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Girling
Administrative
Annual reports to New York
State Department of Education
1944-1949

Colleges and professional and technical schools

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

Ginling College Located at Chengtu, Szechwan, China

FOR THE YEAR ENDING JUNE 30, 1944

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

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

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

Item 1

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer sessions155...; number of Saturday sessions 35.....

Item 2 Faculty and employes

Names of officers of faculty June 30, 1944

President.....Wu Yi-fang..... Dean.....Ruth M. Chester.....
Registrar.....Mrs. Shao Bao Fu-nien..... Secretary.....Mrs. H. B. Whittington.....

Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, excluding clerks) men.....1..... women.....7..... total.....8.....

^a No. of officers of instruction

	Men	Women	Total	
Full professors.....	<u>3</u>	<u>11</u>	<u>14</u>	How many officers of instruction were employed full time: men..... <u>1</u> women..... <u>31</u> total..... <u>32</u>
Adjunct, associate and ass't professors	<u>3</u>	<u>14</u>	<u>17</u>	
Instructors and tutors.....	<u>1</u>	<u>7</u>	<u>8</u>	How many on part time: men..... <u>4</u> women..... <u>13</u> total..... <u>17</u>
Lecturers.....				Those employed part time were the equivalent of how many full time: men..... women..... total.....
Other assistants on teaching force.....	<u>8</u>	<u>2</u>	<u>10</u>	
^b Total	<u>15</u>	<u>34</u>	<u>49</u>	

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

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

Item 3 Students. Number and classification of students

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

CLASSES	Arts (B. A.)			Science (B. S.)			Phys. Ed. Short course						Total		Grand total
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	
Freshman, 1st year.....															102
Sophomore, 2d year.....															91
Junior, 3d year.....															33
Senior, 4th year.....															41
Total.....															267
Phys. Ed. Unclassified.....															10
Fifth year and above or graduate students.....															22
Grand total.....		200		89			10								299

Number of above total attending full time: men..... women..... total.....; part time: men..... women..... total..... **All are full-time students.**

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

Item 4 Degrees conferred

	aFirst degrees on completion of courses in residence						aHigher degrees					
	B.A.	B.S.				Total	M.A.	M.S.	Ph.D.			Total
Men.....												
Women.....	27	11				38						
Total since last report.....												

Item 5 Graduates

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

Recipients of honorary degrees conferred without examination

Name	Degree	Residence

Item 6 Library

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

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

aInsert in blank spaces any other degrees.

Item 7 Miscellaneous

Give number of years in each course: liberal arts...4....., applied science...4....., architecture....., graduate....., education....., law....., medicine....., veterinary...Phys., Educ. Short Course 2

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

	Number of teachers			Number of students		
	Men	Women	Total	Men	Women	Total
Summer courses.....						
Extension courses {						
Rural & urban						
correspondence .. Service.....		11	11			
class extension.....						
Secondary or academic.....						

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

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

Affidavit of presiding officer

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

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

Subscribed and sworn to before Vi-fang Wu

me this.....day of.....1944 President of Ginling College

AFFIDAVIT OF SECRETARY OF THE BOARD OF FOUNDERS

STATE OF NEW YORK }
COUNTY OF NEW YORK } **

CORNELIA S. MILLS, being duly sworn, deposes and says that she is the Secretary of the Board of Founders of Ginling College for which the attached statistical report for the year ending June 30, 1944 was made; that this report has been signed by the presiding officer of the institution, President Wu Yi-fang; that this report has been prepared in accordance with the instructions of the New York State Education Department; that the statements therein she verily believes to be in all respects true, and that exact copies of these reports have been filed with the permanent records of the institution.

Secretary

Subscribed and sworn to before me
this 15th day of June, 1945.

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

GINLING COLLEGE Located at Chengtu, Szechwan, China
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.

Note: All investments and property are kept on the records at the par value of the Chinese dollar - and not at the present depreciated figure. All items in Chinese currency. Average exchange for the year 40:1

TABLE 1—STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES [27]

	CODE	FUNDS ^a (1)	*LIABILITIES ^b (2)	TOTAL (1)+(2)
			(8X29)	(8X39)
Current funds (item 1)				
General	8199	\$ 37,017	\$	\$ 37,017
Restricted	8299			
Endowment funds (item 2).....	8399	431,693		431,693
Funds functioning as endowment (item 3).....	8499			
Annuity funds (item 4).....	8599			
Loan funds (loanable principal (item 5).....	8699			
Plant funds				
Funds invested in plant (item 6a).....	3799	1,831,368		1,831,368
Plant funds unexpended (item 6b).....	5899	20,769		20,769
Agency funds	8999			
Undesignated funds	8099			
TOTAL INSTITUTIONAL FUNDS AND LIABILITIES.....	8X19	\$ 2,320,847	\$	\$ 2,320,847

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

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

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

	CODE			TOTAL
Balance, beginning of year				
General (unrestricted) funds	1001		\$ 6,602	
Restricted funds	1002			\$ 6,602
Current income (See table 3)				
Educational and general	1099	\$ 4,822,956		
Auxiliary enterprises and activities	1199	1,702,772		
Other noneducational income	1299	455,939	6,981,667	
Current expenditures (See table 4)				
Educational and general	2099	4,502,629		
Auxiliary enterprises and activities	2199	1,983,484		
Other noneducational expenditures.....	2299	465,139	6,951,252	
Excess or deficiency of income for year.....	6199			30,415
Other additions and deductions (net).....	7199			
Balance at end of year.....	8999			37,017
Consisting of ²⁰				
General (unrestricted) funds (Transfer to table 1).....	8199		37,017	
Restricted funds (Transfer to table 1).....	8299			

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

	ITEM 2 ENDOWMENT FUNDS (8399)	ITEM 3 FUNDS TEMPORARILY FUNCTIONING (8499) AS ENDOWMENT	ITEM 4 ANNUITY FUNDS (8599)	ITEM 5 LOAN FUNDS (8699)
Balance (invested and uninvested) in funds at beginning of year	\$ 431,693	\$	\$	\$
Additions during year:				
Receipts from:				
Public appropriations				
Private gifts and grants				
Earnings and profit on investment credited to principal account				
Transfers from current funds to nonexpendable funds.....				
TOTAL	\$ 431,693	\$	\$	\$
Deductions during year (specify)				
Balance at end of year ²⁰ (Transfer to table 1).....	\$ 431,693	\$	\$	\$

TABLE 2—Continued

Item 6a Statement of Funds Invested in Plant²

	TOTAL	CODE
Value of plant at beginning of year.....	\$ 1,787,177	3011
Additions during year	44,191	3021
TOTAL	\$ 1,831,368	3099
Deductions during year		3031
Value of plant at end of year (Details given below).....	1,831,368	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).....	\$ 1,831,368	3799
VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above)		
Value of grounds	\$ 174,081	3791
Value of all buildings	1,350,865	3792
Value of all equipment, including libraries	306,422	3793
Value of all dormitories, included above	420,005	3794

Item 6b Statement of Unexpended Plant Funds³

	TOTAL	CODE
Receipts for Capital Outlay—Plant Extension		
Balance in designated plant funds at beginning of year.....	\$ 20,769	4011
Receipts during year:		
Public appropriations and tax levies:		
Federal	\$	
State		
County		
City and district		4021
Private gifts, grants and benefactions.....		4022
Other sources (earnings and profits on investments)		4023
Transfers or expenditures from current funds (not loans):		
From educational and general funds	44,191	
From auxiliary enterprises and activities funds		4031
Other receipts for plant extensions (describe):		4041
Loans for plant extension		
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds).	\$ 64,960	4999

Expenditures for Capital Outlay—Plant Extension³ (If possible, include all capital expenditures below under expenditures from plant funds, although they have been included under table 4. Otherwise separately report the amounts spent from educational and general funds and from auxiliary enterprises funds during the year for capital outlays, plant extension and new equipment.)

	TOTAL	CODE
From plant funds or all funds for:		
Land	\$	
New buildings		
Additions to existing buildings		
Improvements other than buildings		
New equipment	44,191	
From educational and general funds (if not included above).....	\$ 44,191	5051
From auxiliary enterprises and activities funds (if not included above).....		5052
Loans paid from plant funds		
Balance in Designated Plant Funds at close of year ²⁰ (Transfer to table 1, column 1).....	\$ 20,769	5899

Item 7 Agency Funds, and

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

TABLE 3—CURRENT INCOME^{4, 5}

		TOTAL	CODE
Income for Educational and General Purposes			
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	\$ 112,429		
2 Extension departments		\$ 112,429	1019
Endowment ⁷ (interest, including income from 1862, and other public and private endowments, but not including additions to principal of endowment funds):			
3 From federal endowment (1862 and other land grants).....			
4 From other endowment for general purposes.....	200,124		
5 From other endowment for restricted purposes		200,124	1029
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.....			1049
Gifts and grants from private sources (including foundations, for current expenses):			
10 Permanent (recurring) grants from churches and boards.....	1,028,000		
11 Other grants (not automatically recurring) from churches and boards.....	3,284,500		
12 Estimated salary equivalent of nonsalaried personal service rendered.....			
13 Other gifts	162,880		1039
Sales and services of educational departments (gross income): ⁹			
14 Agriculture			
15 Dental school			
16 Others (<i>itemize</i>)			1049
Receipts from other sources for educational and general purposes: ¹⁰			
17 Interest on current funds.....	35,023		
18 Net income from rented property (excluding residence halls).....		4,510,403	1049
19 Other sources			
20 TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.).....	\$ 4,822,956	\$ 4,822,956	1099

		TOTAL	CODE
Income for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless otherwise indicated, including receipts from student fees for these purposes. Give figures even though not handled through college office.)			
21 Residence halls		\$ 113,570	1111
22 Dining halls.....		1,577,292	1112
23 Student hospital or infirmary.....		11,910	1121
24 College bookstore			1122
25 Athletics (if handled separately from physical education budget) excluding shares of visiting teams..			1123
26 Student unions			1124
27 Other activities			1125
28 TOTAL (Transfer total to table 2.).....		\$ 1,702,772	1199

		TOTAL	CODE
Income to be Used for Noneducational Purposes ¹² (excepting auxiliary enterprises and activities and capital outlays)			
Income from investments (interest):			
29 For annuities to beneficiaries (usually from funds subject to annuity).....	\$.....		
30 For fellowships, scholarships, and other student aid (not loans) when NO service is required in return.....			1211
31 From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return.....		455,939	1212
32 Other receipts for noneducational purposes.....			1213
33 TOTAL (Transfer total to table 2.).....		\$ 455,939	1299
34 TOTAL CURRENT INCOME.....		\$ 6,981,567	1999

