AMERICAN SCHOOL OF CLASSICAL STUDIES AT ATHENS

ONE HUNDRED AND SECOND ANNUAL REPORT
1982-1983
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ARTICLES OF INCORPORATION
COMMONWEALTH OF MASSACHUSETTS

BE IT KNOWN WHEREAS James R. Lowell, T. D. Woolsey, Charles Eliot Norton, William M. Sloane, B. L. Gildersleeve, William W. Goodwin, Henry Drisler, Frederic J. de Peyster, John Williams White, Henry G. Marquand and Martin Brimmer have associated themselves with the intention of forming a corporation under the name of the

TRUSTEES OF THE AMERICAN SCHOOL OF CLASSICAL STUDIES AT ATHENS

for the purpose of the establishment and maintenance of a school of classical studies at Athens, in Greece, for American students, and have complied with the provisions of the Statutes of this Commonwealth in such case made and provided, as appears from the certificate of the President, Secretary, Treasurer and Executive Committee of said Corporation, duly approved by the Commissioner of Corporations, and recorded in this office:

NOW, THEREFORE, I, HENRY B. PIERCE, Secretary of the Commonwealth of Massachusetts, DO HEREBY CERTIFY that said J. R. Lowell, T. D. Woolsey, C. E. Norton, W. M. Sloane, B. L. Gildersleeve, W. W. Goodwin, H. Drisler, F. J. de Peyster, J. W. White, H. G. Marquand and M. Brimmer, their associates and successors are legally organized and established as and are hereby made an existing corporation under the name of the

TRUSTEES OF THE AMERICAN SCHOOL OF CLASSICAL STUDIES AT ATHENS

with the powers, rights and privileges, and subject to the limitations, duties and restrictions which by law appertain thereto.

WITNESS my official signature hereunto subscribed, and the seal of the Commonwealth of Massachusetts hereunto affixed this twenty-third day of March in the year of our Lord one thousand eight hundred and eighty-six.

(Signature) HENRY B. PIERCE
Secretary of the Commonwealth

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AT ATHENS

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**Courier** ................................................................. Panayiotis Asiatides
**Manager of Residence** .............................................................. Apostolos Vlachos
**Legal Advisor** ................................................................. Zacharias Bikakis
**Field Director of the Agora Excavations** .................................................. T. Leslie Shear, Jr.
**Assistant Field Director of the Agora Excavations** .............................................. John McC. Camp II
**Architect of the Agora Excavations** .................................................. William B. Dinsmoor, Jr.
**Secretary of the Agora Excavations** .............................................................. Margot C. Camp
**Conservator of the Agora Excavations** .............................................................. Stephen P. Koob
**Assistant Conservator of the Agora Excavations** .................................................. Alice Pateraki
**Photographer of the Agora Excavations** .................................................. Craig Mauzy
**Numismatic Consultant** .............................................................. Alan S. Walker
**Field Director of the Corinth Excavations** .................................................. Charles K. Williams, II
**Secretary of the Corinth Excavations** .............................................................. Nancy Bookidis
**Conservator of the Corinth Excavations** .............................................................. Stella Bouzaki
**Numismatist of the Corinth Excavations** .................................................. Orestes H. Zervos
**Acting Librarian of the School** .............................................................. Gerhard Schmidt
**Assistant Librarian of the School** .............................................................. Demetra Photiades
**Secretary in the Blegen Library** .............................................................. Elisavet Gignoli
**Librarian of the Gennadeion** .............................................................. Sophie Papageorgiou
**Secretary in the Gennadeion** .............................................................. Artemisia Nikolaidou
**Archivist** .............................................................. Maria Christina Varda
**Editor of Publications** .............................................................. Marian H. McAllister
**Assistant to the Editor** .............................................................. Nancy Moore
**In-house Production Manager** .............................................................. Sarah George Figueira
**Publications Secretary** .............................................................. Janet M. Clark
**Manager, Administration and Development** .................................................. Ludmila Schwarzenberg
**Secretary, Development** .............................................................. Carol Zerner
**Bookkeeper** .............................................................. Robert J. Armstrong
MEMBERS OF THE SCHOOL 1982–1983

RESEARCH FELLOWS OF THE SCHOOL

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<th>M. Alison Frantz</th>
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<td>Virginia R. Grace</td>
<td>Dorothy B. Thompson</td>
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REGULAR MEMBERS

