


1999

Finance 1999-2000

UNO Office of Institutional Effectiveness
University of Nebraska at Omaha

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UNIVERSITY OF NEBRASKA AT OMAHA

INTERDEPARTMENTAL CORRESPONDENCE

DATE: February 18, 2000

TO: Dave French

FROM: Joe Huebner



SUBJECT: IPEDS Report for Finance FY 1999

Attached is a copy of the IPEDS Finance FY 1999 survey for the fiscal year ending June 30, 1999. I mailed the original to John Ingram at the Coordinating Commission for Postsecondary Education. The IPEDS survey was prepared using the 6-30-99 financial statements.

Please call if you need any additional information.

xc: Rita Henry
Janet Paap
Kathy Pfeiffer
Julie Totten

FORM **IPEDS-F-1**
(11-1-1999)

U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS
ACTING AS COLLECTING AGENT FOR THE
U.S. DEPARTMENT OF EDUCATION
NATIONAL CENTER FOR EDUCATION STATISTICS

**INTEGRATED POSTSECONDARY
EDUCATION DATA SYSTEM**

**FINANCE SURVEY
(For Public Institutions)
Fiscal Year 1999**

NOTE - The completion of this survey, in a timely and accurate manner, is **MANDATORY** for all institutions which participate or are applicants for participation in any Federal financial assistance program authorized by Title IV of the Higher Education Act of 1965, as amended. The completion of this survey is mandated by 20 U.S.C. 1094(a)(17).
For those institutions not required to complete this survey on the basis of the above requirements, the completion of this survey is voluntary and authorized by P.L. 103-382, National Education Statistics Act of 1994, Sec. 404(a).



181394-09

Please read the accompanying instructions before completing this survey form. Report data ONLY for the institution in the address label. If data for any other institutions or branch campuses are included in this report because they CANNOT be reported separately, please provide a list of these schools in the space provided on page 4.

UNIVERSITY OF NEBRASKA AT OMAHA
60TH AND DODGE ST
OMAHA, NE 68182

Please correct any errors in the name, address, and ZIP Code.

If there are any questions about this form, contact a Bureau of the Census IPEDS representative at (800) 622-6193 or FAX number (301) 457-1540, 7:30 a.m.—4:30 p.m. EST.

RETURN TO

JOHN INGRAM
RESEARCH OFFICER
COORDINATING COMMISSION FOR POSTSECONDARY EDUC
PO BOX 95005
LINCOLN, NE 68509-5005
402-471-0030 FAX = 402-471-2886

Please submit by February 22, 2000

1. Name of respondent Joseph L. Huebner	2. Title of respondent Controller	3. Telephone Area code, number, extension (402) 554-2737
4. E-Mail address jhuebner@unomaha.edu		FAX number (402) 554-2703

PURPOSE OF THE SURVEY

The primary purpose of this survey is to collect basic data to describe the financial condition of postsecondary education in the nation; to monitor changes in postsecondary education finance; and to promote research involving institutional financial resources and expenditures. The survey is being conducted in compliance with the Center's mission "to collect, analyze, and disseminate statistics and other information related to education in the United States . . ." (P.L. 103-382, National Education Statistics Act of 1994, Sec. 404(a)).

USES OF DATA

Survey results will be used in a variety of ways. For example, they will be used, together with other data, to describe the condition of postsecondary education in the nation. The information will be summarized by various institutional categories to detect any changes over the years in the sources of revenues and types of expenditures. Results will allow institutions to compare their financial data to national averages. The data will also be merged with other institutional data, such as enrollment and completions, to provide a valuable national resource for institutional research.

**Changes from the FY 1998 form for
FY 1999 FINANCE SURVEY**

Part M, TAX RECEIPTS AND CAPITAL OUTLAY EXPENDITURES DATA, Lines 3, 4 and 5 were clarified to include noncurrent and endowment funds.

Part N, REVENUE, EXPENDITURE, AND INDEBTEDNESS DATA, Lines 4, 5, 6 and 10 were clarified to include noncurrent funds and short-term debt.

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 1850-0582. The time required to complete this information collection is estimated to vary from 30 minutes to 10.0 hours per response, with an average of 3.5 hours, including the time to review instructions, search existing data resources, gather and maintain the data needed, and complete and review the information collection. **If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to:** U.S. Department of Education, Information Management Team, Washington, DC 20202-4652. **If you have any comments or concerns regarding the status of your individual submission of this form, write directly to:**

**National Center for Education Statistics/IPEDS
U.S. Department of Education
555 New Jersey Avenue, NW
Washington, DC 20208-5652**

The definitions and instructions for compiling IPEDS data have been designed to minimize comparability problems. However, postsecondary education institutions differ widely among themselves. As a result of these differences, comparisons of data provided by individual institutions may be misleading.

DO NOT RETURN INSTRUCTIONS

This form has been divided into two sections to facilitate reporting of financial data:

Section I: Current Year Report — FY 1999 is to be completed by the respondent and returned to the address shown on the cover page. *Do not record data in shaded areas.*

Section II: Prior Year Reported Data — FY 1998 is a copy of the data reported by your institution last year. Please use this as a reference for reporting FY 1999 data and keep it in your files with a copy of your FY 1999 submission.