TABLE 4—EXPENDITURES FOR CURRENT PURPOSES⁴

		TOTAL	CODE
Expenditures for Educational and General Purposes (including equipment purchased from general current funds)			
General administration and expense: ¹³			
35 General administrative offices	\$ 808,166		
36 General expense	81,744	\$ 889,910	2019
Resident instruction and departmental research: ¹⁴			
37 Colleges, schools and departments (including nonbudgeted research).....	3,007,067		
38 Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc.....	118,926		2029
Organized research, separately budgeted: ¹⁵			
39 Agricultural experiment station.....			
40 Bureau of educational research.....			
41 Engineering experiment station.....			
42 Others		3,125,993	2029
Extension (all extension services and correspondence courses): ¹⁶			
43 Agricultural			
44 Engineering			
45 General university extension courses.....			
46 Others			2049
47 Libraries (including salaries, other operating expenses and purchase of books and binding) ¹⁷	120,384	120,384	2049
Operation and maintenance of physical plant, and other general services: ¹⁸			
48 Physical plant	236,342		
49 Other general services.....	130,000	366,342	2039
50 TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.).....	\$.....	\$ 4,502,629	2099
Amount included above expended for:			
51 Administrative and professional salaries.....	\$ 2,881,585		
52 Other personal services (clerical, operation and maintenance).....	\$ 91,062		
53 For capital outlays (new equipment).....	\$ 44,191		

		TOTAL	CODE
Expenditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current funds. Give figures even though not handled through college office.)			
54 Residence halls	\$ 329,879		2111
55 Dining halls	1,610,382		2112
56 Student hospital or infirmary.....	38,355		2121
57 College bookstore			2122
58 Athletics (if handled separately from physical education budget) excluding shares of visiting teams			2123
59 Student unions			2124
60 Other activities	4,868		2125
61 TOTAL (Transfer total to table 2.).....	\$ 1,983,484		2199

		TOTAL	CODE
Expenditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital outlays)			
62 Annuities	\$.....		2211
63 Interest on loans.....			2212
64 Financial campaigns			2213
65 Fellowships, scholarships, and other student aid NOT involving services to institution or repayment	\$ 465,139		2214
66 Other purposes	\$.....		2215
67 TOTAL (Transfer total to table 2.).....	\$ 465,139		2299
68 TOTAL EXPENDITURES FOR CURRENT PURPOSES.....	\$ 6,951,252		2999

Table 2

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

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

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

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

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

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

Table 3

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

[67]

Table 4

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

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

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

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

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

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

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

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

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

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

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

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

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

[77]

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

Name Position

Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF } ss.

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

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

President of

Subscribed and sworn to

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

Notary Public

[7]

[6]

4

AFFIDAVIT OF SECRETARY OF THE BOARD OF FOUNDERS

STATE OF NEW YORK

COUNTY OF NEW YORK

} ss

CORNELIA S. HILLIS, being duly sworn, deposes and says that she is the Secretary of the Board of Founders of Ginling College for which the attached statistical report for the year ending June 30, 1944 was made; that this report has been signed by the presiding officer of the institution, President Wu Yi-fang; that this report has been prepared in accordance with the instructions of the New York State Education Department; that the statements therein she verily believes to be in all respects true, and that exact copies of these reports have been filed with the permanent records of the institution.

Secretary

Subscribed and sworn to before me
this 15th day of June, 1945.

Colleges and professional and technical schools

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

Ginling College

Located at Chengtu, China

XXXX

FOR THE YEAR ENDING JUNE 30, 1945

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

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

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

Item 1

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

Item 2 Faculty and employes

Names of officers of faculty June 30, 1945

President Yi-fang Wu Dean Ruth M. Chester

Registrar Mrs. Shao Bao Fu-nien Secretary Dorothy Whittington

Business manager or finance officer

Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, excluding clerks) men 2 women 10 total 12

^a No. of officers of instruction

	Men	Women	Total	
Full professors.....	4	10	14	How many faculty members were employed full time: men <u>10</u> women <u>26</u> total <u>36</u>
Adjunct, associate and ass't professors	5	7	12	
Instructors and tutors.....	3	8	11	How many on part time: men <u>3</u> women <u>12</u> total <u>15</u>
Lecturers.....				
Other assistants on teaching force.....	1	13	14	Those employed part time were the equivalent of how many full time: men <u>1</u> women <u>6</u> total <u>7</u>
^b Total	13	38	51	

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

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

Item 3 Students. Number and classification of students

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

CLASSES	Liberal Arts (B.A. or B.S.)			Arts			Science			Phys. Ed. short course			Total		Grand total	
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women		
Freshman, 1st year..					73			40			10				123	123
Sophomore, 2d year..					74			27			5				106	106
Junior, 3d year....					41			13							54	54
Senior, 4th year....					22			15							37	320
Total					210			95			15				320	320
Unclassified																
Fifth year and above or graduate students																
Grand total....					210			95			15				320	320

Number of above total attending full time: men..... women..... 320 total 320; part time: men..... women..... total.....

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

Item 4 Degrees conferred

	aFirst degrees on completion of courses in residence						aHigher degrees					
	B.A.	B.S.				Total	M.A.	M.S.	Ph.D.			Total
Men												
Women	16	14				30						
Total since last report:.....												

Item 5 Graduates

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

Recipients of honorary degrees conferred without examination

Name	Degree	Residence

Item 6 Library

Number of volumes in library English 2933 Chinese 9620; pamphlets..... Is your library free to the public for reference?..... for lending?..... Number of volumes issued for home use 29,500.....

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

aInsert in blank spaces any other degrees.

Item 7 Miscellaneous

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

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

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

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

Name

Position

Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF New York ss.

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

Subscribed and sworn to before

me this 19th day of November 1945

Elizabeth M. Cloud
President of Guiling College

ELIZABETH M. CLOUD
NOTARY PUBLIC, NEW YORK COUNTY
N. Y. Co. Clks. No. 121, Reg. No. 247-C-7
Bronx Co. Clks. No. 23, Reg. No. 236-C-7
Cert. filed N.Y., Bronx, Westchester Cos.
Commission Expires March 30, 1947

AFFIDAVIT OF TREASURER OF BOARD OF FOUNDERS

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

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

Treasurer

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

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

GINLING COLLEGE

Located at CHENG TU, CHINA

~~XXXX~~

FOR THE YEAR ENDING JUNE 30, 1945

To the New York State Education Department

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

Explanations Applicable to the Financial Report

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

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

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. [27]

TABLE 1—STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

	CODE	FUNDS ^a (1)	*LIABILITIES ^b (2) (8X29)	TOTAL (1)+(2) (8X39)
Current funds (item 1)				
General	8199	\$ 291,211	\$	\$ 291,211
Restricted	8299			
Endowment funds (item 2).....	8399	431,693		431,693
Funds functioning as endowment (item 3).....	8499			
Annuity funds (item 4).....	8599			
Loan funds (loanable principal (item 5).....	8699			
Plant funds				
Funds invested in plant (item 6a).....	3799	?		?
Plant funds unexpended (item 6b).....	5899			
Agency funds	6999			
Undesignated funds	8099			
TOTAL INSTITUTIONAL FUNDS AND LIABILITIES.....	8X19	\$	\$	\$

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

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

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

	CODE			TOTAL
Balance, beginning of year				
General (unrestricted) funds	1001		\$ 37,017	
Restricted funds	1002			\$ 37,017
Current income (See table 3)				
Educational and general	1099	\$18,729,413		
Auxiliary enterprises and activities	1199	8,271,034		
Other noneducational income	1299	1,966,516	28,966,963	
Current expenditures (See table 4)				
Educational and general	2099	17,568,986		
Auxiliary enterprises and activities	2199	9,187,267		
Other noneducational expenditures.....	2299	1,966,516	28,722,769	
Excess or deficiency of income for year.....	6199			244,194
Other additions and deductions (net).....	7199			
Balance at end of year.....	8999			291,211
Consisting of ²⁰				
General (unrestricted) funds (Transfer to table 1).....	8199		291,211	
Restricted funds (Transfer to table 1).....	8299			

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

	ITEM 2 ENDOWMENT FUNDS (8399)	ITEM 3 FUNDS TEMPORARILY FUNCTIONING (8499) AS ENDOWMENT	ITEM 4 ANNUITY FUNDS (8599)	ITEM 5 LOAN FUNDS (8699)
Balance (invested and uninvested) in funds at beginning of year	\$ 431,693*	\$	\$	\$
Additions during year:				
Receipts from:				
Public appropriations				
Private gifts and grants				
Earnings and profit on investment credited to principal account				
Transfers from current funds to nonexpendable funds				
TOTAL	\$ 431,693	\$	\$	\$
Deductions during year (specify)				
Balance at end of year ²⁰ (Transfer to table 1).....	\$ 431,693	\$	\$	\$

*Based on prewar exchange. All items in Chinese [2] currency. Average exchange for 1944-45 - values. 230:1

TABLE 2—Continued

Item 6a Statement of Funds Invested in Plant²

	TOTAL	CODE
Value of plant at beginning of year.....	\$	3011
Additions during year		3021
TOTAL	\$	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		3791
Value of all buildings		3792
Value of all equipment, including libraries		3793
Value of all dormitories, included above		3794

Until surveys are made of the campus in Nanking, no values can be stated.

Item 6b Statement of Unexpended Plant Funds³

	TOTAL	CODE
Receipts for Capital Outlay—Plant Extension		
Balance in designated plant funds at beginning of year.....	\$ 20,769	4011
Receipts during year designated for plant purposes:		
Public appropriations and tax levies:		
Federal	\$	
State		
County		4021
City and district		4022
Private gifts, grants and benefactions.....		4023
Other sources (earnings and profits on investments)		
Transfers or expenditures from current funds (not loans):		
From educational and general funds		4031
From auxiliary enterprises and activities funds		4041
Other receipts for plant extensions (describe):		
Loans for plant extension		
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds).....	\$ 20,769	4999

Expenditures for Capital Outlay—Plant Extension³ (If possible, include all capital expenditures below under expenditures from plant funds, although they have been included under table 4. Otherwise separately report the amounts spent from educational and general funds and from auxiliary enterprises funds during the year for capital outlays, plant extension and new equipment.)