Fellows of the School

| James J. Clauss (Seymour Fellow) | Clayton M. Lehmann (Levy Fellow) |
| Elizabeth A. Fisher (White Fellow) | Patricia A. Marx (Wheeler Fellow) |
| Charles W. Hedrick (Honorary School Fellow) | Roberta L. Stewart (Schliemann Fellow) |

Other Regular Members

| Larry F. Ball | Elizabeth P. McGowan |
| Susan Kae Carpenter | Dorothy M. Murdock |
| Mary Ann Eaverly | Jeffery S. Purinton |
| C. Diane Fortenberry | Lesley A. Rogers |
| Laura M. Gadbery | Jan M. Sanders |
| Carol R. Hershenson | Andrew W. Smethurst |
| Preston B. Kavanaugh | D. Neel Smith |

ASSOCIATE MEMBERS

Fellows of the School

| Leslie C. Ike (Vanderpool Fellow) | Elizabeth J. Milleker (Hirsch Fellow) |
| Leslie G. Mechem (Capps Fellow) | Daniel J. Pullen (Parsons Fellow) |

Senior Associate Members

| Peter Allen       | Stewart G. Flory |
| Pamela F. Benbow  | David R. Jordan |
| Judith P. Binder  | Carolyn G. Kochler |
| E. Tucker Blackburn | Philip B. Manville |
| Robert A. Bridges | Ira S. Mark |
| Paul A. Clement   | Miranda Marvin |
| Steven R. Diamant | Lee C. McDonald |
| Anastasia N. Dinsmoor | Richard D. McKirahan |
| Thomas M. Falkner | Jerome W. Sperling |
| Marleen B. Flory  | Leslie Threatte |
Student Associate Members

Christina F. Dengate
Katherine Fong
Dennis D. Hughes
Donald R. Keller
Gregory V. Leftwich
Richard F. Liebhart
Pamela J. McClellan
Angeliki Petropoulou
Christopher G. Simon
Nancy D. Tersini

SUMMER SESSION 1982 MEMBERS

Group I

Emmett Bittick, Jr.
Richard B. Bleiberg
Richard S. Cahall
Laura M. Gadbery
Beverly J. Graf
Frances V. Hickson
Joan S. Howson
Charles Koenig
Lynne B. McClendon
Patricia J. McClendon
Margaret F. McGill
Ronald F. Moist
Guy Nicholas Molinari
Elizabeth Oustonoff
Constance Pierce
Norma T. Quarles
Catherine H. Saxon
Ralph H. Smith
Michael S. Smyser
Sarah M. Wright

Group II

Leslie Ann Broaddus
Randall K. Broberg
Katherine Anne Brokaw
Tracy Ellen Caulfield
Douglas Domingo-Forastés
David J. Driscoll
Theresa Ellen Fritchle
Jean Garland
Josephine Dellepiane
Jardine
Marjorie Bee Johnson
Tony Marion Lentz
S. Georgia Nugent
Joyce K. Penniston
Maurice Pate (Rush) Rehm
Anne W. Saunders
Ada H. Shissler
Jennifer Tobin
Andrea A. Wilson
Jeffrey M. Winton


Elected by the Association:

Robert L. Pounder (1980–1982), Chairman
James C. Wright, Secretary-Treasurer (1981–1985)
Timothy E. Gregory (1979–1983)
Carol Lawton (1982–1986)

Elected by the Managing Committee:

David G. Mitten (1979–1982)

Representatives on the Managing Committee:


James R. McCredie, ex officio

THE AUXILIARY FUND ASSOCIATION

Richard H. Howland, Chairman
Jane C. Biers, Secretary-Treasurer

THE FRIENDS OF THE GENNADIUS LIBRARY

Francis R. Walton, Chairman
Marian Miles McCredie, Secretary-Treasurer
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REPORT FOR THE PRESIDENT\textsuperscript{\textdagger} OF THE TRUSTEES

The school is performing, busily and well, its functions of teaching, research and excavation in Classical Studies, in this, its one hundred and second year of operation. Details of these aspects will be found in the following reports, from the Chairman of the Managing Committee and from the Director in Athens.

