

FORM IPEDS-F-1
(7-1-98)

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
FY 1998

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).

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.

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

Date due: January 15, 1999

1. Name of respondent	2. Title of respondent	3. Telephone Area code, number, extension
4. E-Mail address		FAX number

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 1997 form for
FY 1998 FINANCE SURVEY

No changes this year.

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 1998 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 1997 is a copy of the data reported by your institution last year. Please use this as a reference for reporting FY 1998 data and keep it in your files with a copy of your FY 1998 submission.

Section I **CURRENT YEAR REPORT — FY 1998**

Part A — CURRENT FUNDS REVENUES BY SOURCE

This report covers finance activity for the 12-month fiscal year beginning _____, 199__ and ending _____, 199__.

Line No.	Source of funds	Amount (whole dollars)		
		Unrestricted (1)	Restricted (2)	TOTAL (3)
01	Tuition and fees	\$	\$	\$
	Government appropriations			
02	Federal			
03	Through State channels	\$		
04	State			
05	Local			
	Government grants and contracts			
06	Federal (exclude FDSL loans)			
07	State			
08	Local			
09	Private gifts, grants, and contracts			
10	Endowment income			
11	Sales and services of educational activities			
12	Auxiliary enterprises			
13	Hospitals			
14	Other sources			
15	Independent operations			
16	TOTAL CURRENT FUNDS REVENUES <i>(Sum of lines 1, 2, 4—15)</i>	\$	\$	\$

Section I

CURRENT YEAR REPORT - FY 1998 — Continued

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) (4)
			Unrestricted (1)	Restricted (2)	TOTAL (3)	
01	EDUCATIONAL AND GENERAL: Instruction		\$	\$	\$	\$
02	Research					
03	Public service					
04	Academic support					
05	Includes library expenditures of	\$				
06	Student services					
07	Institutional support					
08	Operation and maintenance of plant					
09	Scholarships and fellowships — from Part E, line 7 (exclude FDSL loans)					
10	Mandatory transfers					
11	Nonmandatory transfers educational activities					
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)		\$	\$	\$	\$
13	Auxiliary enterprises		\$	\$	\$	\$
14	Includes mandatory transfer of	\$				
15	Includes nonmandatory transfer of	\$				

Section I

CURRENT YEAR REPORT - FY 1998 — Continued

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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)		\$	\$	\$	\$
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.)					\$
24	Total E&G employee fringe benefits paid from institutional accounts					
	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)					\$

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.) \$

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. \$

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. ↘

Institutional accounts

3 Amount reported as part of Auxiliary enterprises (Part B, line 13) \$

4 Amount reported as part of Instruction (Part B, line 1) \$

5 Amount reported as part of Student services (Part B, line 6) \$

Corporate or foundation account

6 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 Yes — Enter amounts —————> Revenues \$

Expenditures \$

2 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

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.)

\$

b. Total interest income included on line 8a above

\$

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

\$

Part D - UTILITY EXPENDITURES

Line No.	Expenditures	Amount (whole dollars)
01	TOTAL EXPENDITURES FOR UTILITIES (Exclude hospitals.)	\$

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		\$	\$
02	Other Federal (exclude FDSL loans)	\$		
03	State government			
04	Local government			
05	Private			
06	Institutional			
07	TOTAL SCHOLARSHIP AND FELLOWSHIP EXPENDITURES (Sum of lines 1—6; this total must equal corresponding totals on Part B, line 9, cols. 1—3)	\$	\$	\$

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	\$
02	Expenditures for library acquisitions, NOT included in Part B, line 5	
03	TOTAL EXPENDITURES FOR LIBRARY ACQUISITIONS (Sum of lines 1 and 2)	\$