	TOTAL	CODE
From plant funds or all funds for:		
Land	\$	
New buildings		
Additions to existing buildings		
Improvements other than buildings		
New equipment	20,769	
From educational and general funds (if not included above).....		
From auxiliary enterprises and activities funds (if not included above).....	\$ 20,769	5051
Loans paid from plant funds		5052
Balance in Designated Plant Funds at close of year ²⁰ (Transfer to table 1, column 1).....	\$	5899

Item 7 Agency Funds, and

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

TABLE 3 — CURRENT INCOME^{4, 5}

Income for Educational and General Purposes		TOTAL	CODE
Student fees ⁶ (for matriculation, laboratory, library etc., but NOT including fees for auxiliary enterprises and activities, such as athletics, infirmary etc., given in items 21 to 28)			
1 Resident departments	\$ 570,722		
2 Extension departments		\$ 570,722	1019
Endowment ⁷ (interest, including income from 1862, and other public and private endowments, but not including additions to principal of endowment funds):			
3 From federal endowment (1862 and other land grants)			
4 From other endowment for general purposes			
5 From other endowment for restricted purposes	840,900	840,900	1029
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			1049
Gifts and grants from private sources (including foundations, for current expenses):			
10 Permanent (recurring) grants from churches and boards	5,794,035		
11 Other grants (not automatically recurring) from churches and boards	11,376,271		
12 Estimated salary equivalent of nonsalaried personal service rendered			
13 Other gifts	147,485	17,317,791	1039
Sales and services of educational departments (gross income): ⁹			
14 Agriculture			
15 Dental school			
16 Others (itemize)			1049
Receipts from other sources for educational and general purposes: ¹⁰			
17 Interest on current funds			
18 Net income from rented property (excluding residence halls)			
19 Other sources			1049
20 TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.)	\$ 18,729,413	\$ 18,729,413	1099

Income for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless otherwise indicated, including receipts from student fees for these purposes. Give figures even though not handled through college office.)		TOTAL	CODE
21 Residence halls		\$ 450,100	1111
22 Dining halls		7,789,734	1112
23 Student hospital or infirmary		31,200	1121
24 College bookstore			1122
25 Athletics (if handled separately from physical education budget) excluding shares of visiting teams			1123
26 Student unions			1124
27 Other activities			1125
28 TOTAL (Transfer total to table 2.)		\$ 8,271,034	1199

Income to be Used for Noneducational Purposes ¹² (excepting auxiliary enterprises and activities and capital outlays)		TOTAL	CODE
Income from investments (interest):			
29 For annuities to beneficiaries (usually from funds subject to annuity)	\$		
30 For fellowships, scholarships, and other student aid (not loans) when NO service is required in return		\$	1211
31 From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return		1,966,516	1212
32 Other receipts for noneducational purposes			1213
33 TOTAL (Transfer total to table 2.)		\$ 1,966,516	1299
34 TOTAL CURRENT INCOME		\$ 28,966,963	1999

TABLE 4 — EXPENDITURES FOR CURRENT PURPOSES⁴

Expenditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL	CODE
General administration and expense: ¹³			
35 General administrative offices	\$ 2,836,969		
36 General expense	296,101	\$ 3,133,070	2019
Resident instruction and departmental research: ¹⁴			
37 Colleges, schools and departments (including nonbudgeted research)	10,816,771		
38 Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc.	1,551,128	12,367,899	2029
Organized research, separately budgeted: ¹⁵			
39 Agricultural experiment station			
40 Bureau of educational research			
41 Engineering experiment station			
42 Others		none	2029
Extension (all extension services and correspondence courses): ¹⁶			
43 Agricultural			
44 Engineering			
45 General university extension courses			
46 Others		none	2049
47 Libraries (including salaries, other operating expenses and purchase of books and binding) ¹⁷	453,886	453,886	2049
Operation and maintenance of physical plant, and other general services: ¹⁸			
48 Physical plant	678,278		
49 Other general services	935,853	1,614,131	2039
50 TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.)	\$ 17,568,986	\$ 17,568,986	2099
Amount included above expended for:			
51 Administrative and professional salaries	\$ 10,265,911		
52 Other personal services (clerical, operation and maintenance)	\$ 279,849		
53 For capital outlays (new equipment)	\$ 145,821		

Expenditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current funds. Give figures even though not handled through college office.)		TOTAL	CODE
54 Residence halls		\$ 1,494,871	2111
55 Dining halls		7,653,176	2112
56 Student hospital or infirmary		39,220	2121
57 College bookstore			2122
58 Athletics (if handled separately from physical education budget) excluding shares of visiting teams			2123
59 Student unions			2124
60 Other activities			2125
61 TOTAL (Transfer total to table 2.)		\$ 9,187,267	2199

Expenditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital outlays)		TOTAL	CODE
62 Annuities	\$		2211
63 Interest on loans			2212
64 Financial campaigns			2213
65 Fellowships, scholarships, and other student aid NOT involving services to institution or repayment	\$ 1,966,516		2214
66 Other purposes	\$		2215
67 TOTAL (Transfer total to table 2.)	\$ 1,966,516		2299
68 TOTAL EXPENDITURES FOR CURRENT PURPOSES	\$ 28,722,769		2999

Table 2

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

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

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

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

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

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

Table 3

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Table 4

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

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

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

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

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

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

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

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

- (a) Annuities. Here include amount paid to beneficiaries of annuity funds.
- (b) Interest on loans. Here include sums paid for interest on current funds and for interest on capital loans not covered by income from property on which carried.
- (c) Financial campaign. Here include the expense of campaign for the purpose of raising funds (expense of regular and continuous publicity should be included under "general expense").
- (d) Fellowships, scholarships, student aid and prizes. Under this heading should be entered total expenditures from all funds on account of subsidies to students for fellowships, scholarships, or prizes, where service to the institution is not required, and repayment is not required. If teaching service is required, these items should be included under line 37. Prizes paid from departmental or general funds may be considered educational expense and included in line 37.

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

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

Name Position

Affidavit of presiding officer

STATE OF NEW YORK
COUNTY OF New York } ss.

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

President of Sinling College

Subscribed and sworn to before me this 19th day of November 1945

Elizabeth M. Cloud
ELIZABETH M. CLOUD

NOTARY PUBLIC, NEW YORK
N. Y. Co. Clks. No. 121, Reg. No. 247-C-7
Bronx Co. Clks. No. 23, Reg. No. 236-C-7
Cert. filed N. Y., Bronx, Westchester Cos.
Commission Expires March 30, 1947

Colleges and professional and technical schools

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

Ginling College

Located at Chengtu, China

FOR THE YEAR ENDING JUNE 30, 1945

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

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

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

Item 1

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

Item 2 Faculty and employes

Names of officers of faculty June 30, 1945

President Yi-fang Wu Dean Ruth M. Chester

Registrar Mrs. Shao Bao Fu-nien Secretary Dorothy Whittington

Business manager or finance officer

Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, excluding clerks) men 2 women 10 total 12

a No. of officers of instruction

	Men	Women	Total	
Full professors.....	<u>4</u>	<u>10</u>	<u>14</u>	How many faculty members were employed full time: men <u>10</u> women <u>26</u> total <u>36</u>
Adjunct, associate and ass't professors	<u>5</u>	<u>7</u>	<u>12</u>	
Instructors and tutors.....	<u>3</u>	<u>8</u>	<u>11</u>	
Lecturers.....				How many on part time: men <u>3</u> women <u>12</u> total <u>15</u>
Other assistants on teaching force.....	<u>1</u>	<u>13</u>	<u>14</u>	Those employed part time were the equivalent of how many full time: men <u>1</u> women <u>6</u> total <u>7</u>
<i>b</i> Total	<u>13</u>	<u>38</u>	<u>51</u>	

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

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

Item 3 Students. Number and classification of students

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

CLASSES	Liberal Arts (B.A. or B.S.)			Arts			Science			Phys. Ed. Short Course			Total		Grand total
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	
Freshman, 1st year.		73		73			40			10				123	123
Sophomore, 2d year.				74			27			5				106	106
Junior, 3d year.				41			13							54	54
Senior, 4th year.				22			15							37	320
Total				210			95			15				320	320
Unclassified															
Fifth year and above or graduate students															
Grand total				210			95			15				320	320

Number of above total attending full time: men..... women 320 total 320; part time: men..... women..... total.....

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

Item 4 Degrees conferred

	First degrees on completion of courses in residence				Higher degrees			
	B.A.	B.S.	Total	Total	M.A.	M.S.	Ph.D.	Total
Men								
Women	16	14	30					
Total since last report								

Item 5 Graduates

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

Recipients of honorary degrees conferred without examination

Name	Degree	Residence

Item 6 Library

Number of volumes in library: English 2933 Chinese 9620 pamphlets..... Is your library free to the public for reference?..... for lending?..... Number of volumes issued for home use 29,500

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

Insert in blank spaces any other degrees.

Item 7 Miscellaneous

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

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

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

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

Name Position

Affidavit of presiding officer

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

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

Subscribed and sworn to before

me this 19th day of November 1945 Elizabeth M. Cloud, President of Singing College

ELIZABETH M. CLOUD
NOTARY PUBLIC, NEW YORK COUNTY
N. Y. Co. Clks. No. 121, Reg. No. 287-0-7
Bronx Co. Clks. No. 23, Reg. No. 236-0-7
Cert. filed N.Y., Bronx, Westchester Cos.
Commission Expires March 30, 1947

Colleges and professional and technical schools

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

GINLING COLLEGE Located at NANKING, CHINA ~~XXX~~

FOR THE YEAR ENDING JUNE 30, 1946

This annual report is required by law to be transmitted to the State Education Department on or before July 1, 1946.

Type of control (check one): State; city or district; church
If church, affiliated with what religious denomination? Associated Boards for Christian Colleges in China; private, independent of church

Item 1

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer sessions 129; number of Saturday sessions 27

Item 2 Faculty and employes

Names of officers of faculty June 30, 1946

President Wu, Yi-fang Dean Dr. Ruth Chester
Registrar Mrs. Shao Bao Fu-nien Secretary Mr. Ming Hsieh-ching and Dr. Ruth Chester
Business manager or finance officer Miss Elsie Priest

Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, excluding clerks) men 3 women 10 total 13

^a No. of officers of instruction

	Men	Women	Total	
Full professors.....	4	12	16	How many faculty members were employed full time: men <u>13</u> women <u>33</u> total <u>46</u>
Adjunct, associate and ass't professors	6	6	12	
Instructors and tutors.....	7	10	17	How many on part time: men <u>5</u> women <u>4</u> total <u>9</u>
Lecturers.....				Those employed part time were the equivalent of how many full time: men <u>2</u> women <u>2</u> total <u>4</u>
Other assistants on teaching force.....	1	8	9	
^b Total	18	36	54	

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

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

Item 3 Students. Number and classification of students

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

CLASSES	Liberal Arts (B.A. or B.S.)			Liberal Arts BA or BS									Total		Grand total	
	Men	Women	Total	Spring			Men	Women	Total	Men	Women	Total	Men	Women		Total
				Men	Women	Total										
Freshman, 1st year.		130			76											
Sophomore, 2d year.		85			86											
Junior, 3d year.		70			70											
Senior, 4th year.		45			56											
Total																
Unclassified		19			20											
Fifth year and above or graduate students																
Grand total		349			308											

Number of above total attending full time: men..... women **all** total **all**; part time: men **none** women **none** total **none**

Number of students preparing to teach: men..... women **no statistics kept on this question.**

Item 4 Degrees conferred

	aFirst degrees on completion of courses in residence				aHigher degrees				Total
	B.A.	B.S.			Total	M.A.	M.S.	Ph.D.	
Men									
Women	31	7	4						42
Total since last report									

Item 5 Graduates

Number of students graduated without degrees: men..... women **4** total **4** **Special Physical Education -- 2 year Course**

Recipients of honorary degrees conferred without examination

Name	Degree	Residence

Item 6 Library

20,000 English Magazines 108 English
15,000 Chinese 500 80 Chinese

Number of volumes in library.....; pamphlets..... Is your library free to the public for reference? **no** for lending? **no** Number of volumes issued for home use **no statistics available**

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

Insert in blank spaces any other degrees.