The summer 1982 season in the Agora, which identified beyond doubt the 5th-century B.C. Painted Stoa, brought to an end the last of three campaigns in that area. Further excavation of the ancient Athenian Agora awaits expropriation of the remaining land, which has been set aside for archaeological exploration, and acquisition of that land by the School. In the event that the land becomes available it is expected that a grant from the NEH, which has supported this work in the past, will enable the School to complete the excavation of this most important site for which the Greek government has renewed the School’s permit. Meanwhile, the basic services to the profession of classical archaeology which are maintained by the Agora Research Center are continuing with support from the David and Lucile Packard Foundation, and negotiations are under way which may enable the School to maintain these services at optimum level.

During 1982/83 the Trustees met twice at Mayer House and once at the School in Athens. At the Annual Meeting on November 15, 1982, Messrs. Howardland, McCabe, McCloy, and Packard were re-elected to the Board for five-year terms, and the Board elected Arthur A. Houghton III a new Trustee for a five-year term.

Following this meeting a dinner was held for Trustees and friends of the School at which Professor Phyllis Lehmann of Smith College gave an illustrated talk on the Tomb at Vergina in Macedonia (discovered by Manolis Andronikos in 1977). Members of the Board were guests the next morning of Dietrich von Bothmer at the Metropolitan Museum of Art for a special visit to the Search for Alexander exhibition.

In April 1983, in Athens, the Trustees met with both the academic and the business staff of the School; officiated at the dedication of Canaday House which is to serve as the residence of the Director, in honor of former President of the Trustees Ward M. Canaday; attended the Annual Open Meeting of the School which includes guests from the other foreign archaeological schools in Greece and representatives of the Greek Archaeological Service and the Embassy of the United States. The Trustees were present, also, at the opening of an exhibition at the Benaki Museum featuring the possible reconstruction of the Temple of Zeus at Nemea which has long been under study by American School archaeologists.

The May meeting, in New York, focused on fund-raising, on changes in the management of the School’s portfolio and the restructuring of the complex bookkeeping system for which the Treasurer, Hunter Lewis, is to be much commended.

\textsuperscript{\textdagger} Elizabeth A. Whitehead, August 2, 1983

The meeting was followed by dinner and a talk by Colin N. Edmonson, former Andrew W. Mellon Professor of Classical Studies at the School, “Training Archaeologists of the Future.”

The Trustees are working to bring expenditures from the current 6.7% down to a desired 5% of the value of endowment. Efforts to bring in essential new funds for endowment have been considerably stepped up.

Notable gifts to the School during 1982/83 include:

- Atlantic Richfield Foundation $50,000
- Culpeper Foundation $25,000
- N. Demos Foundation $15,000
- Samuel H. Kress for Professorship $20,000
- Andrew W. Mellon Award Challenge Grant $205,000
- National Endowment for the Humanities for Agora $30,000
- for Lerna $14,068
- Packard Foundation for Agora $30,000
- for Gennadeion $25,000
- (first of three installments)
- LAW Fund $10,000
- (first of three installments)

The Annual Appeal to the School’s 1200 alumni, trustees, and various constituencies brought in some $100,000, of which $17,000 was designated for current operating expenses, and $83,000 for endowment. The number of donors has significantly increased over last year.

In response to the recently inaugurated Program for Corporate Giving, the School has received support from Exxon Educational Foundation, Ford Motor Company Fund, and Grace Foundation. In this connection the Trustees would like especially to thank John J. McCloy, Trustee Emeritus, for his influential initiative.

It is with a sense of great loss that we report the death, in her seventh year as President of the Trustees, of Elizabeth A. Whitehead, to whom the school owes much for her innovative leadership and unflagging devotion. With the successful matching of the Mellon Challenge Grant, the Centennial campaign, which she inaugurated, is approaching the $4 million mark. We redouble our efforts to make the achievement of our $6 million goal a tribute to her dedication. Plans are being made to restore the position of Professor of Archaeology at the School with the Elizabeth A. Whitehead Professorship.

As the second volume of the History of the American School, 1939–1980, goes to press, the Trustees salute the staff in Athens, who carry out the School’s unique missions, and also the Regular and Associate members of the School—scholars who insure its tradition of excellence. We extend heartfelt appreciation to our colleagues in the 128 cooperating institutions—colleges, universities and libraries—and to friends everywhere who recognize the extraordinary opportunities which the School offers, and who are generous in their support. As a former student at the School in
the halcyon days before World War II, I find it enormously rewarding to be working with others who are equally concerned to assure that the unparalleled experience this School provides is, and will continue to be, available for generations to come. When our finances are as secure as our reputation, we shall have provided the firm foundation on which to build our success in the future.

