	Other personal services (ereseas, ep	A . C	
53	For capital outlays (new equipment)	\$ 36730,22	
53	For capital outlays (new equipment)	\$ 36730,22	
	A 11 The send Activities 11 (Gross figures unless other	erwise indicated.	
Ехр		erwise indicated.	TOTAL
Exp	enditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless oth including all expenditures for salaries, other operating expenses and capital outla funds. Give figures even though not handled through college office.)	erwise indicated, ays from current	TOTAL \$/2.8.70.98
Exp	enditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless other including all expenditures for salaries, other operating expenses and capital outla funds. Give figures even though not handled through college office.) Residence halls	erwise indicated, ays from current	TOTAL \$ 12870.98 26959.71
Exp	enditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless other including all expenditures for salaries, other operating expenses and capital outla funds. Give figures even though not handled through college office.) Residence halls Dining halls	erwise indicated,	TOTAL \$ 12870.98 26959.71 6659.23
Exp 54 55 56	enditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless oth including all expenditures for salaries, other operating expenses and capital outle funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary.	erwise indicated, and the current	* 12 8 70.98 \$ 12 8 70.98 26959.71 6659.3
Exp	enditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless oth including all expenditures for salaries, other operating expenses and capital outle funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary.	erwise indicated, and the current	* 12 8 70.98 26959.71 6659.33 8020.0. 2046.71
54 55 56 57	enditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless other including all expenditures for salaries, other operating expenses and capital outlated funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares	erwise indicated, ys from current of visiting teams	* 12 8 70.98 269 59.71 66 59.23 8020.0. 2046.71
Exp 54 55 56 57 58	enditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless other including all expenditures for salaries, other operating expenses and capital outlated funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares	erwise indicated, ays from current	* 12 8 70.98 26 9 5 9.71 66 5 9.23 8020.00 2046.71
Exp 54 55 56 57 58	enditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless oth including all expenditures for salaries, other operating expenses and capital outle funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities	erwise indicated, ys from current of visiting teams	* 12 8 70.98 26959.71 6659.23 8020.0. 2046.71 1030.5
Exp 54 55 56 57 58 59 60	enditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless other including all expenditures for salaries, other operating expenses and capital outles funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.)	erwise indicated, ys from current of visiting teams	* 12 8 70.98 26959.71 6659.23 8020.0. 2046.71 1030.5
Exp 54 55 56 57 58 59 60	enditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless other including all expenditures for salaries, other operating expenses and capital outlated funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.)	erwise indicated, ays from current of visiting teams	* 12 8 70.98 26959.71 6659.33 8020.0. 2046.71 1030.5
Exp 54 55 56 57 58 59 60	enditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless other including all expenditures for salaries, other operating expenses and capital outlated funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Amount included above expended for:	of visiting teams	* 12 8 70.98 26959.71 6659.23 8020.0. 2046.71 1030.5
Exp 54 55 56 57 58 59 60	enditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless other including all expenditures for salaries, other operating expenses and capital outlated funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Amount included above expended for:	of visiting teams	* 12 8 70.98 26959.71 6659.23 8020.0. 2046.71 1030.5
Exp. 554 555 56 57 558 59 60 61	enditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless other including all expenditures for salaries, other operating expenses and capital outles funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Amount included above expended for: Salaries and wages for personal services. Capital outlay (new equipment)	erwise indicated, ays from current of visiting teams \$ 9869.10 \$ 256.47	* 12 8 70.98 26959.71 6659.23 8020.0. 2046.71 1030.5 2346.16
54 55 55 56 57 58 59 60 61 62 63 Exp	enditures for Auxiliary Enterprises and Activities (Gross figures unless oth including all expenditures for salaries, other operating expenses and capital outle funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Amount included above expended for: Salaries and wages for personal services. Capital outlay (new equipment) menditures for Noneducational Purposes (except auxiliary enterprises and capital	s 9869.10 \$ 256.47	TOTAL \$ 12870.98 26959.71 6659.23 8020.00 2046.71 1030.50 2346.16 \$ 57933.34
54 55 55 56 57 58 59 60 61 62 63 Exp	enditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless oth including all expenditures for salaries, other operating expenses and capital outla funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Amount included above expended for: Salaries and wages for personal services. Capital outlay (new equipment) enditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital	s. 9869.10 \$ 256.47.	TOTAL \$ 12870.98 26959.71 6659.23 8020.00 2046.74 1030.5 2346.16 \$ 57933.34
54 55 55 56 57 58 59 60 61 62 63 Exp	enditures for Auxiliary Enterprises and Activities (Gross figures unless oth including all expenditures for salaries, other operating expenses and capital outlated funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Amount included above expended for: Salaries and wages for personal services. Capital outlay (new equipment) enditures for Noneducational Purposes (except auxiliary enterprises and capital Annuities	erwise indicated, ays from current of visiting teams \$ 9869.10 \$ 7.56.47 outlays)	TOTAL \$ 12,870,98 26959,71 6659,3; 8020,0, 2046,71 1030,5 2346,16 \$ 57933,39
54 55 55 56 57 58 59 60 61 62 63 Exp	enditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless oth- including all expenditures for salaries, other operating expenses and capital outla funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Amount included above expended for: Salaries and wages for personal services. Capital outlay (new equipment) enditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital Annuities Interest on loans.	of visiting teams \$ 9869.10 \$ 256.47	TOTAL \$ 12870.98 26959.71 6659.33 8020.0. 2046.71 1030.5 2346.16 \$ 59933.39
54 55 55 56 57 58 59 60 61 62 63 Exp 64 65 66	enditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless oth including all expenditures for salaries, other operating expenses and capital outlated funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Amount included above expended for: Salaries and wages for personal services. Capital outlay (new equipment) enditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital Annuities Interest on loans. Financial campaigns	erwise indicated, ays from current of visiting teams \$ 9869.10 \$ 256.47 outlays)	TOTAL \$ 12870.98 26959.71 6659.23 8020.00 2046.71 1030.50 2346.16 \$ 57933.34
54 55 55 56 57 58 59 60 61 62 63 Exp	enditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless oth including all expenditures for salaries, other operating expenses and capital outlations. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Amount included above expended for: Salaries and wages for personal services. Capital outlay (new equipment) cenditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital Annuities Interest on loans Financial campaigns Fellowships, scholarships, and other student aid NOT involving services	s 9869.10 \$ 756.47 outlays)	TOTAL \$ 12870.98 26959.71 6659.23 8020.03 2046.71 1030.50 2346.16 \$ 57933.34
54 55 56 57 58 59 60 61 62 63 Exp 64 65 66 67	enditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless oth- including all expenditures for salaries, other operating expenses and capital outla funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Amount included above expended for: Salaries and wages for personal services. Capital outlay (new equipment) enditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital Annuities Interest on loans.	s. 9869.10 \$.756.47. outlays)	TOTAL \$ 12870.98 26959.71 6659.23 8020.05 2046.71 1030.50 2346.16 \$ 59933.34

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 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.

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

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; other-

wise 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 enter-prises 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.

Statement of auxiliary enterprises and activities (lines 21 to 28). Under this heading are included those enter-prises which are not directly related to the educational prises 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

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 region has to an expendent of the region back and return the service the region has to an expendent of the region of the service that the service the region of the service the region of the service that the service that the service that the service the service the service that the service the service that the service that the service the service that the service tha the recipient has to render and not a payment for scholar-ships, or (3) a noneducational expenditure for a scholarship simps, 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

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

14 Resident instruction and departmental research (lines 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 ing will include any expenditures for research which are not separately budgeted and accounted for. Expenditures for separately organized research will appear under lines 39 to 42.

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 elsewhere charged. Gross figures should be shown in each case less amounts charged to service enterprises or other

items.

10 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. or annuity runds.

(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

lar and continuous publicity should be included under "general expense").

(d) Fellowships, scholarships, student aid and prizes.

Under this heading should be entered total expenditures from all funds on account of subsidies to students for felfrom all runds 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.

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	ss.
COUNTY 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 the	is report has been filed with the permanent records of the institution.
	Lincoln Drang
	Lincoln Doang President of West China Union University
Subscribed and sworn to	
before me thisday 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, III. 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

CHURCH OF CANADA

Board of Governors of the

West China Union University

ESTABLISHED 1910 IN

CHENGTU, SZECHWAN, CHINA

LINCOLN DSANG, PHD., 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

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 Fifh 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.

1217

STATE OF NEW YORK)
: S:
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 Eincoln Beang, 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.

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 adcordance 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.

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

Universities, colleges and professional and technical schools

Nate: See Priesto litter

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.

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TABLE 1-STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

	FUNDS ^a	*LIABILITIES ^b	TOTAL
Current funds (item 1)	6 50103	.	6 501.83
General	5 597.00	Ф	2-250
Restricted	27,259.87		27259:07
Current funds (item 1) General Restricted Endowment funds (item 2)	495307.36		495 307.30
Funds functioning as endowment (item 3)	/		
Annuity funds (item 4)			
Loan funds (loanable principal) (item 5)			
Plant funds	/ / 0.01		1 10.01
Funds invested in plant (item 6a)	2.641687.84		2641687.87
Plant funds unexpended (item 6b)	138675.99		138675.99
Agency funds			
Agency funds			
TOTAL INSTITUTIONAL FUNDS AND LIABILITIES			

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		10	
General (unrestricted) funds		\$ 788.17	\$ 32051.50
Restricted funds		3/263.33	\$ 32037.00
Current income (See table 3)			
Educational and general	\$100/130.23		
Auxiliary enterprises and activities			
Other noneducational income	12516.12	1102673.93	
Current expenditures (See table 4)			
Educational and general	99893/-/7		
Auxiliary enterprises and activities	95426.44		
Educational and general	12516.12	1106873.73	
Excess or deficiency of income for year			4199.80
Other additions and deductions (net)			
Balance at end of year			27851.70
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				\$
Public appropriations				
Private gifts and grants				•
Earnings and profit on investment credited to principal account				
Transfers from current funds to nonexpendable funds				
Total Deductions during year (specify)	1			\$
Deductions during year (specify)	\$49530736	\$	\$	\$

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

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.

Item 6a Statement of Funds Invested in Plant ²		
		TOTAL
Value of plant at beginning of year	\$2.06.5062.54	
Additions during year	576623.28	
Total	\$2641687.80	
Deductions during year		
Value of plant at end of year (Details given below)		\$264,687.84
Less: Endowment funds invested in plant		
Loans outstanding against plant		(, , , (0 , 0
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 1845319.88
Value of all buildings		
Value of all equipment, including libraries		547477.77
Value of all dormitories, included above		73000.00
Item 6b Statement of Unexpended Plant Funds ³		
Receipts for Capital Outlay Plant Extension		TOTAL
Balance in designated plant funds at beginning of year		\$ 173825.05
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	42772.26	
From auxiliary enterprises and activities funds		42772.20
Other receipts for plant extensions (describe):		
Loans for plant extension	•	
Total receipts and balances (including transfers or expenditures from other funds)		\$715301.2
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	\$ 27095.58	
Land New buildings	495852.32	
Additions to existing buildings	10903,12	
T to the descriptions	,	
New equipment	4277226	
From Aducational and General Hinds (if Hot Hichige Above)		••
From auxiliary enterprises and activities funds (if not included above)		
Loans paid from plant funds		\$138675.99
Balance in Designated Plant Funds at close of year ²⁰		18/00 0/3.99

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}

nco	me 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)	\$ 31602.94	
I	Resident departments	2071.33	e 33674.2-
?	Extension departments	2077.00	\$
	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)	22370 - 0	
1	From other endowment for general purposes	350000	68370.0
5	From other endowment for restricted purposes		
	Receipts from other public sources for current expenses:		
5	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):		
0	Permanent (recurring) grants from churches and boards	17252000	
1	Other grants (not automatically recurring) from churches and boards	28 543.17	
2			2/ - 2/ 1/
3	Other gifts	158971.30	360036.2
	Sales and services of educational departments (gross income):9		
4	Agriculture		
5	D 11 1 1		
6	Others (itemize)	400000.00	400000.0
	Descints from other courses for educational and general purposes:10		
	Interest on current funds	3200.00	
7	IHELESI OH CHITCH IMMS		
	AT 1 ' from mented property (excluding residence halls)		
8	AT 1 ' from mented property (excluding residence halls)		739049.4
8	Net income from rented property (excluding residence halls) Other sources	135849.49	
8 9 0 nc	Net income from rented property (excluding residence halls)	\$sincluding	\$100/130.2
8 9 0 nc rc	Net income from rented property (excluding residence halls)	\$dicated, including through college	\$/00//30.2 TOTAL
8 9 0 inc	Net income from rented property (excluding residence halls) Other sources	\$dicated, including i through college	\$/00/130:2 TOTAL \$19344.85
8 9 20 inc r	Net income from rented property (excluding residence halls) Other sources Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in ceipts from student fees for these purposes. Give figures even though not handled fice.) Residence halls	\$ dicated, including through college	* 19344.80 40331.2
8 9 0 inc r	Net income from rented property (excluding residence halls)	\$dicated, including i through college	\$1001130.2 TOTAL \$ 19344.81 40331.2 8812.4
8 9 20 inc re o	Net income from rented property (excluding residence halls)	\$dicated, including i through college	* 1934+.87 40331.2 8812.4 16525.3
8 9 20 20 21 22 23 24	Net income from rented property (excluding residence halls)	\$dicated, including i through college	* 1934+.87 40331.2 8812.4 16525.3
8 9 20 inc ro o 21 22 23 24 25	Net income from rented property (excluding residence halls)	dicated, including i through college	\$1001130.2 TOTAL \$ 19344.87 40331.2 8812.4 16525.3 2825.7 1188.6
8 9 9 0	Net income from rented property (excluding residence halls)	\$ dicated, including through college of visiting teams.	\$ 19344.80 \$ 19344.80 \$ 19344.80 40331.2 8 812.4 16525.3 2825.7 1188.0
8 9 20 20 21 22 23 24 25 26 27	Net income from rented property (excluding residence halls)	\$ dicated, including through college of visiting teams.	* 19344.85 # 19344.85 # 0331.2. # 8812.4 16525.3 2825.7 1188.6
8 9 0 nc re o 1 2 3 4 2 5 2 6 2 7 2 8	Net income from rented property (excluding residence halls). Other sources	dicated, including through college	\$ 19344.87 \$ 19344.87 40331.2 8 812.4 16525.3 2825.7 1188.0
8 9 0 nc ro o 1 2 3 4 2 5 6 6 7 2 8	Net income from rented property (excluding residence halls)	dicated, including through college	\$ 19344.87 \$ 19344.87 40331.2 8 812.4 16525.3 2825.7 1188.0
8 9 0 nc re o 1 2 3 4 2 5 2 6 2 7 2 8	Net income from rented property (excluding residence halls). Other sources	dicated, including through college	** 19344.80 ** 19344.80 ** 40331.2 ** 8812.4 ** 16525.3 ** 2825.7 ** 1188.0
8 9 0 nc r o o o o o o o o o o o o o o o o o o	Net income from rented property (excluding residence halls)	dicated, including through college	** TOTAL ** 19344.87 40331.2 ** 812.4 16525.3 2825.7 1188.0 ** ** ** ** ** ** ** ** ** ** ** ** **
8 9 20 inc re o 21 22 23 24 25 226 27 28 Inc	Net income from rented property (excluding residence halls). Other sources	dicated, including through college	** TOTAL ** 19344.87 40331.2 ** 8812.4 16525.3 2825.7 1188.0 ** ** ** ** ** ** ** ** ** ** ** ** **
8 9 20 inc re o 21 22 23 24 25 226 27 28 Inc	Net income from rented property (excluding residence halls). Other sources	dicated, including through college	** TOTAL ** 19344.87 40331.2 8812.4 16525.3 2825.7 1188.0 **TOTAL
8 9 0 0 1 2 2 3 3 4 2 5 2 6 2 7 2 8 Inc	Net income from rented property (excluding residence halls) Other sources Total educational and general receipts (Transfer total to table 2.) Dome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in ceipts from student fees for these purposes. Give figures even though not handled fice.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Total (Transfer total to table 2.) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity) For fellowships, scholarships, and other student aid (not loans) when NO service is required in return.	dicated, including in through college of visiting teams.	* 1934+.8; 40331.2 \$ 812.4 16525.3 2825.7 1188.0 * \$ 89027.5
8 9 0 0 1 2 2 3 3 4 2 5 2 6 2 7 2 8 Inc	Net income from rented property (excluding residence halls) Other sources Total educational and general receipts (Transfer total to table 2.) Dome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in ceipts from student fees for these purposes. Give figures even though not handled fice.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.)	dicated, including through college of visiting teams.	* 19344.87 * 19344.87 * 40331.2 * 8812.4 * 16525.3 2825.7 * 1188.0 * * 89027.5
8 9 0 inc r o o o o o o o o o o o o o o o o o o	Net income from rented property (excluding residence halls)	dicated, including through college of visiting teams.	* 1934+.8; 40331.2 \$ 812.4 16525.3 2825.7 1188.0 * \$ 89027.5
8 9 9 10 11 12 23 24 22 5 26 27 28 11 no 29 30 31 32	Net income from rented property (excluding residence halls)	dicated, including through college of visiting teams.	* 1934+87 * 1934+87 40331.2 * 8812.4 16525.3 2825.7 1188.0 * * 8902.7.5 * TOTAL
21 22 23 24 25 26 27 28	Net income from rented property (excluding residence halls)	dicated, including i through college of visiting teams.	** TOTAL ** 19344.89 40331.2 ** 812.4 16525.3 2825.7 1188.0 ** ** ** ** ** ** ** ** ** ** ** ** **

