

FORM **IPEDS-CN-F**
(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

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).

The collection and reporting of racial/ethnic data on this survey are **MANDATORY** for all institutions which receive, are applicants for, or expect to be applicants for Federal financial assistance as defined in the Department of Education (ED) regulations implementing Title VI of the Civil Rights Act of 1964 (34 CFR 100.13), or defined in any ED regulations implementing Title IX of the Education Amendments of 1972. The collection of racial/ethnic data in vocational programs is mandated by Section 421(a)(1) of the Carl D. Perkins Vocational Education Act.

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).

**INTEGRATED POSTSECONDARY
EDUCATION DATA SYSTEM**

**CONSOLIDATED SURVEY —
FINANCE**

Fiscal Year 1999

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.

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

Please submit by February 22, 2000

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 1998 form for
1999 CONSOLIDATED SURVEY — FINANCE**

No changes this year.

COMPLIANCE REQUIREMENTS

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 4.0 hours per response, with an average of 2.0 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

NOTICE OF COMBINED DATA SUBMISSION FOR CONSOLIDATED SURVEY — FINANCE

CN-F

Note that the preprinted information (if provided) indicates which finance data, were reported as combined last year.
Verify that the information is correct for the current year. Please make any corrections in RED.

The institution named on this report is including data for other institutions/branches.

- No
- Yes — *Please indicate below, the UNITID (if known), name and address of the institutions for which data are included.*

UNITID	Institution name	Address	City	State	ZIP Code

The data for this institution are reported by another institution.

- No
- Yes — *Please list the UNITID, name, and address of the reporting institution.*

UNITID	Institution name	Address	City	State	ZIP Code

CONSOLIDATED SURVEY — FINANCE

CN-F

This part covers finance activity for the 12-month fiscal year 1999 beginning

, and ending ,
 Month Year Month Year

CURRENT FUNDS REVENUES BY SOURCE FOR FISCAL YEAR 1999

Source of Funds	Amount (whole dollars)
1. Tuition and fees	\$
2. Federal government grants and contracts — <i>Include Pell Grants.</i>	\$
3. State and local government grants and contracts	\$
4. Sales and services of educational activities (e.g., cosmetology services)	\$
5. Other sources	\$
6. Total current funds revenues (<i>Sum of lines 1 through 5</i>)	\$

CURRENT FUNDS EXPENDITURES BY FUNCTION FOR FISCAL YEAR 1999

Function of Expenditures	Amount (whole dollars)
Educational and General (E&G):	
7. Instruction (e.g., general academic, occupational and vocational instruction; teachers' salaries)	\$
8. Grants, contracts, scholarships and fellowships	\$
<i>Report scholarships and fellowships from line 8 above, by source:</i>	
a. Pell Grants	\$
b. Other federal	\$
c. State and local government	\$
d. All other	\$
<i>(Sum of lines a, b, c, and d should equal line 8 above.)</i>	
9. Other E & G expenditures and transfers — <i>Include operation and maintenance of plant.</i>	\$
10. Total educational and general expenditures (<i>Sum of lines 7 through 9</i>)	\$
11. Non E & G current funds expenditures	\$
12. Total current funds expenditures (<i>Sum of lines 10 and 11</i>)	\$
Lines 13, 14, and 15 — To be completed by public institutions only.	
13. Total salaries and wages	\$
14. Capital outlay expenditures for land, equipment, and construction	\$
15. Total cash and security assets held at end of fiscal year 1999	\$

GENERAL INSTRUCTIONS — CN-F

Respond to each item on this report in the space provided; if a section does not apply to your institution, note "not applicable." The Glossary provides definitions of terms used in this report.

INSTITUTIONAL IDENTIFICATION

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

PERIOD OF THE REPORT

Report finances for the most recent complete fiscal year that ended prior to October 1, 1999. Indicate the starting month (using 2 digits), starting year (using 4 digits), ending month (using 2 digits), and ending year (using 4 digits) of the fiscal year followed by your institution. If your institution's fiscal year is January 1, 1999 to December 31, 1999, report prior year (1998) financial data.

GENERAL

The categories of current funds revenues and current funds expenditures 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 paragraphs in *Financial Accounting and Reporting Manual for Higher Education*.

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 line number.

CURRENT FUNDS REVENUES BY SOURCE FOR FISCAL YEAR 1999.