Doreen C. Spitzer, President
Trustees of the American School of Classical Studies at Athens
Elected November 1983

REPORT OF THE CHAIRMAN OF THE MANAGING COMMITTEE

The Managing Committee noted with great regret the deaths of its members, Joseph Conant, Claireve Grandjouan, and Richard Stillwell, all of whom had served the School in a variety of capacities over many years.

New members of the Managing Committee were elected as follows:

Eugene Bushala, Boston College
Getzel Cohen, University of Cincinnati
Daniel P. Harmon, University of Washington
John H. Oakley, College of William and Mary
Niall Slater, University of Southern California
Ann Steiner, Central Pennsylvania Consortium

Appointments to the staff of the School were made as follows:

Eugene Borza, Special Research Fellow, 1985–1986
Robert Bridges, Secretary of the School, 1983–1984
John E. Fischer, Director of the Summer Session 1984
Geraldine C. Gesell, Special Research Fellow, 1985–1986
Thomas Palaima, Director of the Summer Session 1984
Angeliki Petropoulou, Secretary of the School, 1983–1984
Gerhard Schmidt, Librarian of the Blegen Library, 1983–1986

An ad hoc committee considered compensation of the Directors of the Summer Sessions. It concluded that, although these scholars serve in these positions as in others at the School primarily to aid the institution, such service should not, if the pool of applicants is to be maintained as large as possible, result in substantial financial loss. The recommendation that compensation be related to the current salary of the Professor of Classical Studies and to the rank of the individual was approved; the formula adopted set the salary of a Director of the Summer Session at 1/5 that of the Professor of Classical Studies, for a person of professorial rank, 1/6 for an associate professor, and 1/7 for an assistant professor. Actual expenses for travel and lodging will be reimbursed.

A second committee, charged with review of the level of fellowship support offered by the School, recommended that the amount awarded be radically increased, in order to reflect the actual cost of an academic year in Athens, and that, for pedagogical reasons, School Fellows be encouraged to live at the School. The formula adopted awards School Fellows $4,000 plus room and board at the School.
Those who are accompanied by minor dependents and cannot, therefore, be accommodated at the School, will receive $6,500.

The Committee on Admissions and Fellowships admitted only 11 first-year students, in contrast to the 22 admitted last year. This fact was, however, seen to have no general implications.

The Committee on the Gennadius Library reported that the number of candidates for the Dumbarton Oaks-Gennadeion Fellowship was meager; Mary E. Cunningham and Stephen Kramer were selected to hold the fellowship each for one term. Dumbarton Oaks will withdraw its support of the fellowship at the end of this year.

The Committee on Publications reported that the editorial office has adjusted well to the demands of typesetting with the School’s equipment at the Institute for Advanced Study. The burden of editing works other than Hesperia is responsible for excessive demands on the Editor’s time. It urged that special, ad hoc editors be found for monographs, in the interest of speed of publication.

The Committee on the Summer Sessions admitted 40 (two sessions of 20 each) of 57 applicants, which the Committee found to be of reasonably high quality.

Funding for the Agora Excavations has been discussed at length. The problem can be divided into three parts, all of which have been endorsed by the Managing Committee. Of first importance is maintaining the requisite staff in the Stoa of Attalos to serve those who regard the Agora as the principal resource of comparative material for Classical archaeology. At present that function is partially supported by the Packard Foundation. Then, funds must be found to acquire the land necessary for continued excavation and for the excavation itself.

Discussions between the School and the J. Paul Getty Trust on the question of the latter assuming the School’s responsibility for the first activity were considered, and the Chairman was authorized to pursue discussions with the Getty Trust toward the establishment of a Getty Center of Research in Classical Archaeology at the Athenian Agora, consonant with the aims and honor of the School.

The Chairman owes a debt of gratitude to the staff, to the Trustees, especially to Mrs. Whitehead, and to all his colleagues for help freely given.

Respectfully submitted,

JAMES R. McCLELLAN
Chairman of the Managing Committee
just northeast of the theater and retrieved substantial evidence for residential activities in the Roman period, and less substantial evidence for habitation in the Neolithic, Early Helladic, Geometric, Archaic, Classical, and Hellenistic periods. At Nemea, excavations directed by the undersigned revealed tantalizing evidence for the Early Stadium, and more information about the date and function of the Bath House south of the Temple of Zeus, as well as the remains of a large Early Christian house in the same region. Professor Shaw directed a combined study and excavation season at Kommos on Crete. Perhaps the most significant result was the discovery of a part of a building of Middle Minoan date constructed of huge ashlar masonry.