TABLE 4 - EXPENDITURES FOR CURRENT PURPOSES4

Ex	penditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL
	General administration and expense: 13		
5	General administrative offices	\$ 37362.10	
6	General expense	3635.04	\$ 40997.14
U	- 11 donortmental research: 14		
7	Colleges, schools and departments (including nonbudgeted research)	456276.82	
7			
8	pitals, dental or legal clinics, creameries, museums etc	416327.90	872604.7
	Organized research, separately budgeted: 15		
^	Agricultural experiment station		
9	Bureau of educational research	2250.00	
0	- · · · · · · · · · · · · · · · · · · ·		
1	Others	6,69.07	8419.0-
2	Extension (all extension services and correspondence courses):16		/ /
	Agricultural	46,9.32	
13	Agricultural Engineering	·····	
44	Engineering		
45	General university extension courses		4619.32
46	Others of body and		7
47	Libraries (including salaries, other operating expenses and purchase of books and binding) ¹⁷		157,4.97
	binding) ¹⁷		
	Operation and maintenance of physical plant, and other general services: 18	26438.71	
48	Physical plant	3013-14	56.54.5.9
49	Other general services Total for educational and general purposes (Transfer total to table 2.)		
51	Amount included above expended for: Administrative and professional salaries	\$ 371917.92	
52 53	Other personal services (clerical, operation and maintenance) For capital outlays (new equipment)	\$ #2772.26	TOTAL
52 53 E :	Other personal services (clerical, operation and maintenance)	s. #277.2.26 erwise indicated, ays from current	\$ 193448;
52 53 E: 54 55	Other personal services (clerical, operation and maintenance)	s #2772.26 erwise indicated, ays from current	\$ 193448; 40331.2
52 53 == E: 54 55 56	Other personal services (clerical, operation and maintenance) For capital outlays (new equipment)	\$ #2772.26 herwise indicated, ays from current	\$ 193448: 40331.2 88124
52 53 == E: 54 55 56 57	Other personal services (clerical, operation and maintenance) For capital outlays (new equipment)	\$ #2772.26 erwise indicated, ays from current	\$ 193448; 40331.2 8812.4 16525.3
52 53 ==================================	Other personal services (clerical, operation and maintenance)	s. #2772.26 erwise indicated, ays from current of visiting teams	\$ 193448; 40331.2 88124 16525.3 2825.7
52 53 E : 54 55 56 57 58 59	Other personal services (clerical, operation and maintenance)	s. #2772.26 erwise indicated, ays from current of visiting teams	\$ 193448; 40331.2 88124 16525.3 2825.7
52 53 ==================================	Other personal services (clerical, operation and maintenance)	\$ #277.2.26 erwise indicated, ays from current of visiting teams	\$ 193448- 40331.2 88124 16525.3 2825.9 1188.9 6398.8
52 53 E: 54 55 56 57 58 59 60	Other personal services (clerical, operation and maintenance)	\$ #277.2.26 erwise indicated, ays from current of visiting teams	\$ 193448- 40331.2 88124 16525.3 2825.9 1188.9 6398.8
52 53 E : 54 55 56 57 58 59	Other personal services (clerical, operation and maintenance)	s. #2772.26 erwise indicated, ays from current of visiting teams	\$ 193448: 40331.2. 88124 16525.3 2825.7 1188.9 6398.8 \$ 95426.4
52 53 ==================================	Other personal services (clerical, operation and maintenance)	s. #2772.26 erwise indicated, ays from current of visiting teams	\$ 193448; 40331.2 88124 16525.3 2825.7 1188.0 6398.8 \$ 95426.4
52 53 E: 54 55 56 57 58 60 61 62	Other personal services (clerical, operation and maintenance)	s. #2772.26 erwise indicated, ays from current of visiting teams	\$ 193448; 40331.2 88124 16525.3 2825.7 1188.0 6398.8 \$ 95426.4
52 53 E: 54 55 56 57 58 60 61	Other personal services (clerical, operation and maintenance). For capital outlays (new equipment)	s. #2772.26 erwise indicated, ays from current of visiting teams	\$ 193448; 40331.2 88124 16525.3 2825.7 1188.0 6398.8 \$ 95426.4
52 53 53 54 55 56 57 58 60 61 62 63	Other personal services (clerical, operation and maintenance). For capital outlays (new equipment)	s. #2772.26 erwise indicated, ays from current of visiting teams \$ /80/2.30	\$ 193448: 40331.2 88124 16525.3 2825.9 1188.0 6398.8 \$ 95426.4
52 53 E: 54 55 56 57 58 60 61 62 63	Other personal services (clerical, operation and maintenance) For capital outlays (new equipment) Appenditures for Auxiliary Enterprises and Activities (Gross figures unless oth including all expenditures for salaries, other operating expenses and capital outle funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Amount included above expended for: Salaries and wages for personal services. Capital outlay (new equipment) xpenditures for Noneducational Purposes (except auxiliary enterprises and capital)	s. #27.7.2.2.6 erwise indicated, ays from current of visiting teams \$ /\$0.2.3.0 \$	\$ 193448; 40331.2 88124 16525.3 2825.7 1188.0 6398.8 \$ 95426.4
52 53 E: 54 55 56 57 58 60 61 62 63	Other personal services (clerical, operation and maintenance) For capital outlays (new equipment) Expenditures for Auxiliary Enterprises and Activities (Gross figures unless oth including all expenditures for salaries, other operating expenses and capital outling funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.). Amount included above expended for: Salaries and wages for personal services Capital outlay (new equipment) xpenditures for Noneducational Purposes (except auxiliary enterprises and capital Annulties).	s. #2772.26 erwise indicated, ays from current of visiting teams \$ /80/2.30 \$ 1 outlays)	\$ 193448; 88124 16525.3 2825.7 1188.9 6398.8 \$ 95426.4
52 53 E: 54 55 56 57 58 59 60 61 62 63 E: E:	Other personal services (clerical, operation and maintenance). For capital outlays (new equipment)	s. #2772.26 erwise indicated, ays from current of visiting teams \$ /\$0/2.30 \$	\$ 193448- 88124 16525.3 2825.9 1188.0 6398.8 \$ 95426.4
52 53 E: 54 55 56 57 58 59 60 61 62 63 E: 66 66	Other personal services (clerical, operation and maintenance). For capital outlays (new equipment)	s. #2772.26 erwise indicated, ays from current of visiting teams \$./\$0.2.30 \$	\$ 193448- 40331.2 8812.4 16.525.3 2825.9 11.88.0 6398.8 \$ 95426.4
52 53 E: 54 55 56 57 58 59 60 61 62 63 64 65 66 66 66	Other personal services (clerical, operation and maintenance). For capital outlays (new equipment)	s. #2772.26 erwise indicated, ays from current of visiting teams \$ \(\) \(\$ 1934487 88124 165253 28259 1188.00 6398.8 \$ 951264
52 53 E: 54 55 56 57 58 59 60 61 62 63 E: 66 66	Other personal services (clerical, operation and maintenance). For capital outlays (new equipment)	s. #2772.26 erwise indicated, ays from current of visiting teams \$ /80/2.30 \$ to institution or	\$ 193448. \$8124 16525.3 2825.7 11.88.9 6398.8 \$ 95426.4 TOTAL
52553 EE:	Other personal services (clerical, operation and maintenance). For capital outlays (new equipment)	s. #2772.26 erwise indicated, ays from current of visiting teams \$ /80/2.30 \$ to institution or	\$ 193448. \$8124 16525.3 2825.7 11.88.9 6398.8 \$ 95426.4 TOTAL
52 53 E: 54 55 56 57 58 59 60 61 62 63 E: 66 66	Other personal services (clerical, operation and maintenance). For capital outlays (new equipment)	s. #27.7.2.2.6 erwise indicated, ays from current of visiting teams \$ \(\)	\$ 193448. \$8124 16525.3 2825.7 1188.0 6398.8 \$ 95426.4 * TOTAL

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 product of the state of the st 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 represents of the funds or held as a reserve for gains and 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.

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; other-

wise 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 enter-prises 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 prises 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 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 of the control of the con diture at all, or (2) a payment for whatever type of service the recipient has to render and not a payment for scholar-ships, 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.

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 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. 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 regulations).

lar and continuous publicity should be included under "general expense").

(d) Fellowships, scholarships, student aid and prizes.
Under this heading should be entered total expenditures from all funds on account of subsidies to students for 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

Subscribed and sworn to

before me this JUL day of.....

STATE OF NEW YORK			
	ss.	LINC OLN	
COUNTY OF			 ·····

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

his report has	been filed with the permanent records of the institution.	
	President of WEST CHINA UNION UNIVERSITY	
July	1940	

Notary Public

note: See Drango letter of 1/9/40.

Colleges and professional and technical schools

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

West bluis Union Union Located at Chengton Syechisoner,

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.

Item 1

Item 2 Faculty and employes

Names of officers of faculty June 30, 1940

President Lincoln Dang Ma, D. D. Dean of Studies S. H. Fong, M. A.

Registrar S. D. Hwa, B. A. Secretary Complantly 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				How many officers of instruction were employed full time: men. 83. women. 21
Instructors and tutors	24	12	36	How many on part time: men2/ women
Other assistants on teaching force	22	5-	27	Those employed part time were the equiva- lent of how many full time: men
<i>b</i> Total	104	45	149	women

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

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.

	C	Arts B. A.	,		cience B. S.		Trec	dice	ine	Des	rtis	try	Uno	lassi	fied	To	tal	
CLASSES	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Grand
Freshman, 1st year	20	23	43	22	19	41	20	10	30	7	5	12	7	4		76	61	137
Sophomore, 2d year.			48	5	4	9	18	9	27	4	7					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	14	7	24	19	6	25	6	2	8	2		3	62	31	93
Total 6th							19	3	24	10	1	8				26	64	32 32
7th "							12	4	16	6	1	7				18	5	23
Fifth year and above or graduate students	91	74	165	63	43	106	134	51	185	53	24	7	0	~	114	350		5-44

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

ftem 4 Degrees conferred

	a:	First	degre	ees o	on com	pletio	n of c	ourses	n resid	lence				d	Hig	her de	grees	
	B.A.	B.S.									Total	M.A.	M.S.	Ph.D.	M.D.	P.D.S.		Total
Men	11	11			14						22				12	6		18
Women	15	5									20				.4			
Total since last re-											42			,	16	7		23

Of the above how many received liberal arts college		Degrees helor)	Mas Deg		Doc Deg	Section 1985
degrees with a major in:	Men	Women	Men	Women	Men	Women
Agriculture						
Commerce and business						
Commerce and business Education		3				
Engineering						
Fine arts (NOT music)						
Home economics						
Industrial arts						
Journalism						
Library science						
Music		.				
Nursing						
Predentistry		-	xxx	xxx	xxx	xxx
Prelaw			xxx	xxx	xxx	xxx
Premedicine			xxx	xxx	xxx	xxx

a Insert in blank spaces any other degrees.

Name	De	egree			Residence	e	
		/					
				•••••••••••••••••••••••••••••••••••••••	•••••	•••••	
				•••••			
				•••••	••••••		
tem 6 Library							
Number of volumes in library	; pamphlets	s. 3	651	Is yo	our librar	y free to t	the public
Number of volumes in library 397778 or reference? No for lending This should state entire circulation for the year. One	Ne	Numb	er of volu	nes issued	for home	use 46	166
This should state entire circulation for the year. One	book lent 10 ti	imes counts	10 not 1.		· read	duig in o	tele any
em 7 Miscellaneous							V
Cive number of worrs in each course.	liberal arts	4	applied sc	ience 4	+ arc	hitecture	
raduate, education, law	- mar	dicine 6-	/ inter	eripary	, al	ccturc	
N of J and J	(der	ntistry	, vel	.c.i i gai y		,	•••••
Number of days summer courses were i	in session						
		Nur	nber of tead	hers	Nur	nber of stud	dents
•		Men	Women	Total	Men	Women	Total
						,———	Total
ummer courses				*************			
correspondence		•••••		<u>د-</u>			
correspondence				5			42
Extension courses { correspondence } class extension . Agric	ultura			5			42
Extension courses { correspondence } class extension	ultura			5			42
Extension courses { correspondence	ultura			5			42
Secondary or academic	ultura			5			42
Extension courses {	ultura			5			42
Extension courses {	ultura.			5			4-2
Extension courses {	ultura.			5	worn, deno	ses and save	4-2
Extension courses {	nltu ss .			peing duly s	worn, depo	ses and says	4-2
catension courses class extension . Agrice econdary or academic	ultura.	in the	, t	peing duly s	or which t	he foregoin	g report i
class extension	ulture.	e instructio	ons of the l	peing duly s	or which t	he foregoin ation Depar	g report i
Extension courses { class extension .agric class extension .agric	ulture.	e instructio	ons of the l	peing duly s	or which t	he foregoin ation Depar	g report i
Extension courses {	Munordance with the	e instruction	ons of the lihat an exact	peing duly s	or which t State Educ his report	the foregoing tation Depar thas been file	g report in the state of the st
Extension courses {	Munordance with the	e instruction	ons of the lihat an exact	peing duly s	or which t State Educ his report	the foregoing tation Depar thas been file	g report in the state of the st
Extension courses {	Munordance with the	e instruction	ons of the lihat an exact	peing duly s	or which t State Educ his report	the foregoing tation Depar thas been file	g report in the state of the st

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.

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.

KAN!

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

WEST CHINA UNION UNIVERSITY

CHENGTU, 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.

F60-Mr41-450(19396)*

7

TABLE 1-STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

	FUNDS ^a	*LIABILITIESb	TOTAL
	(1)	(2)	(3)
Current funds (item 1) General	21671.92	\$	\$ 21.671.92
			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)			
The section of the se			
Funds invested in plant (item 6a)	07000 00		476,48575
Funds invested in plant (item 6a)	87026.28		87,026,28
Agency funds			
Agency funds			
Total institutional funds and liabilities	.4086782.01	. \$	4086,782.01

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		503 00	
General (unrestricted) funds		\$ 591.83	\$ 27.851.70
Restricted funds		27,259.87	\$ 27.851.70
Current income (See table 3)	0 004 004		
Educational and general	\$2,004,294.	16	
Educational and general	221,440.	60	
Other noneducational income	8,099	202233,833.96	
Current expenditures (See table 4)	000 403		
Educational and general	1, 977,481.	97	
Auxiliary enterprises and activities	248,141.	87	
Educational and general	8,099.	202,233,723.04	
Excess or deficiency of income for year			110.92
Other additions and deductions (net)			
Balance at end of year			27,962.62
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	\$495,3 07. 36	\$	\$	\$
Additions during year:				
Public appropriations				
Private gifts and grants				
Earnings and profit on investment credited to				,
Transfers from current funds to nonexpendable funds				
Total	\$495,307.36	\$	\$	\$
Deductions during year (specify)	105 707 76			
Balance at end of year ²⁰ (Transfer to table 1)	\$±30,307.36	\$	\$	\$

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.

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.

		TOTAL
Value of plant at beginning of year	¢2.641.687.	34
Additions during year	834,797.	91
Additions during year	\$3,476,485	75
Deductions during year		
Value of plant at end of year (Details given below)		\$3,476,485.7
Value of plant at end of year (Details given below)		
Loans outstanding against plant two items to table 1, column 2)		
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)		251.508.19
Value of grounds		\$\frac{251,508.19}{2,642,937.53}
Value of all buildings		582,040.03
Value of all equipment, including libraries		275,000.00
Value of all dormitories, included above	•	,
Item 6b Statement of Unexpended Plant Funds ³		
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	•	
City and district		748,585.94
Private gifts, grants and benefactions		
Other sources (earnings and profits on investments)		
Transfers or expenditures from current funds (not loans):		
From educational and general funds	34,562.26	74 500 00
From auxiliary enterprises and activities funds		34,562.26
Other receipts for plant extensions (describe):		
Loans for plant extension		
Total receipts and balances (including transfers or expenditures from other funds)		\$ 921,824.19
Total receipts and balances (including transfers of expenditures from other rands)		
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:	2 618-00	
Land	. \$797.617.65	•
N. buildings		•
Additions to existing buildings	• •	
Improvements other than buildings	• • • • • • • • • • • • • • • • • • • •	••
		•••
Recomp educational and general funds (if not included above)	·	" 834 707 Q
From auxiliary enterprises and activities funds (if not included above)	• • • • • • • • • • • • • • • • • • • •	\$
Loans paid from plant funds	• •	\$ 87,026.2
		E 01.000.0

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.

	ome 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 (1962 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):		
0	Permanent (recurring) grants from churches and boards	287,714,34	
1	Other grants (not automatically recurring) from churches and boards	49,295,67	
2	Estimated salary equivalent of nonsalaried personal service rendered		274 272
3	Other gifts		634,816.03
J	Sales and services of educational departments (gross income):9		
	Agriculture	13,289.10	
4 5	P . 1 1 1		
5	Others (itemize) . Hosptial . Dantal . Clinics, . Pharmary, . etc	1,120,863.51	1,134,152.61
O	Receipts from other sources for educational and general purposes:10		
_	Interest on current funds		
7	Net income from rented property (excluding residence halls)		
8	Net income from rented property (excluding residence nails)	76.100.00	76,100.00
9	Other sources		2.004.294.16
20	Total educational and general receipts (Transfer total to table 2.)	\$	2,004,294.16
r	ome for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless otherwise in eccipts from student fees for these purposes. Give figures even though not handled from	dicated, including I through college	TOTAL
r	eccipts from student fees for these purposes. Give figures even though not handled ffice.)	1 through college	TOTAL
r	eceipts from student fees for these purposes. Give figures even though not handled ffice.)	1 through college	\$ 21,493.7
r	Residence halls	through college	\$ 21,493.7 164,773.5
1 21 22	Residence halls	i through college	\$ 21,493.7 164,773.5 16,655.3
r 21 22 23	Residence halls Dining halls Student hospital or infirmary	i through college	\$ 21,493.7 164,773.5 16,655.3 16,498.4
1 2 2 3 24	Residence halls Dining halls Student hospital or infirmary	of visiting teams.	\$ 21,493.7 164,773.5 16,655.3 16,498.4
21 22 23 24 25	Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions	of visiting teams.	\$ 21,493.7 164,773.5 16,655.3 16,498.4
21 22 23 24 25 26	Residence halls Dining halls Student hospital or infirmary	of visiting teams.	\$ 21,493.7 164,773.5 16,655.3 16,498.4 2,019.5
21 22 23 24 25 26 27	Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities	of visiting teams.	\$ 21,493.7 164,773.5 16,655.3 16,498.4 2,019.5
21 22 23 24 25 26 27	Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions	of visiting teams.	\$ 21,493.7 164,773.5 16,655.3 16,498.4 2,019.5
1 2 3 4 25 26 27 28	Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities	of visiting teams.	\$ 21,493.7 164,773.5 16,655.3 16,498.4 2,019.5
1 2 3 4 25 6 6 7	Residence halls Dining halls Student hospital or infirmary	of visiting teams.	\$ 21,493.7 164,773.5 16,655.3 16,498.4 2,019.5
1 2 3 4 25 66 27 28 Inc	Residence halls Dining halls Student hospital or infirmary	of visiting teams.	\$ 21,493.7 164,773.5 16,655.3 16,498.4 2,019.5 .221,440.6
1 2 3 3 4 2 5 3 6 2 7 2 8 EInc	Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Tome to be Used for Noneducational Purposes 12 (excepting auxiliary enterprises and activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity)	of visiting teams.	\$ 21,493.7 164,773.5 16,655.3 16,498.4 2,019.5 .221,440.6
1 2 3 3 4 2 5 3 6 2 7 2 8 EInc	Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Tome to be Used for Noneducational Purposes 12 (excepting auxiliary enterprises and activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity). For fellowships, scholarships, and other student aid (not loans) when NO service is	of visiting teams.	\$ 21,493.7 164,773.5 16,655.3 16,498.4 2,019.5 221,440.6
1 2 3 3 4 2 5 2 6 2 7 2 8 Ence	Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Tome to be Used for Noneducational Purposes 12 (excepting auxiliary enterprises and activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity) For fellowships, scholarships, and other student aid (not loans) when NO service is required in return.	of visiting teams.	\$ 21,493.7 164,773.8 16,655.3 16,498.4 2,019.8 .221,440.6
1 2 2 3 3 4 2 5 2 6 2 7 2 8 Ence	Residence halls Dining halls College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity) For fellowships, scholarships, and other student aid (not loans) when NO service is required in return. From gifts to be used for scholarships, student aid etc. (not loans) when NO	of visiting teams.	\$ 21,493.7 164,773.5 16,655.3 16,498.4 2,019.5 .221,440.6
1 2 3 3 4 2 5 3 6 2 7 2 8 Ence	Residence halls Dining halls College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity) For fellowships, scholarships, and other student aid (not loans) when NO service is required in return. From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return.	of visiting teams.	* 21,493.7 164,773.8 16,655.3 16,498.4 2,019.8 * .221,440.6
21 22 23 24 25 26 27 28 29 30 31	Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities TOTAL (Transfer total to table 2.) Come to be Used for Noneducational Purposes 12 (excepting auxiliary enterprises and activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity) For fellowships, scholarships, and other student aid (not loans) when NO service is required in return. From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return. Other receipts for noneducational purposes.	of visiting teams.	* 21,493.7 164,773.5 16,655.3 16,498.4 2,019.5 .221,440.6 * TOTAL
21 22 23 24 25 26 27 28 Inc	Residence halls Dining halls College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity) For fellowships, scholarships, and other student aid (not loans) when NO service is required in return. From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return.	of visiting teams.	* 21,493.7 164,773.5 16,655.3 16,498.4 2,019.5 .221,440.6 * TOTAL