Item 7 Miscellaneous

Give number of years in each course: liberal arts **4**, applied science **4**, architecture **none**, graduate **none**, education **none**, law **none**, medicine **none**, veterinary **none**,

Number of days summer courses were in session **none**

	Number of teachers			Number of students		
	Men	Women	Total	Men	Women	Total
Summer courses						
Extension courses						
Secondary or academic						

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

Name Position

Affidavit of presiding officer

STATE OF NEW YORK }
COUNTY OF } ss.

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

Subscribed and sworn to before

me this..... day of..... 1946 **President of**.....

Colleges and professional and technical schools

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

GINLING COLLEGE Located at NANKING, CHINA N.Y.

FOR THE YEAR ENDING JUNE 30, 1946

This annual report is required by law to be transmitted to the State Education Department on or before July 1, 1946.

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	Men	Women	Total	
Full professors.....	4	12	16	How many faculty members were employed full time: men <u>13</u> women <u>33</u> total <u>46</u>
Adjunct, associate and ass't professors	6	6	12	
Instructors and tutors.....	7	10	17	
Lecturers.....				How many on part time: men <u>5</u> women <u>4</u> total <u>9</u>
Other assistants on teaching force.....	1	8	9	Those employed part time were the equivalent of how many full time: men <u>2</u> women <u>2</u> total <u>4</u>
^b Total	18	36	54	

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

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

CLASSES	Liberal Arts (B.A. or B.S.) Fall			Liberal Arts (B.A. or B.S.) Spring									Total		Grand total	
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women		
Freshman, 1st year.		130			76											
Sophomore, 2d year.		85			86											
Junior, 3d year.		70			70											
Senior, 4th year.		45			56											
Total																
Unclassified		19			20											
<i>Fifth year and above or graduate students</i>																
Grand total.....		349			308											

Number of above total attending full time: men..... women...all... total...all...; part time: men...none... women...none... total...none...

Number of students preparing to teach: men.....women...no statistics kept on this question.

Item 4 Degrees conferred

	aFirst degrees on completion of courses in residence						aHigher degrees						Total
	B.A.	B.S.				Total	M.A.	M.S.	Ph.D.			Total	
Men													
Women	31	7	4										42
Total since last report.....													

Item 5 Graduates

Number of students graduated without degrees: men..... women...4... total...4...
 Recipients of honorary degrees conferred without examination

Name	Degree	Residence

Item 6 Library

Number of volumes in library..... 20,000 Eng. Magazines 108 English
 15,000 Chinese; pamphlets 500 80 Chinese
 Is your library free to the public for reference?.....no..... for lending?.....no..... Number of volumes issued for home use...no statistics available

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

a Insert in blank spaces any other degrees.

Item 7 Miscellaneous

Give number of years in each course: liberal arts...4... applied science...4... architecture...none... graduate...none... education...none... law...none... medicine...none... veterinary...none...

Number of days summer courses were in session...none...

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

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

Name Position

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STATE OF NEW YORK }
 COUNTY OF } ss.

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

Subscribed and sworn to before
 me this.....day of.....1946 President of.....

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

1945-46

Universities, colleges and professional and technical schools

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

GINLING COLLEGE Located at NANKING, CHINA N. Y.

FOR THE YEAR ENDING JUNE 30, 1946

To the New York State Education Department

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 shows the current income of the fiscal year and table 2 the current expenditures. These two tables should be completed first and certain summary amounts carried to table 3 which is a summary statement of current income, expenditures and surplus. Table 4 is a statement of nonexpendable funds, showing additions, deductions and obligations incurred resulting in net worth of such funds. Table 5 is an abbreviated balance sheet of current funds. Table 6 is a statement of funds invested in plant. Tables 7 and 8 cover receipts and disbursements for plant extension. Table 9 is a statement of student loan fund operations. Detailed notes are provided on pages 6 and 7.

File one copy of this report with the Bureau of Statistical Services, State Education Department, Albany 1, New York, as soon after July 1, 1946, as possible and retain one copy for the files of the institution.

TABLE 1 — CURRENT INCOME^{1, 2}

Income for Educational and General Purposes		TOTAL	CODE
Student fees ³ (for matriculation, laboratory, library etc., but NOT including fees for auxiliary enterprises and activities, such as athletics, infirmary etc., given in items 17 to 24)		CN\$	
1	Resident departments	\$ 3,354,659	
2	Extension departments	\$ 3,354,659	1019
Endowment earnings ⁴ (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).....	none	
4	From other endowment.....	6,905,700	1029
Receipts from other public sources for current expenses: ⁵			
5	Federal appropriations	none	
6	State appropriations and tax levies.....	none	
7	Local appropriations or tax levies.....	none	1049
Gifts and grants from private sources (including foundations, for current expenses):			
8	Permanent (recurring) grants from churches and boards.....	33,196,010	
9	Other grants (not automatically recurring) from churches and boards.....	22,924,844	
10	Estimated salary equivalent of nonsalaried personal service rendered.....		
11	Other gifts	1,507,409	1039
Sales and services of educational departments (gross income): ⁶			
12	Agriculture		
13	Dental and/or medical clinic or hospital.....		
14	Others (itemize)		1049
Receipts from other sources for educational and general purposes: ⁷			
15	Other sources		1049
16	TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 3.).....	\$ 67,688,622	1099

Income for Auxiliary Enterprises and Activities ⁸ (Gross figures unless otherwise indicated, including receipts from student fees for these purposes. Give figures even though not handled through college office.)		TOTAL	CODE
17	Residence halls	\$ 2,049,800	1111
18	Dining halls	18,488,404	1112
19	Student hospital or infirmary.....	198,855	1121
20	College bookstore		1122
21	Athletics (if handled separately from physical education budget) excluding shares of visiting teams.....		1123
22	Student unions		1124
23	Other activities		1125
24	TOTAL (Transfer total to table 3.).....	\$ 20,737,059	1199

Income To Be Used for Noneducational Purposes ⁹ (excepting auxiliary enterprises and activities and capital outlays)		TOTAL	CODE
Income from investments (interest):			
25	For annuities to beneficiaries (usually from funds subject to annuity).....	\$	
26	For fellowships, scholarships, and other student aid (not loans) when NO service is required in return.....	\$	1211
27	From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return.....	3,902,375	1212
28	Other receipts for noneducational purposes.....		1213
29	TOTAL (Transfer total to table 3.).....	\$ 3,902,375	1299
30	TOTAL CURRENT INCOME	CN\$ 92,328,056	1999

How much of the above income was received from the Federal Government under provisions of Public Laws 16 and 346 for tuition fees \$ none for supplies and materials \$ none (Report cash receipts only)

TABLE 2 — EXPENDITURES FOR CURRENT PURPOSES¹

Expenditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL	CODE
General administration and expense: ¹⁰		CN\$	
31	General administrative offices.....	\$ 16,019,581	
32	General expense	1,171,070	2019
Resident instruction and research: ¹¹			
33	Colleges, schools and departments (including nonbudgeted research).....	38,086,938	
34	Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc.....		
35	Organized research, separately budgeted ¹²		
36	Other instruction or research.....	2,548,323	2029
Extension (all extension services and correspondence courses): ¹³			
37	Agricultural		
38	Engineering		
39	General university extension courses.....		
40	Others	none	2049
41	Libraries (including salaries, other operating expenses and purchase of books and binding) ¹⁴	1,540,100	2049
Operation and maintenance of physical plant and other general services: ¹⁵			
42	Physical plant	2,597,383	
43	Other general services.....	2,597,383	2039
44	TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 3.).....	\$ 61,963,395	2099
Amount included above expended for:			
45	Administrative and professional salaries.....	\$ 39,725,370	
46	Other personal services (clerical, operation and maintenance).....	1,567,628	
47	Expenditures accounted for by contributed services.....		

Expenditures for Auxiliary Enterprises and Activities ⁸ (Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current funds. Give figures even though not handled through college office.)		TOTAL	CODE
48	Residence halls	\$ 4,707,240	2111
49	Dining halls	18,419,595	2112
50	Student hospital or infirmary.....	163,852	2121
51	College bookstore		2122
52	Athletics (if handled separately from physical education budget) excluding shares of visiting teams.....		2123
53	Student unions		2124
54	Other activities	2,843,460	2125
55	TOTAL (Transfer total to table 3.).....	\$ 26,134,147	2199

Expenditures for Noneducational Purposes ¹⁶ (except auxiliary enterprises and capital outlays)		TOTAL	CODE
56	Annuities	\$	2211
57	Interest on loans.....		2212
58	Financial campaigns		2213
59	Fellowships, scholarships and other student aid NOT involving services to institution or repayment.....	3,902,375	2214
60	Other purposes		2215
61	TOTAL (Transfer total to table 3.).....	\$ 3,902,375	2299
62	TOTAL EXPENDITURE FOR CURRENT PURPOSES.....	\$ 91,999,917	2999

TABLE 3— SUMMARY OF CURRENT INCOME, EXPENDITURES AND SURPLUS

	CODE		TOTAL
Balance, beginning of year		CN\$	CN\$
General (unrestricted) funds	1001	\$ 281,211	
Restricted funds	1002		\$ 281,211
Current income (See table 1)			
Educational and general	1099	\$ 67,688,622	
Auxiliary enterprises and activities	1199	20,737,059	
Noneducational income	1299	3,902,375	92,328,056 (1999)
Current expenditures (See table 2)			
Educational and general	2099	61,963,395	
Auxiliary enterprises and activities	2199	26,134,147	
Noneducational expenditures	2299	3,902,375	91,999,917 (2999)
Excess or deficiency of income for year	6199		328,139
Other additions and deductions (net)	7199		
Balance at end of year	8999		CN\$ 609,350
Consisting of			
General (unrestricted) funds	8199	CN\$ 609,350	
Restricted funds	8299		

TABLE 4— STATEMENT OF NONEXPENDABLE FUNDS¹⁷

	ITEM 2 ENDOWMENT FUNDS (8399)	ITEM 3 FUNDS TEMPORARILY FUNCTIONING (8499) AS ENDOWMENT	ITEM 4 ANNUITY FUNDS (8599)	ITEM 5 STUDENT LOAN FUNDS (8699)
Balance (invested and uninvested) in funds at beginning of year	CN\$ 431,693			
Additions during year:				
Receipts from:				
Public appropriations				
Private gifts and grants	11,286			
Earnings and profit on investment credited to principal account	4,110			
Transfers from current funds to nonexpendable funds				
TOTAL	CN\$ 447,089			
Deductions during year (specify)	CN\$ 447,089			
Balance at end of year				
Obligations due other institutional funds				
Obligations due outside agencies				
Net worth of funds (subtract obligations)				

TABLE 5— STATEMENT OF CURRENT FUNDS (Balance sheet)

ASSETS	CODE	AMOUNT	LIABILITIES	CODE	AMOUNT
Cash	7001	\$ 1,755	Payables to outside sources	9001	\$ 2,207,662
Receivables (net)	7002	3,229,006	Due to other funds	9002	
Temporary investments	7003	18,152	Deferred income	9003	
Supplies and work in process	7004	65,837	Reserves	9004	350,695
Prepaid expense	7005		Restricted current funds	9005	
Due from other funds	7006		Other	9006	945,496
Other	7007	517,168	Surplus (if any)	9007	328,139
Deficit (if any)	7008				
TOTAL	7099	CN\$ 3,831,918	TOTAL	9099	CN\$ 3,831,918

TABLE 6— STATEMENT OF FUNDS INVESTED IN PLANT¹⁸

VALUE OF PLANT	TOTAL	CODE
Value of plant at beginning of year	\$	3011
Value of additions during year		3021
Total	\$	3099
Value of deductions during year		3031
Value of plant at end of year as detailed below:		3199
Grounds	\$	3101
Buildings		3102
Equipment, including libraries		3103
Improvements other than buildings (utility lines etc.)		3104
Endowment on other institutional funds invested in plant		3051
Net invested in plant at end of year (subtract)		3999

No report on Table 6 can be given because no accurate estimates of losses have been made and repairs and reconditioning have just been started.