In addition to these larger team efforts, individual scholars from the School worked throughout Greece. Perhaps the best indication of the extent of their activities is the processing of 107 applications for study permits by the School during the past nine months.

**The Blegen Library**

Renovations in the Main Building are essentially complete, although little problems linger on. The result has been a considerable change in the internal appearance and functioning of the building. Both stack and reading space have been expanded, as has library office space. Perhaps the most important result of the innovations has been the ability to offer our holdings to a larger audience which has, in turn, bred increased and improved scholarly contact with our non-American colleagues.

The renovation has also, however, served to bring into very sharp focus a long-standing problem. The archives of the School, an increasingly valuable resource, are in disarray. Despite the Herculean labors of Daniel Pullen (the Parsons Fellow), Murray McClellan, and Professor Robert Bridges, the School archives are not in a state that could even remotely be defined as organized. We must begin to speak to this problem.

In sum, it is gratifying to see the Blegen Library working again, and I would take this opportunity to thank the many Regular and Associate Members of the School who volunteered their time, minds, and backs to move books and the card catalogue and to make a post-move inventory complete in a matter of a few hours. It was refreshing to see the esprit de corps which existed within the School family during that period.

**The Gennadeion**

The Gennadeion continues to attract scholars from around the world and to be the jewel of the School in terms of local prestige. The past nine months have seen the work of the Gennadeion continue in its traditional way, but there has been a further development of a long-standing idea. The thought is that the local Athenian community might support the Gennadeion financially, and toward that end the “Philoi tis Gennadeiou” have become a legal non-profit corporation with tax-deductible status for Greek citizens. To date, their chief activities have focused upon a membership drive which has netted more than 130 paid-up “philoi”.

**Public Relations**

The past year has brought into sharp focus the need of the School to avoid misunderstandings of its mission by means of presenting itself and its work to a larger segment of the local community. Toward that end a number of steps have been taken, some of which (increased accessibility of the Blegen Library to outside readers and the activities of the “Philoi tis Gennadeiou”) have already been mentioned. Other efforts in this direction have included “tea-talks” in Loring Hall, a reception for junior members of the Archaeological Service and of the other foreign schools as well as students of the University of Athens, an enlarged general guest list including all colleagues in the Archaeological Service, a series of lectures and exhibitions in which the School has played a prominent role, and expanded entertaining by the Director. The expense of these efforts in time, money, and energy has been considerable, but I believe that the investment is having a good return. It is fair to say that the official relations between the School and the Ministry of Culture are warming.

**FINANCES**

The financial situation of the School, although improved thanks to increased contributions and the devaluation of the drachma, continues to be precarious. The past few years have seen great economies instituted, and many of these will continue, but there are areas where more funds must be expended.

1) **Local salaries.** The School is blessed with a local staff which is, for the most part, genuinely concerned with the welfare of the School, and highly experienced in its operations. They form the basis for a real continuity here in Athens, and we rely upon them for fundamentally important aspects of our work. The average annual take-home pay of these people is $3,130 which is neither adequate in today's Greece nor competitive with the salaries and benefits which some of the staff have been offered from time to time in outside positions. We need to realize that we must compensate our employees adequately if we are to insure their loyalty and good work.

2) **Annual operating expenses.** The major item of concern here lies with our book acquisitions and our utility bills. Both budgetary items grow inexorably, and we can do little about them except at the risk of diminishing our libraries and the health of those who use them. The problem will be particularly felt during this first year of operation of the new heating-air conditioning plant in the Main Building.

3) **Maintenance.** Although a first glance at the physical plant of the School seems to indicate that it is in fairly good condition, there are constant reminders that such is not the case. We seem to have had a policy of letting maintenance go until it becomes a major item and then trying to find the funds for the immediate need. We ought to begin systematic preventative maintenance.

4) **Taxes.** In February Parliament passed a law which removed all the foreign archaeological schools from the circulation tax exemption which they had previously enjoyed. This means an increased budgetary burden for the School vis-a-vis its automobiles. More disturbing is the thought that the Greek State might begin a policy of taxing other aspects of our work.
5) **Innovation.** If the School is to continue its century-long tradition of excellence and to retain its position as a leader in the support of Classical research, we must begin not only to consider, but actually to implement, certain innovations. I think here, for example, of computerization. At a time when computers are well-known tools at universities around the world, we must avail ourselves of new tools of research and thus prepare to turn the School over to our successors with those fundamental tools in place.

