

**REVENUES AND EXPENDITURES:
PEER AND BENCHMARK COMPARISONS
UNIVERSITY OF HAWAI'I AT HILO
FISCAL YEAR 1993-94**

Institutional Research Office
University of Hawai'i
June 1997

File Reference: Management and Planning Support Folder, National Comparisons

Reports now available online at: www2.hawaii.edu/iro/

REVENUES & EXPENDITURES: PEER AND BENCHMARK COMPARISONS
UNIVERSITY OF HAWAI'I AT HILO
FISCAL YEAR 1993-94

Introduction and Sources

This report presents information comparing UH Hilo to benchmark and peer group institutions on selected financial measures. Included are data on enrollment, revenues and expenditures. The raw numbers have been converted to a full-time equivalent (FTE) basis to facilitate comparison between institutions with varying enrollment.

The primary data sources for this report were the Integrated Postsecondary Education Data System (IPEDS) Finance Survey, FY 1993-94 and the IPEDS Fall Enrollment Survey, Fall 1993. The immediate source is the publication entitled Higher Education Revenues & Expenditures, FY 1993-94 (institutional data, text and data disk) published by Research Associates of Washington. The database provided contains the financial data per FTE student already calculated. The total revenue and total expenditure figures shown in the tables were computed as simple sums and appended to the database by the UH Institutional Research Office.

Definitions of the benchmark and peer groups, as well as descriptions of the various financial measures presented in the tables, may be found in Appendix 3.

Description of the Tables

Table 1A shows data on enrollment, revenues per FTE student and expenditures per FTE student for each campus in the UH Hilo **benchmark** group. Figures establishing the range of values for each item (high and low) as well as a mean value for the benchmark group (excluding UH Hilo) are shown at the bottom of each column. The rank for UH Hilo (highest = 1) is also shown for each item, by column. Table 1B shows the percent distribution of the data presented in Table 1A. Revenue items and expenditure items for each institution sum independently to 100%.

Table 1C presents the same data as shown in Table 1A, except that the UH Hilo figures include the UH systemwide revenues and expenditures, apportioned across UH units (see Appendix 3, *Systemwide Revenues & Expenditures*, for more discussion). Table 1D provides the percent distribution of the data in Table 1C. Tables 2A through 2D are similar to the tables described above, but present data for the UH Hilo **peer** group. The UH Hilo benchmark group institutions are listed in Appendix 1. Appendix 2 lists the UH Hilo peer group institutions.

The tuition and fees revenues shown in the tables for UH Hilo were returned to the State of Hawai'i General Fund for fiscal year 1993-94. However, they are listed here for comparative purposes under tuition and fees instead of under appropriations.

Highlights

- UH Hilo had FTE **enrollment** in Fall 1993 of 2,447, compared to a benchmark group average of 3,186 and a peer group average of 2,797 (Tables 1A and 2A) . The proportion of graduate level enrollment was 7% at UH Hilo, somewhat higher than either the benchmark average of 3% or the peer group average of 2%.
- UH Hilo ranked 1st (of 25) in the benchmark group and 2nd (of 15) in the peer group in total **revenues**. Total revenues per FTE student for UH Hilo were \$10,891 in fiscal year 1993-94, compared to the benchmark group average of \$6,742 and the peer group average of \$7,715 (Figure 1). *The revenues for UH Hilo may be overstated, however, due to the inclusion of revenue items attributable to Hawai'i Community College.*
- UH Hilo was much higher in appropriations and much lower in tuition and fees revenues than either the benchmark group average or the peer group average. UH Hilo ranked at the top in appropriations and at or next to the bottom in tuition and fees in both comparison groups. The recent increases in tuition at the UH campuses may bring these revenue items more in line with the comparison group averages in near future. UH Hilo ranked in the middle in both groups in gifts , contracts & endowment income.
- Total **expenditures** per FTE student at UH Hilo were considerably higher than either the benchmark group or the peer group average. UH Hilo had \$12,686 in total expenditures per FTE student in FY 1993-94, compared to a benchmark group average of \$7,786 and a peer group average of \$8,877. *Again, the UH Hilo expenditures may be somewhat overstated due to the inclusion of cost items attributable to Hawai'i Community College.*
- UH Hilo ranked at or near the top in both comparison groups for all expenditure items except library, institutional support and student aid (Tables 1A & 2A and Figure 3). The relatively high costs at UH Hilo could be accounted for in part by the higher proportion of graduate enrollment and the associated higher costs.
- Instruction expenditures accounted for 49% of total expenditures at UH Hilo , compared to 43% of total expenditures for the benchmark group and 41% of total expenditures for the peer group (Tables 1B and 2B). Full-Instruction expenditures accounted for 87% of total expenditures at UH Hilo, slightly higher than either comparison group average.
- The addition of systemwide revenues and expenditures to the UH Hilo calculations per FTE student has only a minor overall impact. Total revenues per FTE student for UH Hilo rise to \$ 11,752 while total expenditures increase to \$13,986. However, the UH Hilo rankings for total revenue and total expenditures remain the same for both the benchmark group and the peer group.