Section I CURRENT YEAR REPORT — FY 1999

Part A — CURRENT FUNDS REVENUES BY SOURCE

This report covers finance activity for the 12-month fiscal year beginning

07 , 1998 and ending 06 , 1999
Month Year Month Year

Line No.	Source of funds	Amount (whole dollars)		
		Unrestricted (1)	Restricted (2)	TOTAL (3)
01	Tuition and fees	\$ 31,272,213	\$	\$ 31,272,213
	Government appropriations			
02	Federal			
03	Through state channels \$			
04	State	50,506,794		50,506,794
05	Local	20,312		20,312
	Government grants and contracts			
06	Federal (exclude FDSL loans)	524,408	8,932,777	9,457,185
07	State	234,736	190,390	425,126
08	Local	22,327	76,129	98,456
09	Private gifts, grants, and contracts	153,933	3,645,888	3,799,821
10	Endowment income		227,246	227,246
11	Sales and services of educational activities	6,023,357		6,023,357
12	Auxiliary enterprises	11,621,365		11,621,365
13	Hospitals			
14	Other sources	1,224,671		1,224,671
15	Independent operations			
16	TOTAL CURRENT FUNDS REVENUES (Sum of lines 1, 2, 4—15)	\$ 101,604,116	\$ 13,072,430	\$ 114,676,546

Section I CURRENT YEAR REPORT - FY 1999 - Continued

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Part B - CURRENT FUNDS EXPENDITURES BY FUNCTION

Line No.	Function of expenditures	Amount (whole dollars)			Amount for salaries and wages without employee fringe benefits (included in col. 3)
		Unrestricted (1)	Restricted (2)	TOTAL (3)	
	EDUCATIONAL AND GENERAL:	\$	\$	\$	\$
01	Instruction	45,801,669	1,390,145	47,191,814	34,533,675
02	Research	974,283	2,478,595	3,452,878	1,804,109
03	Public service	2,500,505	2,539,789	5,040,294	2,841,789
04	Academic support	9,746,608	143,303	9,889,911	5,569,420
05	Includes library expenditures of \$ 4,457,262				
06	Student services	3,525,985	430,907	3,956,892	2,637,006
07	Institutional support	10,191,090	91,158	10,282,248	5,259,695
08	Operation and maintenance of plant	7,341,397	68,524	7,409,921	3,020,921
09	Scholarships and fellowships -- from Part E, line 7 (exclude FDSL loans)	4,571,955	5,930,009	10,501,964	
10	Mandatory transfers	62,592	(2,223)	60,369	
11	Nonmandatory transfers educational activities	2,549,860		2,549,860	
12	TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS For columns 1-3 -- (Sum of lines 1-4, 6-11) For column 4 -- (Sum of lines 1-4, 6-8)	\$ 87,265,944	\$ 13,070,207	\$ 100,336,151	\$ 55,666,615
13	Auxiliary enterprises	\$ 14,274,777	\$	\$ 14,274,777	\$ 4,032,487
14	Includes mandatory transfer of \$ 1,206,627				
15	Includes nonmandatory transfer of \$ (743,869)				

Section I **CURRENT YEAR REPORT - FY 1999 - Continued**

F-1

Part B - CURRENT FUNDS EXPENDITURES BY FUNCTION - Continued

Line No.	Function of expenditures	Amount (whole dollars)			Amount for salaries and wages without employee fringe benefits (included in col. 3) (4)
		Unrestricted (1)	Restricted (2)	TOTAL (3)	
16	Hospitals	\$	\$	\$	
17	Includes mandatory transfer of	\$			
18	Includes nonmandatory transfer of	\$			
19	Independent operations				
20	Includes mandatory transfer of	\$			
21	Includes nonmandatory transfer of	\$			
22	TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS (Sum of lines 12, 13, 16, and 19)	\$ 101,540,721	\$ 13,070,207	\$ 114,610,928	\$ 59,699,102
Line No.	Function of expenditures				Employee compensation (4)
23	Total salaries and wages for E&G (Sum of column 4, lines 1-4 and 6-8. See line 12.)				\$ 55,666,615
24	Total E&G employee fringe benefits paid from institutional accounts				10,406,049
	Total E&G employee fringe benefits paid from noninstitutional accounts:				
25	Not included on line 12, column 3				
26	Included on line 12, column 3				
27	TOTAL E&G EMPLOYEE COMPENSATION (Sum of lines 23-26)				\$ 66,072,664

Section I CURRENT YEAR REPORT - FY 1999 - Continued F-1

Part C - CLARIFYING QUESTIONS REGARDING TOTAL E&G EXPENDITURES AND REVENUES

1. Institutional systems - Is this unit part of an institutional system?

1 Yes - Are any costs for the operation of central administration included in this report? 1 Yes - Enter amount \$

2 No 2 No

2. Tuition and fees

a. Tuition and fees (Copy Part A, line 1, column 3.)	\$ 31,272,213
b. Tuition and fees collections (including remissions) used for purposes other than current operations (e.g., debt retirement, additions to plant) REPORTED in Part C, line 2a above.	\$ 924,324
c. Tuition and fees collections (including remissions) used for purposes other than current operations (e.g., debt retirement, additions to plant) not REPORTED in Part C, line 2a above.	\$
d. TOTAL TUITION AND FEES (a + c)	\$

3. Intercollegiate athletics - Does this institution have an intercollegiate athletic program?

1 Yes - It is funded through one or more of the following accounts - Mark (X) all that apply and enter dollar amount. \neq

Institutional accounts

3 <input checked="" type="checkbox"/> Amount reported as part of Auxiliary enterprises (Part B, line 13)	\$ 4,538,928
4 <input type="checkbox"/> Amount reported as part of Instruction (Part B, line 1)	\$
5 <input type="checkbox"/> Amount reported as part of Student services (Part B, line 6)	\$

Corporate or foundation account

6 <input type="checkbox"/> Amount funded from a separate corporation or foundation	\$
--	----

2 No

4. Summer session(s)

a. Does your institution operate a summer session(s)?

1 Yes - Does the summer session(s) operate independently of the main academic portion of the institution? (For example, its academic mission may be significantly different, it may have its own admissions requirements, course offerings, completions requirements, and/or record keeping system.)

1 <input type="checkbox"/> Yes - Enter amounts -> Revenues	\$
2 <input checked="" type="checkbox"/> No	\$

2 No - SKIP to item 5

b. Have you included the revenues in Part A (Current Funds Revenues by Source) of this form?

1 Yes
 2 No

c. Have you included the expenditures in Part B (Current Funds Expenditures by Function) of this form?