TABLE 4 - EXPENDITURES FOR CURRENT PURPOSES4

	penditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL
	General administration and expense: 13		
5	General administration and expense: 13 General administrative offices	\$ 77,584.52	
ó	General expense	6,648.48	\$ 84,233.00
,	Resident instruction and departmental research: 14		
	Colleges, schools and departments (including nonbudgeted research)	804,990.29	V
7	Organized activities relating to instructional departments, such as medical school hos-		
3	pitals, dental or legal clinics, creameries, museums etc	864,114.42	1,669,104.7]
	Organized research, separately budgeted: 15		
9	Agricultural experiment station Bureau of educational research	2,250,00	
0	Bureau of educational research		
1	Engineering experiment station Others	44.914.27	47.164.2
2	Others		
	Extension (all extension services and correspondence courses):16	17 898 20	
3	Agricultural		
4	Engineering		
5	General university extension courses		17.898.20
6	Others		17,000.20
7	Libraries (including salaries, other operating expenses and purchase of books and	19 006 52	48,006.5
	binding) ¹⁷	40,000.52	40,000.0
	o 1		
8		70,380.35	111 075 0
9	Other general services	40,694.92	111.075.2
_	(The section 4 state 4 state 2)	¢	\$1.977.481.9
0	Total for educational and general purposes (Transfer total to table 2.)	• φ	φσ
	Amount included above expended for:	.565.867.11	
51	Administrative and professional salaries	29.557.81	
52	Other personal services (clerical, operation and maintenance)	34.562.26	
53	Amount included above expended for: Administrative and professional salaries Other personal services (clerical, operation and maintenance) For capital outlays (new equipment)	, p	
ĽХ	expenditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless oth including all expenditures for salaries, other operating expenses and capital outly finds. Give figures even though not handled through college office.)	erwise indicated, ays from current	TOTAL
E X	spenditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless oth including all expenditures for salaries, other operating expenses and capital outly funds. Give figures even though not handled through college office.)	erwise indicated, ays from current	21 407 7
	funds. Give figures even though not handled through college office.)		. \$ 21,493.7
 54	funds. Give figures even though not handled through college office.) Residence halls		\$ 21,493.7 164,773.5
54 55	including all expenditures for salaries, other operating expenses and capital out funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary.		\$ 21,493.7 164,773.5 16.655.3
54 55 56	Residence halls Dining halls Student hospital or infirmary.		\$ 21,493.7 164,773.5 16,655.3 16,498.4
54 55 56 57	Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares	of visiting teams	\$ 21,493.7 164,773.5 16,655.3 16,498.4 4,730.6
54 55 56 57 58	Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares	of visiting teams	\$ 21,493.7 164,773.5 16,655.3 16,498.4 4,730.6 2,019.5
54 55 56 57 58	Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares	of visiting teams	\$ 21,493.7 164,773.5 16,655.3 16,498.4 4,730.6 2,019.5
54 55 56 57 58	Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities	of visiting teams	\$ 21,493.7 164,773.5 16,655.3 16,498.4 4,730.6 2,019.5 21,970.5
34 35 36 37 38 39 30	Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities	of visiting teams	\$ 21,493.7 164,773.5 16,655.3 16,498.4 4,730.6 2,019.5 21,970.5
54 55 56 57 58 59 50	Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities	of visiting teams	\$ 21,493.7 164.773.5 16,655.3 16,498.4 4,730.6 2,019.5 21,970.5
54 55 56 57 58 59 50	Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities	of visiting teams	\$ 21,493.7 164,773.5 16,655.3 16,498.4 4,730.6 2,019.5 21,970.5
54 55 56 57 58 59 50 51	including all expenditures for salaries, other operating expenses and capital dunds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) xpenditures for Noneducational Purposes (except auxiliary enterprises and capital	of visiting teams	\$ 21,493.7 164,773.5 16,655.3 16,498.4 4,730.6 2,019.5 21,970.5 \$ 248,141.8
54 55 56 57 58 59 60 61 E :	including all expenditures for salaries, other operating expenses and capital funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) xpenditures for Noneducational Purposes (except auxiliary enterprises and capital Applications)	of visiting teams	\$ 21,493.7 164,773.5 16,655.3 16,498.4 4,730.6 2,019.5 21,970.5 \$ 248,141.8
54 55 56 57 58 59 60 61 E :	including all expenditures for salaries, other operating expenses and capital during funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) xpenditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital and capital contents on loans.	of visiting teams	\$ 21,493.7 164,773.5 16,655.3 16,498.4 4,730.6 2,019.5 21,970.5 \$ 248,141.8
54 55 56 57 58 59 60	including all expenditures for salaries, other operating expenses and capital dunds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) xpenditures for Noneducational Purposes (except auxiliary enterprises and capital Annuities Interest on loans.	of visiting teams	\$ 21,493.7 164,773.5 16,655.3 16,498.4 4,730.6 2,019.5 21,970.5 \$ 248,141.8
54 55 56 57 58 59 60 61 E :	including all expenditures for salaries, other operating expenses and capital funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) xpenditures for Noneducational Purposes (except auxiliary enterprises and capital physical capital students on loans. Interest on loans.	of visiting teams	\$ 21,493.7 164,773.5 16,655.3 16,498.4 4,730.6 2,019.5 21,970.5 \$ 248,141.6
54 55 56 57 58 59 60 61 E :	including all expenditures for salaries, other operating expenses and capital funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) xpenditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital principles of the property of the propert	of visiting teams 1 outlays) to institution o	\$ 21,493.7 164,773.5 16,655.3 16,498.4 4,730.6 2,019.5 21,970.5 \$ 248,141.8 TOTAL \$ 8,099.2
64 65 66 67 68 69 60 61 E :	including all expenditures for salaries, other operating expenses and capital funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) xpenditures for Noneducational Purposes (except auxiliary enterprises and capital Annuities Interest on loans. Financial campaigns Fellowships, scholarships, and other student aid NOT involving services repayment.	of visiting teams 1 outlays) to institution o	\$ 21,493.7 164,773.5 16,655.3 16,498.4 4,730.6 2,019.5 21,970.5 \$ 248,141.6 TOTAL \$ 8,099.2
64 65 66 67 68 69 60 61 62 63 64 65 66	including all expenditures for salaries, other operating expenses and capital funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) **xpenditures for Noneducational Purposes¹9 (except auxiliary enterprises and capita? Annuities Interest on loans Financial campaigns Fellowships, scholarships, and other student aid NOT involving services repayment Other purposes	of visiting teams l outlays) to institution o	\$ 21,493.7 164,773.5 16,655.3 16,498.4 4,730.6 2,019.5 21,970.5 \$ 248,141.8 TOTAL \$ 8,099.2 \$ 8,099.2
64 65 66 67 68 69 61 E :	including all expenditures for salaries, other operating expenses and capital funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) xpenditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital Annuities Interest on loans Financial campaigns Fellowships, scholarships, and other student aid NOT involving services repayment Other purposes	of visiting teams l outlays) to institution o	\$ 21,493.7 164,773.5 16,655.3 16,498.4 4,730.6 2,019.5 21,970.5 \$ 248,141.8 ** ** ** ** ** ** ** ** ** *

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.

⁸ 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. 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.

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

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; other-

wise income should be reported on a cash basis.

*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

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 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. tinct 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

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.

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 institu-tion, not including, however, the expenditures of the general library or the operation and maintenance of the physical

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 head ing will include any expenditures for research which are not separately budgeted and accounted for. Expenditures for separately organized research will appear under lines 39 to 42.

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

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

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 elegathers about the course former should be shown in each elsewhere charged. Gross figures should be shown in each case less amounts charged to service enterprises or other

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

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

Name	Position
Affidavit of presiding officer	
STATE OF NEW YORK COUNTY OF	
being duly sworn, deposes and	says that he is the presiding officer of
for which the foregoing report	is made. That said report has been prepared in accordance with the instructions
of the New York State Educat	ion 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 Chengtu, Szechuan, China
Subscribed and sworn to	
before me thisday of	1941
	Notary Public



ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

WEST CHINA UNION UNIVERSITY Located at Changtu, Szachuan, China. 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

This annual report is required												
Γype of control (check one): State; religious denomination? A•B•F•M•S•, MFM, UC CM		YAMA,,	private,	macpene	CIII OI							
Item 1 Days of regular classroom instruction include architecture, education171, mpharmacy171 Number of Saturd	iedicine.		XXXXXXXXXX	excludin t science	g Satur 171	days and ., gradu	l summe ate	er sessio , law	n: libe:	ral arts , vețeri	171 nary	,
Item 2 Faculty and employes	N	ames o	fofficer	s June	30, 193	9						
President Lincoln Dsang A Registrar Studies, Dean of, S.	1.A.,	D.D.	Ph. I	0.								
Secretary Comptroller - H. D. D. Deans — liberal arts Lo. Chung-shu.	M.A.	B.Lit	t.	appl	set scie	nceH.	. I., C	han.g.,	B.S	MA		Z
Deans — liberal arts Lo. Chung-shu, architecture				grad								
education <u>Kilborn</u> M	A. M.I)., Ph	D	vete	rinary						· · · · · · · · · · · · · · · · · · ·	
TT many officers of instruction were	employe	d Iun t	ime: m	C11	VV (J.11C11						
How many on part time: men	wome iivalent	of how	many	full time	: men.	16	wom	en9	to	otal	other o	fficers.
Those employed part time were the equal Number of officers employed in general	admini	stration	(presid	ent, dear	ns, regis	strars, fi	nancial	officers,	Horaria	ans and	Other o	,
excluding clerks) men22 women	.4	total	ÆΩFac									
				- 		.			Other a	ss'ts on	Tot	al
2	Profe	essors	Adjunctiate ar profe	d ass't	Instru and t		Lect	urers		g force		
Course	Men	Women	Men	Women	Men	Women	Men_	Women	Men	Women	Men	Women
Liberal arts and science												
Architecture												
Graduate												
Education					•••••		•••••					
Law					••••							
Medicine					••••		•••••					
Veterinary			•••••				•••••					

		-				•••••						
bTotal	33	2	12	6	25	12	13	21	33	9	116	50
Duplicates												
	7.0		7.0	0	0.5	10	7.77	0.7	20	0	110	5Q
University total	33	2	12	6	25	12	13	21	33.	. 9		

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

		Arts (B.A.)			Science a(B.S.)			licine			ntist (D.D.		Unc	lassi	fied			
Classes	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	2.7	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.	2.3.	15	38	7	7	14.					-	
Senior, 4th year		18		19	12	31	21	11_	_32_	9_	_7	_16				,		
Total	120	86	206	81	65	146 6	22 th	6	28 24		1	9						
Unclassified					-	7	th ₁₅	3	18	10	1	11						
Graduate																		
Grand total	120	86	206	81	65	146	130	68	198	56	26	82	5	1	6			<u></u>

Number of above total attending full time: men 387 women 245 total 632; on part time: men 5 women 1

Number of students in military drill....62

Number of students preparing to teach: men 136 women 79 total 215

Item 4 Degrees conferred

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

				F	ligher De	grees					
	On Examination										
	M.A.	M.S.	Ph.D.					Total			
Ien					••••••						
Vomen											
Total since last report											

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

neede	ed. If course d	oes not	lead to	a degr	ee, inc	dicate b	y cros	sing o	ut deg	ree.	Under	" Uncl	assified	d" rep	oort all	stude	nts not	taking	a reg
		Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total
		Men																	
		-	-								-			-				-	
											.								
											.								
		-											-	-					
	Completio	n of Cour	ses in F	Residenc	e														1
	Completio	n of Cour	rses in F	Residence	c													3	Total 70
7.4	Completio	n of Cour	ses in F	Residenc	e													3	70 34 04
		n of Cour		many	receive		al arts o	college	degree	S		First De (Bache	grees lor)		Maste	r's es		3	70 34 04 r's
				many	receive	ed libera	al arts o	college	degree	S		First De (Bache	grees lor)		Maste: Degre	r's es Women	M	10 Doctor	70 34 04 r's
		Of the ab	ove how	many	receive	ajor in:					1	(Bache	lor) Women		Degre	es	M	Doctor Degre	70 34 04 r's
		Of the ab	ove how	many	receive h a ma	ajor in:					1	(Bache	Women		Degre	Women		Doctor Degree	70 34 04 r's
	Agricult Commer Educatio	Of the ab	ove how	many	receive h a ma	ajor in:					1	(Bache	Women		Degre	Women		Doctor Degre	70 34 04 r's
	Agricult Commer Education Enginee	Of the ab	ove how	many	receive h a ma	ajor in:					1	(Bache	Women		Degre	Women		Doctor Degre	70 34 04 r's
	Agricult Commer Educatio Enginee Fine art	Of the about the control on	ove how	many	receive h a ma	ajor in:					1	(Bache	Women		Degre	Women		Doctor Degree	70 34 04 r's
	Agricult Commer Educatio Enginee Fine art Home e	Of the about the control on	ove how	many	receive h a ma	ajor in:					1	(Bache	Women		Degree fen	Women		Doctor Degre	70 34 04 r's
	Agricult Commer Educatio Enginee Fine art	Of the about the control of the cont	ove how	many	receive h a ma	ajor in:					1	(Bache	Women		Degre	Women		Doctor Degree	70 34 04 r's
	Agricult Commer Educatio Enginee Fine art Home e	of the about the control of the cont	ove how	many	receive h a ma	ajor in:					1	(Bache	Women		Degre	Women		Doctor Degre	70 34 04 r's

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 $x \times x$

 $x \times x$

 $x \times x$

x x x

x x x

Nursing

Predentistry

Premedicine

																				Total	
omen Tota	d Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Tota
	_									-									88	63	
						•••••									••••••				72	61	
					•••••			••••							•••		•••••		77	56	
	••••																		77	48	
																			30	7	
																			23	7	
							-			-									25	4	-
																			392	246	638
														Dun	licates						
																			302	246	638
														Om	versity	totai		•••••••			1000
										OI WIL	nout a	egrees	havin	g specia	lized i	n teaci	ing.				
									Men	Won	11	egrees	havin	g specia	lized i	n teaci	mig.		Mer	1 1	Vomer
		eschool							Men	Won	nen	Agricu	lture				••••				Vomer
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	Ki Ki	ndergari ndergari	ten ten-prir	nary .					Men	Won	nen	Agricu Comme	lture erce ai	nd busir	ness						
	Ki Ki Pi	ndergar ndergar imary g	ten ten-prir rades (nary . (1, 2 a	 and 3).				Men	Won	nen	Agricu Comme Home Indust	lture erce an econo	nd busir	ness						
	Ki Ki Pi In	ndergari ndergari	ten ten-prir rades (te grac	nary . (1, 2 a les (4	and 3).	6)			Men	Won	nen	Agricu Comme Home Indust Physic	lture erce an econo rial ar al edu	nd busin	ness	th					
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	Ki Ki Pri In Ju El Se Ri	ndergard imary g termedia nior hig ementary inior or equivale aral schoot ot specia	ten ten-prin rades (te grade h school y grade regula nt) tools	mary (1, 2 a des (4 ols (7, es (1 ternilla))	and 3). , 5 and 8 and to 8 or 1 school of school y degre	6) 9 or equivals (9	quivale	nt)	Men	Won	on	Agricu Comme Home Indust Physic Public School School	lture erce ar econo rial ar al edu schoo schoo admir	nd busing the cation of art In musication consistration of the construction of the	or heal	th					
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	Ki Ki Pri In Ju El Se Ri	ndergard imary g termedia nior hig ementary inior or equivale aral schoot ot specia	ten ten-prin rades (te grade h school y grade regula nt) tools	mary (1, 2 a des (4 ols (7, es (1 ternion))	and 3). , 5 and 8 and to 8 or 1 school of school y degre	6) 9 or equivals (9	quivale	nt)	Men	Won	on	Agricu Comme Home Indust Physic Public School School	lture erce ar econo rial ar al edu schoo schoo admir	nd busing the cation of art In musication consistration of the construction of the	or heal	th					

Give number of years in each course: liberal arts	plus ve	science	4			
	prus vei	nterne y	r.	, arcinte	cture	, l vr. into
Number of days session in summer courses		terinary	, .a	entistr	y6plus	3.4
			.,,			
	Nur	nber of teac	hers	Num	ber of stud	lents
	Men	Women	Total	Men	Women	Total
Summer courses						
Extension courses {correspondence	6			30		
Secondary or academic						
Secondary or academic	• • •					
Affidavit of presiding officer						
STATE OF NEW YORK $\int_{S} ss.$						
COUNTY OF				•••••		······································
being duly sworn, deposes and says that he is the presiding office	er of					
for which the foregoing report is made. This said report has	been prepare	ed in accor	dance with	n the inst	ructions of	the New
York State Education Department, that the statements there	in he verily	believes t	o be in a	all respect	ts true an	d that an
exact copy of this report has been filed with the permanent reco						
exact copy of this report has been mee were to						
		Linco	ln Dsang	5		•••••
	WI of	EST CHINA	NOINU A	UNIVER	SITY	
	of			••••••	••••••	
•President						
Subscribed and sworn to before me this 30th day of June						

a Or corresponding officer.



Course	Profess)-	Adjun ciate profe	ct,asso &ass't ssors '	Inst ors	ruct- tutors	on te	ass's, ach- orce	Tot	al
	men	:women	men	:women'	men	:women	men	:women'	men	women
Liberal arts & 'science' Agriculture'	35	: 2	10	10	12		24	14	81	37
Graduate Provistavi	3		,	·,	5	: 5	8	: 2	16	7
Law MEDICINE	9	:	8	: 2	13	: 8	2	:'	32	: 12
b Total	47	: 3	: 18	: /2 1	30	: 24	34	: 17 1	129	: 56
University total	47	: 3	18	: /2	30	: 24	34	: 17	129	: 56
a Excluding data under item 7,		summer esides	& uni	. exten		courses vere		h shoul n and		reporte men

employed in organized research work.