TABLE 7— RECEIPTS FOR PLANT EXTENSION

Receipts for Plant Extension	TOTAL	CODE
Balance in designated plant funds at beginning of year	\$ none	4010
Receipts during year designated for plant purposes:		
Governmental sources:		
Federal	\$	
State		
Local		4020
Church		4021
Individuals, foundations, corporations		4022
Other sources (earnings and profits on investments)		4023
Transfers or expenditures from current funds (not loans):		
From educational and general funds		
From auxiliary enterprises and activities funds		4031
Other receipts for plant extensions (describe):		4041
Loans for plant extension		
From institutional sources		
From other sources		
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds)	\$ none	4999

TABLE 8— DISBURSEMENTS FOR PLANT EXTENSION¹⁹

(If possible, include all capital expenditures below under expenditures from plant funds, although they have been included under table 2. Otherwise separately report the amounts spent from educational and general funds and from auxiliary enterprises funds during the year for capital outlays, plant extension and new equipment.)	TOTAL	CODE
From plant funds or all funds for:		
Land	\$	
New buildings		
Additions to existing buildings		
Improvements other than buildings		
New equipment		
From educational and general funds (if not included above)		
From auxiliary enterprises and activities funds (if not included above)	\$ none	5051
Loans paid from plant funds		5052
Balance in Designated Plant Funds at close of year	\$ none	5899

TABLE 9 — STATEMENT OF STUDENT LOAN FUND OPERATIONS

		TOTAL	CODE
Amount of student notes at beginning of year.....	\$ 35,151		
Student loans made during year.....	35,000	\$ 70,151	8011
Amount of repayments by students.....	2,800		
Charged off as noncollectible.....		2,800	8021
Amount of student notes at end of year.....		\$ 67,351	8099

NOTES

Table 1
¹ 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.

² 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.

³ 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. Receipts from the Federal Government to pay fees of students attending under provisions of Public Laws 16 and 346 should be reported under item 5, federal appropriations.

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⁶ Sales and services of educational departments (lines 12 to 14). 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.

⁷ Other sources. 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.

⁸ Statement of auxiliary enterprises and activities (lines 17 to 24). Under this heading are included those enterprises which are not directly related to the educational activities of the institution but exist solely for the purpose of serving the student body or faculty. These enterprises include residence halls, dining halls, infirmary (unless handled as a part of health service), bookstore and laundry (when primarily for service of students and faculty) and their income is principally in the form of cash. They render service to students and perhaps others and are distinct from activities operated by institutional departments. These enterprises are ordinarily self-supporting. Their gross income should be stated after deducting refunds of payments returned. This income should not be included with educational income, however, unless the net income is used to support the educational budget. In that case, the net income may be transferred to the educational and general fund receipts. The same comment applies to expenditures for these activities.

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.

⁹ Income to be used for noneducational purposes (lines 25 to 28). Under this heading include income which is to be applied directly toward noneducational expenses other than auxiliary enterprises and activities such as:

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

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¹⁰ General administration and expense (lines 31 and 32). Under this heading should be included all expenses of the general executive and administrative offices of the institution, also all expenses which are of a general character and which do not relate to any specific division of the institution, not including, however, the expenditures of the general library or the operation and maintenance of the physical plant.

¹¹ Resident instruction and research (lines 33 to 36). 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 line 35.

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¹⁴ Libraries (line 41). 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.

¹⁵ Operation and maintenance of physical plant and general services (lines 42 and 43). 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.

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Tables 3-9

¹⁷ 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.

¹⁸ Plant values. 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.

¹⁹ Statement of unexpended plant funds (tables 7 and 8). 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.

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

1946-47

Universities, colleges and professional and technical schools

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

Yinling College Located at *Nanking, China* N. Y.

FOR THE YEAR ENDING JUNE 30, 1947

To the New York State Education Department

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 shows the current income of the fiscal year and table 2 the current expenditures. These two tables should be completed first and certain summary amounts carried to table 3 which is a summary statement of current income, expenditures and surplus. Table 4 is a statement of nonexpendable funds, showing additions, deductions and obligations incurred resulting in net worth of such funds. Table 5 is an abbreviated balance sheet of current funds. Table 6 is a statement of funds invested in plant. Tables 7 and 8 cover receipts and disbursements for plant extension. Table 9 is a statement of student loan fund operations. Detailed notes are provided on pages 6 and 7.

File one copy of this report with the Bureau of Statistical Services, State Education Department, Albany 1, New York, as soon after July 1, 1947 as possible and retain one copy for the files of the institution.

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

Name Position

Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF

} ss.

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

.....
President of

Subscribed and sworn to

before me this.....day of.....1946

.....
Notary Public

TABLE 1 — CURRENT INCOME^{1, 2}

Income for Educational and General Purposes	TOTAL	CODE
Student fees ³ (for matriculation, laboratory, library etc., but NOT including fees for auxiliary enterprises and activities, such as athletics, infirmary etc., given in items 17 to 24)	<i>In Chinese dollars</i>	
1 Resident departments	\$118,011.367	
2 Extension departments	\$118,011.367	1019
Endowment earnings ⁴ (interest, including income from 1862, and other public and private endowments, but not including additions to principal of endowment funds):		
3 From federal endowment (1862 and other land grants)		
4 From other endowment	138,757.058	1029
Receipts from other public sources for current expenses: ⁵		
5 Federal appropriations		
6 State appropriations and tax levies		
7 Local appropriations or tax levies		1049
Gifts and grants from private sources (including foundations, for current expenses)		
8 Permanent (recurring) grants from churches and boards	254,190.000	
9 Other grants (not automatically recurring) from churches and boards	33,962.799	
10 Estimated salary equivalent of nonsalaried personal service rendered		
11 Other gifts	252,543.016	1039
Sales and services of educational departments (gross income): ⁶		
12 Agriculture		
13 Dental and/or medical clinic or hospital		
14 Others (itemize)		1049
Receipts from other sources for educational and general purposes: ⁷		
15 Other sources	15,915.311	1049
16 TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 3.)	\$813,379.551	1099

Income for Auxiliary Enterprises and Activities ⁸ (Gross figures unless otherwise indicated, including receipts from student fees for these purposes. Give figures even though not handled through college office.)	TOTAL	CODE
17 Residence halls	\$37,180.000	1111
18 Dining halls		1112
19 Student hospital or infirmary	3,230.000	1121
20 College bookstore		1122
21 Athletics (if handled separately from physical education budget) excluding shares of visiting teams		1123
22 Student unions		1124
23 Other activities		1125
24 TOTAL (Transfer total to table 3.)	\$40,410.000	1199

Income To Be Used for Noneducational Purposes ⁹ (excepting auxiliary enterprises and activities and capital outlays)	TOTAL	CODE
Income from investments (interest):		
25 For annuities to beneficiaries (usually from funds subject to annuity)	\$.....	
26 For fellowships, scholarships and other student aid (not loans) when NO service is required in return	\$.....	1211
27 From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return	10,118.000	1212
28 Other receipts for noneducational purposes		1213
29 TOTAL (Transfer total to table 3.)	\$10,118.000	1299
30 TOTAL CURRENT INCOME	\$863,907.551	1999

How much of the above income was received from the Federal Government under provisions of Public Laws 16 and 346 for tuition fees \$.....None..... for supplies and materials \$.....None..... (Report cash receipts only)

TABLE 2 — EXPENDITURES FOR CURRENT PURPOSES¹

Expenditures for Educational and General Purposes (including equipment purchased from general current funds)	TOTAL	CODE
General administration and expense: ¹⁰	<i>In Chinese dollars</i>	
31 General administrative offices	\$177,244.141	
32 General expense	38,618.820	2019
Resident instruction and research: ¹¹		
33 Colleges, schools and departments (including nonbudgeted research)	405,132.390	
34 Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc.		
35 Organized research, separately budgeted ¹²		
36 Other instruction or research	405,132.390	2029
Extension (all extension services and correspondence courses): ¹³		
37 Agricultural		
38 Engineering	<i>None</i>	
39 General university extension courses		2049
40 Others		2049
41 Libraries (including salaries, other operating expenses and purchase of books and binding) ¹⁴	47,177.727	2049
Operation and maintenance of physical plant and other general services: ¹⁵		
42 Physical plant	45,934.086	
43 Other general services	98,479.731	2039
44 TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 3.)	\$807,586.895	2099
Amount included above expended for:		
45 Administrative and professional salaries	\$460,733.288	
46 Other personal services (clerical, operation and maintenance)	19,776.410	
47 Expenditures accounted for by contributed services		

Expenditures for Auxiliary Enterprises and Activities ⁸ (Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current funds. Give figures even though not handled through college office.)	TOTAL	CODE
48 Residence halls	\$42,322.160	2111
49 Dining halls		2112
50 Student hospital or infirmary	4,213.600	2121
51 College bookstore		2122
52 Athletics (if handled separately from physical education budget) excluding shares of visiting teams		2123
53 Student unions		2124
54 Other activities		2125
55 TOTAL (Transfer total to table 3.)	\$46,535.760	2199

Expenditures for Noneducational Purposes ¹⁶ (except auxiliary enterprises and capital outlays)	TOTAL	CODE
56 Annuities	\$.....	2211
57 Interest on loans		2212
58 Financial campaigns		2213
59 Fellowships, scholarships and other student aid NOT involving services to institution or repayment	10,118.000	2214
60 Other purposes		2215
61 TOTAL (Transfer total to table 3.)	\$10,118.000	2299
62 TOTAL EXPENDITURE FOR CURRENT PURPOSES	\$864,240.655	2999