1 Yes
 2 No

Section I CURRENT YEAR REPORT - FY 1999 - Continued

F-1

Part C - CLARIFYING QUESTIONS REGARDING TOTAL E&G EXPENDITURES AND REVENUES - Continued

5. Excluded financial activities

Were there any financial activities involving the receipt of revenues or the expenditure of funds (e.g., receipt and expenditure of funds by a subentity of the institution) which were not included in either parts A or B above? Examples of subentities include: extension divisions or programs; agricultural experiment stations and extension services; and research laboratories.

a. Yes - Enter amounts

Revenues

\$

Expenditures

\$

List the types of subentities whose financial activities were not included in either part A or part B.

Type of subentity (1)	Financial activities excluded from - Mark (X) all that apply.	
	Part A (2)	Part B (3)

b. No

6. Other exclusions - Are some educational and general expenditures paid from other than institutional sources so that they are NOT included in Part B?

1 Yes - Enter amount
 2 No

\$

7. Employee fringe benefits - From which of the following are employee fringe benefits paid?

Mark (X) only one.

- 1 All employee fringe benefits included on Part B, line 12, column 3 are charged against Institutional support (Part B, line 7) and NOT to the functional categories to which they are attributable
- 2 All employee fringe benefits included in Part B, line 12, column 3 are charged against attributable functional categories (i.e., Instruction, Research, Public service, Academic support, Student services, Operation and maintenance of plant, Part B, lines 1-4, 6 and 8) as well as to Institutional support (Part B, line 7)

8. Interest income and total gains (net of losses)

a. Revenues from other sources (Copy Part A, line 14, column 3.)

\$ 1,224,671

b. Total interest income included on line 8a above

\$ 734,484

c. Total gains (net of losses) included on line 8a above

\$

Section I CURRENT YEAR REPORT - FY 1999 - Continued F-1

Part D - UTILITY EXPENDITURES

Line No.	Expenditures	Amount (whole dollars)
01	TOTAL EXPENDITURES FOR UTILITIES <i>(Exclude hospitals.)</i>	\$ 2,476,070

Part E - SCHOLARSHIP AND FELLOWSHIP EXPENDITURES
(To be completed by institutions responding to Part B, line 9)

Line No.	Source	Amount (whole dollars)		
		Unrestricted (1)	Restricted (2)	TOTAL (3)
01	Federal government Pell Grants		\$ 4,301,086	\$ 4,301,086
02	Other federal (exclude FDSL loans)	\$	354,750	354,750
03	State government		14,848	14,848
04	Local government			
05	Private		1,212,470	1,212,470
06	Institutional	4,571,955	46,855	4,618,810
07	TOTAL SCHOLARSHIP AND FELLOWSHIP EXPENDITURES <i>(Sum of lines 1-6; this total must equal corresponding totals on Part B, line 9, cols. 1-3)</i>	\$ 4,571,955	\$ 5,930,009	\$10,501,964

Part F - EXPENDITURES FOR ACQUISITIONS OF LIBRARY MATERIALS

Line No.	Expenditures	Amount (whole dollars)
01	Expenditures for library acquisitions, included in Part B, line 5	\$ 1,743,752
02	Expenditures for library acquisitions, NOT included in Part B, line 5	
03	TOTAL EXPENDITURES FOR LIBRARY ACQUISITIONS <i>(Sum of lines 1 and 2)</i>	\$

Part G - INDEBTEDNESS ON PHYSICAL PLANT

Line No.	Balances and transactions	Amount (whole dollars)
01	Balance owed on principal at beginning of year	\$ 8,665,000
02	Additional principal borrowed during year	
03	Payments made on principal during year	480,000
04	Balance owed on principal at end of year <i>(Line 1, plus line 2, minus line 3)</i>	\$ 8,185,000
05	Interest payments on physical plant indebtedness	\$ 426,225

Section I CURRENT YEAR REPORT - FY 1999 - Continued F-1

Part H - DETAILS OF ENDOWMENT ASSETS

Does this institution or any of its foundations or other affiliated organizations own endowment assets? - Mark (X)

- 1 Yes - Continue reporting assets for all in Part H.
- 2 No - Do not complete Part H.

Line No.	Balances and yield	Book value (1)	Market value (2)	Amount (3)
01	Value of endowment assets at the beginning of the fiscal year	\$ 3,557,786	\$ 3,557,786	
02	Value of endowment assets at the end of the fiscal year	3,901,577	3,901,577	
03	Endowment yield (dividends, interest, rents, royalties, etc.)			
04	Endowment yield (Line 3) transferred to endowment fund			\$ 107,226
05	Transfer from the endowment fund to the current fund (only for those institutions employing the total return concept and spending rule)			

Part I - SELECTED FUNDS BALANCES

Line No.	Funds	Amount
01	Current funds balance	\$ 9,811,910
02	Funds functioning as endowment balance	3,901,577
03	Unexpended plant funds balance	
04	Funds for renewals and replacements balance	2,851,250
05	Funds for retirement of plant debt balance	3,359,546
06	TOTAL (Sum of lines 1-5)	\$ 19,924,283

Section I CURRENT YEAR REPORT - FY 1999 - Continued F-1

Part J - HOSPITAL REVENUES
(To be completed by institutions responding to Part A, line 13)

Line No.	Source	Amount (whole dollars)		
		Unrestricted (1)	Restricted (2)	TOTAL (3)
01	Government appropriations Federal	\$	\$	\$
02	State			
03	Local			
04	Sales and services			
05	All gifts, grants, and contracts			
06	Endowment income			
07	Other sources			
08	Total (Sum of lines 1-7; this total must equal corresponding totals on Part A, line 13, columns 1-3)	\$	\$	\$

Part K - PHYSICAL PLANT ASSETS

Line No.	Type of asset	Book value at beginning of year (1)	Additions during year (2)	Deductions during year (3)	Book value at end of year (4)	Current replacement value (est.) (5)
01	Land	\$ 13,808,696	\$ 2,057,365	\$ 57,471	\$ 15,808,590	
02	Buildings	81,573,778	28,975,034		110,548,812	\$ 201,808,058
03	Equipment	15,616,667	1,940,971	2,022,111	15,535,527	23,303,290

Notes

Section I **CURRENT YEAR REPORT - FY 1999 - Continued** **F-1**

**Part L - INTEREST EARNINGS AND CASH AND SECURITY DATA
 FOR BUREAU OF THE CENSUS**
(To be completed by all state and local public institutions.)