Part G — INDEBTEDNESS ON PHYSICAL PLANT

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

Section I

CURRENT YEAR REPORT - FY 1998 — Continued

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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	\$	\$	
02	Value of endowment assets at the end of the fiscal year			
03	Endowment yield (dividends, interest, rents, royalties, etc.)			\$
04	Endowment yield (<i>Line 3</i>) transferred to endowment fund			
05	Transfer from the endowment fund to the current fund (<i>only for those institutions employing the total return concept and spending rule</i>)			

Part I - SELECTED FUNDS BALANCES

Line No.	Funds	Amount
01	Current funds balance	\$
02	Funds functioning as endowment balance	
03	Unexpended plant funds balance	
04	Funds for renewals and replacements balance	
05	Funds for retirement of plant debt balance	
06	TOTAL (<i>Sum of lines 1—5</i>)	\$

Section I

CURRENT YEAR REPORT - FY 1998 — Continued

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 <i>(Sum of lines 1—7; this total must equal corresponding totals on Part A, line 13, columns 1—3)</i>	\$	\$	\$

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	\$	\$	\$	\$	
02	Buildings					\$
03	Equipment					

Notes

Section I

CURRENT YEAR REPORT - FY 1998 — Continued

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▶ 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 (Include interest from all unrestricted and restricted funds.)	\$
02	Total cash and security assets held at end of fiscal year in sinking or debt service funds	
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 (Include current and endowment funds, restricted and unrestricted.)	

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, or bond funds	
04	Construction expenditures — plant, capital outlay, or bond funds	
05	Land purchase — plant, capital outlay, or bond funds	

Notes

Section I

CURRENT YEAR REPORT - FY 1998 — 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				
04	Equipment purchase — plant funds				
05	Construction — plant funds				
06	Land purchase — plant 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		<ul style="list-style-type: none"> 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	\$			
11	Long-term debt outstanding at beginning of fiscal year				
12	Long-term debt issued during fiscal year				
13	Long-term debt retired during fiscal year				
14	Long-term debt outstanding at end of fiscal year (Line 11 plus 12 minus line 13)				
15	Short-term debt outstanding at beginning of fiscal year				
16	Short-term debt outstanding at end of fiscal year				

NOT DATA
AVAILABLE

GENERAL INSTRUCTIONS — F-1

Please respond to each item on this report in the space provided. The Glossary provides definitions of terms used in this report. The categories of current funds revenues (part A), current funds expenditures (part B), and the statement of selected funds balances (part I) are designed to be consistent with an audited financial statement, with definitions in Financial Accounting and Reporting Manual for Higher Education (published in 1990 by the National Association of College and University Business Officers) and with Audits of Colleges and Universities (amended in 1975) by the American Institute of Certified Public Accountants.

Numbers in parentheses at the end of paragraphs refer to pages in Financial Accounting and Reporting Manual for Higher Education.

Include medical school revenues and expenditures as appropriate. Exclude hospital revenues and expenditures except as directed for part A, line 13; part B, lines 16–18; and part J.

Report all data in WHOLE DOLLARS only; omit cents. For any item on the report where exact data do not exist, give estimates. Items are cited by column and line number.

A blue form containing prior year data is included in your packet. The prior year data may have been adjusted by IPEDS processing staff to resolve errors detected during the edit process. If you did not respond to last year's survey, the prior year information may have been imputed based on data reported by similar institutions in your region.

Please do not return the prior year data section or the instructions with your FY 1998 report.

INSTITUTIONAL IDENTIFICATION

Make any necessary corrections to the preprinted address information in the space provided on the front page of this report. Enter the name, title, and area code and telephone number of the person responsible for completing the report.

COMBINED DATA FOR MORE THAN ONE CAMPUS OR INSTITUTION

If data for more than one campus or more than one institution are being reported on this survey form, use the table on page 4 of the survey form to list information which identifies all campuses and institutions which are included.

PERIOD OF THE REPORT

Report finances for the most recent complete fiscal year. Indicate the starting month (using 2 digits), starting year, ending month (using 2 digits), and ending year of the fiscal year followed by your institution.