TABLE 3 — SUMMARY OF CURRENT INCOME, EXPENDITURES AND SURPLUS

	CODE		TOTAL
Balance, beginning of year		<i>In Chinese dollars</i>	
General (unrestricted) funds	1001	\$ 609,350.	
Restricted funds	1002		\$ 609,350.
Current income (See table 1)			
Educational and general	1099	\$ 8,133,379.551	
Auxiliary enterprises and activities	1199	40,410,000.0	
Noneducational income	1299	10,118,000.0	863,907.551 (1999)
Current expenditures (See table 2)			
Educational and general	2099	807,586,895	
Auxiliary enterprises and activities	2199	46,535,762	
Noneducational expenditures	2299	10,118,000.0	864,240,655 (2999)
Excess or deficiency of income for year	6199		333,104
Other additions and deductions (net)	7199		276,246
Balance at end of year	8999		276,246
Consisting of			
General (unrestricted) funds	8199		276,246
Restricted funds	8299		

TABLE 4 — STATEMENT OF NONEXPENDABLE FUNDS¹⁷

	ITEM 2 ENDOWMENT FUNDS (8399)	ITEM 3 FUNDS TEMPORARILY FUNCTIONING AS ENDOWMENT (8499)	ITEM 4 ANNUITY FUNDS (8599)	ITEM 5 STUDENT LOAN FUNDS (8699)
Balance (invested and uninvested) in funds at beginning of year	\$ 447,089*	\$	\$	\$
Additions during year:				
Receipts from:				
Public appropriations				
Private gifts and grants				
Earnings and profit on investment credited to principal account				
Transfers from current funds to nonexpendable funds				
TOTAL	\$ 447,089*	\$	\$	\$
Deductions during year (specify)				
Balance at end of year	\$ 447,089*	\$	\$	\$
Obligations due other institutional funds	\$	\$	\$	\$
Obligations due outside agencies	\$	\$	\$	\$
Net worth of funds (subtract obligations)	\$	\$	\$	\$

* Funds are in U.S. banks - have made no adjustment of exchange rate during inflationary period

TABLE 5 — STATEMENT OF CURRENT FUNDS (Balance sheet)

ASSETS		LIABILITIES	
CODE	AMOUNT	CODE	AMOUNT
Cash	7001 \$ 276,246	Payables to outside sources	9001 \$
Receivables (net)	7002	Due to other funds	9002
Temporary investments	7003	Deferred income	9003
Supplies and work in process	7004	Reserves	9004
Prepaid expense	7005	Restricted current funds	9005
Due from other funds	7006	Other	9006
Other	7007	Surplus (if any)	9007 276,246
Deficit (if any)	7008		
TOTAL	7099 \$ 276,246	TOTAL	9099 \$ 276,246

Note: For the year 1946-1948 - all items in U.S. dollars exchanged and entered at average rate of 7400:1.

TABLE 6 — STATEMENT OF FUNDS INVESTED IN PLANT¹⁸

VALUE OF PLANT	TOTAL	CODE
Value of plant at beginning of year	\$	3011
Value of additions during year		3021
Total	\$	3099
Value of deductions during year		3031
Value of plant at end of year as detailed below:		3199
Grounds	\$	3101
Buildings		3102
Equipment, including libraries		3103
Improvements other than buildings (utility lines etc.)		3104
Endowment or other institutional funds invested in plant		3051
Net invested in plant at end of year (subtract)		3999

Due to war damage, no valuation given for plant. As soon as repairs are completed, new valuation will be recorded.

TABLE 7 — RECEIPTS FOR PLANT EXTENSION

Receipts for Plant Extension	TOTAL	CODE
Balance in designated plant funds at beginning of year	\$	4010
Receipts during year designated for plant purposes:		
Governmental sources:		
Federal	\$	
State		
Local		4020
Church		4021
Individuals, foundations, corporations		4022
Other sources (earnings and profits on investments)		4023
Transfers or expenditures from current funds (not loans):		
From educational and general funds		
From auxiliary enterprises and activities funds		4031
Other receipts for plant extensions (describe):		4041
Loans for plant extension:		
From institutional sources		
From other sources		
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds)	\$	4999

TABLE 8 — DISBURSEMENTS FOR PLANT EXTENSION¹⁹

(If possible, include all capital expenditures below under expenditures from plant funds, although they have been included under table 2. Otherwise separately report the amounts spent from educational and general funds and from auxiliary enterprises funds during the year for capital outlays, plant extension and new equipment.)	TOTAL	CODE
From plant funds or all funds for:		
Land	\$	
New buildings		
Additions to existing buildings		
Improvements other than buildings		
New equipment		
From educational and general funds (if not included above)		
From auxiliary enterprises and activities funds (if not included above)	\$	5051
Loans paid from plant funds		5052
Balance in Designated Plant Funds at close of year	\$	5899

TABLE 9 — STATEMENT OF STUDENT LOAN FUND OPERATIONS

		TOTAL	CODE
Amount of student notes at beginning of year.....	\$.....	<i>None</i>	
Student loan notes restored.....		
Student loans made during year.....	\$.....		8011
Amount of repayments by students.....		
Charged off as noncollectible.....		8021
Amount of student notes at end of year.....	\$.....		8099

NOTES

Table 1

¹ 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.

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Tables 3-9

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- (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 33. Prizes paid from departmental or general funds may be considered educational expense and included in line 33.

¹⁷ 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.

¹⁸ Plant values. 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.

¹⁹ Statement of unexpended plant funds (tables 7 and 8). 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.

Colleges and professional and technical schools

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

GINLING COLLEGE Located at NANKING, CHINA XXXX
FOR THE YEAR ENDING JUNE 30, 1947

This annual report is required by law to be transmitted to the State Education Department on or before July 1, 1947.

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

Item 1

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer sessions 168; number of Saturday sessions 33

Item 2 Faculty and employes

Names of officers of faculty June 30, 1947

President Dr. Wu Yi-fang Dean Miss Loh Zung-nyi
Registrar Mrs. Shao Bao Fu-nien Secretary Mr. Ming Hsioh-ching
Business manager or finance officer Mr. Chen Er-chang

Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, excluding clerks) men 8 7/12 women 14 2/3 total 23 1/4

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

Name Dr. Wu Yi-fang Position President

Affidavit of presiding officer

STATE OF NEW YORK }
COUNTY OF } ss.

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

Wu Yi-fang (Signature)

President of Ginling College

Subscribed and sworn to before me this 14 day of November 1947

Notary Public

a No. of officers of instruction

	Men	Women	Total	
Full professors.....	12	15	27	How many faculty members were employed full time: men 13 women 30 total 43
Adjunct, associate and ass't professors	8	6	14	
Instructors and tutors.....	4	17	21	
Lecturers.....		8	8	How many on part time: men 11 women 16 total 27
Other assistants on teaching force.....				Those employed part time were the equivalent of how many full time: men 3 5/12 women 7 1/3 total 10 3/4
b Total				
Duplicates (subtract)				
Grand total	24	46	70	

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

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

Item 3 Students. Number and classification of students

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

CLASSES	Liberal Arts (B.A. or B.S.)												Total		Grand total	
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women		
Freshman, 1st year..		136														
Sophomore, 2d year..		72														
Junior, 3d year.....		64														
Senior, 4th year....		69														
Total		341														
Unclassified																
Fifth year and above or graduate students																
Total																
Duplicates (sub't) ..																
Grand total		341														

Number of above total attending full time: men...0... women...341... total...341...; part time: men...0... women...0... total...0... Number of part-time students is equivalent to how many full-time?.....

Item 4 Degrees conferred

	aFirst degrees on completion of courses in residence					aHigher degrees					Total
	B.A.	B.S.			Total	M.A.	M.S.	Ph.D.		Total	
Men											
Women	43	23			66						
Total since last report.....											

Item 5 Graduates

Number of students graduated without degrees: men...0... women...0... total...0...

Recipients of honorary degrees conferred without examination

Name	Degree	Residence

a Insert in blank spaces any other degrees.

Item 6 Library

Number of volumes in library 27559; pamphlets 560

Item 7 Miscellaneous

Give number of years in each course: liberal arts 4, applied science 4, architecture 0, graduate 0, education 0, law 0, medicine 0, veterinary 0,

	Number of teachers			Number of students		
	Men	Women	Total	Men	Women	Total
Summer courses	0	0	0	0	0	0
Extension courses {	0	0	0	0	0	0
	0	0	0	0	0	0
Secondary or academic ... (Practice School)	11	12	23		236	236

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

Name Dr. Wu Yi-fang Position President

Affidavit of presiding officer

STATE OF NEW YORK }
COUNTY OF } ss.

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

Subscribed and sworn to before

me this 14 day of November 1947

Wu Yi-fang (Wu Yi-fang)

President of Ginling College

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

1947-48

Universities, colleges and professional and technical schools

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

Yinling College Located at *Nanking China* N. Y.

FOR THE YEAR ENDING JUNE 30, 1948

To the New York State Education Department

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 shows the current income of the fiscal year and table 2 the current expenditures. These two tables should be completed first and certain summary amounts carried to table 3 which is a summary statement of current income, expenditures and surplus. Table 4 is a statement of nonexpendable funds, showing additions, deductions and obligations incurred resulting in net worth of such funds. Table 5 is an abbreviated balance sheet of current funds. Table 6 is a statement of funds invested in plant. Tables 7 and 8 cover receipts and disbursements for plant extension. Table 9 is a statement of student loan fund operations. Detailed notes are provided on pages 6 and 7.

File one copy of this report with the Bureau of Statistical Services, State Education Department, Albany 1, New York, as soon after July 1, 1948 as possible and retain one copy for the files of the institution.