Current funds revenues — Include all gifts, grants, and other resources earned during the reporting period, and 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 them from the student. Include tuition and fees paid by student financial aid. Pell Grants and any other grants or contracts should be included on line 1 and reported again on line(s) 2, 3, and/or 5. (Charges for room, board, and other services rendered by auxiliary enterprises are not reported here, see line 5.) (311)

Line 2 – Federal government grants and contracts —

Report revenues from federal government agencies that are for training programs and similar activities for which amounts are received or expenditures are reimbursable under the terms of a federal government grant or contract. Related indirect costs recovered should be reported. Include Pell Grants. Federal grants and contracts received through state channels should be reported here. (313)

Line 3 – State and local government grants and contracts —

Report revenues from state and local governmental agencies that are for training programs and similar activities for which amounts are received or expenditures are reimbursable under the terms of a state or local government grant or contract. Related indirect costs recovered should be reported. (313)

Line 4 – 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, cosmetology services, and sales of products made by students. (316)

Line 5 – Other sources —

Include all revenues not covered elsewhere. Examples are **private gifts, grants, and contracts** (revenues from private donors for which there is no legal consideration and that are directly related to instruction, public service, or other institutional purposes); **endowment income; revenues from auxiliary enterprises** (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 (e.g., residency halls, food services, student health services, bookstores, etc.)); and **interest income and gains** from investments of unrestricted current funds, miscellaneous rentals, and sales, expired term endowments, and terminated annuity or life income agreements, if not material. (312, 314, 315, 317, 318, 319, 320, 359, 360, 430)

Line 6 – Total current funds revenues — Report here the sum of lines 1 through 5, inclusive. (Totals may not reflect institution's financial statements.)

CURRENT FUNDS EXPENDITURES BY FUNCTION FOR FISCAL YEAR 1999

Current funds expenditures — 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)

REMOVE INSTRUCTIONS BEFORE MAILING AND RETAIN FOR YOUR FILES.

GENERAL INSTRUCTIONS – CN-F — Continued

FUNCTION OF EXPENDITURES

Line 7 – Instruction — Report expenditures of the instructional divisions of the institution (e.g., teachers' salary). 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 9.) 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 8 – Grants, contracts, 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 9; for a professor, line 7). Pell Grants and any other grants or contracts that were reported above in Sources of Funds must also be reported in lines 8 through 8d as expenditures. (339)

Line 8a – Pell Grants — Report the amount of Pell Grants disbursed by your institution.

Line 8b – 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 line 8d, all other. Include the federal support portion of State Student Incentive Grants (SSIGs).

Line 8c – State and local 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. Report expenditures for scholarships and fellowships that were provided by local governments.

Line 8d – All other — Report expenditures for scholarships and fellowships received from private sources (e.g., businesses, foundations, individuals, foreign governments). 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.

Line 9 – Other E & G expenditures and transfers — This category includes all other funds expended for activities associated with the operation of the institution. These include funds expended for **research; public service; academic support services** (support services that are an integral part of the institution's primary mission of instruction such as library expenditures); **student services** (admissions, registrar activities, and activities whose primary purpose is to contribute to students' emotional and physical well-being);

institutional support (expenditures for the day-to-day operational support of the institution; include expenditures for general administrative services, executive direction and planning, legal and fiscal operations, and public relations/development); **operation and maintenance of plant** (expenditures for operations established to provide service and maintenance related to grounds and facilities used for educational and general purposes, including expenditures for utilities, fire protection, property insurance, and similar items). (333, 334, 335, 336, 337, 338)

Line 10 – Total educational and general expenditures — Enter here the sum of lines 7 through 9.

Line 11 – Non E & G current funds expenditures — This category includes those expenditures on operations of the institution that: **(1)** are self-supporting while furnishing a service to students, faculty or staff and that charge a fee that is directly related to the cost of the service provided; and

(2) that are independent of or unrelated to the primary mission of the institution although they may indirectly contribute to the enhancement of that mission. Included in the first category are expenditures associated with residence halls, food services, bookstores, beauty supply store, health services, and the like. (340–344)

Line 12 – Total current funds expenditures — Report the sum of lines 10 and 11. (Totals may not reflect institution's financial statements.)

ADDITIONAL INSTRUCTIONS FOR PUBLIC INSTITUTIONS ONLY

Lines 13, 14, and 15 — These items should be completed for public institutions **only**.

Line 13 – Total 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. Enter salaries for all employees of your institution included in educational and general (lines 7 and 9) and noneducation and general (line 11).

Line 14 – Capital outlay expenditures for land, equipment, and construction — Report the total expended from all funds (current, plant, endowment, capital, bond, etc.) for capital outlay. Include amounts spent for equipment (replacements and additions), construction (include amounts for new structures and other improvements, additions, replacements, and major alterations), and land purchase (include existing structures and rights-of-way).