PART A — CURRENT FUNDS REVENUES BY SOURCE

Unrestricted current funds — Resources received by an institution that have no limitations or stipulations placed on them by external agencies or donors.(302)

Restricted current funds — 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 (1) all unrestricted gifts, grants, and other resources earned during the reporting period, and (2) 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

Line 1 – 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)

Lines 2–5 – Government appropriations — Include 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 2). Pell Grants are not reported here, but on line 6, as they are grants, not appropriations. Federal appropriations received through State channels is a subset of line 2 and should be included on line 2 for Federal appropriations, as well as reported separately on line 3.(312)

Lines 6–8 – 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. Related indirect costs recovered should be reported as unrestricted revenues (column 1). Amounts equal to direct costs incurred should be recorded as charges against current restricted funds and reported as restricted current funds revenues (column 2). Include Pell Grants on line 6, column 2. Federal grants and contracts received through State channels should be reported on line 6.(313) Do not include revenues from the Federal Direct Student Loan (FDSL) Program.

Line 9 – 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

REMOVE INSTRUCTIONS BEFORE MAILING AND RETAIN FOR YOUR FILES.

GENERAL INSTRUCTIONS - F-1 — Continued

PART A — CURRENT FUNDS REVENUES BY SOURCE — Continued

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)

Line 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)

Line 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)

Line 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)

Line 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. Hospital revenues included here should also be reported in part J.)(318) Exclude medical schools.

Line 14 - Other sources — Include all revenues not covered elsewhere. Examples are interest income and gains (net of losses) from investments of unrestricted current funds, miscellaneous rentals and sales, expired term endowments, and terminated annuity or life income agreements, if not material. Include revenues resulting from the sales and services of internal service departments to persons or agencies external to the institution (e.g., the sale of computer time). Such sales should not be confused with those on line 11, which are typically by-products of instruction or training.(319)

Line 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)

Line 16 - Total current funds revenues — Report here the sum of lines 1, 2, and 4 through 15, inclusive.

PART B — CURRENT FUNDS EXPENDITURES BY FUNCTION

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)

Column 4 - Salaries and wages without employee fringe benefits — Report the amount of total expenditures for salaries and wages. Include the salaries and wages of all personnel, full- and part-time, paid through each functional account. Do not include any expenditures for College Work Study or for employee fringe benefits as part of salary expenditures. Expenditures for employee fringe benefits are to be reported on lines 24-26, column 4. Note that in part B the amounts reported for salaries and wages in column 4 are to be included in columns 1-3.

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.

Functions of expenditures

Line 1 - 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 4.) 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)

Line 2 - 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)

Line 3 - 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)

GENERAL INSTRUCTIONS - F-1 — Continued

Lines 4 and 5 – 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 (required separately on line 5), 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. (Include line 5 expenditures in the line 4 total for academic support.)(335)

Line 6 – 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)

Line 7 – 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)

Line 8 – 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)

Line 9 – Scholarships and fellowships — Report all expenditures given in the form of outright grants and trainee stipends to individuals enrolled in formal course work, either for credit or noncredit. Aid to students in the form of tuition or fee remissions should be included. (Exclude those remissions that are granted because of faculty or staff status. Charge these to staff benefits.) Do not report College Work Study program expenses here; report these expenses where the student served (e.g., dining hall, line 13; for a professor, line 1). Include Pell Grants in column 2. Do not include expenditures for Federal Direct Student Loan (FDSL) Program. (Additional information on scholarships and fellowships included here should also be reported in part E. It is advisable to complete part E before filling out part B, as the total on line 9 of part B should match line 7 of part E.)(339)

Line 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 (1) amounts set aside for debt retirement and interest and (2) 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)

Line 11 – Nonmandatory transfers — 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 functioning as endowment, general or specific plant additions, voluntary renewals and replacement of additions, voluntary renewals and replacement of plant, and prepayments on debt principal.(341)

Line 12 – Total educational and general expenditures and transfers — For columns 1–3, enter here the sum of lines 1–4 and 6–11. For column 4, enter the sum of lines 1–4 and 6–8. Additional information for employee fringe benefits included here should also be reported on line 24 and/or line 26 and in part C, question 7.