Figure 1
University of Hawai'i

**UH Hilo Peer and Benchmark Comparisons
Fiscal 1993-94: Revenues per FTE Student**

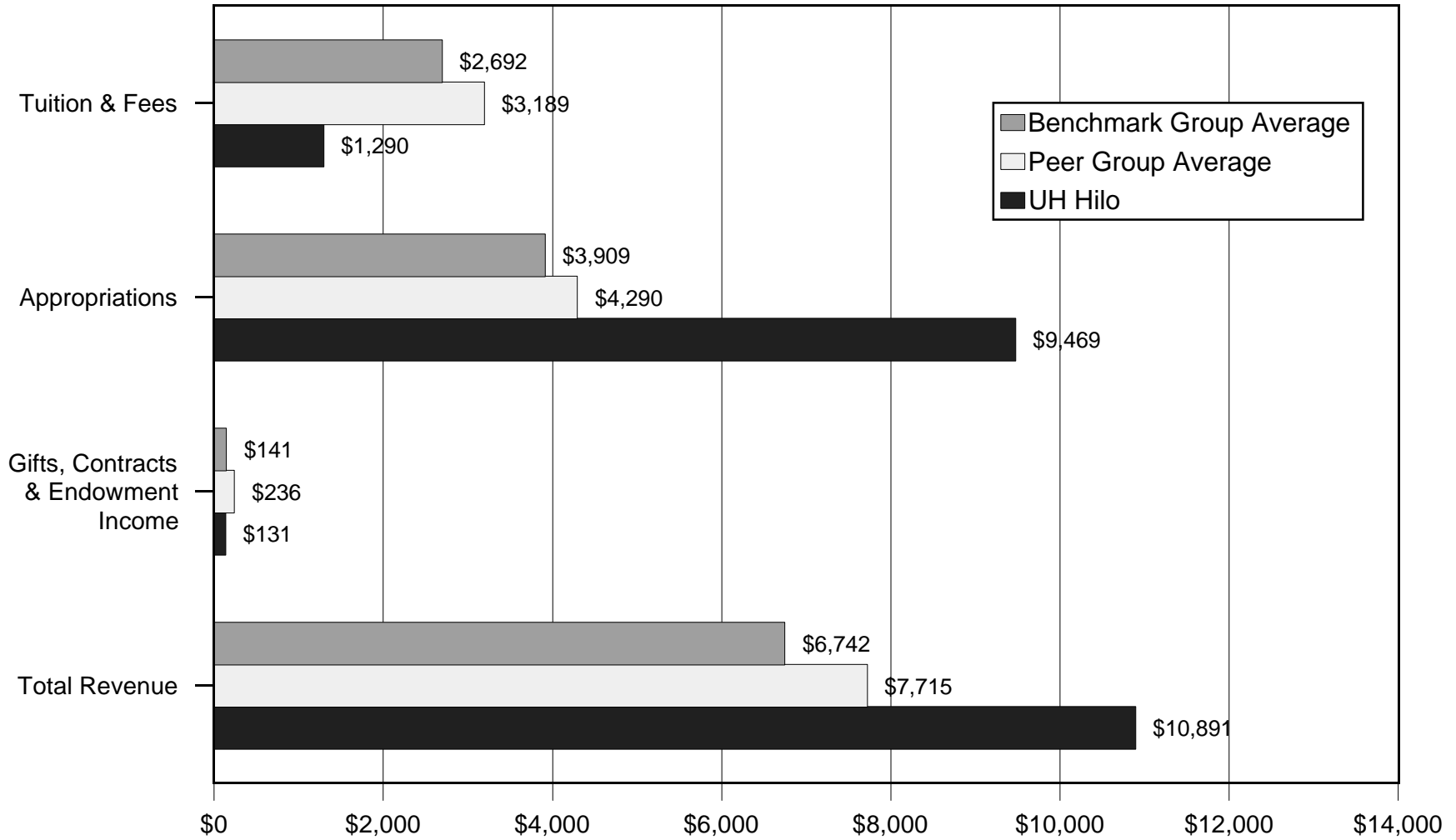


Figure 2
University of Hawai'i

**UH Hilo Peer and Benchmark Comparisons
Fiscal 1993-94: Revenues per FTE Student**

Includes Systemwide Revenues

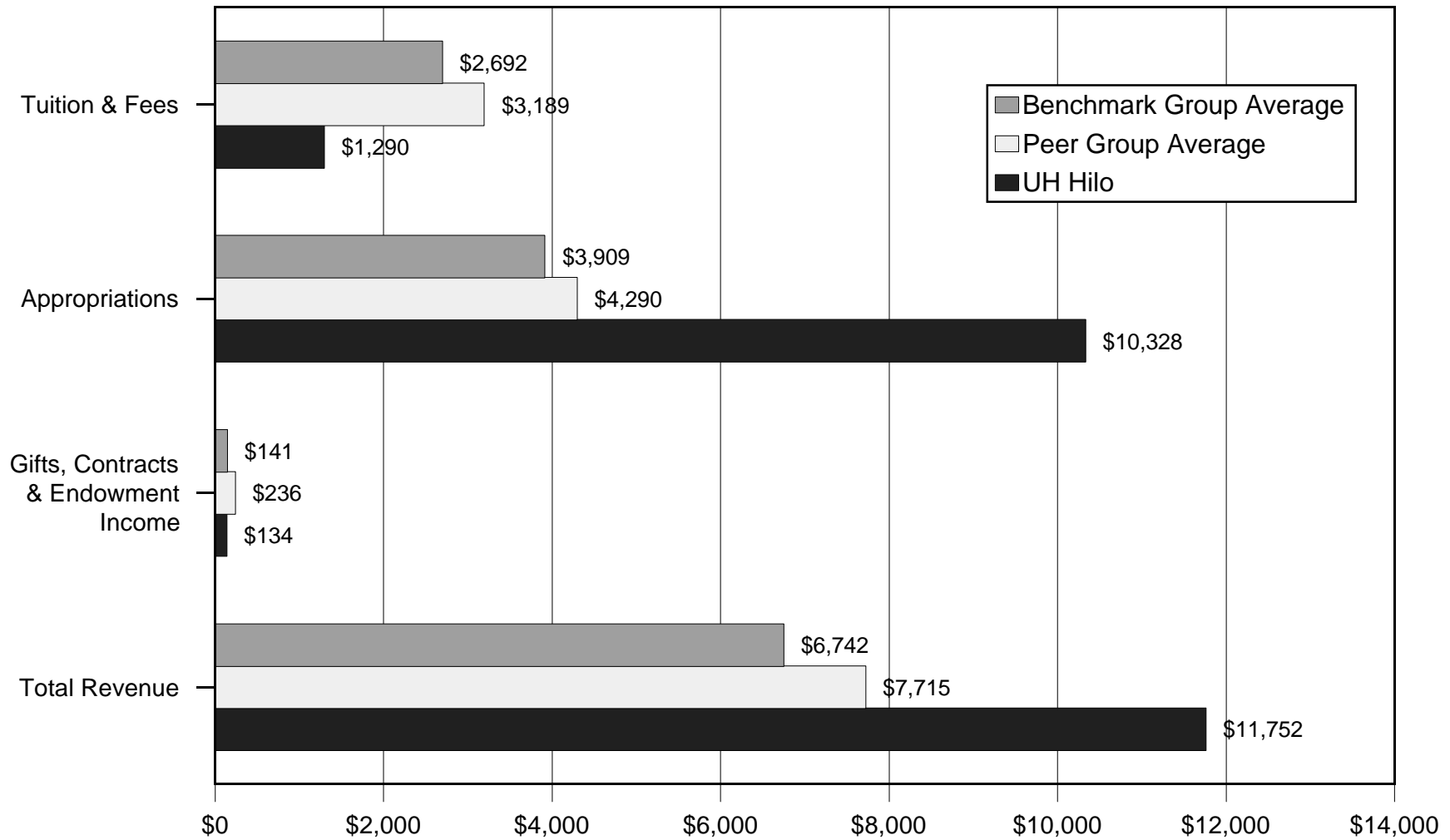


Figure 3
University of Hawai'i

**UH Hilo Peer and Benchmark Comparisons
Fiscal 1993-94: Expenditures per FTE Student**

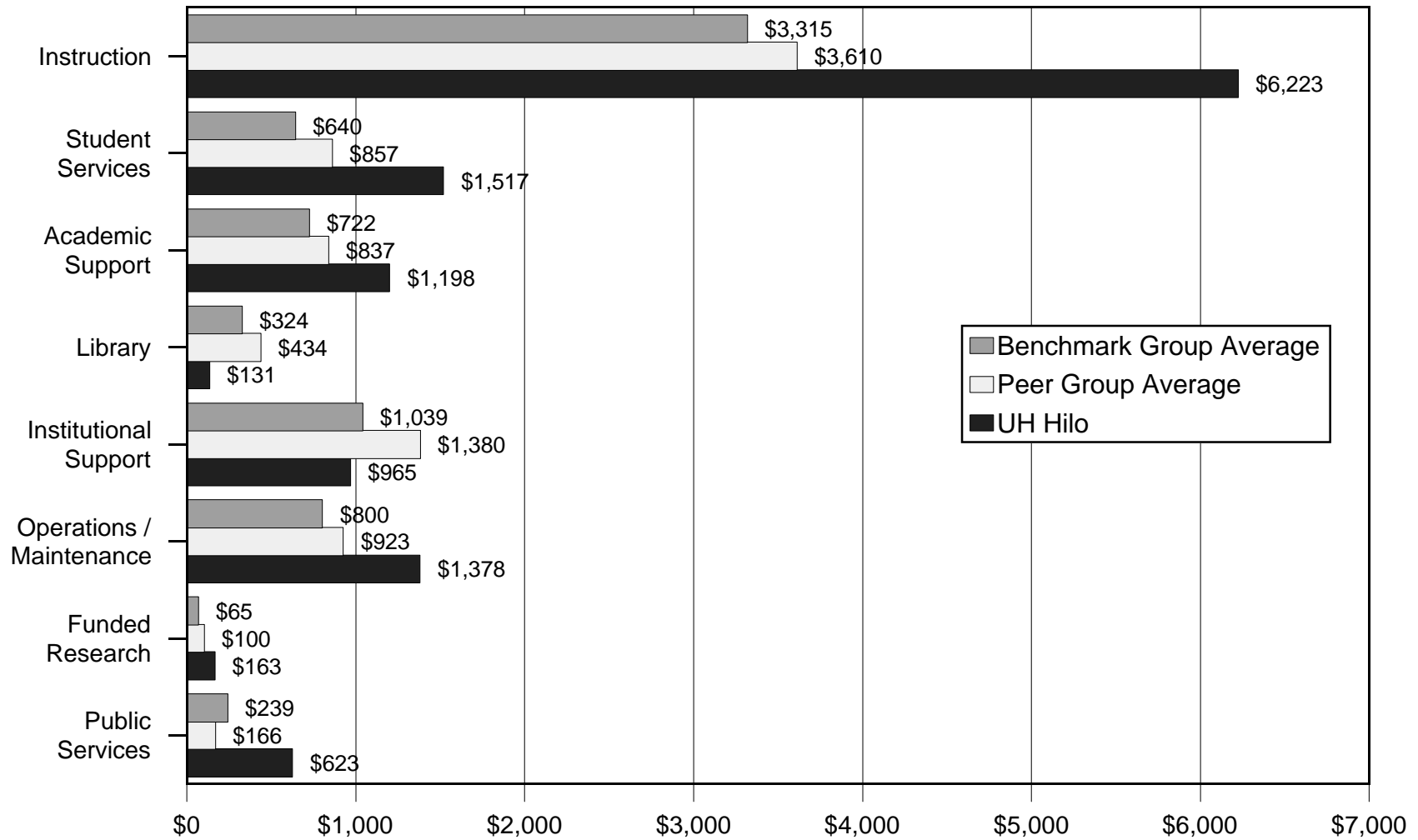
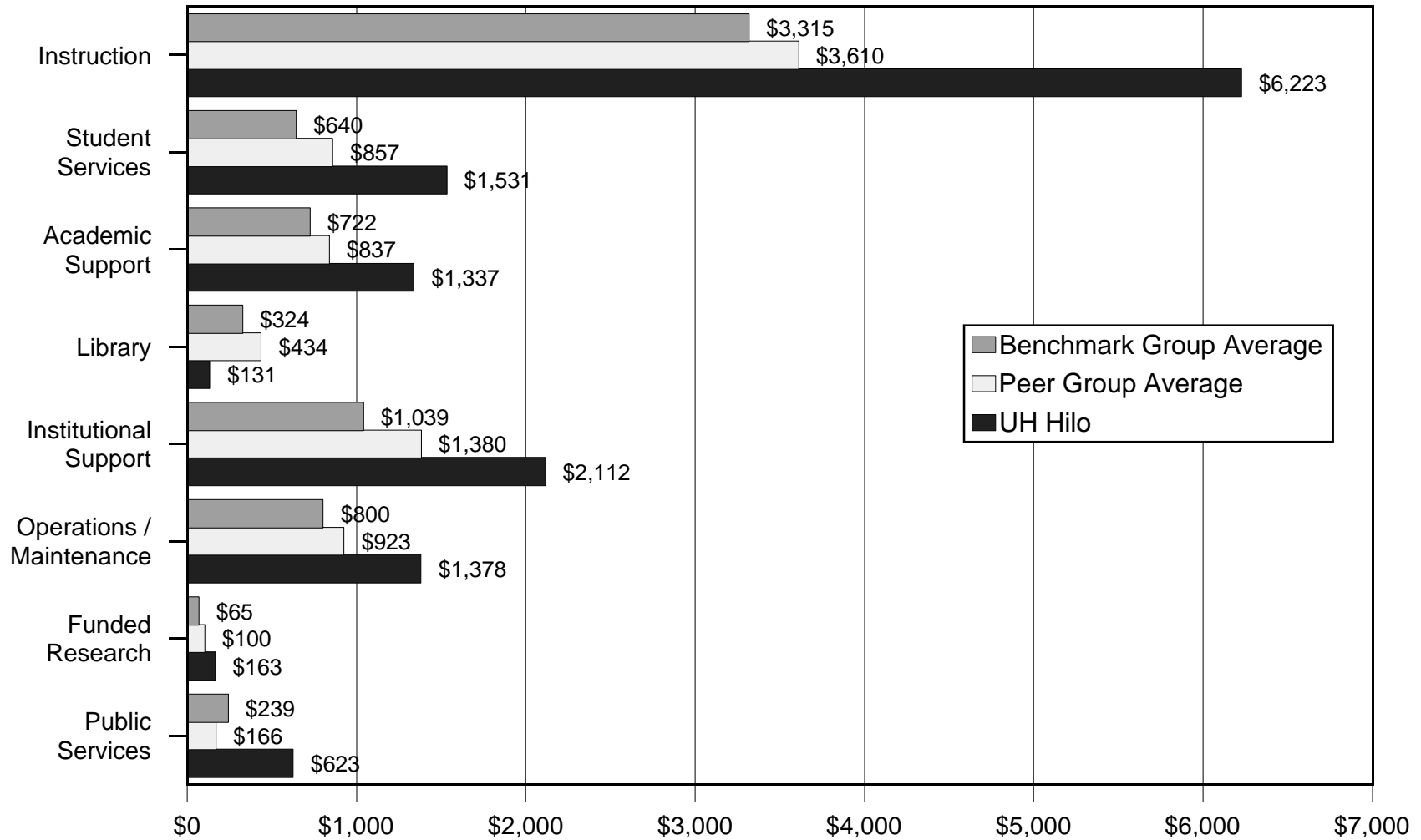