In conclusion, the past nine months have been busy ones during which changes and progress have been made. The School remains a haven for scholars and a source of nurture for scholarship, but more can and should be done to insure that the School will continue to be able to provide this fundamental service.

Respectfully submitted,

STEVEN G. MILLER  
Director

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**Coopers & Lybrand**

To the Trustees of  
American School of Classical  
Studies at Athens:

We have examined the statements of assets, liabilities and fund balances of AMERICAN SCHOOL OF CLASSICAL STUDIES at ATHENS as of June 30, 1983 and 1982, and the related statements of changes in fund balances and current funds revenues, expenditures, and other changes for the year ended June 30, 1983. Our examinations were made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described in Note 1(a), the School prepares its financial statements on a comprehensive basis of accounting, principally the cash receipts and disbursements basis modified to accommodate the recording of fixed assets and related depreciation, except that such fixed asset accounting has not been applied to certain properties at Athens which are recorded at nominal value because the cost of such properties is not reasonably determinable. On this basis of accounting, certain revenues and the related assets are recognized when received rather than when earned and certain expenses are recognized when paid rather than when the obligations are incurred. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

In our opinion, except for the effect of recording the interest in certain properties at Athens at nominal value, as discussed in the preceding paragraph and in Note 1(a), the financial statements referred to above present fairly the assets, liabilities and fund balances of American School of Classical Studies at Athens at June 30, 1983 and 1982, and the changes in fund balances and the current funds revenues, expenditures, and other changes for the year ended June 30, 1983, on the comprehensive basis of accounting described in Note 1(a), which has been applied on a consistent basis.

New York, New York  
November 4, 1983
### AMERICAN SCHOOL OF CLASSICAL STUDIES AT ATHENS

**STATEMENTS OF ASSETS, LIABILITIES AND FUND BALANCES, June 30, 1983 and 1982 (Note 1)**

#### CURRENT AND SIMILAR FUNDS

<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>Cash</td>
<td>$105,363</td>
<td>$118,476</td>
<td>($107,111)</td>
<td>($205,946)</td>
<td>$333,610</td>
<td>$306,985</td>
</tr>
<tr>
<td>Investments (Note 2)</td>
<td>913</td>
<td>940</td>
<td>16,190</td>
<td>19,262</td>
<td>9,402</td>
<td>15,320</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>5,812</td>
<td>14,094</td>
<td>9,402</td>
<td>15,320</td>
<td>9,402</td>
<td>15,320</td>
</tr>
</tbody>
</table>

#### PLANT FUNDS

<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>Current Funds</td>
<td>$105,363</td>
<td>$118,476</td>
<td>($107,111)</td>
<td>($205,946)</td>
<td>$333,610</td>
<td>$306,985</td>
</tr>
<tr>
<td>Endowment and Similar Funds</td>
<td>913</td>
<td>940</td>
<td>16,190</td>
<td>19,262</td>
<td>9,402</td>
<td>15,320</td>
</tr>
<tr>
<td>Plant Funds</td>
<td>5,812</td>
<td>14,094</td>
<td>9,402</td>
<td>15,320</td>
<td>9,402</td>
<td>15,320</td>
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</table>

#### LIABILITIES AND FUND BALANCES:

<table>
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<tr>
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</thead>
<tbody>
<tr>
<td>Accounts payable</td>
<td>32,500</td>
<td>3,591</td>
<td>17,235</td>
<td>41,400</td>
<td>22,500</td>
<td>16,826</td>
</tr>
<tr>
<td>Deferred revenue</td>
<td>11,400</td>
<td>90,500</td>
<td>11,400</td>
<td>90,500</td>
<td>11,400</td>
<td>90,500</td>
</tr>
<tr>
<td>Cash balances as amended</td>
<td>$33,948</td>
<td>$88,027</td>
<td>$0,373,481</td>
<td>329,848</td>
<td>93,248</td>
<td>93,248</td>
</tr>
</tbody>
</table>