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.

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enior,4th yr	129	20:	49	13:	9:	122	23!	14:	37 7	1 2	: 14	1	7	1		215		12:	
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[&]amp; If B.S. is conferred in more than one course, give number of students receiving degrees in each course.

	se 102.					
Number of volumes in library library free to the public for resoft volumes issued for home use	V Ference 60,588	107 No	pamphle for	ts lengi	3.899 agt No 984.	. Is your Number
This should state entire cir 10 times counts 10 not 1.	rculat	ion for	r the	year,	One bo	ok lent
Item 7 miscellaneous						
Give number of years in each science 4, Agriculture 2, medicine 6, werterinary,	n cour gradua Dentistry	se: 11	beral :	arts ation_	4, 1a	W ,
Number of days session in su	umme r	course	s			*
	No.	of tea	chers	No. O	stude	nts
	Men	Women	Total	Men	Women'	Total
Summer courses	<u> </u>		<u>.</u>	! 		
Extension courses ((class extension Agriculture)	1 6		6	24	6	30.
Secondary or academic		1	,			
Affidavit of presiding officer						
STATE OF NEW YORK)ss.						
and says that he is the presiding for which the foregoing report is in accordance with the instruction partment, that the statements then respects true and that an exact co	made. ns of rein h	er of This the Nev e veril	said now York	eport State	has be	ion De-
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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 July1, 1942.

Explanations Applicable to the Financial Report

This financial report follows the form recommended by the National Committee on Standard Reports fro 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. Foryour 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.

IN CHINESE ! FUNDS !LIABILI CURRENCY! TIES	TOTAL
Current funds (item 1) General	495.307.36
Loan funds (loanable principal)(item 5) Plant funds Funds invested in plant (item 6a) 4356.299.08 Plant funds unexpended (item 6b) 33.882.97 Agency funds Undesignated funds	4.356 299.08 33.882.97
Total Institutional Funds & Liabili- ties 1 #1896.599.87	1 \$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
Auxiliary enterprises and activities	238.825.26 4.386. 933.57 537. 442. 23 238.825.26	5,146, 348.90	16.852.16

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 NO 18.71 for each US dollar has been used.

Ttama	2.	3.	4	and 5.	Statement	of	Nonexpendable	Funds
I re ms		.,	-	arra co				

	Item 2 endowment funds	Item 3 Funds Temporar- ily functioning as endow- ment	Item 4 Annuity funds	Item 5 Loan Funds
Balance (invested & univested)	14 4052053	/1 \$	4	4
funds at beginning of year Additions during year:	493.307.30	, 4	. ** ** ** ** ** ** ** ** ** ** ** ** **	
Receipts from:				
Public appropriations Private gifts and grants		,		
Earnings and profit on invest		1	•	+
ment credited to principal	•			
Transfers from current funds	•;	,		
to nonexpendable funds				<u>, </u>
Total	1 495.307.36			
Deduction during year (specify).	•			
Deduction during year (specify). Balance at and of year		618	*	\$
	. 1 \$495.307.30		\$	
Balance at and of year Item 6a Statement of Funds Inve	sted in Pla	ant	1 \$2 476 485.7	· Total
Item 6a Statement of Funds Inve	sted in Pla	ant	879.813.3	I Total
Item 6a Statement of Funds Inve	sted in Pla	ant	879.813.3	I Total
Item 6a Statement of Funds Inve	sted in Pla	ant	4.356.299.08	Total
Item 6a Statement of Funds Inve Value of plant at beginning of Additions during year Total Deductions during year Value of plant at end of year lass. Endowment funds invested	sted in Pla year (Details g	iven below.	879. 813. 3 4.356. 299. 08	Total
Item 6a Statement of Funds Inve Value of plant at beginning of Additions during year Deductions during year Value of plant at end of year less: Endowment funds invested towns outstanding agains	sted in Plant.	iven below.	4.356.299.08	Total
Item 6a Statement of Funds Inve Value of plant at beginning of Additions during year Total Deductions during year Value of plant at end of year Less: Endowment funds invested in plant at end of VALUE OF PHYSICAL PLANT OWNED BY	sted in Plant. (Details glin plant. t plant. of year.	iven below.	4.356.299.08	l Total
Item 6a Statement of Funds Inve Value of plant at beginning of Additions during year Total Deductions during year Value of plant at end of year Less: Endowment funds invested in plant at end of VALUE OF PHYSICAL PLANT OWNED BY of itemabove)	year (Details glin plant of year INSTITUTI	iven below.	879. 873. 33 4.356. 299. 08	4.356.299.0. 4.356.299.0.
Item 6a Statement of Funds Inve Value of plant at beginning of Additions during year Total Deductions during year Value of plant at end of year Less: Endowment funds invested in plant at end of VALUE OF PHYSICAL PLANT OWNED BY	year (Details glin plant of year (INSTITUTI	iven below.	879. 873. 33 4.356. 299. 08	Total 5 4.356.299.0

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
Receints during Vear:	
public appropriations and tax levies:	
Federal	
State	 ,
County	•
a - to mista and handiactions.	602.839.77
ALL # ON BOOK (A ONNINGS AND DICTION OF LITTED	
Transfers or expenditures from current funds (not	
7	
From e ducational and general funds	223. 830.25
En ou suvilient enterprises and activities funds	225.830.20
Other receipts for plant extensions (describe): Loans for plant extension.	
	1
Total Receipts & Balances	1 \$ 9/3.696.30
TODAT HOODEPOT OF	
Expekditures for Capital Outlay - Plant Extension	1
(If possible, include all capital expenditures below	•
a and thomas the am algebra and allowed	
the least book included under table 4. Utherwise	! Total
tale moment the amounts shart i one ducauton	
and manned funds and from all liary enter of the	
funds during the year for capital outlays, prais	
artangion and new equipment.	
From plant funds or all funds for:	1667.75
Land	6.614.24
Additions to a risting bulldings	
Term of the mants other than bulldin S	
Trans agrainment	7.701.09
man educational and general funds (II not included :	
2000010000 22	3.830.23
From auxiliaryadatadprises and adsivities funds	1 5
Loans paid from plant funds	33.882.9
Batance in Designated France	

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	
Inco	ome for Educational and General Purposes	Total
	Student fees from matriculation, laboratory,	1
	library atc. but NOT including less for auxi-	
	liany enterprise & activities. such as athletics	
	infimment ate given in items (21 to 20)	•
1	Resident departments	41.25
2	Extension departments	56.50 \$ 140.597.75
	Endowment:	,
100	From federal endowment (1862 and other land grants	
3 4	Error other endowment for general purposes 216.44	00.00
5	From other endowment for restricted purposes 232.3	98.03 448.998.03
5	Receipts from other public sources for current	
	expenses:	•
C	Wederel annunristions	
6	State appropriations and tax levies	1
8	County appropriations and tax levies	
9	City or district appropriations or tax levies	Home.
9	Gifts and grants from private sources:	
10	permanent (recurring) grants from chruches and	
10	hoomda 322.6	00.00
11	Other grants (not automatically recurring) from	•
	churches and hoards 401. 7	01.33
12	Estimated salary equivalent of nonsalaries per-	
12	- and convice mendered	
13	Other gifts 44.7	75.21 1.165.776.54
14	Sales and services of educational departments:	
14	Agriculture	
15	D. 4-7 wakaal	
70	Others (Itemize) 1(MCLUDING HOSPITAL 2.000.000.00) 2609.1	78.05 2.609.178.05
10	Receipts from other sources for educational and	
	reneral nurnoses.	
17	Interest on current funds	82.79
18	Net income from rented property (excluding	
10	maddaman hallal	01.95
19	Other sources 44.8	59.80 76.844.54
10		
20	Total Educational and General Receipts	
~~	(Transfer total to table 2.)	1 4.441.394.91
-		Total
Inc	ome for Auxiliary Enterprises and Activities.	, Total
21	Residence halls	1 \$ 31.764.89
22	Dining halls 1	354.343.29
23	Student hospital or infirmary	9. 395.77
24	Caller hoolestone	67. 563.78
25	Athletics excluding shares of visiting teams	
26	Student unions	3.061.00
27	Other activities	'
~ '		1
28	Total (Transfer total to table 2.)	\$466.128.73
20		

Income to be Used for Woneducational Purposes (exception auxiliary enterprises & activities & capital outlays) Income from Investments (interest): Prom annities to benefaciaries (usually from funds subject to annuity) For annities to benefaciaries (usually from funds subject to annuity) For annities to be used for scholarships and other student aid (not leams) when NO service is required in return act on to come when NO service in return (not leams) when NO service in return (15.674.33) Total (Transfer total to table 2) (15.674.33) Total (Transfer total to table 2) (15.674.33) Total (Transfer total to table 2) (15.674.33) TABLE 4 - EXPENDITURES FOR CURRENT PURPOSES Expenditures for Educational and General Purposes (including equipment purchased from general current funds) General administrative offices (15.674.33) General administrative offices (15.674.33) General administrative offices (15.674.33) General administrative offices (15.674.34) Resident instruction and departments (including nonbudgeted research) (15.674.33) Congenized activities relating to instruction all departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc. (15.674.34) Organized research, separately budgeted; Acricultural experiment station (17.394.44) 3.725.395.02 Organized research, separately budgeted; Acricultural experiment station (17.995.34) Extension (alle xtension services & correspondence courses): Acricultural appraisant station (17.995.34) Extension (alle xtension services & correspondence courses): Agricultural (17.995.34) Total for Educational & General Furposes (Transfer total to table 2) (17.839.44) Total for Educational & General Furposes Amount included above expended for (17.839.44) Total for Educational & General Furposes (17.839.64) Total for Educational & General Furposes (17.839.64) Total for Educational services (17.839.64) Total for Educational annities (17.839.64) Total for Educational serv		TABLE 3 - CURRENT INCOME (CONT'D)	6
Income from involvements (Interest): 9 For annuties to beneficiaries (usually from funds subject to annuity) 10 For fellowships, scholarships, and other student aid (not loans) when No service is required in return. 21 Prom gifts to be used for scholarships, student aid sto. (not loans) when No service in return. 223,750.93 231 From gifts for noneducational purposes. 232,750.93 232,750.93 233 Total (Transfer total to table 2) 234 Total Cerrent Income TABLE 4 - EXPENDITURES FOR CURRENT PURPOSES Expenditures for Educational and General Purposes (Including equipment purchased from general current funds) General administrative offices. 235 General administrative offices. 236 Ceneral administrative offices. 2370.837.44.74 236 Ceneral administrative offices. 2370.837.44.74 2370.837 238 Organized activities relating to instruction ald departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc. 237 Corganized activities relating to instruction ald departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc. 239 Agricultural experiment station. 240 Bureau of educational research (100 postation) 250 Agricultural experiment station. 251 Agricultural experiment station. 252 Agricultural experiment station. 253 Agricultural experiment station. 254 Agricultural experiment station. 255 Agricultural experiment station. 256 Agricultural experiment station. 257 Agricultural experiment station. 258 Agricultural experiment station. 259 Agricultural experiment station. 250 Agricultural experiment station. 251 Agricultural experiment station. 252 Agricultural experiment station. 253 Agricultural experiment station. 254 Agricultural experiment station. 255 Agricultural experiment station. 256 Agricultural experiment station. 257 Agricul	(e	me to be Used for Noneducational Purposes xception auxiliary enterprises & activities &	Total
student is required in return. 1	-	Income from investments (interest): For ennuities to benefaciaries (usually from	•
TABLE 4 - EXPENDITURES FOR CURRENT PURPOSES Total (Transfer total to table 2) TABLE 4 - EXPENDITURES FOR CURRENT PURPOSES Expenditures for Educational and General Purposes (Including equipment purchased from general current funds) General administration and expense: Someral administration and expense: Resident instruction and departmental research Colleges, schools and departments (including nonbudgeted research) Corganized activities relating to instruction— al departments, such as medical school hospitals, dental or legal clinics, creameries, muscums etc. Corganized research, separately budgeted: Agricultural experiment station. Demand of aducational research Extension (alle xtension services & corres— pondence courses); Agricultural experiment station. Zocecce Total Total Libraries (including salaries, other operating expenses & purchased of physical plant, and other general services: (Transfer total to table 2) Amount included above expended for: Administrativation and department surposes of the physical plant, Administrativation and expense of the prevaing expenses & purchase of pooks & binding). Operation and maintenence of physical plant, and other general services: (Transfer total to table 2) Amount included above expended for: Administrative and professional salaries. Other personal services (clerical, operation 72,38,30	30	For fellowships, scholarships, and other student aid (not loans) when NO service	1 1 224 150.93
TABLE 4 - EXPENDITURES FOR CURRENT PURPOSES Expenditures for Educational and General Purposes (including equipment purchased from general current funds) General administrative and expense: (acceptable of the struction and departmental research funding environments, such as medical school hospitals, dental or legal clinics, creameries, museums etc. Organized activities relating to instruction ald departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc. Organized research, superment station 40 Bureau of educational research 2.07.348.48 3.725.393.02 Organized research 2.07.348.48 3.725.393.02 Organized research 3.000.00 Application of such as medical school hospitals, dental or legal clinics, creameries, museums etc. Organized research 2.000.00 Application of such as medical school for such as medical schoo	31	From gifts to be used for scholarships, student aid etc. (not loans) when NO service in	1
Expenditures for Educational and General Purposes (including equipment purchased from general current funds) General administration and expense: General administration and expense: General administrative offices. Seneral expense. Resident instruction and departmental research nonbudgeted research). Colleges, schools and departments (including nonbudgeted research). Resident instruction and separtments (including nonbudgeted research). Seneral expense. Corganized activities relating to instruction— al departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc. Corganized research, separately budgeted: Agricultural experiment station. Corganized research, separately budgeted: Agricultural experiment station. Cothers Extension (allextension services & corres— pondence courses); Agricultural Saglo.68 Extension (allextension courses Coperation and maintenance of physical plent, and other general services: Physical plant Other general services: (Transfer total to table 2). Administrative and professional salaries. Other personal services (clerical, operation 72,33,30 Total for Educational & General Purposes (Transfer total to table 2). Administrative and professional salaries. Other personal services (clerical, operation Cother personal services (clerical, operation	32	Other receipts for noneducational purposes	
Expenditures for Educational and General Purposes (including equipment purchased from general current funds) General administration and expense: General administration and expense: General administrative offices. Seneral expense. Resident instruction and departmental research nonbudgeted research). Colleges, schools and departments (including nonbudgeted research). Resident instruction and separtments (including nonbudgeted research). Seneral expense. Corganized activities relating to instruction— al departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc. Corganized research, separately budgeted: Agricultural experiment station. Corganized research, separately budgeted: Agricultural experiment station. Cothers Extension (allextension services & corres— pondence courses); Agricultural Saglo.68 Extension (allextension courses Coperation and maintenance of physical plent, and other general services: Physical plant Other general services: (Transfer total to table 2). Administrative and professional salaries. Other personal services (clerical, operation 72,33,30 Total for Educational & General Purposes (Transfer total to table 2). Administrative and professional salaries. Other personal services (clerical, operation Cother personal services (clerical, operation	33	Total (Transfer total to table 2)	238. 825.26
Expenditures for Educational and General Purposes (including equipment purchased from general current funds) General administrative offices. 55 General administrative offices. 56 General expense. Resident instruction and departmental research 57 Colleges, schools and departments (including nonbudgeted research). 58 Organized activities relating to instruction all departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc	34	Total Current Income	1\$5.146.348.90
current funds) General administration and expense: 35 General administrative offices. 36 General expense. Resident instruction and departmental research 37 Colleges, schools and departments (including nonbudgeted research). 38 Organized activities relating to instruction al departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc. Organized research, separately budgeted: 39 Agricultural experiment station. 40 Bureau of educational research 20 Others Extension (alle xtension services & correspondence courses): 43 Agricultural 44 Engineering 55 Others (including salaries, other operating expenses & purchase of books & binding). 65 Operation and maintenance of physical plant, and other general services: 76 Physical plant 77 Operation included above expended for: 78 Administrative and professional salaries. 78 Other personal services (clerical, operation 72,33,30)		TABLE 4 - EXPENDITURES FOR CURRENT PURPOSES	
General administration and expense: General administrative offices. General expense	0	including equipment purchased from general	Total
General administrative offices General expense. Resident instruction and departmental research Colleges, schools and departments (including nonbudgeted research). Crganized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc. Organized research, separately budgeted: Agricultural experiment station. Engineering experiment station. Cothers Extension (allextension services & correspondence courses): Agricultural Engineering Extension (allextension courses Cothers Cothers Libraries (including salaries, other operating expenses & purchase of books & binding). Operation and maintenance of physical plant, and other general services: Physical plant Other general services Total for Educational & General Purposes (Transfer total to table 2). Amount included above expended for: Administrative and professional salaries. Other personal services (clerical, operation raises) raises of more meaning raises. Table 33. 30.		General administration and expense:	
Resident instruction and departments (including nonbudgeted research). 7. Colleges, schools and departments (including nonbudgeted research). 7. Crganized activities relating to instruction—al departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc. 7. Crganized research, separately budgeted; 8. Agricultural experiment station. 8. Extension experiment station. 9. Coc. 20 10. Total for Educational & General Purposes 10. Agricultural experiment station courses other general services (Transfer total to table 2). 10. Amount included above expended for: 11. Administrative and professional salaries. 12. 138. 30 12. 138. 30 12. 138. 30 12. 138. 30 12. 138. 30 12. 138. 30 12. 138. 30 12. 138. 30	35	General administrative offices	1 1 1 1 2 2 2 3
Colleges, schools and departments (including nonbudgeted research). Organized activities relating to instruction—al departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc. Organized research, separately budgeted: Agricultural experiment station. Extension (all extension services & corres—pondence courses): Agricultural Extension (all extension services & corres—pondence courses): Agricultural Engineering Semeral university extension courses Others Libraries (including salaries, other operating expenses & purchase of books & binding) Operation and maintenance of physical plant, and other general services: Physical plant Other general services Total for Educational & General Purposes (Transfer total to table 2). Amount included above expended for: Administrative and professional salaries. Other personal services (clerical, operation 72,138.30	36	General expense	11/44.633.33
Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc. Organized research, separately budgeted: Agricultural experiment station. Extension (allextension services & correspondence courses): Agricultural Extension (allextension services & correspondence courses): Agricultural Engineering Others Cothers Interies (including salaries, other operating expenses & purchase of books & binding). Operation and maintenance of physical plant, and other general services: Physical plant Other general services Total for Educational & General Purposes (Transfer total to table 2). Amount included above expended for: Administrative and professional salaries. Other personal services (clerical, operation 72,138.30	~~~	Resident instruction and departments (including	
al departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc	37	nonhydreted research)	41
al departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc	30	Organized activities relating to instruction-	
hospitals, dental or legal clinics, creameries, museums etc	00	ol departments, such as medical school	
Creameries, museums etc. Organized research, separately budgeted: Agricultural experiment station. Bureau of educational research Engineering experiment station. Cthers Extension (allextension services & correspondence courses): Agricultural Engineering Seneral university extension courses Others Libraries (including salaries, other operating expenses & purchase of books & binding) Operation and maintenance of physical plant, and other general services: Physical plant Other general services (Transfer total to table 2). Amount included above expended for: Administrative and professional salaries. Other personal services (clerical, operation religions) Total for educational & General Furposes (Transfer total to table 2). Amount included above expended for: Other personal services (clerical, operation religions) Total services (clerical, operation religions)		hospitals, dental or legal clinics,	21
Agricultural experiment station. Bureau of educational research Chers Others Extension (allextension services & correspondence courses): Agricultural Engineering Ceneral university extension courses Others Cypenses & purchase of books & binding) Operation and maintenance of physical plant, and other general services: Physical plant Other general services: Total for Educational & General Purposes (Transfer total to table 2). Amount included above expended for: Administrative and professional salaries. Other personal services (clerical, operation 2.000.00 77.995.38 79.		creamaries, museums etc	3. 723. 393.02
## Bureau of educational research ## Engineering experiment station. ## Others Extension (allextension services & correspondence courses): ## Agricultural ## Engineering ## Agricultural ## Engineering ## Engineering ## Tibraries (including salaries, other operating expenses & purchase of books & binding) ## Operation and maintenance of physical plant, and other general services: ## Physical plant ## Other general services ## Other general services ## Total for Educational & General Purposes ## (Transfer total to table 2) ## Amount included above expended for: ## Administrative and professional salaries ## Other personal services (clerical, operation and maintenance) ## 12.643.35		Organized research, separately budgeted:	
### Engineering experiment station. Others Extension (allextension services & correspondence courses): ###################################		Agricultural experiment station	
Others Extension (allextension services & correspondence courses): Agricultural Engineering Others Others Others Operation and maintenance of books & binding) Operation and maintenance of physical plant and other general services: Physical plant Other general services Total for Educational & General Purposes (Transfer total to table 2) Amount included above expended for: Administrative and professional salaries Other personal services (clerical, operation 172.138.30		Bureau of educational research	-1
Extension (allextension services & correspondence courses): Agricultural		Engineering experiment station	79.995.38
pondence courses): Agricultural Engineering Cohers Chers Chers Coperation and maintenance of physical plant, and other general services: Physical plant Cother general services: Total for Educational & General Purposes (Transfer total to table 2) Amount included above expended for: Administrative and professional salaries. Other personal services (clerical, operation Pales 33,960.68 33.960.68 33.960.68 144.466.19 144.466.19 144.839.61 261.482.97 261.482.97 261.482.97	42	Extension (allextension services & corres-	
Agricultural Engineering Seneral university extension courses Others Libraries (including salaries, other operating expenses & purchase of books & binding). Operation and maintenance of physical plant, and other general services: Physical plant Other general services (Transfer total to table 2). Amount included above expended for: Administrative and professional salaries. Other personal services (clerical, operation 72.138.30		James compage)	
44 Engineering 45 General university extension courses 46 Others 47 Libraries (including salaries, other operating expenses & purchase of books & binding). 48 Operation and maintenance of physical plant, and other general services: 49 Physical plant 40 Other general services 41 Total for Educational & General Purposes 42 (Transfer total to table 2). 43 Amount included above expended for: 44 Administrative and professional salaries 48 Other personal services 49 Other personal services 40 Other personal services 41 Administrative and professional salaries 42 Other personal services (clerical, operation 44 386.933.57	43	Acraiculturel 33.960.68	
45 General university extension courses 46 Others 47 Libraries (including salaries, other operating expenses & purchase of books & binding). Operation and maintenance of physical plant, and other general services: Physical plant Other general services Total for Educational & General Purposes (Transfer total to table 2). Amount included above expended for: Administrative and professional salaries. Other personal services (clerical, operation and maintenance). 72.138.30		Indineering	
Libraries (including salaries, other operating expenses & purchase of books & binding). Operation and maintenance of physical plant, and other general services: Physical plant Other general services Total for Educational & General Purposes (Transfer total to table 2). Amount included above expended for: Administrative and professional salaries. Other personal services (clerical, operation and maintenance). 148.839.61 148.839		Canaral university extension courses	1 33.960.68
operation and maintenance of physical plant, and other general services: Physical plant Other general services Total for Educational & General Purposes (Transfer total to table 2). Amount included above expended for: Administrative and professional salaries. Other personal services (clerical, operation and maintenance). 72.138.30		rehaming (including galaries, Other Operating	
and other general services: 148 Physical plant Other general services Total for Educational & General Purposes (Transfer total to table 2). Amount included above expended for: Administrative and professional salaries. Other personal services (clerical, operation and maintenance). 148.839.61 148.839.61 148.839.61 148.839.61 148.839.61 148.839.61 148.839.61 148.839.61 148.839.61 148.839.61 188.	4'7	expenses & nurchase of books & binding . · · /4/466./9	I 141.466.19
Physical plant Other general services Total for Educational & General Purposes (Transfer total to table 2) Amount included above expended for: Administrative and professional salaries Other personal services (clerical, operation and maintenance) 72.138.30			
Total for Educational & General Purposes (Transfer total to table 2) Amount included above expended for: Administrative and professional salaries Other personal services (clerical, operation and maintenance) 72.138.30	10		.1
Amount included above expended for: 51 Administrative and professional salaries		Other general services	261. 482.97
51 Administrative and professional sataries	50	(Transfer total to table 2)	44.386.933.57
52 Other personal services (clerical, operation 72.138.30		Amount included above expended for:	
and maintenance)		Administrative and professional sataries 981.292.03	-1
53 For capital outlays (new equipment) 1223.830.25	52	and maintenance)	
	53	For capital outlays (new equipment) 123.830.25	