Line No.	Finance item For stocks and associated investments, report book value (cost), rather than current market value	Amount (whole dollars)
01	Interest from all funds <i>(Include interest from all unrestricted and restricted funds.)</i>	\$ 1,540,559
02	Total cash and security assets held at end of fiscal year in sinking or debt service funds	3,417,246
03	Total cash and security assets held at end of fiscal year in bond funds	
04	Total cash and security assets held at end of fiscal year in all other funds <i>(Include current and endowment funds, restricted and unrestricted.)</i>	20,118,011

SPECIAL NOTE **Local Institutions** — Continue completing this form in Part M.
State Institutions — SKIP to Part N.

**Part M - TAX RECEIPTS AND CAPITAL OUTLAY EXPENDITURES DATA
 FOR BUREAU OF THE CENSUS**
(To be completed by local public institutions.)

Line No.	Selected financial item	Amount (whole dollars)
01	Receipts from property and nonproperty taxes from all funds	\$
	Capital outlay	
02	Equipment purchase — current funds	
03	Equipment purchase — plant, capital outlay, bond funds, and other noncurrent funds	
04	Construction expenditures — all funds (include plant, capital outlay, bond funds, and endowment)	
05	Land purchase — all funds (include plant, capital outlay, bond funds, and endowment)	

Notes

Section I CURRENT YEAR REPORT - FY 1999 - Continued

F-1

**Part N - REVENUE, EXPENDITURE, AND INDEBTEDNESS DATA
 FOR BUREAU OF THE CENSUS**
(To be completed by state public institutions only.)

Line No.	Selected finance items	Amount (whole dollars)			
		Education and general/independent operations (1)	Auxiliary enterprises (2)	Hospitals (3)	Agriculture extension/experiment services (4)
01	Employee compensation Salaries and wages				\$
02	Payment to state retirement funds	\$	\$	\$	
03	Capital outlay Equipment purchase - current funds	2,677,661	265,282		
04	Equipment purchase - plant and all other noncurrent funds				
05	Construction - plant and all other noncurrent funds	18,145,684			
06	Land purchase - plant and all other noncurrent funds				
07	Miscellaneous revenues Gross charges from product sales				
08	Revenue from federal government				
09	Miscellaneous expenditures Current expenditures other than salaries				

INDEBTEDNESS AND INTEREST

- Exclude debt issued and backed by state government.
- Report all revenue debt (including stadiums, dormitories, and hospitals) issued by your institution.

		Total (whole dollars)			
10	Interest paid on revenue debt and on any short-term debt	\$ 426,225			
11	Long-term debt outstanding at beginning of fiscal year	8,665,000			
12	Long-term debt issued during fiscal year				
13	Long-term debt retired during fiscal year	480,000			
14	Long-term debt outstanding at end of fiscal year (Line 11 plus 12 minus line 13)	8,185,000			
15	Short-term debt outstanding at beginning of fiscal year				
16	Short-term debt outstanding at end of fiscal year				



INTEGRATED POSTSECONDARY EDUCATION DATA SYSTEM

User : SP1813941

Login Survey : SPRING2001

Institution ID : UNIVERSITY OF NEBRASKA AT OMAHA (181394)

Current Survey : SPRING2001

Instructions for Finance - Public Institutions

General Information and Instructions

Please respond to each item on this on-line data collection in the space provided. The categories of current funds revenues (Part A) and current funds expenditures (Part B), are designed to be consistent with your general purpose financial statements (GPFS). **IN ALL CASES, THE STARTING POINT FOR REPORTING SHOULD BE AMOUNTS REPORTED IN THE GPFS. THE REPORTING ENTITY'S FINANCIAL ACCOUNTING POLICIES AND PROCEDURES SHOULD BE THE BASIS FOR REPORTING IN THE INTEGRATED POSTSECONDARY EDUCATION DATA SYSTEM (IPEDS).**

If revenue, or expenditure categories in your GPFS are more aggregated than those required for the IPEDS survey, please use your underlying institutional records to determine the necessary amounts. If revenue, expense categories are more detailed than those required for the IPEDS survey, please combine the financial statement amounts and report only the combined number in the IPEDS survey. Report all data in WHOLE DOLLARS only, omit cents. For any item on the report where exact data do not exist, please give estimates.

Data providers to the on-line finance survey should be familiar with college and university accounting policies and practices. To provide additional help, accounting terms are underlined and colored blue. These terms are linked to definitions found in the on-line glossary. In the instructions, numbers found in parentheses at the end of paragraphs provide additional reference to paragraphs in the National Association of College and Universities' Business Officers' (NACUBO) **Financial Accounting and Reporting Manual (FARM)**, 1990. To obtain a copy of the **FARM**, contact the NACUBO Publications Department at 202-861-2560, or use the print-off order form provided on the NACUBO website (www.nacubo.org)

Four different types of data appear on the on-line forms. First, there are data you will provide from your institution's GPFS and/or underlying records. Second, there are prior year data, shown in red, which can be used by the data provider as a basis for comparisons with the current year's data being provided. Third, there are data carried forward from one part of the form to another part of the form to insure that the form is internally consistent. Finally, there are data generated by summing together other data elements. In the latter two cases, the data provider is requested to check the data carried forward and the data generated to make sure that these data are consistent with the data found in the institution's GPFS. If the data carried forward or generated are not consistent with the institution's GPFS, then an error in data provision may have occurred.