#### COMPOSITION OF FUND BALANCES:

- Designated by Managing Committee for specific purposes
- Undesignated

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<tr>
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</thead>
<tbody>
<tr>
<td>Endowment</td>
<td>70,400</td>
<td>95,179</td>
<td>70,400</td>
<td>95,179</td>
<td>70,400</td>
<td>95,179</td>
</tr>
<tr>
<td>Other</td>
<td>15,320</td>
<td>6,952</td>
<td>15,320</td>
<td>6,952</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>$85,720</td>
<td>$161,331</td>
<td>$85,720</td>
<td>$161,331</td>
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#### ENDOWMENT

Unrestricted, unrestricted

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<tbody>
<tr>
<td>Current Funds</td>
<td>$198,847</td>
<td>$2,137</td>
<td>2,137</td>
<td>2,137</td>
<td>2,137</td>
<td>2,137</td>
</tr>
<tr>
<td>Auxiliary enterprises</td>
<td>61,466</td>
<td>1,253</td>
<td>1,253</td>
<td>1,253</td>
<td>1,253</td>
<td>1,253</td>
</tr>
<tr>
<td>Gifts, grants and bequests - unrestricted</td>
<td>7,063</td>
<td>421,227</td>
<td>777,949</td>
<td>323,460</td>
<td>323,460</td>
<td></td>
</tr>
<tr>
<td>Gifts, grants and bequests - restricted</td>
<td>4,194</td>
<td>436,074</td>
<td>758,101</td>
<td>323,460</td>
<td>323,460</td>
<td></td>
</tr>
<tr>
<td>Investment income</td>
<td>22,038</td>
<td>304,179</td>
<td>758,101</td>
<td>323,460</td>
<td>323,460</td>
<td></td>
</tr>
<tr>
<td>Other income</td>
<td>19,301</td>
<td>304,179</td>
<td>758,101</td>
<td>323,460</td>
<td>323,460</td>
<td></td>
</tr>
<tr>
<td>Total revenues and other additions</td>
<td>791,010</td>
<td>606,403</td>
<td>881,728</td>
<td>2,293,959</td>
<td>2,293,959</td>
<td></td>
</tr>
</tbody>
</table>

#### EXPENDITURES AND OTHER DEDUCTIONS:

- Educational and general expenditures
- Auxiliary enterprises expenditures
- Depreciation

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<tr>
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</thead>
<tbody>
<tr>
<td>Educational and general expenditures</td>
<td>552,085</td>
<td>673,857</td>
<td>1,228,842</td>
<td>1,228,842</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Auxiliary enterprises expenditures</td>
<td>208,875</td>
<td>208,875</td>
<td>208,875</td>
<td>208,875</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation</td>
<td>$37,173</td>
<td>$37,173</td>
<td>$37,173</td>
<td>$37,173</td>
<td></td>
<td></td>
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<tr>
<td>Total expenditures and other deductions</td>
<td>759,860</td>
<td>673,857</td>
<td>1,470,890</td>
<td>1,470,890</td>
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</tr>
</tbody>
</table>

#### TRANSFERS:

- Current unrestricted funds (net)
- To plant funds

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</thead>
<tbody>
<tr>
<td>Transfers</td>
<td>23,021</td>
<td>23,021</td>
<td>23,021</td>
<td>23,021</td>
<td>23,021</td>
<td>23,021</td>
</tr>
<tr>
<td>Total transfers</td>
<td>23,021</td>
<td>23,021</td>
<td>23,021</td>
<td>23,021</td>
<td>23,021</td>
<td>23,021</td>
</tr>
</tbody>
</table>

#### FUND BALANCES AT BEGINNING OF YEAR

<table>
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<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>Cash balances as amended</td>
<td>$764,719</td>
<td>$566,186</td>
<td>$764,719</td>
<td>$566,186</td>
<td>$764,719</td>
<td>$566,186</td>
</tr>
<tr>
<td>Fund balances at end of year</td>
<td>$1,226,811</td>
<td>$1,670,490</td>
<td>$1,226,811</td>
<td>$1,670,490</td>
<td>$1,226,811</td>
<td>$1,670,490</td>
</tr>
</tbody>
</table>

The accompanying notes are an integral part of the financial statements.
The accounts of the School are maintained, and the accompanying financial statements are prepared, principally on a cash receipts and disbursements basis; consequently, certain income, primarily investment income, is recognized when received and certain expenses are recognized when paid. In contrast, under generally accepted accounting principles, income is accrued when earned and expenses are recognized when the obligation is incurred.