Line 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 the mandatory and nonmandatory transfers amounts on lines 14 and 15 in the line 13 amount for columns 1–3 only.)(342)

Line 14 – Mandatory transfers for auxiliary enterprises — Report the amount transferred from current funds for mandatory debt service provisions relating to auxiliary enterprises. Examples include maintenance reserves.(340)

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

Line 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 the mandatory and nonmandatory transfers amounts on lines 17 and 18 in the line 16 amount for columns 1–3 only.)(343)

Line 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 the mandatory and nonmandatory transfers amounts on lines 20 and 21 in the line 19 amount for columns 1–3 only.)(344)

Line 22 – Total current funds expenditures and transfers — Report the sum of lines 12, 13, 16, and 19.

Line 23 – Total salaries and wages for E&G — Report total current funds expenditures for salaries and wages. This is the sum of column 4, lines 1–4 and 6–8.

GENERAL INSTRUCTIONS – F-1 — Continued

Line 24 – Total E&G employee fringe benefits paid from institutional accounts — Report the portion of benefits paid from institutional accounts on line 24. If no employee benefits are paid through institutional accounts, report a zero here. Additional information on employee fringe benefits included here should also be reported in part C, question 7.

Line 25 – Total E&G employee fringe benefits paid from noninstitutional accounts (not included on line 12, column 3) — Report the portion of benefits paid from noninstitutional accounts that are not included on line 12, column 3.

Line 26 – Total E&G employee fringe benefits paid from noninstitutional accounts (included on line 12, column 3) — Report the portion of benefits paid from noninstitutional accounts that is included on line 12, column 3. Additional information on employee fringe benefits included here should also be reported in part C, question 7.

Line 27 – Total E&G employee compensation — Report total current funds expenditures for compensation. This is the sum of total salaries and wages (line 23) and total employee fringe benefits (lines 24–26). Additional information on employee fringe benefits included here should also be reported in part C, question 7.

PART C — CLARIFYING QUESTIONS REGARDING TOTAL E&G EXPENDITURES AND REVENUES

Questions in part C request information on expenditures and revenues from accounts not always controlled by the reporting institution. These clarifying questions are primarily intended to identify categories where expenditures may be made for the institution over which the institution has no control and which may not be included in the E&G expenditures report. In contrast, an institutional account is one in which the institution maintains fiscal control of revenues or expenditures and has full knowledge of the amounts flowing through the account.

Item 1 – Institutional systems — Indicate if the institution is part of a system and, if it is, whether any costs for the operation of the central administration are included in this report.

Item 2 – Tuition and fees — If any amount of tuition and fees (including remissions) is dedicated to a purpose other than operations (e.g., debt retirement, additions to plant), specify the amount.

Item 3 – Intercollegiate athletics — Indicate how intercollegiate athletics are funded, and if included in the expenditures report, under which function they are included.

Item 5 – Excluded Financial Activities — Indicate whether revenues or expenditures of subentities of the institution have been excluded from Parts A and/or B. If "Yes," indicate the total amount(s) excluded, the type of the subentity(ies) for which exclusions have occurred, and from which Part(s) the amounts were excluded.

Item 6 – Other exclusions — Report if there are other exclusions in the expenditures report, and if so, the amount.

Item 7 – Employee fringe benefits — These questions refer to the total employee fringe benefits reported in part B, line 24 or line 26. Indicate where employee fringe benefits included in part B, line 12, column 3 are charged.

PART D — UTILITY EXPENDITURES

Line 1 – Total expenditures for utilities — Report all expenditures for utilities in the operation and maintenance of plant, auxiliary enterprises, and independent operations. Exclude expenditures for hospitals.(338) Utilities include expenditures for electricity, gas, fuel oil, coal, water, sewerage, etc., used to provide heat, air conditioning, water, and sewerage to institutional facilities. Expenditures for telephones and telephone services should not be included. If power is generated by the institution's own power plant, include the operating costs here.