Part A - Current Funds Revenues by Source

Includes unrestricted and restricted current funds. Unrestricted current funds are resources received by an institution that have no limitations or stipulations placed on them by external agencies or donors. (302) Restricted current funds are resources provided to an institution that have externally established limitations or stipulations placed on their use. Externally imposed restrictions are to be contrasted with internal designations imposed by the governing board on unrestricted funds. (209, 215, 302)

Current funds revenues include all unrestricted gifts, grants, and other resources earned during the reporting period, and restricted resources to the extent that such funds were expended for current operating purposes. Current funds revenues do not include restricted current funds received but not expended because these revenues have not been earned. (310)

Source of funds

01 - Tuition and fees — Report all tuition and fees (including student activity fees) assessed against students for education purposes. Include tuition and fee remissions or exemptions even though there is no intention of

collecting from the student. Include here those tuitions and fees that are remitted to the state as an offset to the state appropriation. (Charges for room, board, and other services rendered by auxiliary enterprises are not reported here, see line 12.) (311)

02, 04, and 05 – Government appropriations — Report all amounts received by the institution through acts of a legislative body, except grants and contracts. These funds are for meeting current operating expenses, not for specific projects or programs. An example is federal land-grant appropriations (line 02). Pell Grants are not reported here, but on line 06, as they are grants, not appropriations. (312)

06–08 – Government grants and contracts — Report revenues from governmental agencies that are for specific research projects or other types of programs. Examples are research projects, training programs, and similar activities for which amounts are received or expenditures are reimbursable under the terms of a government grant or contract. Include Pell Grants on line 06. (313) **Do not include revenues from the Federal Direct Student Loan (FDSL) Program.**

09 – Private gifts, grants, and contracts — Report revenues from private donors for which no legal consideration is involved and private contracts for specific goods and services provided to the funder as stipulation for receipt of the funds. Include only those gifts, grants, and contracts that are directly related to instruction, research, public service, or other institutional purposes. Monies received as a result of gifts, grants, or contracts from a foreign government should be reported here. Include the estimated dollar amount of contributed services on this line. (314,430)

10 - Endowment income — Report (1) the unrestricted income of endowment and similar funds; (2) restricted income of endowment and similar funds to the extent expended for current operating purposes; and (3) income from funds held in trust by others under irrevocable trusts. Do not include capital gains or losses unless the institution has adopted a spending formula by which it expends not only the yield but also a prudent portion of the appreciation of the principal; in this case, the amount calculated by the total return concept would be reported. If any such gains are spent for current operations, these should be treated as transfers, not revenues. Exclude endowment income for hospitals. (315,359,360)

11 – Sales and services of educational activities — Report revenues derived from the sales of goods or services that are incidental to the conduct of instruction, research or public service. Examples include film rentals, scientific and literary publications, testing services, university presses, and dairy products. (316)

12 – Auxiliary enterprises — Report revenues generated by the auxiliary enterprise operations that exist to furnish a service to students, faculty, or staff, and that charge a fee that is directly related to the cost of the service. Examples are residence halls, food services, student health services, intercollegiate athletics, college unions, college stores, and movie theaters. (317)

13 – Hospitals — Include a hospital operated by the institution and clinics associated with training. Include gifts, grants, appropriations, research revenues, and endowment income. Exclude clinics that are part of the student health services program. Include all amounts appropriated by governments (federal, state, local) for the operation of hospitals. (Sales and services revenues should be net of discounts and allowances. **This amount is automatically carried forward to Part J, line 08. Part J also requests details on hospital revenues.** (318) Exclude medical schools.

14 – Other sources — This amount is automatically generated using the following formula: $14 = 16 - (01 + \dots + 13 + 15)$.

15 – Independent operations — Include all revenues associated with operations independent of the primary missions of the institution. This category generally includes only those revenues associated with major federally funded research and development centers. Do not include the net profit (or loss) from operations owned and managed as investments of the institution's endowment funds. (320)

16 – Total current funds revenues — Enter the sum of lines 01, 02, and 04 through 15.

Part B – Current Funds Expenditures by Function

PLEASE COMPLETE PART E BEFORE PROVIDING DATA FOR PART B.

Current funds expenditures and transfers — The costs incurred for goods and services used in the conduct of

the institution's operations. They include the acquisition cost of capital assets, such as equipment and library books, to the extent current funds are budgeted for and used by operating departments for such purposes. (330)

Employee fringe benefits — Excludes the employee's contribution. Employee fringe benefits include: retirement plans, social security taxes, medical/dental plans, guaranteed disability income protection plans, tuition plans, housing plans, unemployment compensation plans, group life insurance plans, worker's compensation plans, and other benefits in-kind with cash options.

Function of expenditures

01 – Instruction — Expenditures of the colleges, schools, departments, and other instructional divisions of the institution and expenditures for departmental research and public service that are not separately budgeted should be included in this classification. Include expenditures for both credit and noncredit activities. Exclude expenditures for academic administration where the primary function is administration (e.g., academic deans). (Such expenditures should be reported on line 04.) The instruction category includes general academic instruction, occupational and vocational instruction, special session instruction, community education, preparatory and adult basic education, and remedial and tutorial instruction conducted by the teaching faculty for the institution's students. (332)

02 – Research — This category includes all funds expended for activities specifically organized to produce research outcomes and commissioned by an agency either external to the institution or separately budgeted by an organizational unit within the institution. Do not report nonresearch sponsored programs (e.g., training programs). (333)

03 – Public service — Report all funds budgeted specifically for public service and expended for activities established primarily to provide noninstructional services beneficial to groups external to the institution. Examples are seminars and projects provided to particular sectors of the community. Include expenditures for community services and cooperative extension services. (334)

