REVENUES AND EXPENDITURES: PEER COMPARISONS UNIVERSITY OF HAWAI'I - WEST O'AHU FISCAL YEAR 1996-97

Institutional Research Office
University of Hawai'i
June 2001

File Reference: Management and Planning Support Folder, Finance

Reports available online at: http://www.hawaii.edu/iro/maps.htm

REVENUES & EXPENDITURES: PEER COMPARISONS UNIVERSITY OF HAWAI'I - WEST O'AHU FISCAL YEAR 1996-97

Introduction and Sources

This report presents information comparing UH-West O'ahu to 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 simplify comparison between institutions with varying enrollment.

The primary data sources for this report are the Integrated Postsecondary Education Data System (IPEDS) Finance Survey, FY 1996-97 and the IPEDS Fall Enrollment Survey, Fall 1996. The immediate source is data provided by Research Associates of Washington. The database provided by Research Associates contains financial data per FTE student already calculated. (The method used by Research Associates to calculate FTE differs from that used to calculate the FTE reported elsewhere.) Definitions of the benchmark and peer groups, as well as descriptions of the various financial measures presented in the tables are found in Appendix 3.

Description of the Tables

Tables 1A through 1C provide data from fiscal years 1992-93 to 1996-97 (FY93 to FY97) for UH-West O'ahu and peer group data for FY96 and FY97. The tables also show West O 'ahu's figures including the UH systemwide revenues and expenditures, apportioned across UH units (see Appendix 3, *Systemwide Revenues & Expenditures*, for more discussion). Table 1A displays enrollment, revenues and expenditures per FTE student for UH-West O 'ahu and the peer group averages. Table 1B shows revenues and expenditures per FTE student converted to constant FY93 dollars based on inflation measured by the Higher Education Price Index (HEPI). Table 1C displays the percent distribution of revenue and expenditure items.

Tables 2A and 2B display data for each campus in the UH-West O 'ahu **peer** group for FY97. Table 2A shows data on enrollment, revenues and expenditures per FTE student. The range of values for each item (high and low) and a mean value for the benchmark group (excluding UH-West O 'ahu) are shown at the bottom of each column. The difference in percentage for UH-West O 'ahu from the benchmark average and the rank for UH-West O 'ahu are also shown. Table 2B displays the percent distribution of the data presented in Table 2A. Revenue items and expenditure items for each institution sum independently to 100%.

The UH-West O'ahu peer group institutions are listed in Appendix 1. Appendix 2 lists the HEPI factors used to convert current dollars to constant FY93 dollars.

The tuition and fees revenues shown in the tables for UH-West O 'ahu were returned to the State of Hawai'i General Fund for FY93 through FY95. However, they are listed here for comparative purposes under tuition and fees instead of under appropriations.

Highlights

Enrollment

UH-West O'ahu had 384 FTE enrollment in Fall 1996, compared to its peer group average of 735
(Tables 1A and 2A). (Note that the FTE figure reported here differs from that reported elsewhere
by the UH Institutional Research Office, due to differences in the calculation method.)

Revenues per FTE student and expenditures per FTE student will hereafter be referred to simply as revenues and expenditures.

Revenues

- Total revenues for UH-West O'ahu were \$7,056 in FY97 compared to the peer group average of \$8,225 (Tables 1A and 2A). UH-West O'ahu ranked last in the peer group (Table 2A). Data was not available for two of the seven institutions in the peer group.
- The addition of systemwide revenues to the UH-West O'ahu calculations increases total revenues 7% to \$7,573.
- Three fourths of total revenues at UH-West O'ahu came from state appropriation and the remaining 25% from tuition and fees. For the peer group, 56% of total revenues came from state appropriation, 39% from tuition and fees, and 4% from private, gifts, contracts and endowment (Table 2B.)
- UH-West O'ahu's total revenues adjusted for inflation were about the same in FY97 as the amount in FY93 (Table 1B). From FY93 to FY97, the increase in tuition and fees revenues offset the reduction in state appropriations.

Expenditures

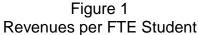
- UH-West O'ahu had \$8,510 in total expenditures in FY97 compared to its peer group average of \$10,059 (Tables 1A & 2A). UH-West O'ahu ranked second to last in the peer group. Data was not available for two of the seven institutions in the peer group.
- The addition of systemwide expenditures to UH-West O'ahu's calculations increases total expenditures 12% to \$9,535. The biggest impact of this addition is on institutional support, which increases from 11% to 18% of total expenditures (Table 1C).
- UH-West O'ahu spent more resources on instruction, library and institutional support (including systemwide expenditures) and much less on operation maintenance, public service and student aid than the peer group (Tables 1A & 2A, Figure 2).