Figure 4
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**UH Hilo Peer and Benchmark Comparisons
Fiscal 1993-94: Expenditures per FTE Student**

Includes Systemwide Expenditures



**Table 1A
UNIVERSITY OF HAWAI'I AT HILO
BENCHMARK GROUP COMPARISONS, PER FTE STUDENT
FISCAL YEAR 1993-94**

ST	NAME	ENROLLMENT		REVENUES PER FTE STUDENT 1/				EXPENDITURES PER FTE STUDENT 1/											
		FTE Enroll	% Grad	Tuition 2/	Approp	GC/E	TOTAL REV 2/	INSTR	SS	AS 3/	Lib 3/	IS	O/M	FULL INSTR	FUND RES	PS	SA	TOTAL EXP	
1	AR	Arkansas Tech University	3,991	2	2,101	3,738	150	5,989	2,944	366	623	182	644	602	5,145	107	9	1,236	6,533
2	AR	Henderson State University	3,529	5	1,814	3,478	49	5,340	2,925	316	437	245	777	584	4,946	8	300	1,037	6,384
3	CO	Fort Lewis College	3,940	0	2,424	2,517	136	5,076	2,484	409	784	255	704	427	4,740	140	86	759	5,792
4	CO	Western State College, Colorado	2,382	0	3,004	2,567	109	5,681	2,774	690	555	260	792	684	5,489	13	12	686	6,206
5	GA	Armstrong State College	3,592	0	2,229	3,908	177	6,314	3,936	361	609	244	769	645	6,281	0	131	625	7,076
6	HI	University of Hawai'i at Hilo	2,447	7	1,290	9,469	131	10,891	6,223	1,517	1,198	131	965	1,378	11,044	163	623	619	12,686
7	IN	Indiana University at Kokomo	1,934	5	2,948	4,733	72	7,753	4,054	403	955	427	1,233	533	7,145	13	104	759	8,055
8	LA	Southern Univ at New Orleans	3,571	5	1,745	2,471	94	4,310	2,221	525	864	201	868	495	4,905	30	196	1,509	6,708
9	MA	North Adams State College	1,588	2	3,396	4,710	24	8,131	3,550	1,422	715	412	2,511	1,217	9,415	0	0	872	10,287
10	MI	Lake Superior State University	2,721	3	3,533	3,910	216	7,659	3,477	580	500	314	1,211	1,205	6,880	55	256	989	8,273
11	MO	Missouri Western State College	4,097	0	2,394	3,131	75	5,600	3,321	640	425	246	430	639	5,448	11	14	1,142	6,621
12	NC	Fayetteville State University	3,185	11	1,634	6,626	124	8,384	4,307	514	1,286	499	1,322	928	8,215	103	368	1,688	10,514
13	NC	Univ North Carolina, Asheville	2,397	1	1,603	7,557	393	9,553	4,289	765	956	669	1,318	1,395	8,446	201	724	703	10,351
14	ND	Minot State University	3,576	2	2,339	2,203	196	4,738	2,996	316	410	247	485	632	4,670	44	515	808	6,206
15	NJ	Ramapo College of New Jersey	3,391	0	2,973	6,429	191	9,593	3,968	1,308	755	177	1,718	1,596	9,342	14	0	1,064	10,424
16	NY	Suny College at Old Westbury	3,214	0	3,155	6,092	277	9,524	3,464	810	510	296	1,950	1,372	8,009	241	85	1,814	10,246
17	OK	East Central University	3,724	9	1,216	3,129	7	4,353	2,768	167	311	213	524	507	3,967	16	1,018	1,156	6,467
18	PA	Lock Haven University of Penn	3,504	0	3,899	4,445	6	8,350	4,019	1,059	997	125	1,300	822	8,189	7	20	922	9,146
19	SC	Francis Marion College	3,553	5	3,107	3,304	143	6,554	3,227	552	583	406	1,038	1,023	6,401	17	59	787	7,286
20	SC	Univ South Carolina, Coastal	3,506	3	3,401	2,825	168	6,393	2,959	1,113	670	241	944	697	6,117	125	761	817	8,087
21	SC	Univ South Carolina, Spartanburg	2,371	0	3,084	3,946	141	7,170	3,776	885	759	447	866	616	6,705	49	604	967	8,522
22	VA	Christopher Newport College	3,529	1	2,912	2,606	97	5,615	3,054	501	938	459	855	396	5,671	239	7	727	6,718
23	VA	Longwood College	3,095	6	3,023	3,448	212	6,683	3,178	423	1,238	486	1,016	741	6,535	18	184	1,044	7,842
24	VA	Mary Washington College	3,261	1	3,592	3,169	257	7,017	3,336	569	773	446	1,031	868	6,493	95	182	528	7,381
25	WV	Shepherd College	2,823	0	3,088	2,872	80	6,039	2,540	659	670	287	639	567	5,039	14	108	545	5,741

HIGH	Excluding	4,097	11	3,899	7,557	393	9,593	4,307	1,422	1,286	669	2,511	1,596	9,415	241	1,018	1,814	10,514
AVERAGE	UHH	3,186	3	2,692	3,909	141	6,742	3,315	640	722	324	1,039	800	6,425	65	239	966	7,786
LOW		1,588	0	1,216	2,203	6	4,310	2,221	167	311	125	430	396	3,967	0	0	528	5,741

UHH RANK (of 25)	20	3	24	1	14	1	1	1	3	24	12	3	1	4	4	23	1
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1/ Revenues and Expenditures for UH Hilo may be overstated due to the inclusion of revenue and expenditure items for Hawai'i Community College.