Line 15 – Total cash and security assets held at end of fiscal year 1999 — Report the total amount of cash on hand, certificates of deposit, and government and nongovernment securities (par value) held at the end of the fiscal year in all funds (current, plant, debt service, bond, endowment, etc.).

GLOSSARY CONSOLIDATED SURVEY – FINANCE — CN-F

CAPITAL OUTLAY — The costs of acquiring plant assets, adding to plant assets, and adding utility to plant assets for more than one accounting period.

COLLEGE WORK-STUDY PROGRAM (CWS) — (Higher Education Act of 1965, as amended, Title IV, Part C; Public Laws 89-329, 92-318, 94-482, et al; 42 USC 2751-2756b.) Provides part-time employment to eligible postsecondary students to help meet educational expenses. This program provides grants to institutions for partial reimbursement of wages paid to students.

CURRENT FUNDS EXPENDITURES AND TRANSFERS — The costs incurred for goods and services used in the conduct of the institution's operations. Includes 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. Includes:

(1) Educational and general expenditures and transfers for —

- Instruction
- Research
- Public services
- Academic support
- Student services
- Institutional support
- Operation and maintenance of plant
- Scholarships and fellowships

(2) Auxiliary enterprises

(3) Hospitals

(4) Independent operations

CURRENT FUNDS REVENUES — 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. Excludes restricted current funds received but not expended because these revenues have not been earned. Includes current funds revenues from the following:

- Tuition and fees
- Government appropriations (federal, state, and local)
- Government grants and contracts (federal, state, and local)
- Private gifts, grants, and contracts
- Endowment income
- Sales and services of educational activities
- Auxiliary enterprises
- Hospitals
- Other sources
- Independent operations

FEDERAL GOVERNMENT GRANTS AND CONTRACTS — Revenues from federal governmental agencies that are for training programs and similar activities for which amounts are received or expenditures are reimbursable under the terms of government grants or contracts. Includes Pell Grants.

FELLOWSHIPS — Grants-in-aid and trainee stipends to graduate students. Excludes funds for which services to the institution must be rendered, such as payments for teaching. Excludes loans.

INSTRUCTION (EXPENDITURES) — 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. Includes expenditures for credit and noncredit activities. Excludes expenditures for academic administration where the primary function is administration (e.g., academic deans). Also 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.

NON E&G CURRENT FUNDS EXPENDITURES — Includes self-supporting operations of the institution that furnish a service to students, faculty, or staff and charge a fee related to the service. Also includes funds expended for operations that are independent of the mission of the institution.

OTHER E&G EXPENDITURES AND TRANSFERS — These are current funds expenditures not included elsewhere. Examples are expenditures for libraries, administration, academic computing, career guidance, admissions, registrar activities, executive planning, legal and fiscal operations, and public relations.

OTHER SOURCES (REVENUES) — 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. Also includes 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).

PELL GRANT PROGRAM — (Higher Education Act of 1965, Title IV, Part A, Subpart I, as amended.) Provides eligible undergraduate postsecondary students with demonstrated financial need with grant assistance to help meet education expenses.

PUBLIC INSTITUTION — An educational institution whose programs and activities are operated by publicly elected or appointed school officials and which is supported primarily by public funds.

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. Includes only restricted resources that were expended for current operating purposes.

SALES AND SERVICES OF EDUCATIONAL ACTIVITIES — Revenues which are derived from the sale of goods or services that are incidental to the conduct of instruction, research, or public service. Examples include film rentals, cosmetology services, and sales of products made by students.

GLOSSARY – Continued
CONSOLIDATED SURVEY – FINANCE — CN-F

SCHOLARSHIPS AND FELLOWSHIPS

(EXPENDITURES) — Expenditures made in the form of outright grants-in-aid, tuition and fee waivers, prizes, and trainee stipends to individuals enrolled in formal undergraduate or graduate coursework, either for credit or noncredit. Includes Pell Grants and aid to students in the form of tuition or fee remissions. Excludes those remissions that are granted because of faculty or staff status, or for which services to the institution must be rendered, such as payment for teaching, or student loans. Also excludes College Work-Study Program expenses.

STATE AND LOCAL GOVERNMENT GRANTS AND CONTRACTS

— Revenues from state and local government agencies that are for training programs and similar activities for which amounts are received or expenditures are reimbursable under the terms of a state and local government grant or contract.

TUITION AND FEES (REVENUES) — Revenues from charges assessed against students for educational purposes. Includes tuition and fee remissions or exemptions even though there is no intention of collecting from the student. Includes those tuition and fees that are remitted to the state as an offset to the state appropriation. Excludes charges for room, board, and other services rendered by auxiliary enterprises.

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.