Expe	enditures for Auxiliary Enterprises and Activities	' Total
54 55 56 57 58 59	Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares of visiting terms Student union Other activities	354.343.29 14.050.55 67.563.78 9.011.75
61 62 63	Total (Transfer total to table 2.)	,
Ежре	enditures for Noneducational Purposes (except auxiliary and capital outlays)	Total
64 65 66 67	Annuities Interest on loans Financial campaigns Fellowships, scholarships, & other student aid NOT involving services to institution or repayment	
68	Total (Transfer total to Table 2.)	238.825.26
69	Total Expenditures for Current Purposes	1 \$5.163. 201.06
STA	idavit of presiding officer TE OF NEW YORK) ss.	-
	ng duly sworn, deposes and says that he is the presiding of	ficer of
said New ver	for which the foregoing report is report has been prepared in accordance with the instructing York State Education Department, that the statements there illy believes to be in all respects true and that an exact cort has been filed with the permanent records of the institution.	made. That ons of the in be opy of this
	President of	
	scribed and sworn to ore me this day of 1942.	

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.

F124-Ja43-400(21407)*

TABLE 1-STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

	CODE	FUNDS ^a (1)	*LIABILITIES ^b (2)	$_{\text{TOTAL}}(1)+(2)$
		1	(8X29)	(8X39)
Current funds (item 1) General	8199	\$ 144186.60	\$	\$ 144186.60
Restricted	8299	604831.43		604831.43
Endowment funds (item 2)	8399 8499	004091.449		VVXVVLAXV
Funds functioning as endowment (item 3)				
Loan funds (loanable principal (item 5)	8699			
Plant funds	3799	6842178.38		6842178.38
Funds invested in plant (item 6a)	5899	35838.17		35838.17
Agency funds	8999			
Undesignated funds		## A COTO 7 4 E O		#627034 .58
TOTAL INSTITUTIONAL FUNDS AND LIABILITIES	8X19	\$1.02.1.034.400	\$	TOPIOTEDO.

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 1002		\$ 11110.46	\$ 11110.46
Current income (See table 3) Educational and general Auxiliary enterprises and activities Other noneducational income	1099 1199 1299	\$365 34 72. 14 2535 347. 63 629076.61		
Current expenditures (See table 4) Educational and general Auxiliary enterprises and activities Other noneducational expenditures Excess or deficiency of income for year	2099 2199 2299 6199	13281671.66 2774071.97 629076.61		133076.14
Other additions and deductions (net)	7199 8999			144186.60
Consisting of ²⁰ General (unrestricted) funds (Transfer to table 1) Restricted funds (Transfer to table 1)	8199		144186.60	•

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 begin- ning of year	\$ 49 5307.36	\$. \$	\$
Additions during year:				
Public appropriations Private gifts and grants	109524.07			
Earnings and profit on investment credited to				
Transfers from current funds to nonexpendable funds				
Total	\$ 604831.43	\$	\$	\$
Deductions during year (specify)	\$ 604831.43	\$. \$	\$

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.

		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
		275000.00	3794
Value of all dormitories, included above			
Item 6b Statement of Unexpended Plant Funds ³			
Receipts for Capital Outlay Plant Extension		TOTAL	CODE
		\$ 33882.97	4011
Balance in designated plant funds at beginning of year		ф	4011
Receipts during year:			
Public appropriations and tax levies:	Φ.		
Federal	\$		
State			
County			4021
City and district		2024509.05	4021
Private gifts, grants and benefactions		107476.00	
Other sources (earnings and profits on investments)		101210000	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			
		\$252171747	4999
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds).		4	
		T	
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:	3097.00		
Land	150001.00		
New buildings	T90000T*10	2.	
Additions to existing huildings		•	
Improvements other than haildings			
New equipment	00330T*OS	7	
From educational and general funds (if not included above)	200049.40	4	
		\$ 2485879.30	505
From auxiliary enterprises and activities funds (if not included above)			
From auxiliary enterprises and activities funds (if not included above) Loans paid from plant funds		\$ 35838.17	505

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, 8

	ome for Educational and General Purposes		TOTAL	COL
	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	
2	Extension departments	8005.00	\$ 229004.10	101
	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 (1962 and other land grants)			
4	From other and summent for general purposes	204942.85	#3.0000 E0	
5	From other endowment for restricted purposes	513717.74	718660,59	10
	Receipts from other public sources for current expenses:8			
6	Federal appropriations			
7	State appropriations and tax levies			
8	County appropriations and tay levies			
9	City or district appropriations or tax levies		none	10
	Gifts and grants from private sources (including foundations, for current expenses):			
0	Permanent (recurring) grants from churches and boards	392057.15		
1	Other grants (not automatically recurring) from churches and boards	2703849.23		
2	Estimated salary equivalent of nonsalaried personal service rendered			
3	Other gifts	625339.01	3721245.39	10
3	Sales and services of educational departments (gross income):9			
4	Agriculture	40615.50		
5	Dental school			
6	Others (itemize)		8632346.68	10
O	Receipts from other sources for educational and general purposes:10			
-	Interest on current funds	13602.47		
7	Net income from rented property (excluding residence halls)	16885.06		
8	Other sources	320847.85	351335.38	10
19			 	1000
	(Transfer total to table 2)			10
20	TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.)			10
nc	Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise inceceipts from student fees for these purposes. Give figures even though not handled ffice.)	\$licated, including		
nc	ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in eccipts from student fees for these purposes. Give figures even though not handled ffice.)	licated, including through college	\$365347.2.14.	CO
nc r o	ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise inceceipts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls	licated, including through college	TOTAL \$270000.00.	CC 11
nc r o	ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise inceceipts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls	licated, including through college	TOTAL \$270000.001980000.00.	11 1:
1 2 2 3	ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise inceceipts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls Dining halls Student hospital or infirmary	licated, including through college	*270000.00	11 11 11
1 2 3	ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise inceceipts from student fees for these purposes. Give figures even though not handled flice.) Residence halls Dining halls Student hospital or infirmary	licated, including through college	* 270000.00 1980000.00 90479.97 179632.91	11 11 11 11
nc r o	ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise inceceipts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares of	licated, including through college	* 270000.00 1980000.00 90479.97	11 11 11 11 11
nc r o	ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise inceceipts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions	licated, including through college	* 270000.00 1980000.00 90479.97 179632.91	111 111 111 111 111
1 2 3 4 5	ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise inceceipts from student fees for these purposes. Give figures even though not handled fice.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities	licated, including through college	* 270000.00 1980000.00 90479.97 179632.91	111 111 111 111 111 111
1 2 3 4 5 6	ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise inceceipts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions	licated, including through college	* 270000.00 1980000.00 90479.97 179632.91	111 111 111 111 111 111
1 2 3 4 5 6 7	ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise incecipts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities Total (Transfer total to table 2.)	licated, including through college	* 270000.00 1980000.00 90479.97 179632.91	1: 1: 1: 1: 1: 1: 1:
1 2 3 4 5 6 7	ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise inceceipts from student fees for these purposes. Give figures even though not handled fice.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities	licated, including through college	* 270000.00 1980000.00 90479.97 179632.91	1: 1: 1: 1: 1: 1: 1: 1: 1: 1: 1: 1: 1: 1
1 2 3 4 5 6 7	ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise incecipts from student fees for these purposes. Give figures even though not handled fice.) Residence halls Dining halls Student hospital or infirmary	licated, including through college	* 270000.00 1980000.00 90479.97 179632.91 \$2535347.63	11 1: 1: 1: 1: 1: 1: 1: 1: 1: 1: 1: 1: 1
1 2 3 4 5 6 7 8 Enc	ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise incecipts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls	licated, including through college	* 270000.00 1980000.00 90479.97 179632.91 \$2535347.63	111 111 111 111 111 111
1 2 3 4 5 6 7 28 Inc	ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise intecepts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls	ssicated, including through college	\$270000.00	111 111 111 111 111 111 111 111 111 11
1 2 3 4 5 6 7 8 inc	ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise intecepts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls	licated, including through college	* 270000.00 1980000.00 90479.97 179632.91 \$2535347.63	11 1: 1: 1: 1: 1: 1: 1: 1: 1: 1: 1: 1: 1
1 2 3 4 5 6 7 8 inc	ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise intecepts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls	ssicated, including through college	\$ 270000.00 1980000.00 90479.97 179632.91 \$ 2535347.63	111 111 111 111 111 111 111
1 2 3 4 5 6 7 8 inc	ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise incecipts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls	\$sicated, including through college	\$270000.00	111 11: 11: 11: 11: 11: 11: 11: 11: 11:
21 22 23 24 25 26 27 28 Ence	ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise incepts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls	s	\$ 270000.00 1980000.00 90479.97 179632.91 \$ 2535347.63	111 111 111 111 111 111 111
1 2 3 4 5 6 7 28 Inc	ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in sceipts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities Total (Transfer total to table 2.) ome to be Used for Noneducational Purposes 12 (excepting auxiliary enterprises and activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity) For fellowships, scholarships, and other student aid (not loans) when NO service is required in return. From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return. Other receipts for noneducational purposes.	ssicated, including through college should be seen to be see	\$ 270000.00 1980000.00 90479.97 179632.91 15234.75 \$ 2535347.63	11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
1 2 3 4 4 5 6 6 7 28 Inc	ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in accipts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares of the student unions Other activities Total (Transfer total to table 2.) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity) For fellowships, scholarships, and other student aid (not loans) when NO service is required in return. From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return. Other receipts for noneducational purposes.	s	* 270000.00 1980000.00 90479.97 179632.91 15234.75 \$2535347.63 * 39870.00 589206.61 \$ 629076.61	CCC 111 11: 11: 11: 11: 11: 11: 11: 11:
a coro	ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in sceipts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities Total (Transfer total to table 2.) ome to be Used for Noneducational Purposes 12 (excepting auxiliary enterprises and activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity) For fellowships, scholarships, and other student aid (not loans) when NO service is required in return. From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return. Other receipts for noneducational purposes.	s	\$ 270000.00 1980000.00 90479.97 179632.91 15234.75 \$ 2535347.63	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1