04 – Academic support — This category includes expenditures for the support services that are an integral part of the institution's primary mission of instruction, research, or public service. Include expenditures for libraries, museums, galleries, audio/visual services, academic computing support, ancillary support, academic administration, personnel development, and course and curriculum development. Include expenditures for veterinary and dental clinics if their primary purpose is to support the institutional program. (335)

06 – Student services — Report funds expended for admissions, registrar activities, and activities whose primary purpose is to contribute to students' emotional and physical well-being and to their intellectual, cultural, and social development outside the context of the formal instructional program. Examples are career guidance, counseling, financial aid administration, and student health services (except when operated as a self-supporting auxiliary enterprise). Include the administrative allowance for Pell Grants. (336)

07 – Institutional support — Report expenditures for the day-to-day operational support of the institution, excluding expenditures for physical plant operations. Include expenditures for general administrative services, executive direction and planning, legal and fiscal operations, and public relations/development. (337)

08 – Operation and maintenance of plant — Report all expenditures for operations established to provide service and maintenance related to grounds and facilities used for educational and general purposes. Also include expenditures for utilities, fire protection, property insurance, and similar items. Do not include expenditures made from the institutional plant funds account. (338)

09 – Scholarships and fellowships (exclude FDSL) — This amount is **carried forward from Part E (Scholarship and Fellowship Expenditures), line 07**. Therefore, please complete Part E before providing data for Part B. (339)

10 – Mandatory transfers — Mandatory transfers from current funds are those that must be made in order to fulfill a binding legal obligation of the institution. Report mandatory debt-service provisions relating to academic and administrative buildings, including amounts set aside for debt retirement and interest and required provisions for renewal and replacements to the extent not financed from other sources. Include also the institutional matching portion for Perkins Loans when the source of funds is current revenue. (Do not report transfers into the current fund i.e., negative numbers.) (340)

11 – Nonmandatory transfers educational activities — Include those transfers from current funds to other fund groups made at the discretion of the governing board to serve a variety of objectives, such as additions to loan funds, funds for clothing, daily living expenses, general or specific gifts, and other voluntary renewals and replacements.

additions, voluntary renewals and replacement of plant, and prepayments on debt principal. (341)

12 – Total educational and general expenditures and transfers — This amount is generated as the sum of lines 01 through 04 and lines 06 through 11. This amount will be carried forward to the second screen.

Part B – Current Funds Expenditures by Function

12 – Total educational and general expenditures and transfers — This amount is generated as the sum of lines 01 through 04 and lines 06 through 11. This amount will be carried forward to the second screen.

13 – Auxiliary enterprises — This category includes those essentially self-supporting operations of the institution that exist to furnish a service to students, faculty, or staff, and that charge a fee that is directly related to, although not necessarily equal to, the cost of the service. Examples are residence halls, food services, student health services, intercollegiate athletics, college unions, college stores, and barber shops. (Include mandatory and nonmandatory transfer amounts.) (342)

15 – Nonmandatory transfers for auxiliary enterprises — Report the amount transferred from current funds for nonmandatory debt service provisions relating to auxiliary enterprises. (341)

16 – Hospitals — Report all expenditures associated with the operation of a hospital, including nursing expenses, other professional services, general services, administrative services, fiscal services, and charges for physical plant operations. If the institution accounts for depreciation under FASB Standard No. 93, such depreciation should be accounted for here. (Include mandatory and nonmandatory transfer amounts.) (343)

18 - Nonmandatory transfers for hospitals — Include the nonmandatory transfer amounts only.

19 – Independent operations — Include all funds expended for operations that are independent of or unrelated to the primary missions of the institution (i.e., instruction, research, public service), although they may contribute indirectly to the enhancement of these programs. This category is generally limited to expenditures of major federally funded research and development centers. Do not include the expenditures of operations owned and managed as investments of the institution's endowment funds. (Include mandatory and nonmandatory transfer amounts.) (344)

21 – Nonmandatory transfers for independent operations — Include the nonmandatory transfer amounts only.

22 – Total current funds expenditures and transfers — This amount is generated as the sum of lines 12, 13, 16, and 19.

Part B – Current Funds Expenditures by Function

23 – Total salaries and wages for E & G — Report total current funds expenditures for salaries and wages.

24 – Total E & G employee fringe benefits paid from institutional accounts — Report the portion of benefits paid from institutional accounts. If no employee benefits are paid through institutional accounts, report a zero here.

25 - Total E & G employee fringe benefits paid from noninstitutional accounts — This amount is automatically generated using the following formula:

$$25 = 27 - (23 + 24)$$

The above amount should be consistent with the amount reported in your general purpose financial statements for the portion of benefits paid from noninstitutional accounts.

27 – Total E & G employee compensation — Report total current funds expenditures for compensation.

Part E – Scholarship and Fellowship Expenditures

Scholarships are defined as grants-in-aid, trainee stipends, tuition and fee waivers, and prizes to undergraduate students. Fellowships are defined as grants-in-aid and trainee stipends to graduate students. They do not include

funds for which services to the institution must be rendered, such as payments for teaching or student loans. **Do not include expenditures for the Federal Direct Student Loan (FDSL) Program.** Remission of tuition in exchange for a service such as teaching should be classified as an instruction expenditure. However, remission of tuition because of faculty status or a family relationship should be categorized as a fringe benefit. Exclude college work study funds.

01 – Federal government - Pell Grants only — Report the amount of Pell Grants disbursed by your institution.

02 – Federal government – all other (exclude FDSL) — Report expenditures for scholarships and fellowships, excluding Pell Grants, that were received from federal government agencies. Include Supplemental Educational Opportunity Grants (SEOGs). Report institutional matching funds for SEOGs under institutional expenditures. Include the federal support portion of State Student Incentive Grants (SSIGs).

03 – State government — Report expenditures for scholarships and fellowships that were provided by your state such as the state share of State Student Incentive Grants (SSIGs). Report portable student aid from another state as a state source.