2/ Tuition revenues in FY 1993-94 were returned to the State of Hawai'i general fund, but for comparative purposes are included here in "Tuition Revenue" instead of "Appropriations".

3/ Library is included in Academic Support.

Table 1B
UNIVERSITY OF HAWAI'I AT HILO
BENCHMARK GROUP COMPARISONS, PER FTE STUDENT
FISCAL YEAR 1993-94
Percent Distribution

ST	NAME	ENROLLMENT		REVENUES PER FTE STUDENT 1/				EXPENDITURES PER FTE STUDENT 1/											
		FTE Enroll	% Grad	Tuition 2/	Approp	GC/E	TOTAL REV 2/	INSTR	SS	AS 3/	Lib 3/	IS	O/M	FULL INSTR	FUND RES	PS	SA	TOTAL EXP	
1	AR	Arkansas Tech University	3,991	2	35	62	2	100%	45	6	10	3	10	9	79	2	0	19	100%
2	AR	Henderson State University	3,529	5	34	65	1	100%	46	5	7	4	12	9	77	0	5	16	100%
3	CO	Fort Lewis College	3,940	0	48	50	3	100%	43	7	14	4	12	7	82	2	1	13	100%
4	CO	Western State College, Colorado	2,382	0	53	45	2	100%	45	11	9	4	13	11	88	0	0	11	100%
5	GA	Armstrong State College	3,592	0	35	62	3	100%	56	5	9	3	11	9	89	0	2	9	100%
6	HI	University of Hawai'i at Hilo	2,447	7	12	87	1	100%	49	12	9	1	8	11	87	1	5	5	100%
7	IN	Indiana University at Kokomo	1,934	5	38	61	1	100%	50	5	12	5	15	7	89	0	1	9	100%
8	LA	Southern Univ at New Orleans	3,571	5	40	57	2	100%	33	8	13	3	13	7	73	0	3	22	100%
9	MA	North Adams State College	1,588	2	42	58	0	100%	35	14	7	4	24	12	92	0	0	8	100%
10	MI	Lake Superior State University	2,721	3	46	51	3	100%	42	7	6	4	15	15	83	1	3	12	100%
11	MO	Missouri Western State College	4,097	0	43	56	1	100%	50	10	6	4	6	10	82	0	0	17	100%
12	NC	Fayetteville State University	3,185	11	19	79	1	100%	41	5	12	5	13	9	78	1	4	16	100%
13	NC	Univ North Carolina, Asheville	2,397	1	17	79	4	100%	41	7	9	6	13	13	82	2	7	7	100%
14	ND	Minot State University	3,576	2	49	46	4	100%	48	5	7	4	8	10	75	1	8	13	100%
15	NJ	Ramapo College of New Jersey	3,391	0	31	67	2	100%	38	13	7	2	16	15	90	0	0	10	100%
16	NY	Suny College at Old Westbury	3,214	0	33	64	3	100%	34	8	5	3	19	13	78	2	1	18	100%
17	OK	East Central University	3,724	9	28	72	0	100%	43	3	5	3	8	8	61	0	16	18	100%
18	PA	Lock Haven University of Penn	3,504	0	47	53	0	100%	44	12	11	1	14	9	90	0	0	10	100%
19	SC	Francis Marion College	3,553	5	47	50	2	100%	44	8	8	6	14	14	88	0	1	11	100%
20	SC	Univ South Carolina, Coastal	3,506	3	53	44	3	100%	37	14	8	3	12	9	76	2	9	10	100%
21	SC	Univ South Carolina, Spartanburg	2,371	0	43	55	2	100%	44	10	9	5	10	7	79	1	7	11	100%
22	VA	Christopher Newport College	3,529	1	52	46	2	100%	45	7	14	7	13	6	84	4	0	11	100%
23	VA	Longwood College	3,095	6	45	52	3	100%	41	5	16	6	13	9	83	0	2	13	100%
24	VA	Mary Washington College	3,261	1	51	45	4	100%	45	8	10	6	14	12	88	1	2	7	100%
25	WV	Shepherd College	2,823	0	51	48	1	100%	44	11	12	5	11	10	88	0	2	9	100%

HIGH	Excluding	4,097	11	53	79	4	100%	56	14	16	7	24	15	92	4	16	22	100%
AVERAGE	UHH	3,186	3	41	57	2	100%	43	8	9	4	13	10	82	1	3	13	100%
LOW		1,588	0	17	44	0	100%	33	3	5	1	6	6	61	0	0	7	100%

1/ Revenues and Expenditures for UH Hilo may be overstated due to the inclusion of revenue and expenditure items for Hawai'i Community College.

2/ Tuition revenues in FY 1993-94 were returned to the State of Hawai'i general fund, but for comparative purposes are included here in "Tuition Revenue" instead of "Appropriations".

3/ Library is included in Academic Support.

**Table 1C
UNIVERSITY OF HAWAII AT HILO
BENCHMARK GROUP COMPARISONS, PER FTE STUDENT
FISCAL YEAR 1993-94**

Includes Systemwide Revenues & Expenditures

ST	NAME	ENROLLMENT		REVENUES PER FTE STUDENT 1/				EXPENDITURES PER FTE STUDENT 1/											
		FTE Enroll	% Grad	Tuition 2/	Approp	GC/E	TOTAL REV 2/	INSTR	SS	AS 3/	Lib 3/	IS	O/M	FULL INSTR	FUND RES	PS	SA	TOTAL EXP	
1	AR	Arkansas Tech University	3,991	2	2,101	3,738	150	5,989	2,944	366	623	182	644	602	5,145	107	9	1,236	6,533
2	AR	Henderson State University	3,529	5	1,814	3,478	49	5,340	2,925	316	437	245	777	584	4,946	8	300	1,037	6,384
3	CO	Fort Lewis College	3,940	0	2,424	2,517	136	5,076	2,484	409	784	255	704	427	4,740	140	86	759	5,792
4	CO	Western State College, Colorado	2,382	0	3,004	2,567	109	5,681	2,774	690	555	260	792	684	5,489	13	12	686	6,206
5	GA	Armstrong State College	3,592	0	2,229	3,908	177	6,314	3,936	361	609	244	769	645	6,281	0	131	625	7,076
6	HI	University of Hawai'i at Hilo	2,447	7	1,290	10,328	134	11,752	6,223	1,531	1,337	131	2,112	1,378	12,344	163	623	619	13,986
7	IN	Indiana University at Kokomo	1,934	5	2,948	4,733	72	7,753	4,054	403	955	427	1,233	533	7,145	13	104	759	8,055
8	LA	Southern Univ at New Orleans	3,571	5	1,745	2,471	94	4,310	2,221	525	864	201	868	495	4,905	30	196	1,509	6,708
9	MA	North Adams State College	1,588	2	3,396	4,710	24	8,131	3,550	1,422	715	412	2,511	1,217	9,415	0	0	872	10,287
10	MI	Lake Superior State University	2,721	3	3,533	3,910	216	7,659	3,477	580	500	314	1,211	1,205	6,880	55	256	989	8,273
11	MO	Missouri Western State College	4,097	0	2,394	3,131	75	5,600	3,321	640	425	246	430	639	5,448	11	14	1,142	6,621
12	NC	Fayetteville State University	3,185	11	1,634	6,626	124	8,384	4,307	514	1,286	499	1,322	928	8,215	103	368	1,688	10,514
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15	NJ	Ramapo College of New Jersey	3,391	0	2,973	6,429	191	9,593	3,968	1,308	755	177	1,718	1,596	9,342	14	0	1,064	10,424
16	NY	Suny College at Old Westbury	3,214	0	3,155	6,092	277	9,524	3,464	810	510	296	1,950	1,372	8,009	241	85	1,814	10,246
17	OK	East Central University	3,724	9	1,216	3,129	7	4,353	2,768	167	311	213	524	507	3,967	16	1,018	1,156	6,467
18	PA	Lock Haven University of Penn	3,504	0	3,899	4,445	6	8,350	4,019	1,059	997	125	1,300	822	8,189	7	20	922	9,146
19	SC	Francis Marion College	3,553	5	3,107	3,304	143	6,554	3,227	552	583	406	1,038	1,023	6,401	17	59	787	7,286
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22	VA	Christopher Newport College	3,529	1	2,912	2,606	97	5,615	3,054	501	938	459	855	396	5,671	239	7	727	6,718
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24	VA	Mary Washington College	3,261	1	3,592	3,169	257	7,017	3,336	569	773	446	1,031	868	6,493	95	182	528	7,381
25	WV	Shepherd College	2,823	0	3,088	2,872	80	6,039	2,540	659	670	287	639	567	5,039	14	108	545	5,741