TABLE 4 — EXPENDITURES FOR CURRENT PURPOSES*

	ditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL	CODE
G	eneral administration and expense: 13			
	General administrative offices	. 477782 OR		
,	General administrative onices	77002 00	. 555764 OR	2010
	General expense	11904.00	\$ 000104.00	2019
	esident instruction and departmental research: 14			
	Colleges, schools and departments (including nonbudgeted research)	2775769.97		
	Organized activities relating to instructional departments, such as medical school hos-			
	pitals, dental or legal clinics, creameries, museums etc	8696241.79	11472011.76	2029
0	rganized research, separately budgeted: 15			
	Agricultural experiment station	47663.90		
	Bureau of educational research	4000,00		
	Engineering experiment station	217740 72	269013.22	2020
	Others	CT 1043 * 5C	203010.22	2029
	xtension (all extension services and correspondence courses): 16		*	
	Agricultural	157670.69		
	Engineering			
	General university extension courses			
	Others			204
L	ibraries (including salaries, other operating expenses and purchase of books and		383355.86	204
	binding) ¹⁷		000000	204
C	peration and maintenance of physical plant, and other general services: 18	400000 00		
	Physical plant	437303.62		
	Other general services.	6552,43	443856.08	203
	(m	A	43281671.66	209
	Total for educational and general purposes (Transfer total to table 2.)	\$	\$2000	209
	Administrative and professional salaries	\$ TOODED.OO		
2 3	Administrative and professional salaries Other personal services (clerical, operation and maintenance) For capital outlays (new equipment)	\$ TOODED.OO		
xpe	Other personal services (clerical, operation and maintenance)	\$ 355849.45		COD
xpe	Other personal services (clerical, operation and maintenance)	\$ 355849.45	TOTAL	
xpe ii f	Other personal services (clerical, operation and maintenance) For capital outlays (new equipment) Inditures for Auxiliary Enterprises and Activities (Gross figures unless other cluding all expenditures for salaries, other operating expenses and capital outlained. Give figures even though not handled through college office.)	\$ 355849.45	TOTAL \$270000.00	211
xpe ii f	Other personal services (clerical, operation and maintenance)	\$ 355849.45 erwise indicated,	* 270000.00 1980000.00	211
xpe in f	Other personal services (clerical, operation and maintenance)	\$ 355849.45	\$270000.00 1980000.00 	211 211 212
xpee in f	Other personal services (clerical, operation and maintenance)	\$ 355849.45	\$ 270000.00 1980000.00 90479.97 179632.91	211 211 212 212
k F	Other personal services (clerical, operation and maintenance)	\$ 355849.45 erwise indicated, ys from current of visiting teams	\$ 270000.00 1980000.00 90479.97 179632.91 45338.75	211 211 212 212 212
k F	Other personal services (clerical, operation and maintenance)	\$ 355849.45 erwise indicated, ys from current of visiting teams	\$ 270000.00 1980000.00 90479.97 179632.91 45338.75 12947.00	211 211 212 212 212 212
xpee in f	Other personal services (clerical, operation and maintenance)	\$ 355849.45 erwise indicated, ys from current of visiting teams	\$ 270000.00 1980000.00 90479.97 179632.91 45338.75	211 211 212 212 212 212
kpee ii f	Other personal services (clerical, operation and maintenance) For capital outlays (new equipment) Inditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless other including all expenditures for salaries, other operating expenses and capital outlaineds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares student unions Other activities	\$ 355849.45 erwise indicated, ys from current of visiting teams	\$ 270000.00 1980000.00 90479.97 179632.91 45338.75 12947.00 195673.34	211 211 212 212 212 212 212
Kpe in f	Other personal services (clerical, operation and maintenance)	\$ 355849.45 erwise indicated, ys from current of visiting teams	\$ 270000.00 1980000.00 90479.97 179632.91 45338.75 12947.00	211 211 212 212 212 212 212
xpee in f	Other personal services (clerical, operation and maintenance) For capital outlays (new equipment) Inditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless other cluding all expenditures for salaries, other operating expenses and capital outlaineds. Give figures even though not handled through college office.) Residence halls Dining halls College bookstore Athletics (if handled separately from physical education budget) excluding shares attudent unions Other activities Total (Transfer total to table 2.)	\$ 355849.45 erwise indicated, ys from current of visiting teams	\$ 270000.00 1980000.00 90479.97 179632.91 45338.75 12947.00 195673.34	211 211 212 212 212 212 212 213
xpe in f	Other personal services (clerical, operation and maintenance)	\$ 355849.45 erwise indicated, ys from current of visiting teams outlays)	* 270000.00 1980000.00 90479.97 179632.91 45338.75 12947.00 195673.34 \$ 2774071.97	2111 2121 2122 2122 2122 2122 2192
xpeeinf f f F F F F F F F F F F F F F F F F F	Other personal services (clerical, operation and maintenance)	\$ 355849.46 erwise indicated, ys from current of visiting teams outlays)	\$ 270000.00 1980000.00 90479.97 179632.91 45338.75 12947.00 195673.34 \$ 2774071.97	2111 2122 2122 2122 2122 2122 2129 2000
xpeeinf f f F F F F F F F F F F F F F F F F F	Other personal services (clerical, operation and maintenance)	\$ 355849.46 erwise indicated, ys from current of visiting teams outlays)	* 270000.00 1980000.00 90479.97 179632.91 45338.75 12947.00 195673.34 \$ 2774071.97	2111 2121 2122 2122 2122 2122 2192 CODD
xpe in f f in S in S in S in S in S in S in	Other personal services (clerical, operation and maintenance) For capital outlays (new equipment) Inditures for Auxiliary Enterprises and Activities (Gross figures unless other operating all expenditures for salaries, other operating expenses and capital outlaunds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares student unions Other activities Total (Transfer total to table 2.) Enditures for Noneducational Purposes (except auxiliary enterprises and capital Annuities	\$ 355849.45 erwise indicated, ys from current of visiting teams outlays)	* 270000.00 1980000.00 90479.97 179632.91 45338.75 12947.00 195673.34 \$ 2774071.97	2111 2122 2122 2122 2122 2122 2122 212
xpe in f	Other personal services (clerical, operation and maintenance) For capital outlays (new equipment) Inditures for Auxiliary Enterprises and Activities (Gross figures unless other cluding all expenditures for salaries, other operating expenses and capital outlaunds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares student unions Other activities Total (Transfer total to table 2.) Annuities Annuities Interest on loans	\$ 355849.45 erwise indicated, ys from current of visiting teams outlays)	* 270000.00 1980000.00 90479.97 179632.91 45338.75 12947.00 195673.34 \$ 2774071.97	2111 2122 2122 2122 2122 2122 2122 212
xpe in f	Other personal services (clerical, operation and maintenance). For capital outlays (new equipment)	\$ 355849.45 erwise indicated, ys from current of visiting teams outlays)	* 270000.00 1980000.00 90479.97 179632.91 45338.75 12947.00 195673.34 \$ 2774071.97	2111 2112 212 212 212 212 212 212 212 2
xpee in f f f f f f f f f f f f f f f f f f	Other personal services (clerical, operation and maintenance) For capital outlays (new equipment) Inditures for Auxiliary Enterprises and Activities (Gross figures unless other oblivities) (Gross figures unless other operating expenses and capital outlaunds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares student unions Other activities Total (Transfer total to table 2.) Enditures for Noneducational Purposes (except auxiliary enterprises and capital Annuities Interest on loans Financial campaigns Fellowships, scholarships, and other student aid NOT involving services	s 355849.46 erwise indicated, ys from current of visiting teams outlays)	* 270000.00 1980000.00 90479.97 179632.91 45338.75 12947.00 195673.34 \$ 2774071.97	2111 2112 212 212 212 212 212 212 222 222 222 222
xpee in f f f f f f f f f f f f f f f f f f	Other personal services (clerical, operation and maintenance) For capital outlays (new equipment) Inditures for Auxiliary Enterprises and Activities (Gross figures unless other oblivities) (Gross figures unless other operating expenses and capital outlaunds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares student unions Other activities Total (Transfer total to table 2.) Enditures for Noneducational Purposes (except auxiliary enterprises and capital Annuities Interest on loans Financial campaigns Fellowships, scholarships, and other student aid NOT involving services	s 355849.46 erwise indicated, ys from current of visiting teams outlays)	* 270000.00 1980000.00 90479.97 179632.91 45338.75 12947.00 195673.34 \$ 2774071.97	2111 2112 212 212 212 212 212 212 222 222 222 222
xpe in f f f f f f f f f f f f f f f f f f	Other personal services (clerical, operation and maintenance). For capital outlays (new equipment). Inditures for Auxiliary Enterprises and Activities (Gross figures unless other neluding all expenditures for salaries, other operating expenses and capital outlaunds. Give figures even though not handled through college office.) Residence halls Dining halls Dining halls Citudent hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares at the capital education of the capi	\$ 355849.45 erwise indicated, ys from current of visiting teams outlays)	* 270000.00 1980000.00 90479.97 179632.91 45338.75 12947.00 195673.34 \$ 2774071.97	2111 2112 2122 2122 2122 2122 2132 2132
xpee in f f f f f f f f f f f f f f f f f f	Other personal services (clerical, operation and maintenance) For capital outlays (new equipment) Inditures for Auxiliary Enterprises and Activities (Gross figures unless other oblivities) (Gross figures unless other operating expenses and capital outlaunds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares student unions Other activities Total (Transfer total to table 2.) Enditures for Noneducational Purposes (except auxiliary enterprises and capital Annuities Interest on loans Financial campaigns Fellowships, scholarships, and other student aid NOT involving services	\$ 355849.45 erwise indicated, ys from current of visiting teams outlays)	* 270000.00 1980000.00 90479.97 179632.91 45338.75 12947.00 195673.34 \$ 2774071.97	2111 2112 212 212 212 212 212 212 212 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 Statement of nonexpendable funds (items 2, 3, 4, 5) 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 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 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.

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. 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 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 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; other-

basis, current 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 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 as deductions from fee income as the student in this case is not charged the full fee.

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 enter-prises 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.

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 (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

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

distributed.

12 Income to be used for noneducational purposes (lines Under this heading include income which is to 29 to 33). Under this heading include income which is be applied directly toward noneducational expenses other applied directly toward activities such as: 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 expensive diture at all, or (2) a payment for whatever type of service the recipient has to render and not a payment for scholar-ships, 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.

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 institu-tion, 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 headclerks 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

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

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 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

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

(c) Financial campaign. 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 of annuity funds.

lar and continuous publicity should be included under "general expense").

(d) Fellowships, scholarships, student aid and prizes. (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.

in line 37.

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

Name C. A. Evans	Position Assistant Secretary
Affidavit of presiding officer	
COUNTY OF	
being duly sworn, deposes and says the	hat he is the presiding officer of
	President of
Subscribed and sworn to before me thisday of	1943
	Notary Public

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

MPCT	CHINA	TINTON	UNIVERSITY
MEDIT	CHITIAN	OMTON	OTIT AMERICA TT

Located at Chengtu, Szechwan, Chinal. Y.

for year ending June 30, 1943

To the New York State Education Department

This annual report is required	d by la	w to be	transm	itted to	the De	partmer	it on o	r before	July 1	, 1943		
Type of control (check one): Statereligious denomination? ABFMS. MFM. FSC Item 1	, CMS	UCC	private,	indeper	ident of	church.						
Days of regular classroom instruction incluarchitecture, education114., n	nedicine		., жарие	a science	e114	, gradı	ate	ner session, lav	on: 1106	, veter	inary	,
Item 2 Faculty and employes		Names o				12						
President Lincoln Dsang, M.A., Registrar Dean of Studies, S. I Secretary Vice-Chancellor, H. D.	D.D. I. For	Ph.D.	В.А.									
Deans - liberal arts Lo Chung-shu	M.A.	تلوظ وو	LTT.	220	sci	encel	lale.	unang,	Den.	. Mere		
architectureeducation				law	7							
medicine L. G. Kilborn, l dentistry, A.W.Lindsay,	D.D.S	M.D.	Ph.D.	vet	erinary. F.A.	C.D.						
How many officers of instruction were the Mow many on part time: men	wom iivalent admin	en 19 . of how istration	many (presid	full tim lent, dea	 ie: mer	. 9	wor	nen .6 .	t	otal15	other (officers,
Course	Prof	essors	Adjunc ciate at profe	t, asso- nd ass't essors	Instr and	uctors tutors	Lec	turers	Other a teachin	ass'ts on ag force	То	tal
	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					7			1	3	3
Law												
Medicine	10	1	8	2	20	10		-	4	1	42	1.4
Veterinary	•••••							-				
Denti stry	3				15	2			4	1	22	3

151 62 14 Duplicates 151 64 62 University total

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.)		Ме	dicir	ıe	Der	tist	У	Uncl	assi	fied			
Classes	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	D							
Junior, 3d year	40	20	60.	14	19	33	16.	14				16						
Senior, 4th year							74					48						
Total Unclassified			20			295	1.74.						15	6	21			
Graduate							_38	_17	55	_13	4	17				-		
Grand total		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.....

Number of students in military drill...152 Number of students preparing to teach: men.....9...women....24...total...33

Item 4 Degrees conferred

								1	First Deg	grees on
	B.A.	aB.S.	M.D.	DDS						
en	21	14	15	8		 				
omen	26	18	6_	_1_						
Total since last report		32	21	9						

				Higher	Degrees	
				On Ex	amination	
	М.А.	M.S.	Ph.D.			Total
	1					
len						
Vomen						
Total since last report						

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

		Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men
									-										-	
																	.			
								-						-			-	-	-	
														<u></u>						
															1	I		1.		
	T																		Total	_
																			58	_
							-									-			58 51	_
																-			58	_
	Li gradua women	amber o beral ar te, men.	f students, men	wome	nnen	en; edu	; ap	plied s	cience,	men								, wom	58 51 109	
	Nu Li gradua	amber o beral ar te, men.	f students, men veterin	wome	nnen	en; edu	; ap	plied s	nation	men	,				women		; med	, wom	58 51 109	
Rec	Nu Li gradua women	imber o beral ar te, men; of hono	f students, men veterin	wome	nenconfer	en; edu , wo	; ap	plied s	nation	wome:	n				women	1	; med	, wom	58 51 109	
Rec	Nu Li gradua: women	imber o beral ar te, men; of hono	f students, men veterin	wome	nenconfer	en; edu , wo	; ap	plied s	nation	wome:	n				women	1	; med	, wom	58 51 109	
Ree	Nu Li gradua women	imber o beral ar te, men; of hono	f students, men veterin	wome	nenconfer	en; edu , wo	; ap	plied s	nation	wome:	n				women	1	; med	, wom	58 51 109	

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

																							Total	
1	Women	To	tal	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total
																						202	123	325
		-																				132	84	216
•••																						74	58	132
																	ļ					66	63	129
																						474	328	802
																						15	6	21
• • • •																						51	21	72
																						540	355	898
							<u>"</u>										Dut	olicates						
																							355	898

Item 6 Library	Chinese	106,534			
Number of volu	mes in library Foreign	; pamphle	ts 3,993		
reference?	for lending?	Nur	nber of volumes is	ssued for home use60,588Library use, 167,4	.9
Item 7 Miscellane	ous				
Give number of	years in each cour	se: liberal arts.	4, xoppi	thick science4., architecture,	
graduate, e	ducation4, 1	aw, m	edicine 7 ,	veterinary, .dentistry7,	
Number of day	s session in summe	r courses			

		Num	ber of teac	hers	Number of students			
		Men	Women	Total	Men	Women	Total	
Summer courses		•						
Pretongion courses	class extension							
	emic					-		

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	
for which the foregoing report is made.	This said report has been prepared in accordance with the instructions of the New the statements therein he verily believes to be in all respects true and that an the the permanent records of the institution.
	^a President of
Subscribed and sworn to before me thisday 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

China

WEST CHINA UNION UNIVERSITY 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.

F197-F44-450(22497)*

TABLE 1-STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

	CODE	FUNDS ^a (1)	*LIABILITIES ^b (2)	$_{\text{TOTAL}}(1)+(2)$
			(8X29)	(8X39)
Current funds (item 1)	2100	\$ 247,285.45	s	\$ 247285.45
General	8299	φ	1	
Restricted		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)				
Plant funds	3799	11117142.42		11117142.42
Funds invested in plant (item 6a)				
Plant funds unexpended (item 6b)		103.631		
Agency funds	8999			
Undesignated funds	8099			
TOTAL INSTITUTIONAL FUNDS AND LIABILITIES		\$11,969413.7	7 \$	\$11,969,413.77

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

ds. Showing a Summary of Current Income, Expenditures and Surplus

	CODE		TOTAL
Balance, beginning of year General (unrestricted) funds	1001 1002	\$ 144186.6	0 \$ 144186.60
Current income (See table 3) Educational and general Auxiliary enterprises and activities Other noneducational income	1099 1199 1299	\$52626165.98 4238638.32 1877901.75 58742706.	Q5
Current expenditures (See table 4) Educational and general	2099 2199 2299	5195148 7.13 4925491.83 1762628.24 58639607.2	30
Excess or deficiency of income for year	6199 7199		103098.85
Other additions and deductions (net)	8999		247,285.45
Consisting of ²⁰ General (unrestricted) funds (Transfer to table 1) Restricted funds (Transfer to table 1)	8199 8299	247,285	.45

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	\$ 604831.43	3 \$	\$	\$
Additions during year: Receipts from:				
Public appropriations Private gifts and grants				
Famings and profit on investment credited to				
principal account				
Total	2 00+031.4·	P \$. \$	\$
Deductions during year (specify)	\$ 604831.4	3 \$. \$	\$

NOTE: Chinese dollar - and not at the present depreciated figure.

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.

		TOTAL	CODE
		TOTAL	
Value of plant at beginning of year		\$ 6842178.38	3011
Additions during year		4274964.04	3021
Total		\$1117142.42	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
		11117142.42	3799
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		\$ 331891.94	3791
Value of all buildings		7286668.72	3792
Value of all equipment, including libraries		3498581.76	379
Value of all describeries included above			379
Value of all dormitories, included above			
Item 6b Statement of Unexpended Plant Funds ³			
Receipts for Capital Outlay - Plant Extension		TOTAL	CODI
		\$ 35838.17	401
Balance in designated plant funds at beginning of year		Ψ	
Receipts during year:			
Public appropriations and tax levies:	¢		
Federal	φ		
State			
County			402
City and district		3641809.47	
Private gifts, grants and benefactions			402
Other sources (earnings and profits on investments)			.0-
Fransfers or expenditures from current funds (not loans):	507470 97		
From educational and general funds	031710.31	597470.97	403
From auxiliary enterprises and activities funds	•••••••••••••••••••••••••••••••••••••••		
Other receipts for plant extensions (describe):			404
Loans for plant extension			
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds).		\$ 4275118.61	49
TOTAL RECEIPTS AND BALANCES (Including transfers of expenditures from the same and			
			T
Expenditures for Capital Outlay — Plant Extension ³ (If possible, include all capital expenditures below under expenditures from plant funds, although they have been expenditures below under expenditures are restally expert the amounts spent from		TOTAL	COI
included under table 4. Otherwise separately report the amounts spons the			
year for capital outlays, plant extension and new equipment.)			-
From plant funds or all funds for:			
Lond	\$		
	000,000,000	**	
	2265824.2	2	
Improvements other than buildings	071700 00)	
The stand and general funds (if not included above)		7-	
		\$4274964.14	. 50
From educational and general rands (if not included above)	• • • • • • • • • • • • • • • • • • • •		
From auxiliary enterprises and activities funds (if not included above)		\$ 154.47	50

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.