04 – Local government — Report expenditures for scholarships and fellowships that were provided by local governments.

05 – Private — Report expenditures for scholarships and fellowships received from private sources (e.g., businesses, foundations, individuals, foreign governments).

06 – Institutional — Report expenditures for scholarships and fellowships from revenues that were generated by your institution. The institutional matching portion of federal, state or local grants should be reported here.

07 – Total scholarship and fellowship expenditures — This total, which is the sum of lines 01 through 06, is carried forward to Part B, line 09.

Part G — Indebtedness on Physical Plant

Report data on indebtedness liability against the physical plant. Include auxiliary enterprises facilities as well as educational and general facilities. Exclude debt issued and backed by the state government.

01 – Balance owed on principal at beginning of year — Balance owed on indebtedness principal at the beginning of the year is that amount shown in the liability section of the plant fund balance sheet.

02 – Additional principal borrowed during year — Additional principal borrowed during the year includes loans negotiated through bonds, mortgages, notes, or any other type of financing (including short-term notes) and amounts borrowed from other institutional funds for physical plant.

03 – Payments made on principal during year — Payments on plant loans principal during the year is the amount used to reduce the principal of loans, regardless of the source of funds.

04 – Balance owed on principal at end of year — This amount is automatically generated using the following formula:

$$04 = (01 + 02) - 03$$

05 – Interest payments on physical plant indebtedness — Report the total interest charges paid during the fiscal year on physical plant indebtedness. Exclude principal repayments (refer to line 03).

Part H – Details of Endowment Assets

Report the amounts of gross investments of endowment, term endowment, and funds functioning as endowment for the institution and any of its foundations and other affiliated organizations.(444) DO NOT reduce investments by liabilities for Part H. (355-360)

IN THE AREA ABOVE LINE 01 OF THIS PART, ANSWER THE QUESTION THAT ASKS IF YOUR INSTITUTION OR ANY OF ITS FOUNDATIONS OR OTHER AFFILIATED ORGANIZATIONS OWN OR DO NOT OWN ENDOWMENT ASSETS. ALL INSTITUTIONS ARE TO COMPLETE THIS QUESTION

01 – Value of endowment assets at the beginning of the fiscal year — If the market value of some investments is not available, use whatever value was assigned by the institution in reporting market values in the annual financial report.

02 – Value of endowment assets at the end of the fiscal year — Report here the book and market values of the endowment assets at the end of the fiscal year. If the market value is not available for some investments, use whatever value was assigned by the institution in reporting market values in the annual financial report.

Part J – Hospital Revenues

(To be completed by institutions responding to Part A, line 13)

This section requests detail on hospital revenues reported in Part A, line 13. If the institution has fiscal control over a major public service hospital, (not medical school), the revenues for, or generated by, such a hospital should be reported here.

01 – Federal appropriations — Report the amount appropriated by the federal government for the operation of a hospital.

02 – State appropriations — Report the amount appropriated by the state government for the operation of a hospital.

03 – Local appropriations — Report the amount appropriated by the local government for the operation of a hospital.

04 – Sales and services — Report revenues (net of discounts, allowances, and provisions for doubtful accounts) generated by hospitals from daily patient, special, and other services. Revenues of health clinics that are part of a hospital should be included in this category, unless such clinics are part of the student health services program.

05 – All gifts, grants, and contracts — Report the sum of gifts, grants, and contracts provided by governmental agencies, private sources (businesses, foundations, individuals), and foreign governments that were for the operation of a hospital. Include the estimated dollar amount of contributed services on this line. (430)

06 – Endowment income — Report that portion of endowment income (included in Part A, line 13) that is for the operation of a hospital.

07 – Other sources — This amount is generated as line 08 minus the sum of lines 01 through 06.

08 – Total — This amount is brought forward from Part A, line 13.

Part K – Physical Plant Assets

Assets may consist of land, buildings, improvements other than buildings, equipment, and library books. Report the values of land, buildings, and equipment owned, rented, or used by the institution. Do not include those plant values which are a part of endowment or other capital fund investments in real estate. Data for the institution that are not kept on the books of account of the institution, but are kept in the records of another organization or agency for the institution should be included (e.g., state schools should report physical plant assets even though the records are maintained by a state agency). Exclude construction in progress; report completed buildings as additions when accepted. (385)

Part L – Fiscal Year Interest Earnings and Cash and Security Data for the Bureau of the Census — All Public Institutions

Bureau Of The Census Items — Parts L, M, And N

Part L should be filled out by all state and local public institutions. Part M should be completed by local public institutions only. Part N should be completed by state public institutions only.

All public higher education institutions in the following states are classified as state institutions: Alabama, Alaska, Arkansas, Connecticut, Delaware, Georgia, Hawaii, Indiana, Kentucky, Maine, Massachusetts (except Quincy Junior College and Blue Hills Regional Technical Institute), Minnesota (except AVTIs), Nevada, New Hampshire, New Mexico (except vocational-technical schools, New Mexico Junior College, San Juan College, and Santa Fe Community College), North Dakota, Ohio (except Cuyahoga Community College, Lakeland Community College, Lorain County Community College, and Sinclair Community College), Oklahoma, Rhode Island, South Carolina, South Dakota, Tennessee, Utah, Vermont, Virginia, Washington, West Virginia, and Wisconsin (except AVTIs and technical colleges). States not included in this list have a combination of state and locally controlled public institutions of higher education.

Community colleges in the following states are classified as local institutions of higher education: Arizona, California, Florida, Idaho, Illinois (except State Community College), Iowa, Kansas, Louisiana, Maryland (except the Community College of Baltimore), Michigan, Mississippi, Missouri, Montana, Nebraska, New Jersey, New York, North Carolina, Oregon, Pennsylvania, Texas, and Wyoming (two-year colleges).