PART E — SCHOLARSHIP AND FELLOWSHIP EXPENDITURES (To be completed by institutions responding to part B, line 9.)

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.

Line 1 – Federal government/Pell Grants — Report the amount of Pell Grants disbursed by your institution.

Line 2 – Federal government/other Federal — 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).

Line 3 – 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.

Line 4 – Local government — Report expenditures for scholarships and fellowships that were provided by local governments.

Line 5 – Private — Report expenditures for scholarships and fellowships received from private sources (e.g., businesses, foundations, individuals, foreign governments).

Line 6 – 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.

GENERAL INSTRUCTIONS - F-1 — Continued

Line 7 – Total scholarship and fellowship expenditures — Report the total expenditures for scholarships and fellowships. This is the sum of lines 1–6. The totals on this line must equal the corresponding totals in part B, line 9, columns 1–3. Also, Federal, State and local scholarships and fellowships should be included in part A, lines 6–8, column 2.

PART F — EXPENDITURES FOR ACQUISITIONS OF LIBRARY MATERIALS

Line 1 – Expenditures for library acquisitions included in part B, line 5 — Report expenditures for acquisitions of library materials that are included in part B, line 5 (current funds expenditures). Library acquisitions include all print material, microfilm, microfiche, audio-visual materials such as records and films, and computer software. Do not include expenditures for hardware of any kind. For example, do not include expenditures for computer terminals, microfiche readers, record players, or projectors.

Line 2 – Expenditures for library acquisitions not included in part B, line 5 — Report all other expenditures (capital funds) for acquisitions of library materials (excluding land and buildings) not reported in part B, line 5.

Line 3 – Total expenditures for library acquisitions — Report the total expenditures for acquisitions of library materials, both current funds and capital funds (excluding land and buildings). This is the sum of lines 1 and 2.

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.

Line 1 – 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.

Line 2 – 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.

Line 3 – 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.

Line 4 – Balance owed on principal at end of year — Balance owed on indebtedness principal at the end of the year is that amount shown in the liability section of the plant fund balance sheet. It is the sum of line 1 plus 2, less line 3.

Line 5 – Interest payments on physical plant indebtedness — Report the total interest charges paid during the fiscal year on physical plant indebtedness. Exclude principal repayments (see line 3).

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. (Part I requests endowment funds net of liabilities and, therefore, may be different from the totals reported for part H.)(355-360)

IN THE AREA ABOVE LINE 01 OF THIS PART, MARK (X) THE APPROPRIATE BOX TO INDICATE 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.

Line 1 – 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.

Line 3 – Endowment yield (dividends, interest, rents, royalties, etc.) — Yield includes all earnings (not realized gains) on investments of endowments, regardless of distribution made of the earnings to various institutional funds. Interest, dividends, and amortization of purchased discounts and premiums should be included. This figure should be identical to the endowment yield figure reported in the audited general purpose financial statements.

Line 4 – Endowment yield transferred to endowment fund — Report here endowment yield not retained in current funds but transferred to the endowment fund. Excess yield is the endowment income earned over and above the amount authorized to spend under a "spending rule".(359)

Line 5 – Transfers from the endowment fund to the current fund — The amount representing the portion of capital gains allocated to spend for those institutions employing the total return method.

PART I — SELECTED FUNDS BALANCES

Selected funds balances should include both unrestricted and restricted funds balances. Expendable funds balances are assets minus liabilities in each fund group. Report balances as of the end of your institution's fiscal year.