	ne for Educational and General Purposes		TOTAL	CODE
	tudent fees ⁶ (for matriculation, laboratory, library etc., but NOT including fees for auxiliary enterprises and activities, such as athletics, infirmary etc., given in items	271747 00		
		\$ 3/4040.00	\$ 371343.00	1019
	Extension departments		ф 	1017
F	Endowment ⁷ (interest, including income from 1862, and other public and private			
3		450000 -00	•	
1				1029
	From other endowment for restricted purposes		•	
J	Receipts from other public sources for current expenses:8	195920.00		
	Receipts from other public sources for current expenses: Federal appropriations	170000.00		
,	C. Iindiana and tay levies			
3			365920.00	1049
)	City or district appropriations or tax levies			
(Gifts and grants from private sources (including foundations, for current expenses):	5085750.00		
)	Permanent (recurring) grants from churches and boards Other grants (not automatically recurring) from churches and boards	8773215.87		
l	Other grants (not automatically recurring) from churches and boards			
2	Estimated salary equivalent of nonsalaried personal service rendered Other gifts	2417174.00	16276139.87	1039
3	Other gifts	• • • • • • • • • • • • • • • • • • • •		
4	A	6000000.00		
5	Deutel school		34065889.73	1049
5	Others (itamica)			
	Receipts from other sources for educational and general purposes:10	51627.45		
7		76268 30		
8	Net income from rented property (excluding residence halls)	472136.03	600031.78	. 1049
9	Other courses	TI CTOU OU		. 10.12
7				
20	Total educational and general receipts (Transfer total to table 2.)	\$52,626,165.98	\$52626165.98	1099
nco	Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in receipts from student fees for these purposes. Give figures even though not handle	edicated including	, , , , , , , , , , , , , , , , , , , 	. 1099 CODE
nco re	Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in ceipts from student fees for these purposes. Give figures even though not handle fice.)	ndicated, including	TOTAL	CODE
nco re of	Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in ceipts from student fees for these purposes. Give figures even though not handle fice.)	ndicated, including d through college	TOTAL . \$627,750.00	CODE
nco re of	Total educational and general receipts (Transfer total to table 2.) Tome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in ceipts from student fees for these purposes. Give figures even though not handle fice.) Residence halls	ndicated, including d through college	TOTAL . \$627,75000	CODE
ncc re of	Total educational and general receipts (Transfer total to table 2.) Tome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in ceipts from student fees for these purposes. Give figures even though not handle fice.) Residence halls	ndicated, including d through college	TOTAL \$627,750.00 2929500.00 167836.17	CODE 1. 1111 1. 1112
ncc re of	Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in ceipts from student fees for these purposes. Give figures even though not handle fice.) Residence halls	ndicated, including d through college	TOTAL . \$627,750.00 2929500.00 167836.17 458644.40	CODE 1. 1111 1. 1112 1. 1121 1. 1122
oncore of 21 22 23 24	Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in ceipts from student fees for these purposes. Give figures even though not handle fice.) Residence halls Dining halls Student hospital or infirmary College bookstore	ndicated, including d through college	TOTAL . \$627,750.00 2929500.00 167836.17 458644.40	CODE 1. 1111 1. 1112 1. 1121 1. 1122 1. 1123
necore of 21 22 23 24 225	Total educational and general receipts (Transfer total to table 2.) Ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in ceipts from student fees for these purposes. Give figures even though not handle fice.) Residence halls Dining halls Student hospital or infirmary	ndicated, including d through college	TOTAL . \$627,750.00 2929500.00 167836.17 458644.40	CODE 1. 1111 1. 1112 1. 1121 1. 1123 1. 1124
0 recoff 21 22 23 24 25 26	Total educational and general receipts (Transfer total to table 2.) Ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in ceipts from student fees for these purposes. Give figures even though not handle fice.) Residence halls Dining halls Student hospital or infirmary	ndicated, including d through college	TOTAL . \$627,750.000	CODE 1. 1111 1. 1112 1. 1121 1. 1122 1. 1124 1. 1125
0 re of 1 2 3 4 25 66	Total educational and general receipts (Transfer total to table 2.) Ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in ceipts from student fees for these purposes. Give figures even though not handle fice.) Residence halls Dining halls Student hospital or infirmary	ndicated, including d through college	TOTAL . \$627,750.000	CODE 1. 1111 1. 1112 1. 1121 1. 1122 1. 1124 1. 1125
21 22 23 24 25 26 27	Total educational and general receipts (Transfer total to table 2.) Ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in ceipts from student fees for these purposes. Give figures even though not handle fice.) Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.)	ndicated, including d through college	TOTAL . \$627,750.000	CODE 1111 1112 1112 1121 1123 1124 1125
0 recoff 1 2 2 3 4 25 26 27	Total educational and general receipts (Transfer total to table 2.) Ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in ceipts from student fees for these purposes. Give figures even though not handle fice.) Residence halls Dining halls Student hospital or infirmary	ndicated, including d through college	TOTAL . \$627,750.000	CODE 1. 1111 1. 1112 1. 1121 1. 1123 1. 1124 1. 1125 1. 1129
21 22 23 24 25 26 27	Total educational and general receipts (Transfer total to table 2.) Ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in ceipts from student fees for these purposes. Give figures even though not handle fice.) Residence halls Dining halls Student hospital or infirmary	ndicated, including d through college of visiting teams.	TOTAL . \$. 627,750.00 . 2929500.00 . 167836.17 . 458644.40 . 54907.75 . \$ 4238638.32	CODE 1111 1112 1112 1121 1123 1124 1125
0 re of 21 22 33 24 25 26 27 228	Total educational and general receipts (Transfer total to table 2.) Ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in ceipts from student fees for these purposes. Give figures even though not handle fice.) Residence halls Dining halls Student hospital or infirmary	of visiting teams.	TOTAL . \$. 627,750.00 . 2929500.00 . 167836.17 . 458644.40 . 54907.75 . \$ 4238638.32	CODE 1. 1111 1. 1112 1. 1121 1. 1122 1. 1123 1. 1124 1. 1125 1. 1129
20 recoff 21 22 23 24 225 226 227 228 Inc	Total educational and general receipts (Transfer total to table 2.) Ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in ceipts from student fees for these purposes. Give figures even though not handle fice.) Residence halls	of visiting teams.	TOTAL \$.627,750.00 2929500.00 167,836.17 458,644.40 .54,907.75 .\$4238,638.32	CODE 1. 1111 1. 1112 1. 1121 1. 1122 1. 1123 1. 1124 1. 1125 1. 1199
20 recoff 21 22 23 24 225 226 227 228 Inc	Total educational and general receipts (Transfer total to table 2.) Ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in ceipts from student fees for these purposes. Give figures even though not handle fice.) Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.)	of visiting teams.	TOTAL . \$. 627,750.00 . 2929500.00 . 167836.17 . 458644.40 . 54907.75 . \$ 4238638.32	CODE 1. 1111 1. 1112 1. 1121 1. 1123 1. 1124 1. 1125 1. 1199
20 cncc of recoff 21 c2 c2 c3 c2 c4 c2 c5 c2 c7 c2 c8 c2 c9 c3 c0 c1	Total educational and general receipts (Transfer total to table 2.) Ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in ceipts from student fees for these purposes. Give figures even though not handle fice.) Residence halls	of visiting teams.	TOTAL \$ 627,750.00 2929500.00 167,836.17 458,644.40 54,907.75 . \$4,238,638.32 TOTAL	CODE 1. 1111 1. 1112 1. 1122 1. 1123 1. 1124 1. 1125 2. 1199
20 recoff 21 22 23 24 225 226 227 228 Inc	Total educational and general receipts (Transfer total to table 2.) Ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in ceipts from student fees for these purposes. Give figures even though not handle fice.) Residence halls	of visiting teams.	TOTAL \$.627,750.00 2929500.00 167,836.17 458,644.40 .54,907.75 .\$4238,638.32	CODE 1. 1111 1. 1112 1. 1123 1. 1124 1. 1125 1. 1199 CODE
20 recoff 21 22 23 24 225 226 227 228 Inc. 29 30 31	Total educational and general receipts (Transfer total to table 2.) Tome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in ceipts from student fees for these purposes. Give figures even though not handle fice.) Residence halls	of visiting teams.	TOTAL \$.627,750.00 2929500.00 167,836.17 458,644.40 .54,907.75 .\$4,238,638.32 TOTAL	CODE 1. 1111 1112 1122 1123 1124 1125 1129 CODE
20 Inco re of 21 22 23 24 225 226 27 28 29 30	Total educational and general receipts (Transfer total to table 2.) Ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in ceipts from student fees for these purposes. Give figures even though not handle fice.) Residence halls	of visiting teams.	TOTAL \$ 627,750.00 2929500.00 167,836.17 458,644.40 54,907.75 . \$4,238,638.32 TOTAL	CODE 1. 1111 1112 1122 1123 1124 1125 1129 CODE

TABLE 4 — EXPENDITURES FOR CURRENT PURPOSES⁴

	penditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL	CODI
	General administration and expense: 13	3.004.000.00		
5	General administrative offices	\$1,724258.94	1001140 00	
ó	General expense	156,890.13	\$1881149.07	201
	Resident instruction and departmental research: 14			
7	Colleges, schools and departments (including nonbudgeted research)	12450735.02		
3	Organized activities relating to instructional departments such as medical school hos-			
,	pitals, dental or legal clinics, creameries, museums etc	34121752.93	46572487.95	202
	Organized research, separately budgeted: 15			
•	Agricultural experiment station	389418.76		
9	Bureau of educational research	3000 .00		
)				
1	Others	750857.07	1143275.83	202
2	Extension (all extension services and correspondence courses): 16			
	Agricultural			
3	Agricultural			
4	Engineering			
5	General university extension courses	•		204
6	Others			20
7	Libraries (including salaries, other operating expenses and purchase of books and	959654.11	959654.11	204
	binding) ¹⁷	······		20
	Operation and maintenance of physical plant, and other general services: 18	1,296,663.45		
8	Physical plant	00000 70	1394920.17	20
9	Other general services	***************************************		20
0	TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.)	51951487.13	\$1 95 1 487 .13	20
•	A mount included above expended for:			
1		13634558.44		
2	Out (alarical operation and maintenance)	\$ 000,00		
3	For capital outlays (new equipment)	\$ 597470.97		
	A Admitted 11 (Cross former unless other	erwise indicated.		-
yx.	spenditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless other including all expenditures for salaries, other operating expenses and capital outlands through college office.)	ys from current	TOTAL	co
J.X.	funds. Give figures even though not handled through college office.)			
	funds. Give figures even though not handled through college office.)		\$627,750 <u>00</u>	
4	funds. Give figures even though not handled through college office.) Residence halls		\$ 627750.00 2929500.00	21 21
4 5	including all expenditures for salaries, other operating expenses and capture funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary.		\$_627,750.00 2929500.00 167836.17	21 21
4 5 6	Residence halls Dining halls Student hospital or infirmary.		\$ 627,750.00 2929500.00 167836.17 428111.96	21 21 21
4 5 6 6 7	Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares	of visiting teams	\$ 627,750.00 2929500.00 167,836.17 428,111.96 174,829.60	21 21 21 21
4 5 6 7 8	Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares	of visiting teams	\$ 627,750.00 2929500.00 167,836.17 428,111.96 1748,29.60 48,395.00	21 21 21 21 21
4 5 6 7 8 9	Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares	of visiting teams	\$ 627,750.00 2929500.00 167,836.17 428,111.96 174,829.60	21 21 21 21 21 21
4 5 6 7 8 9	Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities	of visiting teams	\$ 627,750.00 2929500.00 167,836.17 428,111.96 1748,29.60 48,395.00	21 21 21 21 21 21 21
4 5 6 7 8 9	Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares	of visiting teams	\$ 627,750.00 2929500.00 167,836.17 428,111.96 174,829.60 48,395.00 549069.10	21 21 21 21 21 21 21
4 5 6 7 8 9 0	Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities	of visiting teams	\$ 627,750.00 2929500.00 167,836.17 428,111.96 174,829.60 48,395.00 549069.10	21 21 21 21 21 21 21
4 5 6 7 8 9 0	including all expenditures for salaries, other operating expense captain funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Expenditures for Noneducational Purposes (except auxiliary enterprises and capital	of visiting teams	\$ 627,750.00 2929500.00 167,836.17 428,111.96 174,829.60 48,395.00 549069.10 \$4925491.83	21 21 21 21 21 21 21 21
4 5 6 7 8 9 60 51 E	including all expenditures for salaries, other operating expense captain funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Expenditures for Noneducational Purposes (except auxiliary enterprises and capital appropriate contents of the conten	of visiting teams	\$ 627,750.00 2929500.00 167,836.17 428,111.96 174,829.60 48,395.00 549,069.10 \$49,254,91.83	21 21 21 21 21 21 21 21 21 21
4 5 6 7 8 9 60 51 E	including all expenditures for salaries, other operating expension capture funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Expenditures for Noneducational Purposes (except auxiliary enterprises and capital Annuities	of visiting teams	\$ 627,750.00 2929500.00 167,836.17 428,111.96 174,829.60 48,395.00 549069.10 \$4925,491.83	21 21 21 21 21 21 21 21
4 5 6 7 8 9 60 51 E	including all expenditures for salaries, other operating expense capture funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Expenditures for Noneducational Purposes (except auxiliary enterprises and capital Annuities Interest on loans.	of visiting teams l outlays)	\$ 627,750.00 2929500.00 167,836.17 428,111.96 174,829.60 48,395.00 549069.10 \$4925,491.83	21 21 21 21 21 21 21 21 21 21
4 5 6 7 8 9 60 51 E	including all expenditures for salaries, other operating captures to funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Expenditures for Noneducational Purposes (except auxiliary enterprises and capital Annuities Interest on loans. Financial campaigns	of visiting teams l outlays) to institution or	\$ 627,750.00 2929500.00 167,836.17 428,111.96 174,829.60 48,395.00 549069.10 \$4925,491.83	211 211 211 211 211 211 211 212 212 212
4 5 6 7 8 9 0 61 E 62 63 64 65 5	including all expenditures for salaries, other operating expended funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Expenditures for Noneducational Purposes (except auxiliary enterprises and capital Annuities Interest on loans. Financial campaigns Fellowships, scholarships, and other student aid NOT involving services	of visiting teams l outlays) to institution or	\$ 627,750.00 2929500.00 167,836.17 428,111.96 174,829.60 48,395.00 549069.10 \$4925,491.83	21 21 21 21 21 21 21 21 21 22 22 22 22 2
4 5 6 7 8 9 60 51 E	including all expenditures for salaries, other operating expenditures for salaries, other operating expenditures for funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Expenditures for Noneducational Purposes (except auxiliary enterprises and capital Annuities Interest on loans. Financial campaigns Fellowships, scholarships, and other student aid NOT involving services repayment Other purposes	of visiting teams l outlays) to institution or	\$ 627,750.00 2929500.00 167,836.17 428,111.96 174,829.60 48,395.00 549069.10 \$4925,491.83	211 211 211 211 211 211 212 212 212 212
4 5 6 7 8 9 60 51 E 52 53 54	including all expenditures for salaries, other operating expenses the funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Expenditures for Noneducational Purposes (except auxiliary enterprises and capital Annuities Interest on loans Financial campaigns Fellowships, scholarships, and other student aid NOT involving services repayment Other purposes	of visiting teams l outlays) to institution or	\$ 627,750.00 2929500.00 167,836.17 428,111.96 174,829.60 48,395.00 549069.10 \$4925,491.83	21 21 21 21 21 21 21 21 21 21 22 22 22 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. 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.

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. 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

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 discovered to the students and perhaps others and are discovered to the students and perhaps others and are discovered to the students are discovered to the students and perhaps others. 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

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 medine which is be applied directly toward noneducational expenses other applied directly toward 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.

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 institu-tion, also all expenses which are of a general character and which do not relate to any specific division of the institu-tion, not including, however, the expenditures of the general library or the operation and maintenance of the physical

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

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

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

ar 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 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.

NamePosition
Affidavit of presiding officer
COUNTY OF
COUNTY OF
being duly sworn, deposes and says that he is the presiding officer of
or 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
rue 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 thisday of1944
Notary Public

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF WEST CHINA UNION UNIVERSITY 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? ARFMS. 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		
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	ANNUAL STATISTICAL REPORT	r of the trustees of CHINA
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; churchX If church, affiliated with what religious denomination? ABFMS, MEM, FSC, CMS,; private, independent of churchX Item 1 Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer session: liberal arts, applied science. 182, graduate, law, veterinary, pharmacy	WEST CHINA UNION UNIVERSITY	Located at Chengtu, Szechwan, N. Y.
Type of control (check one): State; city or district; county; church	for year ending Ju	ne 30, 1944
Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer session: https://doi.org/10.1001/html.182, medicine	Type of control (check one): State; city or district; creating or district; creating or district; creating or district; private, index or creating or district; private, index or creating or creatin	county; church II church, anniated with what
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.S. 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.	Item 1 Days of regular classroom instruction including half-day sessions, excluding architecture, education 182, medicine 182, applied-sci pharmacy	entistry 182
medicine L.G. Kilborn, M.A., N.D., Ph.D. veterinary dentistry A. W. Lindsey, D.D.S., M.Sc., How many officers of instruction were employed full time: men. 117	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	Secretary Vice-Chancellor, H. D. Robertson, B.A. applied science H. L. Chang, B.S., M.A. graduate
"Faculty	How many officers of instruction were employed full time: men How many on part time: men	117 women 40 total 157 time: men 13 women 4 total 17 deans, registrars, financial officers, librarians and other officers,
	"Faculty	/

Course	Profe	essors	ciate a	t, asso- nd ass't	Instr and	uctors tutors	Lec	turers		ass'ts on g force	Т.	otal
00000	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men_	Women
Liberal-arts- and-science Arts	3.3	2	6	6.	10.	13			3	<u>1</u> .	52	22
Architecture												
Graduate								-				
Education								-				
Law												-
Medicine	10	1	12	4.	20	9			3	11.	45	15.
Veterinary												
Science	15	4	2	۵.	7.	7			11	4	35	15
Dentistry	3.	o	4	1	12	3			3	<u>O</u> .	22	4.
						-			.			
bTotal	61	7	24	11.	4.9	32			20.	6.	154	56.
Duplicates												
University total	61	7	24	11.	49	32			20.	6	154	56.

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.)		Medi	cine		Dent	tistry	7	Uncle	ssif:	ied		,	
Ciussus	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		106		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						
Sixth Year -Unclassified							29	11	40	5		8						
Graduate							3.00	70	947	54	30	84	33	30	63			
Grand total	231	150	381	169	117	286	169	78	247	54	30	04	33	30	0.			

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

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

Item 4 Degrees conferred

								First Deg	rees on
	В.А.	aB.S.	M.D.	DDS_					
en	21	12	28	9	 	 	 	 	
omen	22	12	10	_1_				 	
Total since last report	43	24	38	10					

				Higher De	grees	
				On Examin	nation	
	M.A.	M.S.	Ph.D.			Total
Ien						
Vomen						
Total since last report						

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

				I -						m . 1	15	Women	Total	Men	Women	Total	Men	Women	Total	Men	
		Men	Women	Total	Men	Women	Total	Men	Women	Total	Men		1 otal	Men	- VV OMEN						-
																					-
						• ••••															
																				-	-
									-				······								
						-															
								-													
												<u> </u>		<u> </u>				<u> </u>			
	Completion	of Cour	rses in l	Residen	ce																
																		T	otal		
									-										70		
									_										45	-	
•																			115	=	
	Li gradua	umber of beral art te, men;	f stude ts, men , veterii	wome	nen	en; edu , wo	; apposition,	plied s	cience,	men	1										
			N	Name					I	egree					Re	sidence					
				•••••			•••••		•						••••••	•••••	••••••	•••••••			

																						Total	
	Women	Total	Men	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
			II			<u>.</u>					1	II.				Dug	olicates						
																Uni	iversity	total.			656	405	1061

Item 6 Library
106,834 Chinese
Number of volumes in library; pamphlets
reference? 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 i
library 178,543
Item 7 Miscellaneous
Give number of years in each course: hberal arts4, applied science4, architecture,
graduate, education4, law, medicine7, veterinary, dentistry 7,
Number of days session in summer courses

		Nun	nber of tead	hers	Nun	ber of stud	lents
		Men	Women	Total	Men	Women	Total
Summer courses .			,				
	[correspondence						
Extension courses	class extension						
Secondary or acad	emic						

To whom should correspondence regarding	this report be addressed?
Name	Position
Affidavit of presiding officer	
COUNTY OF	
for which the foregoing report is made. York State Education Department, the	is the presiding officer of
	^a President of
Subscribed and sworn to before me thisday of	1944
	Notary Public

a Or corresponding officer.

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

1944-45

ANNUAL STA	TIST	CICAL	REP	ORT	OF T	HE T	RUST	EES	OF		Chin	a
WEST CHINA UNION UNIVERS							ocated	at Chen	gtu,S	zechwar	12	MXXXX
				g June								
This annual report is required by law	to be	transm	itted to	the St	ate Ed	ucation	Depart	ment o	n or b	efore Ju	ily 1, 1	i945 th what
Type of control (check one): State religious denomination? ABFMS, MEM, F	scity cl	r distric	ct private	; cou:	nty ident o	; cı f church	urcn		11 Citui	CII, aiiiii	ated wi	ili what
Item 1												
Days of regular classroom instruction incluarchitecture, education.183, 1	iding h	alf-day	sessions	, excludi	ng Satu	irdays at	nd sum	ner sess	ion: bit	exad arts	183	,
pharmacy Number of Sature	nedicino day ses	sions	36	de	entist	ry 183	laic	, 10		, ,		
President Lincoln Dsang, M.A., D Registrar Dean of Studies, S. H. Deans — Where Rarts C. S. Lo, M. A architecture education medicine L. G. Kilborn, dentistry A. W. Lindsa L.D.S., F.A How many faculty members were empl How many on part time: men. 26 Those employed part time were the equ Number of officers employed in general excluding clerks) men. 22. women. 1	M.A., y, D. oyed fu wom uivalent admin	M.D., D.S., all time: en	Ph.D. M.Sc., to men to many (president)	gra law vet Brown tal 33 full time lent, dea	duate duate erinary ursar, wome	W. W.	Smal tot	hang, 1, B.C al 165	BaSa.,	Rober M.A. total 1	1	
	Prof	essors	ciate a	et, asso- nd ass't		uctors tutors	Lec	turers	Other teachi	ass'ts on ng force	To	otal
Course	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
kidexad arts xxxdxscisexx	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			 									
Şcience	15	2	4	2	7	7			10	4	36	15.
Dentistry	3	0	4	2	12	3		-	5		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.