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AVERAGE	UHH	3,186	3	2,692	3,909	141	6,742	3,315	640	722	324	1,039	800	6,425	65	239	966	7,786
LOW		1,588	0	1,216	2,203	6	4,310	2,221	167	311	125	430	396	3,967	0	0	528	5,741

UHH RANK (of 25)	20	3	24	1	14	1	1	1	1	24	2	3	1	4	4	23	1
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Table 1D
UNIVERSITY OF HAWAII AT HILO
BENCHMARK GROUP COMPARISONS, PER FTE STUDENT
FISCAL YEAR 1993-94
Percent Distribution

Includes Systemwide Revenues & Expenditures

ST	NAME	ENROLLMENT		REVENUES PER FTE STUDENT 1/				EXPENDITURES PER FTE STUDENT 1/											
		FTE Enroll	% Grad	Tuition 2/	Approp	GC/E	TOTAL REV 2/	INSTR	SS	AS 3/	Lib 3/	IS	O/M	FULL INSTR	FUND RES	PS	SA	TOTAL EXP	
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2	AR	Henderson State University	3,529	5	34	65	1	100%	46	5	7	4	12	9	77	0	5	16	100%
3	CO	Fort Lewis College	3,940	0	48	50	3	100%	43	7	14	4	12	7	82	2	1	13	100%
4	CO	Western State College, Colorado	2,382	0	53	45	2	100%	45	11	9	4	13	11	88	0	0	11	100%
5	GA	Armstrong State College	3,592	0	35	62	3	100%	56	5	9	3	11	9	89	0	2	9	100%
6	HI	University of Hawai'i at Hilo	2,447	7	11	88	1	100%	44	11	10	1	15	10	88	1	4	4	100%
7	IN	Indiana University at Kokomo	1,934	5	38	61	1	100%	50	5	12	5	15	7	89	0	1	9	100%
8	LA	Southern Univ at New Orleans	3,571	5	40	57	2	100%	33	8	13	3	13	7	73	0	3	22	100%
9	MA	North Adams State College	1,588	2	42	58	0	100%	35	14	7	4	24	12	92	0	0	8	100%
10	MI	Lake Superior State University	2,721	3	46	51	3	100%	42	7	6	4	15	15	83	1	3	12	100%
11	MO	Missouri Western State College	4,097	0	43	56	1	100%	50	10	6	4	6	10	82	0	0	17	100%
12	NC	Fayetteville State University	3,185	11	19	79	1	100%	41	5	12	5	13	9	78	1	4	16	100%
13	NC	Univ North Carolina, Asheville	2,397	1	17	79	4	100%	41	7	9	6	13	13	82	2	7	7	100%
14	ND	Minot State University	3,576	2	49	46	4	100%	48	5	7	4	8	10	75	1	8	13	100%
15	NJ	Ramapo College of New Jersey	3,391	0	31	67	2	100%	38	13	7	2	16	15	90	0	0	10	100%
16	NY	Suny College at Old Westbury	3,214	0	33	64	3	100%	34	8	5	3	19	13	78	2	1	18	100%
17	OK	East Central University	3,724	9	28	72	0	100%	43	3	5	3	8	8	61	0	16	18	100%
18	PA	Lock Haven University of Penn	3,504	0	47	53	0	100%	44	12	11	1	14	9	90	0	0	10	100%
19	SC	Francis Marion College	3,553	5	47	50	2	100%	44	8	8	6	14	14	88	0	1	11	100%
20	SC	Univ South Carolina, Coastal	3,506	3	53	44	3	100%	37	14	8	3	12	9	76	2	9	10	100%
21	SC	Univ South Carolina, Spartanburg	2,371	0	43	55	2	100%	44	10	9	5	10	7	79	1	7	11	100%
22	VA	Christopher Newport College	3,529	1	52	46	2	100%	45	7	14	7	13	6	84	4	0	11	100%
23	VA	Longwood College	3,095	6	45	52	3	100%	41	5	16	6	13	9	83	0	2	13	100%
24	VA	Mary Washington College	3,261	1	51	45	4	100%	45	8	10	6	14	12	88	1	2	7	100%
25	WV	Shepherd College	2,823	0	51	48	1	100%	44	11	12	5	11	10	88	0	2	9	100%

HIGH	Excluding	4,097	11	53	79	4	100%	56	14	16	7	24	15	92	4	16	22	100%
AVERAGE	UHH	3,186	3	41	57	2	100%	43	8	9	4	13	10	82	1	3	13	100%
LOW		1,588	0	17	44	0	100%	33	3	5	1	6	6	61	0	0	7	100%

1/ Revenues and Expenditures for UH Hilo may be overstated due to the inclusion of revenue and expenditure items for Hawai'i Community College.

2/ Tuition revenues in FY 1993-94 were returned to the State of Hawai'i general fund, but for comparative purposes are included here in "Tuition Revenue" instead of "Appropriations".

3/ Library is included in Academic Support.

Table 2A
UNIVERSITY OF HAWAI'I AT HILO
PEER GROUP COMPARISONS, PER FTE STUDENT
FISCAL YEAR 1993-94

ST	NAME	ENROLLMENT		REVENUES PER FTE STUDENT 1/				EXPENDITURES PER FTE STUDENT 1/										
		FTE Enroll	% Grad	Tuition 2/	Approp	GC/E	TOTAL REV 2/	INSTR	SS	AS 3/	Lib 3/	IS	O/M	FULL INSTR	FUND RES	PS	SA	TOTAL EXP
1	CO Fort Lewis College	3,940	0	2,424	2,517	136	5,076	2,484	409	784	255	704	427	4,740	140	86	759	5,792
2	HI University of Hawai'i at Hilo	2,447	7	1,290	9,469	131	10,891	6,223	1,517	1,198	131	965	1,378	11,044	163	623	619	12,686
3	MA North Adams State College	1,588	2	3,396	4,710	24	8,131	3,550	1,422	715	412	2,511	1,217	9,415	0	0	872	10,287
4	MD St Marys College Of Maryland	1,385	0	4,476	7,688	1,051	13,214	6,495	1,650	1,035	868	2,731	1,311	13,066	140	382	800	14,544
5	MN Southwest State University	2,273	0	2,122	5,485	200	7,807	3,376	1,095	773	292	1,687	963	7,853	11	127	1,295	9,327
6	MN Univ Of Minnesota Morris	1,932	0	3,466	3,513	296	7,275	3,313	1,086	796	456	935	1,010	7,098	65	77	1,959	9,241
7	NC Univ North Carolina, Asheville	2,397	1	1,603	7,557	393	9,553	4,289	765	956	669	1,318	1,395	8,446	201	724	703	10,351
8	NE Wayne State College	3,107	6	1,899	3,190	0	5,088	2,694	761	515	259	722	554	5,223	10	65	749	6,071
9	NY Suny College at Old Westbury	3,214	0	3,155	6,092	277	9,524	3,464	810	510	296	1,950	1,372	8,009	241	85	1,814	10,246
10	PA Lock Haven University of Penn	3,504	0	3,899	4,445	6	8,350	4,019	1,059	997	125	1,300	822	8,189	7	20	922	9,146
11	PA Univ Of Pittsburgh Johnstown	2,765	0	5,446	0	122	5,568	3,409	638	458	242	715	715	5,919	44	10	796	6,785
12	VA Christopher Newport College	3,529	1	2,912	2,606	97	5,615	3,054	501	938	459	855	396	5,671	239	7	727	6,718
13	VA Longwood College	3,095	6	3,023	3,448	212	6,683	3,178	423	1,238	486	1,016	741	6,535	18	184	1,044	7,842
14	VA Mary Washington College	3,261	1	3,592	3,169	257	7,017	3,336	569	773	446	1,031	868	6,493	95	182	528	7,381
15	WA Evergreen State College	3,163	6	3,239	5,639	233	9,111	3,875	810	1,232	809	1,845	1,129	8,725	183	371	1,108	10,552

HIGH	Excluding	3,940	6	5,446	7,688	1,051	13,214	6,495	1,650	1,238	868	2,731	1,395	13,066	241	724	1,959	14,544
AVERAGE	UHH	2,797	2	3,189	4,290	236	7,715	3,610	857	837	434	1,380	923	7,527	100	166	1,005	8,877
LOW		1,385	0	1,603	0	0	5,076	2,484	409	458	125	704	396	4,740	0	0	528	5,792

UHH RANK (of 15)	10	1	15	1	10	2	2	2	3	14	10	2	2	5	2	14	2
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1/ Revenues and Expenditures for UH Hilo may be overstated due to the inclusion of revenue and expenditure items for Hawai'i Community College.