- For full instructional expenditures adjusted by the higher education wage index (HEWI), UH-West O'ahu's purchasing power was 18% lower (see Deviation column on Table 2A) than the national norm for Carnegie Classification Baccalaureate Colleges II type institutions at UH-West O'ahu's enrollment level (Tables 2A).
- From FY93 to FY97, UH-West O'ahu's total expenditures adjusted for inflation increased 12% (Table 1B).

Summary

From FY93 to FY97, FTE enrollment at UH-West O'ahu increased 1%. Over the same period, total revenues adjusted for inflation did not change. An increase in tuition and fees revenues offset the reduction in state appropriations. Total expenditures adjusted for inflation, increased 12%. In FY97, UH-West O'ahu spent more resources on instruction, student services, academic support and student aid.

Compared to the peer group average for FY97, UH-West O 'ahu was 14% lower in total revenues. With the addition of systemwide revenues, UH-West O 'ahu was still lower by 8%. UH-West O 'ahu received more funds from state appropriations but much less from tuition and fees and private gifts and endowment than its peer group. For total expenditures, UH West O 'ahu was 15% lower (including systemwide expenditures, 5% lower) than the peer group average. UH-West O 'ahu spent more resources on instruction, library and institutional support (including systemwide expenditures) and less on operation maintenance, public service and student aid than the peer group.



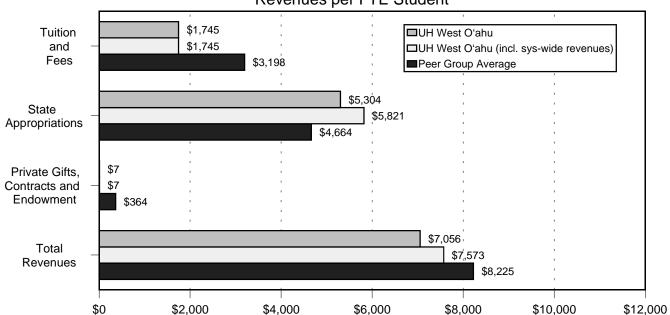
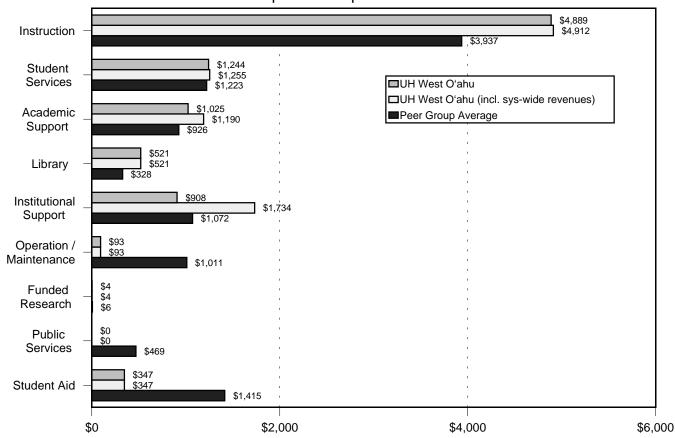


Figure 2
Expenditures per FTE Student



University of Hawai'i - West O'ahu Peer Group Comparisons Fiscal Years 1992-93 to 1996-97