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 nee

	(B.	A XXXXX	rts C&X	Sci	ence		Med	licin	е	De	ntist				m-4-1	Men	Women	Total
Classes	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total			
T	109	66	175	104	78	182	13	8	21	12	5	.17						
Freshman, 1st year	85	57	142	50	35	85	22	13	35	4.	5	9						
Sophomore, 2d year	56	48	104	19	29	48	19	9	28	9	2	11						
Junior, 3d year Senior, 4th year	56		88	9	8	17	30	13	43	10	5	15						
Total																		
Unclassified							21	14	35	5_	6	11						
Graduate, 5th yr or more 6th year			-	-	-		3		3	3	5	8	4					
Grand total	321	203	509	182	150	332	108	57	165	43	28	71	1	<u></u>	<u> </u>	<u> </u>		

Number of above total attending full time: men 639 women 438 total 1077 ; on part time: men women

							First Deg	rees on
	В.А.	aB.S.	M.D.	DDS				
Ien	41	16	30	5		 		
omen	29	18		5		 		
Total since last report		34	45	10				
	11							
						Non	-Degree I	iplomas
	R.N.					Non	-Degree I	Diplomas
Ien	R.N.					 Non	-Degree I	Piplomas

	Higher Degrees								
		On Examination							
	М.А.	M.S.	Ph.D.			Total			
1en									
Nomen Total since last report									

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

																					Total	
omen	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	M en	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total
																				238	157	
•••••							•••••													161	110	
																				103	88	
																				105	58	
																				-		
											-							-		26	20	
																					120	†
			<u> </u>		<u> </u>		1							li						639	438	
															Dup	olicates						
															Uni	versity	total.					
				N L women	umber iberal	arts, m ; grad	idents en	, nen	women , w	omen.	; a ₁		science, tion, n	nen	, w							
				women medic Item Note the second of the se	iberal n ine, m 6 Li Numbe ence? his show	arts, m; graden; brary r of vo	dents den	men in libr for len	women , w ; 110, 21, ary ading? or the yea	omen 534 012 ar. One	ary, m Chin Fore; pam book let	ese ign Num nt 10 time	tion, n, wo	men nen omen	, w	omen	. Is	law,	nen	free to	women.	blic fo
				women medic Item Note the second of the se	iberal n ine, m 6 Li Numbe ence? his show	arts, m; graden; brary r of vo	dents den	men in libr for len	women , w ; 110, 21, ary ading? or the yea	omen 534 012 ar. One	ary, m Chin Fore; pam book let	pplied s ; educat nen ese ign phlets Num nt 10 time	tion, n, wo	men nen omen	nes issu	omen ed for l ber i	. Is thome	your liluse 76 d for	orary f	free to	the pu	blie fo
				women medic Item Note the second of the se	iberal n ine, m 6 Li Numbe ence? his show	arts, m; graden; brary r of vo	dents den	men in libr for len	women , w ; 110, 21, ary ading? or the yea	omen 534 012 ar. One	ary, m Chin Fore; pam book let	ese ign Num nt 10 time	tion, n, wo	men nen omen	nes issu	ed for i	. Is thome	your lil	orary f	ing	the pu	blic for prary 179,4
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				women medic Item Note the property of the pr	iberal n 6 Li Number cace? 7 So	arts, m; grad en brary r of vo	dents den	men in libr for len alation for	women, w; ll0, ary ading? or the yea	omenveterin 534 012 ar. One demic	ary, no Chin Fore; pam book let	ese ign phlets Num t 10 time	tion, n, wo	men 185 volun 10 not	nes issu-	ed for interest of the women	. Is thome achers	your lil	orary f	ing	the pu	blic for prary 179,4
				women medic Item Item Item Summ	iberal n 6 Li Number nce? 7 So Number	arts, m; grad en brary r of vo	dents den duate, 1, wo dumes dumes dumes dire circums sexten days sess	in libr	women, w; 110, 21, ary dding? and aca summe	omenveterin 534 012 ar. One demic	ary, no Chin Fore; pam book let	ese ign phiets Num nt 10 time	tion, n, wo	menomen	Numb	ed for i	. Is thome sachers	your lil	orary f	umber	the pu	blic for prary 179,4

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To whom should correspondence regarding	ng this report be addressed?
Name	Position
Affidavit of presiding officer	
COUNTY OF	· · · · · · · · · · · · · · · · · · ·
for which the foregoing report is made. York State Education Department, the	he is the presiding officer of
	^a President of
Subscribed and sworn to	
before me thisday 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 CHENGTU, 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.

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TABLE 1-STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

	CODE	FUNDSa (1)	*LIABILITIES ^b (2)	$_{\text{TOTAL}}(1)+(2)$
			(8X29)	(8X39)
Current funds (item 1) General	8199	\$ 11,072,917	\$	\$ 11,072,917
Restricted	8299	2.804.831		2,804,831
Endowment funds (item 2)	8399 8499			
Funds functioning as endowment (item 3)				
Loan funds (loanable principal (item 5)	8699			
Plant funds		12,421,934		12,421,934
Funds invested in plant (item 6a)	3799 5899	7,629		7,629
Plant funds unexpended (item 6b)				
Undesignated funds	8099			
Total institutional funds and liabilities		\$.26,307,311	\$. \$ 26,307,311

Items 2, 3, 4 and 5.

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

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

	CODE		TOTAL
Balance, beginning of year General (unrestricted) funds	1001 1002	\$ 247 , 28	\$ 247,285
Current income (See table 3) Educational and general	1099 1199 1299 2099 2199 2299	\$353,235,539 48,616,158 7,898,773 409,750,47 340,186,645 51,556,598 7,181,595 398,924,83	
Excess or deficiency of income for year Other additions and deductions (net) Balance at end of year Consisting of ²⁰ General (unrestricted) funds (Transfer to table 1) Restricted funds (Transfer to table 1)	6199 7199 8999 8199 8299	11,072,9	11,072,91

· · · · · · · · · · · · · · · · · · ·	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			\$	\$
Public appropriations Private gifts and grants Earnings and profit on investment credited to principal account	2,200,000			

Statement of Nonexpendable Funds¹

Transfers from current funds to nonexpendable funds ... TOTAL \$ 2,804,831 Deductions during year (specify) Balance at end of year20 (Transfer to table 1) \$ 2. 804. 831. \$

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

b Funds borrowed 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.

		TOTAL	CODE
Value of plant at beginning of year		11,117,142	3011
Value of plant at beginning of year		1,304,792	3021
Additions during year		\$ 12,421,934	3099
TOTAL Deductions during year			3031
t -1t et end of year (Details given helow)			3041
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
ALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item			
ah aura)		\$ 360,459 7,307,518	3791
Value of grounds		7,307,518	3792
Value of all buildings		4,753,957	3793
Value of all equipment, including libraries			3794
Value of all dormitories, included above			
Item 6b Statement of Unexpended Plant Funds ³		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:			
i-tions and tow levies:			
Public appropriations and tax levies: Federal	\$		
Federal State			
State County			
County City and district		***************************************	4021
City and district		28,325	4022
Other sources (earnings and profits on investments)			4023
Other sources (earnings and profits of investments)			
Fransfers or expenditures from current funds (not loans):	1 283 942		
From educational and general funds		1 283 9/2	403
From auxiliary enterprises and activities funds		2,200,742	404
Other receipts for plant extensions (describe):			
Loans for plant extension		s 1,312,421	4000
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds).		\$ 192129421	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	CODI
	\$	•	
New buildings Additions to existing buildings Improvements other than buildings	20,850	1	
Improvements other than buildings	20,700		
Improvements other than buildings New equipment	3 055 301		
New equipment	L. 255.95.14.	. 1 30/ 70	2 50
From cuatational and government of the former (if not included above)		\$\$\$\$	50.
			-J 5U
From educational and general funds (if not included above) 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 (Transfer to table 1, column 1)		\$ 7,62	9 58

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.

Inc	ome 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)	. 1 226 202		
1	Resident departments	\$ 192209202	, 1,226,383	1019
2	Extension departments		\$	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)	0.700.000		
1	From other endowment for general purposes	2,700,000	6 053 680	1000
	From other endowment for restricted purposes	٥٥٥ و رور و و	٥٥٥٥ووووو	1029
	Receipts from other public sources for current expenses:8	270 000		
,	Federal appropriations	750,000		
7	State appropriations and tax levies(Prov	120,000		
3	County appropriations and tax levies			1040
)	City or district appropriations or tax levies		420,000	1049
	Gifts and grants from private sources (including foundations, for current expenses):	30 150 700		
)	Permanent (recurring) grants from churches and boards	11 461 930		
1	Other grants (not automatically recurring) from churches and boards	44,004,027		
2	Estimated salary equivalent of nonsalaried personal service rendered Other gifts	D 054 300	61 200 mg	
3	Other gifts	1,420,429	04,517,110	1039
	Sales and services of educational departments (gross income):9			
4	Agriculture	30000:000		
5	D 11 1 1 1		279,132,931	
6	Others (itemize) Hospital, Pharm. Labs, hiology, sups.service	248,041,071	217,132,731	1049
	Receipts from other sources for educational and general purposes:10	ama #07		
7	Interest on current funds	273,591		
8	Net income from rented property (excluding residence halls)	7 710 004	0 000 907	
9	Net income from rented property (excluding residence halls) Other sources	1,749,230	2,022,021	1049
0	Total educational and general receipts (Transfer total to table 2.)	\$353.235.539	\$ 353,235,539	1099
r	ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise indeceipts from student fees for these purposes. Give figures even though not handled ffice.)	dicated, including through college	TOTAL	CODE
			\$ 5,280,000	1111
	Residence halls			
2	Dining halls		77777	1112
3			344,144	1112
4	College bookstore		1,874,417	1122
4	College bookstore	of visiting teams	1,874,417 150,000	1122
4 5	College bookstore	of visiting teams	1,874,417 150,000 267,600	1122 1123 1124
4 5 6	College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities	of visiting teams	1,874,417 150,000 267,600	1122 1123 1124
4 5 5 7	College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities	of visiting teams	1,874,417 150,000 267,600	1112 1121 1122 1123 1124 1125 1199
4 5 6 7 8	College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities Total (Transfer total to table 2.)	of visiting teams	1,874,417 150,000 267,600	1122 1123 1124 1125
4 5 6 7 8	College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities	of visiting teams	1,874,417 150,000 267,600	1123 1123 1124 1125 1199
4 5 6 7 8	College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities Total (Transfer total to table 2.) Tome to be Used for Noneducational Purposes 12 (excepting auxiliary enterprises and activities and capital outlays) Income from investments (interest):	of visiting teams	1,874,417 150,000 267,600 \$ 48,616,158	1122 1123 1124 1125
4 5 6 7 8	College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities Total (Transfer total to table 2.) come to be Used for Noneducational Purposes 12 (excepting auxiliary enterprises and activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity)	of visiting teams	1,874,417 150,000 267,600 \$ 48,616,158	1123 1123 1124 1125 1199
4 5 6 7 8 no	College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities Total (Transfer total to table 2.) Tome to be Used for Noneducational Purposes 12 (excepting auxiliary enterprises and activities and capital outlays) Income from investments (interest):	of visiting teams	1,874,417 150,000 267,600 \$ 48,616,158	1122 1123 1124 1129 1199
4 5 6 7 8 no	College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities Total (Transfer total to table 2.) come to be Used for Noneducational Purposes 12 (excepting auxiliary enterprises and activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity) For fellowships, scholarships, and other student aid (not loans) when NO service is required in return.	of visiting teams	1,874,417 150,000 267,600 \$ 48,616,158	1122 1123 1124 1129 1199
4 5 6 7 8 no	College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities Total (Transfer total to table 2.) come to be Used for Noneducational Purposes 12 (excepting auxiliary enterprises and activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity) For fellowships, scholarships, and other student aid (not loans) when NO service is required in return.	of visiting teams	1,874,417 150,000 267,600 \$ 48,616,158 TOTAL	1122 1123 1124 1129 1199
4 5 6 7 8 no	College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities Total (Transfer total to table 2.) come to be Used for Noneducational Purposes 12 (excepting auxiliary enterprises and activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity) For fellowships, scholarships, and other student aid (not loans) when NO service is required in return. From gifts to be used for scholarships, student aid etc. (not loans) when NO	\$ 68,500	1,874,417 150,000 267,600 \$ 48,616,158	1122 1123 1124 1129 1199
4 5 6 7 8 Inc	College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities Total (Transfer total to table 2.) Tome to be Used for Noneducational Purposes 12 (excepting auxiliary enterprises and activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity) For fellowships, scholarships, and other student aid (not loans) when NO service is required in return. From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return.	\$ 68,500	1,874,417 150,000 267,600 \$ 48,616,158 TOTAL	1122 1123 1124 1125 1199 CODE
4 5 6 7 8 inc	College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities Total (Transfer total to table 2.) come to be Used for Noneducational Purposes 12 (excepting auxiliary enterprises and activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity) For fellowships, scholarships, and other student aid (not loans) when NO service is required in return. From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return. Other receipts for noneducational purposes.	s	1,874,417 150,000 267,600 \$ 48,616,158 TOTAL \$ 68,500 7,830,273	1122 1123 1124 1129 1199 1211 1211 1211
4 5 6 7 28	College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities Total (Transfer total to table 2.) Tome to be Used for Noneducational Purposes 12 (excepting auxiliary enterprises and activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity) For fellowships, scholarships, and other student aid (not loans) when NO service is required in return. From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return.	\$	1,874,417 150,000 267,600 \$ 48,616,158 TOTAL \$ 68,500 7,830,273	1122 1123 1124 1129 1199 CODE

TABLE 4 - EXPENDITURES FOR CURRENT PURPOSES

	from general current funds)		
(General administration and expense: 13		
	General administrative offices	70/	
	General administrative offices \$ 6,381,863 General expense 405,263	6,787,126	2019
	Colleges, schools and departmental research: 41,748,868		
	Organized activities relating to instructional departments, such as medical school hos-	222 207 587	
	pitals, dental or legal clinics, creameries, museums etc	J22 92 71 9 70 1	2029
	Organized research, separately budgeted: 15		
	Agricultural experiment station. Bureau of educational research. 520,820 10,000	-K-	
	Bureau of educational research		
	Ti ' ' ' ' - '	0.000.000	
	Others	3,202,807	2029
	Extension (all extension services and correspondence courses): 16		
	Agricultural		
	Engineering		
	General university extension courses	2 501 900	
	General university extension courses	3,371,071	2049
	- " ' ' 1. 1		
	4.219.747		2049
	Operation and maintenance of physical plant, and other general services: 18 Physical plant	/ 307 228	
	Physical plant	4,501,220	
	Other general services		2039
	TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.) \$340,186,645	840.186.645	2099
	Amount included above expended for: Administrative and professional salaries. Other personal services (clerical, operation and maintenance). \$49,122,906 \$2,854,202 \$1,255,374		
	Administrative and professional salaries		
3	Other personal services (clerical, operation and maintenance) For capital outlays (new equipment)		
	Additional (Gross figures unless otherwise indicated.		
xI	including all expenditures for salaries, other operating expenses and capital outlays from current funds. Give figures even though not handled through college office.)	TOTAL	COD
_		\$ 5,280,000	211
1	Residence halls Dining halls	\$ 5,280,000 40,700,000	211
5	Dining halls	344,141	212
6	Student hospital or infirmary	1,932,869	212
7	Athletics (if handled separately from physical education budget) excluding shares of visiting teams	666,466	212
8	Athletics (it handled separately from physical education budget) distributing the Student unions	309,350	212
9	Student unions Other activities	2,323,772	212
0		\$.51,556,598	219
1	Total (Transfer total to table 2.)	بالجارب والكارب والكارب	21.
Ξx	penditures for Noneducational Purposes10 (except auxiliary enterprises and capital outlays)	TOTAL	COD
		\$	22
2	Annuities	•	22
3	Interest on loans		22
54	Financial campaigns		
55	other student aid NOT involving services to institution of	\$ 7,181,595	22
	repayment	\$	22
	Other purposes	•	
00		. M 141 FAF	~~
66 67	Total (Transfer total to table 2.)	\$ 7,181,595 \$398,924,838	22

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 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 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

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 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 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 ditions, 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 income should be made for maximum leases through inchility to should be made for maximum losses through inability to

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.

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 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 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 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 (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 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

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.

(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.

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 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 expenditures on account or 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.

16 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

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

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 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

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

campaign for the purpose of faising funds (expense of fegural ar 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 on prizes where service to the instilowships, 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

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

NamePosition
Affidavit of presiding officer
STATE OF NEW YORK COUNTY 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
Notary Public

AFFIDAVIT OF ASSISTANT SECRETARY OF BOARD OF GOVERNORS

State of New York)
(as
County of New York)

C. A. EVANS, being duly sworn, deposes end 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, 144 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

WEST CHINA UNION UNIVERSITY

Located 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.

dentwistry: 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 172

How many on part time: men 42 women 15 total 57

Those employed part time were the equivalent of how many full time: men 14 women 5 TOTAL 19

Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, (excluding clerks) men 16 women 2 total 18

FACULTY

Course	Profe Men	Women		Asso- nd Ass't sors Women		ructors tutors Women	Lectu Men	Women	The state of the s	ners W.	<u>То</u>	tal W.
Arts	251/6	$6^2/3$	6	4	13	71/3			7	4	51%	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	1 57 ¹ /6	13 ² /3	24	13	45	151/3			37	13	163 ¹	6 55
Classes	Arts M. W.	Total	Scie	TUDENTS ence Total	Medi M. W	icine Total	Der M•	ntistry W. Tot	al	М.	Tota W.	1
Soph., 2nd yr.	ear 166 98 141 81 150 78		222 151 128 76 37 47	204]	23 16 .7 11 24 9	39 28 33	4 10 8	8 12 5 15 4 12	5 ;	296	173	688 469 357

	Arts				STUDENTS (Cont'd.) Medicine			Dentistry			tal	
Classes	м.	W.	Tot.	M.	W.	Tot.	М.	W.	Tot.	М.	W.	Tot.	M.	W.	Tot.
Sr., 4th yr. Tot. 5th yr.	94	58	152	27	38	65	26 21	19 14	45 35	6 10	5 2	11 12	153 31	120 16	273 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	116	4 74	1 1909

	B.A.	B.S.	M.D.	D.D.S.	TOTAL		
Men	53	15	19	5	92	1	
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