2/ Tuition revenues in FY 1993-94 were returned to the State of Hawai'i general fund, but for comparative purposes are included here in "Tuition Revenue" instead of "Appropriations".

3/ Library is included in Academic Support.

Table 2B
UNIVERSITY OF HAWAII AT HILO
PEER GROUP COMPARISONS, PER FTE STUDENT
FISCAL YEAR 1993-94
Percent Distribution

ST	NAME	ENROLLMENT		REVENUES PER FTE STUDENT 1/				EXPENDITURES PER FTE STUDENT 1/										
		FTE Enroll	% Grad	Tuition 2/	Approp	GC/E	TOTAL REV 2/	INSTR	SS	AS 3/	Lib 3/	IS	OM	FULL INSTR	FUND RES	PS	SA	TOTAL EXP
1	CO Fort Lewis College	3,940	0	48	50	3	100%	43	7	14	4	12	7	82	2	1	13	100%
2	HI University of Hawai'i at Hilo	2,447	7	12	87	1	100%	49	12	9	1	8	11	87	1	5	5	100%
3	MA North Adams State College	1,588	2	42	58	0	100%	35	14	7	4	24	12	92	0	0	8	100%
4	MD St Marys College Of Maryland	1,385	0	34	58	8	100%	45	11	7	6	19	9	90	1	3	5	100%
5	MN Southwest State University	2,273	0	27	70	3	100%	36	12	8	3	18	10	84	0	1	14	100%
6	MN Univ Of Minnesota Morris	1,932	0	48	48	4	100%	36	12	9	5	10	11	77	1	1	21	100%
7	NC Univ North Carolina, Asheville	2,397	1	17	79	4	100%	41	7	9	6	13	13	82	2	7	7	100%
8	NE Wayne State College	3,107	6	37	63	0	100%	44	13	8	4	12	9	86	0	1	12	100%
9	NY Suny College at Old Westbury	3,214	0	33	64	3	100%	34	8	5	3	19	13	78	2	1	18	100%
10	PA Lock Haven University of Penn	3,504	0	47	53	0	100%	44	12	11	1	14	9	90	0	0	10	100%
11	PA Univ Of Pittsburgh Johnstown	2,765	0	98	0	2	100%	50	9	7	4	11	11	87	1	0	12	100%
12	VA Christopher Newport College	3,529	1	52	46	2	100%	45	7	14	7	13	6	84	4	0	11	100%
13	VA Longwood College	3,095	6	45	52	3	100%	41	5	16	6	13	9	83	0	2	13	100%
14	VA Mary Washington College	3,261	1	51	45	4	100%	45	8	10	6	14	12	88	1	2	7	100%
15	WA Evergreen State College	3,163	6	36	62	3	100%	37	8	12	8	17	11	83	2	4	10	100%
HIGH Excluding		3,940	6	98	79	8	100%	50	14	16	8	24	13	92	4	7	21	100%
AVERAGE UHH		2,797	2	44	53	3	100%	41	10	10	5	15	10	85	1	2	12	100%
LOW		1,385	0	17	0	0	100%	34	5	5	1	10	6	77	0	0	5	100%

1/ Revenues and Expenditures for UH Hilo may be overstated due to the inclusion of revenue and expenditure items for Hawai'i Community College.

2/ Tuition revenues in FY 1993-94 were returned to the State of Hawai'i general fund, but for comparative purposes are included here in "Tuition Revenue" instead of "Appropriations".

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Table 2C
UNIVERSITY OF HAWAII AT HILO
PEER GROUP COMPARISONS, PER FTE STUDENT
FISCAL YEAR 1993-94

Includes Systemwide Revenues & Expenditures

ST	NAME	ENROLLMENT		REVENUES PER FTE STUDENT 1/				EXPENDITURES PER FTE STUDENT 1/										
		FTE Enroll	% Grad	Tuition 2/	Approp	GC/E	TOTAL REV 2/	INSTR	SS	AS 3/	Lib 3/	IS	O/M	FULL INSTR	FUND RES	PS	SA	TOTAL EXP
1	CO Fort Lewis College	3,940	0	2,424	2,517	136	5,076	2,484	409	784	255	704	427	4,740	140	86	759	5,792
2	HI University of Hawai'i at Hilo	2,447	7	1,290	10,328	134	11,752	6,223	1,531	1,337	131	2,112	1,378	12,344	163	623	619	13,986
3	MA North Adams State College	1,588	2	3,396	4,710	24	8,131	3,550	1,422	715	412	2,511	1,217	9,415	0	0	872	10,287
4	MD St Marys College Of Maryland	1,385	0	4,476	7,688	1,051	13,214	6,495	1,650	1,035	868	2,731	1,311	13,066	140	382	800	14,544
5	MN Southwest State University	2,273	0	2,122	5,485	200	7,807	3,376	1,095	773	292	1,687	963	7,853	11	127	1,295	9,327
6	MN Univ Of Minnesota Morris	1,932	0	3,466	3,513	296	7,275	3,313	1,086	796	456	935	1,010	7,098	65	77	1,959	9,241
7	NC Univ North Carolina, Asheville	2,397	1	1,603	7,557	393	9,553	4,289	765	956	669	1,318	1,395	8,446	201	724	703	10,351
8	NE Wayne State College	3,107	6	1,899	3,190	0	5,088	2,694	761	515	259	722	554	5,223	10	65	749	6,071
9	NY Suny College at Old Westbury	3,214	0	3,155	6,092	277	9,524	3,464	810	510	296	1,950	1,372	8,009	241	85	1,814	10,246
10	PA Lock Haven University of Penn	3,504	0	3,899	4,445	6	8,350	4,019	1,059	997	125	1,300	822	8,189	7	20	922	9,146
11	PA Univ Of Pittsburgh Johnstown	2,765	0	5,446	0	122	5,568	3,409	638	458	242	715	715	5,919	44	10	796	6,785
12	VA Christopher Newport College	3,529	1	2,912	2,606	97	5,615	3,054	501	938	459	855	396	5,671	239	7	727	6,718
13	VA Longwood College	3,095	6	3,023	3,448	212	6,683	3,178	423	1,238	486	1,016	741	6,535	18	184	1,044	7,842
14	VA Mary Washington College	3,261	1	3,592	3,169	257	7,017	3,336	569	773	446	1,031	868	6,493	95	182	528	7,381
15	WA Evergreen State College	3,163	6	3,239	5,639	233	9,111	3,875	810	1,232	809	1,845	1,129	8,725	183	371	1,108	10,552

HIGH	Excluding	3,940	6	5,446	7,688	1,051	13,214	6,495	1,650	1,238	868	2,731	1,395	13,066	241	724	1,959	14,544
AVERAGE	UHH	2,797	2	3,189	4,290	236	7,715	3,610	857	837	434	1,380	923	7,527	100	166	1,005	8,877
LOW		1,385	0	1,603	0	0	5,076	2,484	409	458	125	704	396	4,740	0	0	528	5,792

UHH RANK (of 15)	10	1	15	1	10	2	2	2	1	14	3	2	2	5	2	14	2
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1/ Revenues and Expenditures for UH Hilo may be overstated due to the inclusion of revenue and expenditure items for Hawai'i Community College.

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Table 2D
UNIVERSITY OF HAWAII AT HILO
PEER GROUP COMPARISONS, PER FTE STUDENT
FISCAL YEAR 1993-94
Percent Distribution