Report data for the same fiscal year as reported in other parts of the survey. Report in whole dollars and in gross amounts net of interfund transfers. Include the transactions of all funds of your institution. Do not delay reporting to await audited figures if substantially accurate figures can be supplied on a preliminary basis.

These instructions conform to the U.S. Department of Commerce's classification manual on governmental finance. The data collected in these parts are used in producing the National Income Accounts.

Part L – Fiscal Year Interest Earnings and Cash and Security Data for the Bureau of the Census — All Public Institutions

For Census Bureau purposes, assets should be reported at book value (cost), rather than market value.

01 – Interest from all funds — Include interest from all funds: current, plant, capital, debt, and endowment; restricted and unrestricted. Include endowment fund earnings reported in Part A, line 10, as well as interest included with other revenue sources in Part A, line 14.

02 – Total cash and security assets held at end of fiscal year in sinking or debt service funds — Include cash on hand, certificates of deposit, and government and nongovernment securities held at end of fiscal year in any fund established by your institution to service debt.

03 – Total cash and security assets held at end of fiscal year in bond funds — Include cash on hand, certificates of deposit, and government and nongovernment securities held at end of fiscal year in any fund established by your institution to disburse revenue bond proceeds. Exclude bond funds established by the state government to disburse the proceeds of state guaranteed debt.

04 – Total cash and security assets held at end of fiscal year in all other funds — Include cash on hand, certificates of deposit, and government and nongovernment securities held at end of fiscal year in all other funds, — current, plant, and endowment. Exclude value of fixed assets and student loan funds established by the Federal government.

Part M – Fiscal Year Tax Receipts and Capital Outlay Expenditures Data for the Bureau of the Census — Local Institutions Only

01 – Receipts from property and nonproperty taxes from all funds — Include all taxes levied by the local higher education district for all purposes and funds — current, restricted, unrestricted, and debt service. Exclude taxes levied by another government (state, county, city) and transferred to the local higher education district by the levying government.

02 – Equipment purchase – current funds — Enter purchase of equipment (replacements as well as additions) made from current funds expenditures reported in Part B.

03 – Equipment purchase – plant, capital outlay, bond funds, and other noncurrent funds — Enter purchase of equipment (replacements as well as additions).

04 – Construction expenditures – all funds (include plant, capital outlay, bond funds, and endowment) — Report expenditures for the construction of new structures and other improvements, additions, replacements, and

major alterations.

05 – Land purchase – all funds (include plant, capital outlay, bond funds, and endowment) — Report expenditures for the purchase of land and existing structures. Include purchase of rights-of-way.

Part N – Fiscal Year Revenue, Expenditure, and Indebtedness Data for the Bureau of the Census — State Institutions Only

Column 1 – Education and general/independent operations — Report the total of education and general and independent operations for the objects shown on lines 02 through 06 and 10 of this part. These functions are comparable to the functions listed in Part B, lines 12 and 19, except as follows: agriculture extension and experiment station activities of land grant colleges should be reported in column 4 of this part and not in column 1.

Column 2 – Auxiliary enterprises — Report auxiliary enterprise expenditures for the objects shown on lines 02 through 06 of this part. This function is comparable to the function listed in Part B, line 13.

Column 3 – Hospitals — Report hospital expenditures for the objects shown on lines 02 through 06 of this part. Use this column only if the institution runs an accredited hospital facility **open to the general public**. Do not report expenditures for infirmaries and dispensaries in this column. This function is comparable to the function listed in Part B, line 16.

Column 4 – Agriculture extension/experiment services — Report financial data in lines 01 through 09 only if the institution is a land grant college. Exclude amount reported in this column from amount entered in column 1.

01 – Salaries and wages — Include gross salaries and wages of the academic and nonacademic staff, paid student help, and part-time employees without deduction of employee withholdings for income tax or employee contributions for social security or retirement coverage. Do not include employer contributions for retirement or other benefits as part of salaries and wages.

02 – Payment to state retirement funds — Enter amounts of employer contributions to state employee retirement funds. Because the Bureau of the Census surveys retirement funds directly and adds their expenditures to the expenditures reported by all public institutions, these amounts must be identified and deducted to avoid double counting.

03 – Equipment purchase – current funds — Enter purchase of equipment (replacements as well as additions) made from current funds expenditures reported in Part B.

04 – Equipment purchase – plant and all other noncurrent funds — Enter purchase of equipment (replacements as well as additions).

05 – Construction – plant and all other noncurrent funds — Report expenditures for the construction of new structures and other improvements, additions, replacements, and major alterations.

06 – Land purchase – plant and all other noncurrent funds — Report expenditures for the purchase of land and existing structures. Include purchase of rights-of-way.

07 – Gross charges from product sales — Report amount received from product sales of agricultural experiment stations and extension services of land grant colleges.

08 – Revenue from federal government — Enter amount received from the Federal government by land grant colleges for agricultural activities.

09 – Current expenditures other than salaries — Include supplies, materials, contracts, and insurance. Exclude both employee and employer contributions for retirement, scholarships and fellowships (reported in Part B, line 09), and capital outlay. For agricultural activities of land grant colleges, report only nonsalary current expenditures.

Part N – Fiscal Year Revenue, Expenditure, and Indebtedness Data for the Bureau of the Census — State Institutions Only

10 – Interest paid on revenue debt and on any short-term debt — Enter the amount of interest paid on the revenue and short-term debt reported on lines 11 through 16 of this part.

11-13,15, and 16 – Indebtedness — Exclude debt issued and backed by the state government. Include debt issued by the institution which is payable from pledged earnings, charges or fees (e.g., dormitory, stadium, and student union revenue bonds). Report debt with an original term of more than one year as long-term debt on lines 11 through 13 and debt with a term of one year or less as short-term on lines 15 and 16.

14 – Long-term debt outstanding at end of fiscal year – This amount is automatically generated using the following formula: $14 = (11 + 12) - 13$

Close