Line 1 – Current funds balance — Current funds are those economic resources expendable for carrying out the primary purposes of colleges and universities: instruction, research, and public service.(301)

Line 2 – Funds functioning as endowment balance — Sometimes referred to as quasi-endowment funds. Otherwise spendable resources that have been invested because of internal decisions of the institution's governing board or, through delegation from the board, by management. Funds functioning as endowment are nonmandatory transfers from current funds rather than a direct addition to endowment and similar funds, as occurs for the true endowment categories.(358)

GENERAL INSTRUCTIONS - F-1 — Continued

Line 3 – Unexpended plant funds balance — Unexpended resources derived from various sources to finance the acquisition of long-lived plant assets and the associated liabilities.

Assets of this subgroup may consist of cash, investments, accounts receivable, amounts due from other fund groups, and construction in progress. Liabilities may consist of accounts, bonds, notes, mortgages, and leaseholds payable, as well as amounts due to other fund groups.(382)

Line 4 – Funds for renewals and replacements balance — The resources of this subgroup provide for the renewal and replacement of plant fund assets as distinguished from additions and improvements to plant. In general, an improvement constitutes the removal of a major part or component of a building or piece of equipment and the substitution of a different part or component with improved or superior operating capabilities. A renewal or replacement, on the other hand, involves the removal of a major part or component of a building or piece of equipment and the substitution of a different part or component of essentially the same type and with the same performance capabilities as what was removed.

Assets of this subgroup may include cash, investments, deposits with others, amounts due from other fund groups, and construction in progress. Liabilities may consist of accrued liabilities; accounts, notes, and bonds payable; and amounts due to other fund groups.(383)

Line 5 – Funds for retirement of plant debt balance — These funds are used to account for the accumulation of resources for interest and principal payments and other debt service charges, including contributions for sinking funds, relating to plant fund indebtedness.

Assets of this subgroup may include cash, investments, deposits with others, accounts and notes receivable, and amounts due from other fund groups. Liabilities may consist of accruals and accounts payable for trustees' fees and other debt service charges, as well as amounts due to other fund groups.(384)

PART J — HOSPITAL REVENUES (To be completed by institutions responding in 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.

Line 1 – Federal appropriations — Report the amount appropriated by the Federal government for the operation of a hospital.

Line 2 – State appropriations — Report the amount appropriated by the State government for the operation of a hospital.

Line 3 – Local appropriations — Report the amount appropriated by the local government for the operation of a hospital.

Line 4 – 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.

Line 5 – 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)

Line 6 – Endowment income — Report that portion of endowment income (Included in part A, line 13) that is for the operation of a hospital.

Line 7 – Other sources — Report all revenues or items not covered elsewhere.

Line 8 – Total — Report the total hospital revenues. This is the sum of lines 1-7. The totals on this line must equal the corresponding totals in part A, line 13, columns 1-3.

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)

Column 1 – Book value at beginning of year — Book value of the plant at the beginning of the fiscal year is intended as the dollar amount of value as shown on the institution's accounting records. Book value for institutional plant assets is the purchase or construction cost of purchased or constructed assets or the market price at the time of the gift for donated assets. If the institution accounts for depreciation under FASB Standard No. 93, such depreciation should be taken into account when calculating book value for part K. Note — Part K requests only the book value of the assets (gross book value), not book value net of any liabilities (mortgages, notes outstanding).

Column 2 – Additions during year — Additions during the year are additions to the plant made through purchases, by gifts-in-kind from donors, and from other additions. Exclude construction in progress.

Column 3 – Deductions during year — Deductions from the plant are deductions resulting from selling, razing, fire, and other hazards, or other disposition of assets.

GENERAL INSTRUCTIONS - F-1 — Continued

Column 4 – Book value at end of year — Book value of the plant at the end of the fiscal year is the dollar amount of value as shown on the institution's accounting records. Column 4 is the sum of columns 1 and 2, less column 3.

Column 5 – Current replacement value (est.) — Report or estimate the current costs to replace all buildings and equipment owned, rented, or used by the institution. Report recent appraisal value or what is currently carried as insurance replacement value. Do not include the replacement value of those buildings that are part of endowment or other capital fund investments in real estate. This figure is not a book value figure.