Includes Systemwide Revenues & Expenditures

ST	NAME	ENROLLMENT		REVENUES PER FTE STUDENT 1/				EXPENDITURES PER FTE STUDENT 1/										
		FTE Enroll	% Grad	Tuition 2/	Approp	GC/E	TOTAL REV 2/	INSTR	SS	AS 3/	Lib 3/	IS	O/M	FULL INSTR	FUND RES	PS	SA	TOTAL EXP
1	CO Fort Lewis College	3,940	0	48	50	3	100%	43	7	14	4	12	7	82	2	1	13	100%
2	HI University of Hawai'i at Hilo	2,447	7	11	88	1	100%	44	11	10	1	15	10	88	1	4	4	100%
3	MA North Adams State College	1,588	2	42	58	0	100%	35	14	7	4	24	12	92	0	0	8	100%
4	MD St Marys College Of Maryland	1,385	0	34	58	8	100%	45	11	7	6	19	9	90	1	3	5	100%
5	MN Southwest State University	2,273	0	27	70	3	100%	36	12	8	3	18	10	84	0	1	14	100%
6	MN Univ Of Minnesota Morris	1,932	0	48	48	4	100%	36	12	9	5	10	11	77	1	1	21	100%
7	NC Univ North Carolina, Asheville	2,397	1	17	79	4	100%	41	7	9	6	13	13	82	2	7	7	100%
8	NE Wayne State College	3,107	6	37	63	0	100%	44	13	8	4	12	9	86	0	1	12	100%
9	NY Suny College at Old Westbury	3,214	0	33	64	3	100%	34	8	5	3	19	13	78	2	1	18	100%
10	PA Lock Haven University of Penn	3,504	0	47	53	0	100%	44	12	11	1	14	9	90	0	0	10	100%
11	PA Univ Of Pittsburgh Johnstown	2,765	0	98	0	2	100%	50	9	7	4	11	11	87	1	0	12	100%
12	VA Christopher Newport College	3,529	1	52	46	2	100%	45	7	14	7	13	6	84	4	0	11	100%
13	VA Longwood College	3,095	6	45	52	3	100%	41	5	16	6	13	9	83	0	2	13	100%
14	VA Mary Washington College	3,261	1	51	45	4	100%	45	8	10	6	14	12	88	1	2	7	100%
15	WA Evergreen State College	3,163	6	36	62	3	100%	37	8	12	8	17	11	83	2	4	10	100%

HIGH	Excluding	3,940	6	98	79	8	100%	50	14	16	8	24	13	92	4	7	21	100%
AVERAGE	UHH	2,797	2	44	53	3	100%	41	10	10	5	15	10	85	1	2	12	100%
LOW		1,385	0	17	0	0	100%	34	5	5	1	10	6	77	0	0	5	100%

1/ Revenues and Expenditures for UH Hilo may be overstated due to the inclusion of revenue and expenditure items for Hawai'i Community College.

2/ Tuition revenues in FY 1993-94 were returned to the State of Hawai'i general fund, but for comparative purposes are included here in "Tuition Revenue" instead of "Appropriations".

3/ Library is included in Academic Support.

Appendix 1
UNIVERSITY OF HAWAI'I AT HILO
BENCHMARK GROUP
FISCAL YEAR 1993-94

	STATE	CARNEGIE CLASS	NAME	CITY	FICE CODE	ENROLLMENT	
						FTE Enroll	% Grad
1	AR	05-Master I	Arkansas Tech University	Russellville	1089	3,991	2
2	AR	05-Master I	Henderson State University	Arkadelphia	1098	3,529	5
3	CO	08-Bach II	Fort Lewis College	Durango	1353	3,940	0
4	CO	08-Bach II	Western State College, Colorado	Gunnison	1372	2,382	0
5	GA	05-Master I	Armstrong State College	Savannah	1546	3,592	0
6	HI	08-Bach II	University of Hawai'i at Hilo	Hilo	1611	2,447	7
7	IN	06-Master II	Indiana University at Kokomo	Kokomo	1814	1,934	5
8	LA	06-Master II	Southern Univ at New Orleans	New Orleans	2026	3,571	5
9	MA	08-Bach II	North Adams State College	North Adams	2187	1,588	2
10	MI	06-Master II	Lake Superior State University	Stt St Marie	2293	2,721	3
11	MO	08-Bach II	Missouri Western State College	Saint Joseph	2490	4,097	0
12	NC	05-Master I	Fayetteville State University	Fayetteville	2928	3,185	11
13	NC	07-Bach I	Univ North Carolina, Asheville	Asheville	2907	2,397	1
14	ND	05-Master I	Minot State University	Minot	2994	3,576	2
15	NJ	08-Bach II	Ramapo College of New Jersey	Mahwah	9344	3,391	0
16	NY	08-Bach II	Suny College at Old Westbury	Old Westbury	7109	3,214	0
17	OK	05-Master I	East Central University	Ada	3154	3,724	9
18	PA	08-Bach II	Lock Haven University of Penn	Lock Haven	3323	3,504	0
19	SC	05-Master I	Francis Marion College	Florence	9226	3,553	5
20	SC	08-Bach II	Univ South Carolina, Coastal	Conway	3451	3,506	3
21	SC	08-Bach II	Univ South Carolina, Spartanburg	Spartanburg	6951	2,371	0
22	VA	08-Bach II	Christopher Newport College	Newport News	3706	3,529	1
23	VA	06-Master II	Longwood College	Farmville	3719	3,095	6
24	VA	06-Master II	Mary Washington College	Fredericksbg	3746	3,261	1
25	WV	07-Bach I	Shepherd College	Shepherdstown	3822	2,823	0

Appendix 2
UNIVERSITY OF HAWAI'I AT HILO
PEER GROUP
FISCAL YEAR 1993-94

	ST	CARNEGIE CLASS	NAME	CITY	FICE CODE	ENROLLMENT	
						FTE Enroll	% Grad
1	CO	08-Bach II	Fort Lewis College	Durango	1353	3,940	0
2	HI	08-Bach II	University of Hawai'i at Hilo	Hilo	1611	2,447	7
3	MA	08-Bach II	North Adams State College	North Adams	2187	1,588	2
4	MD	07-Bach I	St Marys College Of Maryland	St Marys Cy	2095	1,385	0
5	MN	08-Bach II	Southwest State University	Marshall	2375	2,273	0
6	MN	07-Bach I	Univ Of Minnesota Morris	Morris	2389	1,932	0
7	NC	07-Bach I	Univ North Carolina, Asheville	Asheville	2907	2,397	1
8	NE	05-Master I	Wayne State College	Wayne	2566	3,107	6
9	NY	08-Bach II	Suny College at Old Westbury	Old Westbury	7109	3,214	0
10	PA	08-Bach II	Lock Haven University of Penn	Lock Haven	3323	3,504	0
11	PA	08-Bach II	Univ Of Pittsburgh Johnstown	Johnstown	3382	2,765	0
12	VA	08-Bach II	Christopher Newport College	Newport News	3706	3,529	1
13	VA	06-Master II	Longwood College	Farmville	3719	3,095	6
14	VA	06-Master II	Mary Washington College	Fredericksbg	3746	3,261	1
15	WA	08-Bach II	Evergreen State College	Olympia	8155	3,163	6

APPENDIX 3 TERMS AND DEFINITIONS

Benchmark, Peer Groups: The terms “benchmark” and “peer” are used to differentiate between the comparative group developed internally at UH and the group developed more systematically by the National Center for Higher Education Management Systems (NCHEMS). The **benchmark** group reflects input from UH campus executives in their quest to understand where each UH campus stands relative to some well-known U.S. mainland institutions. Benchmark comparison data are found in Tables 1A through 1D. The institutions included in the **peer** group were selected by NCHEMS Information Services via their Comparison Group Selection service. Peer groups were developed for each UH campus using an indicator database containing variables on institutional characteristics, faculty, finance, degrees awarded, enrollment and other pertinent data. Professional judgment was also involved in this selection process. Peer comparison data are found in Tables 2A through 2D.

Systemwide Revenues & Expenditures: Systemwide revenues and expenditures refer to revenues and expenditures of University of Hawai'i system offices. Comparison data which include systemwide figures are found in Tables 1C, 1D, 2C and 2D. Systemwide revenues were apportioned by Level IV program according to each campus' share of the total revenues for each program. Systemwide expenditures were apportioned by Level IV program according to each campus' share of the total expenditures for each program.

Total Revenues (TOT REV): Total revenues are calculated by summing revenues for three items: *tuition and fees, state appropriations, and gifts, contracts and endowment income*. Although tuition revenues in FY 1993-94 were returned to the State of Hawai'i general fund for all the University of Hawai'i campuses, for comparative purposes they are included in this report under tuition and fee revenues rather than under appropriations.

Total Expenditures (TOT EXP): Total expenditures are calculated by summing expenditures for *instruction (INSTR), student services (SS), academic support (AS), institutional support (IS), operations and maintenance (O/M), funded research (FUND RES), public services (PS) and student aid (SA)*.

The following definitions are from the publication entitled: Higher Education Revenues & Expenditures, FY 1993-94.

FTE Fall Enrollment (FTE Enroll): Full-time-equivalent (FTE) enrollment is the sum of the fall count of full-time students (those whose academic load of course work or other required activity is at least 75 percent of the institution's normal full-time load) plus one-third of the fall part-time student count. Students reported in this fall count include those taking work creditable toward an associate or bachelor's degree and those students enrolled in a vocational or technical program that is normally terminal and results in some other formal recognition below the baccalaureate degree. Students taking these types of courses through correspondence study are included. Students *not* reported include those

enrolled in non-credit adult education courses and non-credit extension courses, auditors, students studying abroad if their enrollment is only an administrative record and the fee is nominal, students in any branch campus or extension center in a foreign country, high school students taking college courses, and students known to be enrolled concurrently at another college or university reporting their enrollment.