The School has substantial interests in certain properties at Athens are included in the accompanying statement of assets, liabilities and fund balances at a nominal amount (see Note 3). Generally accepted accounting principles require capitalizing either the historical cost or the fair value at date of gift (if donated), or the appraised value of historical cost or fair value at date of gift.

(b) In order to ensure observance of limitations and restrictions placed on the use of the resources available to the School, the accounts of the School are maintained in accordance with the principles of “fund accounting.” This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into funds that are in accordance with activities or objectives specified. Separate accounts are maintained for each fund; however, in the accompanying financial statements, funds that have similar characteristics have been combined into fund groups. Accordingly, all financial transactions have been recorded and reported by fund group.

Within the current fund groups, fund balances restricted by outside sources are so indicated and are distinguished from unrestricted funds allocated to specific purposes by the action of the Managing Committee. Externally restricted funds may be utilized only in accordance with the purposes established by the sources of such funds and are in contrast with unrestricted funds over which the Managing Committee retains full control to use in achieving any of its institutional purposes.

Endowment funds are subject to the restrictions of gift instruments which require that the principal be invested and only the income be utilized. Quasi-endowment funds have been established by the Managing Committee for the same purposes as endowment funds. However, any portion of quasi-endowment funds may be expended.

All gains and losses arising from the sale, collection or other disposition of investments and other noncash assets are accounted for in the fund which owned such assets. Ordinary income derived from investments is accounted for in the fund owning such assets, except for income derived from investments of endowment and similar funds, which income is accounted for in the fund to which it is restricted or, if unrestricted, as revenues in unrestricted current funds.
All other unrestricted revenue is accounted for in the unrestricted current funds. Restricted gifts, grants, endowment income, and other restricted resources are accounted for in the appropriate restricted funds. Restricted current funds, expendable for operating purposes, are reported as revenues and expenditures in the statement of current funds revenues, expenditures, and other changes.

2. Investments are carried at cost, if purchased, and at market values on dates received, if acquired as gifts. Carrying values and approximate market values of investments in the respective funds were as follows:

<table>
<thead>
<tr>
<th></th>
<th>Carrying Value</th>
<th>Approximate Market Value</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Restricted current funds:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>U.S. Treasury obligations</td>
<td>$160,241 $276,935</td>
<td>$187,324 $260,431</td>
</tr>
<tr>
<td>Common stocks</td>
<td>1,500,566 1,849,822</td>
<td>1,940,889 1,602,010</td>
</tr>
<tr>
<td>Preferred stock</td>
<td>18,048 24,300</td>
<td></td>
</tr>
<tr>
<td>Corporate bonds and debentures</td>
<td>144,765 144,775</td>
<td>175,095 137,911</td>
</tr>
<tr>
<td>Short-term investments</td>
<td>99,000 60,000</td>
<td>99,000 60,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$1,922,620 $2,331,522</td>
<td>$2,426,608 $2,060,352</td>
</tr>
</tbody>
</table>

| **Endowment and Similar Funds:** |                |                        |
| U.S. Treasury obligations | $842,066 $585,837 | $936,032 $544,562     |
| Common stocks             | 2,506,195 2,189,891 | 3,634,322 2,122,960    |
| Preferred stock           | Stock 30,080 40,500 | Stock 30,080 40,500    |
| Corporate bonds and debentures | 1,382,144 1,382,152 | 1,040,563 818,835      |
| Short-term investments    | 244,000 183,000 | 244,000 183,000        |
| Ivy Investment Fund      | 5,208,278 5,018,788 | 7,458,705 4,762,186    |
| **Total**                | $10,212,763 $9,359,668 | $13,354,122 $8,431,543 |

Included in building, and furniture and fixtures, are items donated to the School in 1974 and recorded at appraised values of $75,000 and $16,479, respectively. Depreciation of the building, and furniture and fixtures, is provided by the straight-line method over the estimated useful lives of the assets, ranging from seven to ten years. A nominal amount of $1 is being used for valuing a substantial portion of the School’s property at Athens due to the lack of historical cost data. Significant renovations made to the Blegen Library, located in Athens, are recorded at cost.

4. Retirement benefits for professional employees are funded on a current basis, principally by payments to the Teachers Insurance and Annuity Association. Pension expense amounted to approximately $18,950 and $21,500 for the years ended June 30, 1983 and 1982, respectively.

5. The School is exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code.