TABLE 1—CURRENT INCOME^{1, 2}

In thousands only

[27]

Income for Educational and General Purposes	TOTAL	CODE
Student fees ³ (for matriculation, laboratory, library etc., but NOT including fees for auxiliary enterprises and activities, such as athletics, infirmary etc., given in items 17 to 24)	C.7.C.#	
1 Resident departments	\$1,086,852	
2 Extension departments	\$1,086,852	1019
Endowment earnings ⁴ (interest, including income from 1862, and other public and private endowments, but not including additions to principal of endowment funds):		
3 From federal endowment (1862 and other land grants)		
4 From other endowment	1,895,229	1029
Receipts from other public sources for current expenses: ⁵		
5 Federal appropriations		
6 State appropriations and tax levies		
7 Local appropriations or tax levies		1049
Gifts and grants from private sources (including foundations, for current expenses):		
8 Permanent (recurring) grants from churches and boards	14,509,763	
9 Other grants (not automatically recurring) from churches and boards	119,741	
10 Estimated salary equivalent of nonsalaried personal service rendered		
11 Other gifts	358,732	1039
Sales and services of educational departments (gross income): ⁶		
12 Agriculture		
13 Dental and/or medical clinic or hospital		1049
14 Others (itemize)		
Receipts from other sources for educational and general purposes: ⁷		
15 Other sources	5,989,693	1049
16 TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 3.)	\$23,959,510	1099

Income for Auxiliary Enterprises and Activities ⁸ (Gross figures unless otherwise indicated, including receipts from student fees for these purposes. Give figures even though not handled through college office.)	TOTAL	CODE
17 Residence halls	\$2,282,230	1111
18 Dining halls	2,254,707	1112
19 Student hospital or infirmary	61,458	1121
20 College bookstore		1122
21 Athletics (if handled separately from physical education budget) excluding shares of visiting teams		1123
22 Student unions		1124
23 Other activities		1125
24 TOTAL (Transfer total to table 3.)	\$2,544,390	1199

Income To Be Used for Noneducational Purposes ⁹ (excepting auxiliary enterprises and activities and capital outlays)	TOTAL	CODE
Income from investments (interest):		
25 For annuities to beneficiaries (usually from funds subject to annuity)	\$	
26 For fellowships, scholarships and other student aid (not loans) when NO service is required in return	\$	1211
27 From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return	118,743	1212
28 Other receipts for noneducational purposes		1213
29 TOTAL (Transfer total to table 3.)	\$	1299
30 TOTAL CURRENT INCOME	C.7.C. \$26,672,643	1999

How much of the above income was received from the Federal Government under provisions of Public Laws 16 and 346 for tuition fees \$..... for supplies and materials \$..... (Report cash receipts only)

TABLE 2—EXPENDITURES FOR CURRENT PURPOSES¹

[37]

Expenditures for Educational and General Purposes (including equipment purchased from general current funds)	TOTAL	CODE
General administration and expense: ¹⁰	C.7.C.#	
31 General administrative offices	\$2,323,436	
32 General expense	2,444,613	2019
Resident instruction and research: ¹¹		
33 Colleges, schools and departments (including nonbudgeted research)	7,336,903	
34 Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc.		
35 Organized research, separately budgeted ¹²	1,025,063	
36 Other instruction or research	26,644	2029
Extension (all extension services and correspondence courses): ¹³		
37 Agricultural		
38 Engineering		
39 General university extension courses		
40 Others	4,964,630	2049
41 Libraries (including salaries, other operating expenses and purchase of books and binding) ¹⁴	1,480,709	2049
Operation and maintenance of physical plant and other general services: ¹⁵		
42 Physical plant	941,753	
43 Other general services	362,099	2039
44 TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 3.)	\$21,343,925	2099
Amount included above expended for:		
45 Administrative and professional salaries	\$7,993,377	
46 Other personal services (clerical, operation and maintenance)	421,540	
47 Expenditures accounted for by contributed services		

Expenditures for Auxiliary Enterprises and Activities ⁸ (Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current funds. Give figures even though not handled through college office.)	TOTAL	CODE
48 Residence halls	\$443,068	2111
49 Dining halls	2,254,707	2112
50 Student hospital or infirmary	72,660	2121
51 College bookstore		2122
52 Athletics (if handled separately from physical education budget) excluding shares of visiting teams		2123
53 Student unions		2124
54 Other activities		2125
55 TOTAL (Transfer total to table 3.)	\$2,770,430	2199

Expenditures for Noneducational Purposes ¹⁶ (except auxiliary enterprises and capital outlays)	TOTAL	CODE
56 Annuities	\$	2211
57 Interest on loans		2212
58 Financial campaigns		2213
59 Fellowships, scholarships and other student aid NOT involving services to institution or repayment	118,743	2214
60 Other purposes		2215
61 TOTAL (Transfer total to table 3.)	\$118,743	2299
62 TOTAL EXPENDITURE FOR CURRENT PURPOSES	\$27,233,098	2999

TABLE 3 — SUMMARY OF CURRENT INCOME, EXPENDITURES AND SURPLUS

	CODE		TOTAL
Balance, beginning of year			070
General (unrestricted) funds	1001	\$ 276	
Restricted funds	1002		\$ 276
Current income (See table 1)			
Educational and general	1099	\$ 23,959,510	
Auxiliary enterprises and activities	1199	2,544,390	
Noneducational income	1299	118,743	26,622,643 (1999)
Current expenditures (See table 2)			
Educational and general	2099	21,343,925	
Auxiliary enterprises and activities	2199	2,770,430	
Noneducational expenditures	2299	118,743	24,233,098 (2999)
Excess or deficiency of income for year	6199		2,389,545
Other additions and deductions (net)	7199		
Balance at end of year	8999		2,389,821
Consisting of			
General (unrestricted) funds	8199	2,389,821	
Restricted funds	8299		

TABLE 4 — STATEMENT OF NONEXPENDABLE FUNDS¹⁷

due to inflation all items withheld for new valuation

	ITEM 2 ENDOWMENT FUNDS (8399)	ITEM 3 FUNDS TEMPORARILY FUNCTIONING AS ENDOWMENT (8499)	ITEM 4 ANNUITY FUNDS (8599)	ITEM 5 STUDENT LOAN FUNDS (8699)
Balance (invested and uninvested) in funds at beginning of year	\$	\$	\$	\$
Additions during year:				
Receipts from:				
Public appropriations				
Private gifts and grants				
Earnings and profit on investment credited to principal account				
Transfers from current funds to nonexpendable funds				
TOTAL	\$	\$	\$	\$
Deductions during year (specify)	\$	\$	\$	\$
Balance at end of year	\$	\$	\$	\$
Obligations due other institutional funds	\$	\$	\$	\$
Obligations due outside agencies	\$	\$	\$	\$
Net worth of funds (subtract obligations)	\$	\$	\$	\$

TABLE 5 — STATEMENT OF CURRENT FUNDS (Balance sheet)

ASSETS	CODE	AMOUNT	LIABILITIES	CODE	AMOUNT
Cash	7001	\$ 13,385,348	Payables to outside sources	9001	\$
Receivables (net)	7002	101,287	Due to other funds	9002	23,077,370
Temporary investments	7003	23,039,615	Deferred income	9003	
Supplies and work in process	7004	2,075,147	Reserves	9004	12,683,992
Prepaid expense	7005	1,289,577	Restricted current funds	9005	31,306
Due from other funds	7006		Other	9006	1,154,271
Other	7007		Surplus (if any)	9007	2,944,037
Deficit (if any)	7008				
TOTAL	7099	\$ 39,890,976	TOTAL	9099	\$ 39,890,976

TABLE 6 — STATEMENT OF FUNDS INVESTED IN PLANT¹⁸

VALUE OF PLANT	due to inflation	no valuation	TOTAL	CODE
Value of plant at beginning of year			\$	3011
Value of additions during year				3021
Total			\$	3099
Value of deductions during year				3031
Value of plant at end of year as detailed below: (code 3099, minus 3031)				3199
Grounds		\$		3101
Buildings				3102
Equipment, including libraries				3103
Improvements other than buildings (utility lines etc.)				3104
Endowment or other institutional funds invested in plant and loans against plant				3051
Net invested in plant at end of year (subtract code 3051 from 3199)				3999

TABLE 7 — RECEIPTS FOR PLANT EXTENSION

None

Receipts for Plant Extension	TOTAL	CODE
Balance in designated plant funds at beginning of year	\$	4010
Receipts during year designated for plant purposes:		
Governmental sources:		
Federal	\$	
State		
Local		4020
Church		4021
Individuals, foundations, corporations		4022
Other sources (earnings and profits on investments)		4023
Transfers or expenditures from current funds (not loans):		
From educational and general funds		
From auxiliary enterprises and activities funds		4031
Other receipts for plant extensions (describe):		4041
Loans for plant extension:		
From institutional sources		
From other sources		
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds)	\$	4999

TABLE 8 — DISBURSEMENTS FOR PLANT EXTENSION¹⁹

(If possible, include all capital expenditures below under expenditures from plant funds, although they have been included under table 2. 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.)

None

	TOTAL	CODE
From plant funds or all funds for:		
Land	\$	
New buildings		
Additions to existing buildings		
Improvements other than buildings		
New equipment	\$	5010
From educational and general funds (if not included above)	\$	5050
From auxiliary enterprises and activities funds (if not included above)	\$	5051
Loans paid from plant funds	\$	5052
TOTAL DISBURSEMENTS	\$	5053
Balance in Designated Plant Funds at close of year (code 4999 minus 5053)	\$	5899

TABLE 9—STATEMENT OF STUDENT LOAN FUND OPERATIONS *None*

		TOTAL	CODE
Amount of student notes at beginning of year.....	\$.....		
Student loan notes restored.....		
Student loans made during year.....	\$.....	8011
Amount of repayments by students.....		
Charged off as noncollectible.....		8021
Amount of student notes at end of year.....	\$.....		8099

NOTES

Table 1

¹ 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.

² 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.

³ 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. Receipts from the Federal Government to pay fees of students attending under provisions of Public Laws 16 and 346 should be reported under item 5, federal appropriations.

⁴ Endowments (lines 3 and 4). 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.

⁵ Public appropriations and tax levies (lines 5 to 7). 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.

⁶ Sales and services of educational departments (lines 12 to 14). 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.

⁷ Other sources. 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.

⁸ Statement of auxiliary enterprises and activities (lines 17 to 24). Under this heading are included those enterprises which are not directly related to the educational activities of the institution but exist solely for the purpose of serving the student body or faculty. These enterprises include residence halls, dining halls, infirmary (unless handled as a part of health service), bookstore and laundry (when primarily for service of students and faculty) and their income is principally in the form of cash. They render service to students and perhaps others and are distinct from activities operated by institutional departments. These enterprises are ordinarily self-supporting. Their gross income should be stated after deducting refunds of payments returned. This income should not be included with educational income, however, unless the net income is used to support the educational budget. In that case, the net income may be transferred to the educational and general fund receipts. The same comment applies to expenditures for these activities.

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.

⁹ Income to be used for noneducational purposes (lines 25 to 28). Under this heading include income which is to be applied directly toward noneducational expenses other than auxiliary enterprises and activities such as:

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

Table 2

¹⁰ General administration and expense (lines 31 and 32). Under this heading should be included all expenses of the general executive and administrative offices of the institution, also all expenses which are of a general character and which do not relate to any specific division of the institution, not including, however, the expenditures of the general library or the operation and maintenance of the physical plant.

¹¹ Resident instruction and research (lines 33 to 36). 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 line 35.

¹² Organized research (line 35). Include here expenditures for research purposes as research bureaus, research institutes, experiment stations and projects separately supported.

¹³ Extension (lines 37 to 40). This section will include all divisions which do extension work, such as the following: Credit courses; lectures, demonstrations, short courses (noncredit); radio; correspondence work.

¹⁴ Libraries (line 41). 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.

¹⁵ Operation and maintenance of physical plant and general services (lines 42 and 43). 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.