Percent Graduate Students (% Grad): Ratio of graduate to total headcount enrollment.

Tuition and Fees (Tuition): All tuition and fees (including student activity fees) assessed against students for education purposes. Included here are tuition and fee remissions or exemptions even though there is no intention of collecting them from the student. (An amount equal to such remissions or exemptions should be reflected as expenditures and classified in the category Scholarships and Fellowships or preferably as staff benefits.) Tuition and fees that are remitted to the state as an offset to the state appropriation are included. If the assignment of student fees to any capital or plant account is a non-administrative action only, or is subject to change by the governing board, then such fees should be reported here as current funds tuition revenues. Pledged tuition revenues under bond indenture agreements should also be reported here (a mandatory transfer of these amounts to the Plant Fund can then be reported). An exception are monies from tuition and fees assessed by binding external restrictions specifically for debt service on an institutional plant or for plant renewals, replacement, or expansion, which should be reported as direct additions to Plant Funds. Tuition collected from Basic Educational Opportunity Grants (BEOG) recipients should be reported here. Charges for room and board, and other services rendered by auxiliary enterprises are *not* reported here. Fees assessed for student health services that are operated as a service to the student body rather than as an auxiliary enterprise should be included.

This category reports *gross* tuition revenues including any portion paid through receipt of student aid from all sources including institutionally administered financial aid. To avoid double counting of state revenues, appropriated student financial aid administered by the institution should be reported only once as an appropriation and *not* as a component of tuition revenue. Similarly, revenues from endowment income and gifts used for student financial aid should be reported as income from these sources and not as tuition revenue.

Appropriations (Approp): Unrestricted and restricted current funds revenues from state and local government appropriations. Appropriations include all monies received by the institution for current operating expenses including student financial aid (*not* for specific projects, programs, or organizational units) through acts of the state legislature and local governments, except grants and contracts. Appropriations for hospitals are excluded. Federal monies stipulated for higher education and only administered by the state (e.g., federal Morrill Act land grant appropriations and Bankhead-Nelson Appropriations) are excluded. Federal government funds distributed to the state for unspecified general purposes (e.g., federal revenue sharing funds) which the state then elects to appropriate to the institution are included. Funds disbursed by a government agency to an institutional

account, such as payments into a state or local government retirement system on behalf of the institution, should be included. Tuition and fees revenues collected by the institution, remitted to the state, and then returned to the institution in the form of appropriations, must be subtracted from the gross appropriations figure and separately reported as tuition. When appropriations are reverted or lapsed to the appropriating agency, only the *net* appropriations should be reported.

Gifts, Contracts and Endowment Income (GC/E): Gifts and contracts include unrestricted and restricted current funds revenues (for student financial aid, for example) from private donors for which no legal consideration is involved, and revenues from private contracts for which specific goods and services are provided. Such income includes only those gifts, grants, and contracts that are directly related to instruction, research, public service, or other primary institutional missions (as opposed to land rental or utility services, for example). Excludes gifts and grants and contracts for hospitals. Includes monies received as a result of gifts, grants, or contracts from a foreign government, and estimated dollar amounts of contributed services. Excludes revenues derived from the sale of goods and services *incidental* to the conduct of instruction, research, or public service, even if the institution has a contract with the recipient of the goods and services. Income from funds held in revocable trusts or distributable by direction of the trustees of such trusts should be reported under this classification. Related indirect costs recovered should also be reported in this category.

Endowment income includes unrestricted and restricted current funds revenues from endowment and income from funds held in trust by others under irrevocable trusts to the extent expended for current operating purposes. Expenditure of capital gains from such funds should be treated as transfers and not included. Endowment income used for hospitals is excluded. Institutions that have adopted a spending formula by which they expend not only the yield but also a prudent portion of the appreciation of the principal, should report the amount calculated by the “total return” concept. The amounts so calculated should be adjusted for protection of the endowment principal from its loss of purchasing power if that provision is part of the spending formula.

Instruction (INSTR): The instruction category includes expenditures of the institution’s colleges, schools, departments, and other instructional divisions for credit and non-credit general academic instruction, occupational and vocational instruction, continuing and community education, special session instruction, preparatory and adult basic education, and remedial and tutorial instruction conducted by the teaching faculty. Expenditures for departmental research and public service that are *not* separately budgeted should be included in this classification. Expenditures for academic administration where the primary function is administration (e.g., academic deans) should be reported as part of Academic Support.

Student Services (SS): This category includes funds expended for recruitment, admissions, registrar activities, and activities whose primary purpose is to contribute to the emotional and physical well-being of students, and to their intellectual, cultural, and social

development outside the context of the formal instructional program. Examples are student activities, cultural events, student newspapers, student organizations, intramural athletics, intercollegiate athletics (if the program is operated as an integral part of the department of physical education and not as an essentially self-supporting activity), counseling and career guidance (excluding informal academic counseling by the faculty), student financial aid administration, and student health services (except where operated as a self-supporting auxiliary enterprise). Student services includes the administrative allowance for Pell Grants.

Academic Support (AS): This category includes expenditures for support services that are an integral part of the institution's primary mission of instruction, research, and public service. It includes expenditures for libraries (also reported separately), demonstration schools, museums, galleries, audio/visual services, academic computing support, ancillary support, academic administration (including academic deans, but not department chairpersons), personnel development, and course and curriculum development. Expenditures for veterinary and dental clinics are included if their primary purpose is to support the institutional program.

Libraries (Lib): Libraries, a subset of Academic Support, includes expenditures for organized activities that directly support the operation of a cataloged or otherwise classified collection of published material. The Libraries entry includes expenses for the purchase of books and all forms of collected communications.

Institutional Support (IS): Institutional support includes expenditures for the day-to-day operational support of the entire institution, excluding expenditures for physical plant operations. Included are expenditures for general administrative services, executive direction and planning, legal and fiscal operations, administrative data processing, space management, employee personnel and records, logistical activities, public relations/development, and campus security. Allocations of institutional support should be made to auxiliary enterprises, hospitals, etc., and not reported here. Staff benefits and college work-study funds should not be reported in a lump sum in this category, but are distributed to all functions. Prorated shares of state-level coordinating board and other types of state system expenses assigned member institutions should be included in this category.

Operation and Maintenance of Plant (O/M): Included here are all expenditures for operations established to provide service and maintenance related to grounds and facilities used for educational and general purposes. This includes expenditures for utilities, custodial services, fire protection, property insurance, landscape and grounds maintenance, major repairs and renovations, and similar items. In all cases, expenditures are net amounts charged to auxiliary enterprises, hospitals, and independent operations. Campus security is not included here. This category also does not include capital expenditures made from the Plant Funds accounts.

Estimated Full Instructional Expenditures (FULL INSTR): Defined by Research Associates as the sum of direct expenditures for instruction and student services plus prorated indirect costs. The indirect instructional costs equal total academic and institutional support and operation and maintenance of plant less overhead for funded research and public services, estimated as 30 percent of the expenditures for these two functions.

Funded Research (FUND RES): The Research 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. Subject to these conditions, it includes expenditures for individual and/or project research as well as for research institutes and centers. Excluded are discretionary (not separately budgeted) expenditures for departmental research and funds used for non-research sponsored activities such as training programs.

Public Service (PS): Funds expended for activities that are primarily to provide non-instructional services that are beneficial to individuals and groups external to the institution. These activities include community service programs (excluding instructional activities) and cooperative extension services. Extension services are generally located off-campus in non-institutionally owned facilities. Included in this category are conferences, institutes, general advisory services, reference bureaus, radio and television, consulting, and similar non-instructional services to particular sectors of the community.

Student Aid (Scholarships and Fellowships) (SA): This category includes expenditures given in the form of outright grants (recipients are not required to perform any service as consideration) and trainee stipends, prizes, and awards to individuals enrolled in formal course work, either for credit or non-credit. Both merit (including athletic and music scholarships) and need-based awards are included. Awards given to individuals who are not enrolled in formal course work are excluded. If the institution is given custody of the funds, but is not allowed to select the recipient of the grant – for example, Federal Basic Educational Opportunity Grants program or ROTC scholarships – the funds should not be reported. When services are required in exchange for financial assistance, as in the Federal College Work-Study Program or an institution-sponsored work-study program, the charges should be classified as expenditures of the department or organizational unit to which the service is rendered and not reported here. Aid to students in the form of tuition or fees remissions should be included. (Remissions that are granted because of faculty or staff status are charged to staff benefits and not included here.) Pell Grants are reported as a federal allotment and not in this category. Note: institutional expenditures for student aid are *not* part of the costs of instruction, but rather a redistribution of income function.