BUREAU OF THE CENSUS ITEMS — PARTS L, M, AND N

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

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 parts A through K. 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 AND CASH AND SECURITY DATA FOR BUREAU OF THE CENSUS — ALL PUBLIC INSTITUTIONS

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

Line 1 – 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.

Line 2 – 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.

Line 3 – 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.

Line 4 – 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 AND CAPITAL OUTLAY EXPENDITURES DATA FOR BUREAU OF THE CENSUS — LOCAL INSTITUTIONS

Line 1 – 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.

Line 2 – Equipment purchase – Current funds — Enter purchase of equipment (replacements as well as additions) made from current funds expenditures reported in part B.

Line 3 – Equipment purchase – Plant, capital outlay, or bond funds — Enter purchase of equipment (replacements as well as additions).

Line 4 – Construction – Plant, capital outlay, or bond funds — Report expenditures for the construction of new structures and other improvements, additions, replacements, and major alterations.

Line 5 – Land purchase – Plant, capital outlay, or bond funds — Report expenditures for the purchase of land and existing structures. Include purchase of rights-of-way.

GENERAL INSTRUCTIONS - F-1 — Continued

PART N - FISCAL YEAR EXPENDITURES AND INDEBTEDNESS DATA FOR 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 2 through 6 and 10 of this part. These functions are comparable to the functions listed on lines 12 and 19 of part B 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 2 through 6 of this part. This function is comparable to the function listed on line 13 of part B.

Column 3 - Hospitals — Report hospital expenditures for the objects shown on lines 2 through 6 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 on line 16 of part B.

Column 4 - Agriculture extension/experiment services — Report financial data in lines 1 through 9 only if the institution is a land grant college. Exclude amount reported in this column from amount entered in column 1.

Line 1 - 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.

Line 2 - 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.

Line 3 - Equipment purchase - Current funds — Enter purchase of equipment (replacements as well as additions) made from current funds expenditures reported in part B.

Line 4 - Equipment purchase - Plant, capital outlay, or bond funds — Enter purchase of equipment (replacements as well as additions).

Line 5 - Construction - Plant funds — Report expenditures for the construction of new structures and other improvements, additions, replacements, and major alterations.

Line 6 - Land purchase - Plant, capital outlay, or bond funds — Report expenditures for the purchase of land and existing structures. Include purchase of rights-of-way.

Line 7 - Gross charges from product sales — Report amount received from product sales of agricultural experiment stations and extension services of land grant colleges.

Line 8 - Revenue from Federal government — Enter amount received from the Federal government by land grant colleges for agricultural activities.

Line 9 - 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 9), and capital outlay. For agricultural activities of land grant colleges, report only nonsalary current expenditures.

Line 10 - Interest paid on revenue debt — Enter the amount of interest paid on the revenue debt reported on lines 11 through 16 of this part.

Line 11 through 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 14 and debt with a term of one year or less as short-term on lines 15 and 16.

GLOSSARY
FINANCE SURVEY — F-1

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 costs 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)

CURRENT FUNDS REVENUES - This includes (1) all unrestricted gifts, grants, and other resources earned during the reporting period and (2) restricted resources to the extent that such funds were expended for current operating purposes. Current fund revenues do not include restricted current funds received but not expended because these revenues have not been earned.(310)

EMPLOYEE FRINGE BENEFITS — Cash contributions in the form of supplementary or deferred compensation other than salary. Exclude 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.

RESTRICTED CURRENT FUNDS — Those funds available for financing operations but which are limited by donors or other external agencies to specific purposes, programs, departments, or schools. Externally imposed restrictions are to be contrasted with internal designations imposed by the governing board on unrestricted funds.

UNRESTRICTED CURRENT FUNDS — All funds, including institutional funds, received for which no stipulation was made by the donor or other external agency as to the purpose for which the funds should be expended.