¹⁶ Noneducational expenses (lines 56 to 60). 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 33. Prizes paid from departmental or general funds may be considered educational expense and included in line 33.

Tables 3-9

¹⁷ 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.

¹⁸ Plant values. 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.

¹⁹ Statement of unexpended plant funds (tables 7 and 8). 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.

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

Name Elsie M. Priest Position Treasurer

Affidavit of presiding officer

STATE OF NEW YORK } ss.
COUNTY OF _____

being duly sworn, deposes and says that he is the presiding officer of _____
for which the foregoing report is made. That said report has been prepared in accordance with the instructions
of the New York State Education Department, that the statements therein 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.

Yi-fang Wu
President of Ginling College

Subscribed and sworn to
before me this 31 day of August 1948

Notary Public

Colleges and professional and technical schools

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

GINLING COLLEGE

Located at NANKING, CHINA NXXX

FOR THE YEAR ENDING JUNE 30, 1948

This annual report is required by law to be transmitted to the State Education Department on or before July 1, 1948.

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

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

Item 1

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

Item 2 Faculty and employes

Names of officers of faculty June 30, 1948

President Dr. Wu Yi-fang Dean Dr. Ruth Chester
Registrar Mrs. Shao Bao Fu-nien Secretary Mr. Ming Heioh-ching
Business manager or finance officer Miss Elsie M. Priest, Treasurer

Number of officers employed in general administration (president, deans, registrars, financial officers,
librarians and other officers, excluding clerks) men 6 women 17 total 23

a No. of officers of instruction

	Men	Women	Total
Full professors.....	13	23	36
Adjunct, associate and ass't professors	6	9	15
Instructors and tutors.....	5	16	21
Lecturers.....	1	8	9
Other assistants on teaching force.....			
^b Total			
Duplicates (subtract)			
Grand total	25	56	81

How many faculty members were employed
full time: men 11 women 33
total 44

How many on part time: men 14 women 23
total 37*

Those employed part time were the equiva-
lent of how many full time: men 5 1/6
women 8 1/4 total 13 5/12

* 9 of these are on full time, with
part of their duties in adm. work
of the college.

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

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

Item 3 Students. Number and classification of students

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

CLASSES	Liberal Arts (B.A. or B.S.)												Total		Grand total
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	
Freshman, 1st year..	0	192	192												192
Sophomore, 2d year..	0	93	93												93
Junior, 3d year....		46	46												46
Senior, 4th year....		53	53												53
<i>Total</i>		384	384												384
Unclassified		56	56												56
<i>Total</i>			440												440
Duplicates (sub't) ..															
<i>Grand total</i>			440												440

Number of above total attending full time: men...0... women 440... total 440...; part time: men...0... women...0... total...0... Number of part-time students is equivalent to how many full-time?.....

Item 4 Degrees conferred

	aFirst degrees on completion of courses in residence				aHigher degrees			
	B.A.	B.S.		Total	M.A.	M.S.	Ph.D.	Total
Men								
Women	41	15		56				
<i>Total since last report</i>								
Special P. E. Certificates--2 yr course				7				

Item 5 Graduates

Number of students graduated without degrees: men...0... women...0... total...0...

Recipients of honorary degrees conferred without examination

Name	Degree	Residence

a Insert in blank spaces any other degrees.

Item 6 Library

Number of volumes in library 36,500 ; pamphlets and magazines, 1000

Item 7 Miscellaneous

Give number of years in each course: liberal arts...4... applied science...4... architecture...0... graduate...0... education...0... law...0... medicine...0... veterinary...0...

	Number of teachers			Number of students		
	Men	Women	Total	Men	Women	Total
Summer courses	0	0	0	0	0	0
Extension courses { correspondence	0	0	0	0	0	0
{ class extension	0	0	0	0	0	0
Secondary or academic	10	18	28	0	358	358

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

Name Dr. Wu Yi-fang Position President

Affidavit of presiding officer

STATE OF NEW YORK }
 COUNTY OF } ss.

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

Subscribed and sworn to before

me this 22 day of July 1948

Wu Yi-fang
 President of Ginling College

The University of the State of New York
The State Education Department
1948-49

Colleges and professional and technical schools

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

Gihling College Located at Nanking, China

For the year ending June 30, 1949

This annual report is required by law to be transmitted to the State Education Department on or before July 1, 1949.

Type of control: Church
If church, affiliated with what religious denomination? Interdenominational

Item 1.

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer sessions 159; number of Saturday sessions 30

Item 2.

Faculty and employees

Names of officers of Faculty June 30, 1949
President Dr Wu Yi-fang Dean Dr Ruth Chester

Registrar Mrs. Shao Bao Fu-nien Sec. Mr. Ming Hsioh-ching

Business officer or finance officer Miss Elsie M. Priest, Treasurer

Number of officer employed in general administration. Men 8 Women 21 Total 29

a. No. of officers of instruction

	Men	Women	Total
Full professors	12	19	31
Adjunct, Associate, Ass't professors	5	15	20
Instructors	4	13	17
Assistants	1	9	10
Grand total	18	56	78

How many faculty members were employed full time men 11, women 42, total 53

How many on part time: men 11 women 14 Total 25

Those employed part time were the equivalent of how many full time: men 3 $\frac{1}{2}$, Women 4 $\frac{1}{2}$ Total 7 $\frac{3}{4}$

*7 of these are full time with part of their duties in Administrative work.

Item 3 Students.

Liberal arts (B.A. or B.S.)			
Classes	Men	Women	Total
Freshmen		160	160
Sophomores		156	156
Juniors		80	80
Seniors		41	41
<u>Total</u>		<u>437</u>	<u>437</u>
Unclassified		45	45
<u>Total</u>		<u>482</u>	<u>482</u>
Grand total		482	482

Number of above total attending full time: Women 477 Part time 5.
 Number of part time students is equivalent to how many full-time students? 3.

Item 4 Degrees conferred

a First degrees on completion of courses in residence			
	B.A.	B.S.	Total
Women	15	4	19

Item 5 Graduates

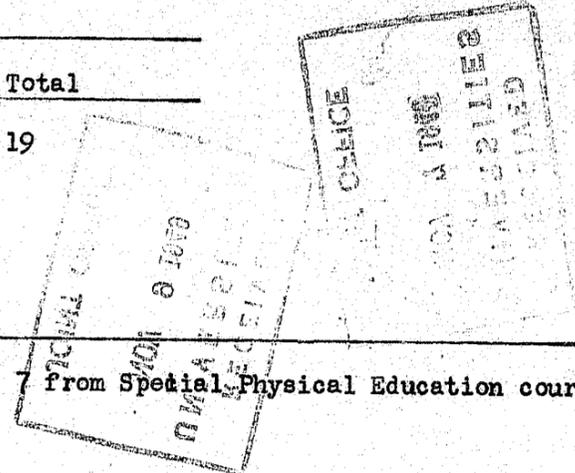
Number of students graduated without degrees: 7 from Special Physical Education course.

Item 6 Library

Number of volumes in library, 36,500; pamphlets and magazines 1200

Item 7 Miscellaneous

Give number of years in each course: Liberal Arts 4, Applied Science 4
 Secondary or academic, Number of teachers, Men 10 Women 24 Total 34
 Number of students 482



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

Name Dr Wu Yi-fang

Position President

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Table 1 - Current income

	JMP	
Income for Educational and General Purpose		
Student fees		
1. Resident departments	1,064,035 04	1,064,035 04
2. Extension " (none)		
Endowment earnings		
3. From federal endowment "		
4. From other endowment	2,900,000 00	2,900,000 00
Receipts from other public sources for current expenses		
5-6-7 (none)		
Gifts and grants from private sources		
8. Permanent grants from churches and boards	24,758,537 15	
9. Other grants	527 80	
10. Estimated salary equivalent of nonsalaried personal service rendered	2,900,000 00	
11. Other gifts	299,862 42	27,958,927 37
Sales and services of educational departments		
12,14 (none)		
Receipts from other sources for educational and general purposes		
15. Other sources	2,828,652 45	2,828,652 45
16. Total educational and general receipts		34,751,614 86
17. Residence halls	792,672 40	
18. Dining halls	1,922,018 30	
19. Student hospital and infirmary	302,254 20	3,016,944 90
20-23 (none)		
25-26 "		
27. From gifts to be used for scholarships--	63,550 60	63,550 60
28. (none)		
29.		
30. Total current income		JMP 37,832,110 36

Table 2 - Expenditures for current Purposes

Expenditures for Educational and General purposes		
General administration and expense		
31. General administrative offices	4,607,430 90	
32. General expense	5,484,122 00	10,091,552 90
Resident instruction and research		
33. Colleges, schools and departments	13,497,390 40	13,497,390 40
34-35 (none)		
36. Other instruction and research	2,611,630 80	16,109,021 20
Extension		
37-38-39 (none)		
40. others	1,971,721 42	1,971,721 42
41. Libraries	1,388,013 90	1,388,013 90
Operation and maintenance of physical plant--		
42. Wages etc.	2,436,211 47	
43. other general service	1,185,166 80	3,621,378 27
44. Total for educational and general purpose		33,181,687 69
45. Administrative and professional salaries		21,676,761 30
46. Other personal service		2,107,850 00
47 (none)		
48. Residence halls	792,672 40	
49. Dining halls	1,922,018 30	
50. Student hospital and infirmary	302,254 20	3,016,944 90

Table 2 - continued

		JMP	
51-58	(none)		
59.	Fellowships, scholarships and others.	63,550 60	63,550 60
60	(none)		
62.	Total expenditure for current purposes		36,262,183 19

Table 3 - Summary of current income expenditures and surplus

Balance, beginning of year			
General (unrestricted) funds	(no value)		
Restricted funds			
Current income			
Educational and general	34,751,614 86		
Auxiliary enterprises and activities	3,016,944 90		
Noneducational income	63,550 60	37,832,110 36	
Current expenditures			
Educational and general	33,181,687 69		
Auxiliary enterprises and activities	3,016,944 90		
Noneducational expenditures	63,550 60	36,262,183 19	
Excess or deficiency of income for year			1,569,927 17
Other additions and deductions			
Balance at end of year			1,569,927 17
Consisting of			
General (unrestricted) funds		<i>JMP</i> 1,569,927 17	
Restricted funds			

Table 4 -

Due to inflation -all items withheld for new valuation.

Table - 5 - Statement of current funds

Assets		Liabilities	
Cash	27,606,039 20	Payable to outside	3,352,730 60
Receivables	1 12	Due to other funds	438,026 82
Temporary investments	44,541,999 00	Deferred income	
Supplies & work in process		Reserves	66,019,013 53
Prepaid expenses	412,991 20	Other	1,181,332 40
Due from other fund		Surplus	1,569,927 17
Other			
Deficit			
Total	<i>JMP</i> 72,561,030 52	Total	<i>JMP</i> 72,561,030 52

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*Sent by Elsie M. Priest
see letter of 10-4-49*