Figure 3
Percent Distribution of Revenues Per FTE Student

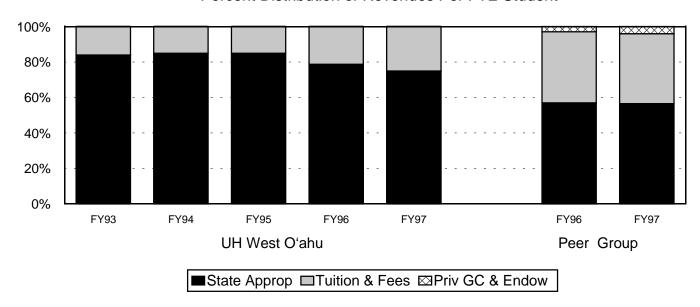


Figure 4
Percent Distribution of Expenditures Per FTE Student

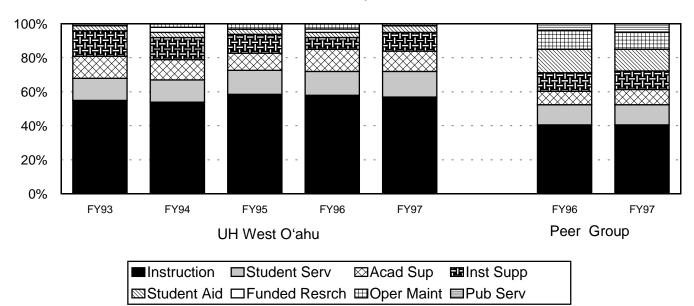


TABLE 1A
UNIVERSITY OF HAWAI'I - WEST O'AHU
PEER GROUP COMPARISONS
FISCAL YEAR 1992-93 TO 1996-97
CURRENT DOLLARS

	FTE E	NROLLN	MENT	F	REVENUE	S PER FTI	STUDEN	ΙΤ					EXPEN	IDITURES	PER FTE	STUDENT				
	Number	% Chnge	% Grads	Tuition 1/ & Fees	State Approp	Priv GC & Endow	TOTAL REV 1/	% Chnge	Instruc- tion	Student Ser	Acad Sup 2/	Library 2/	Inst Supprt	Oper Maint	FULL INSTR 3/	Funded Resrch	Pub Ser	Student Aid	TOTAL EXP	% Chnge
UH West Oʻahu																				
1992-93	379		1	978	5,262	1	6,241		3,662	900	854	429	1,014	0	6,414	55	0	230	6,715	
1993-94	390	2.9	0	994	5,749	6	6,749	8.1	3,838	904	832	53	915	133	6,553	227	0	230	7,079	5.4
1994-95	438	12.3	0	1,018	5,928	6	6,952	3.0	4,171	985	754	52	778	230	6,910	26	0	245	7,189	1.6
1995-96	418	-4.6	0	1,331	4,856	6	6,193	-10.9	4,473	1,057	984	501	570	226	7,254	188	0	262	7,760	7.9
1996-97	384	-8.1	0	1,745	5,304	7	7,056	13.9	4,889	1,244	1,025	521	908	93	8,158	4	0	347	8,510	9.7
% Change FY 93 to 97		1.3						13.1												26.7
UH West Oʻahu (Including Systemwide)																				
1992-93	379		1	978	5,664	1	6,643		3,662	907	948	429	2,088	0	7,589	55	0	230	7,890	
1993-94	390	2.9	0	994	6,270	6	7,270	9.4	3,838	913	929	53	2,002	133	7,747	227	0	230	8,272	4.8
1994-95	438	12.3	0	1,018	6,383	6	7,407	1.9	4,171	993	845	52	1,903	230	8,134	26	0	245	8,413	1.7
1995-96	418	-4.6	0	1,331	5,270	6	6,607	-10.8	4,473	1,067	1,149	501	1,023	226	7,882	188	0	262	8,388	-0.3
1996-97	384	-8.1	0	1,745	5,821	7	7,573	14.6	4,912	1,255	1,190	521	1,734	93	9,183	4	0	347	9,535	13.7
% Change FY 93 to 97		1.3						14.0												20.8
Peer Group Average																				
1995-96	644		2	2,734	4,085	205	7,024		3,803	1,575	816	353	1,053	1,034	6,184	40	367	1,358	9,617	
1996-97	735	14.1	3	3,198	4,664	364	8,225	17.1	3,937	1,223	926	328	1,072	1,011	8,027	6	469	1,415	10,059	4.6

^{1/} Tuition revenues for FY92-93 through FY94-95 were returned to the State of Hawai'i general fund, but for comparative purposes are included here in "Tuition Revenue" instead of "Appropriations".

Note: Peer group was developed in April 1998 by NCHEMS, therefore, comparative data was available beginning FY 1995-96.

^{2/} Library is included in Academic Support.

^{3/} Estimated full instructional expenditure, not adjusted by cost of living index (CLI) or higher education wage index (HEWI).

TABLE 1B
UNIVERSITY OF HAWAI'I - WEST O'AHU
PEER GROUP COMPARISONS
FISCAL YEAR 1992-93 TO 1996-97
CONSTANT DOLLARS 1/

	FTE E	ENROLL	MENT	F	REVENUE	S PER FTI	E STUDEN	NT					EXPEN	DITURES	PER FTE	STUDENT				
		%	%	Tuition 2/	State	Priv GC	TOTAL	%	Instruc-	Student	Acad	Library	Inst	Oper	FULL	Funded	Pub	Student	TOTAL	%
	Number	Chnge	Grads	& Fees	Approp	& Endow	REV 2/	Chnge	tion	Ser	Sup 3/	3/	Supprt	Maint	INSTR 4/	Resrch	Ser	Aid	EXP	Chnge
UH West Oʻahu																				
1992-93	379		1	978	5,262	1	6,241		3,662	900	854	429	1,014	0	6,414	55	0	230	6,715	
1993-94	390	2.9	0	961	5,560	6	6,527	4.6	3,712	874	805	51	885	129	6,338	220	0	222	6,846	2.0
1994-95	438	12.3	0	956	5,566	6	6,528	0.0	3,916	925	708	49	731	216	6,488	24	0	230	6,750	-1.4
1995-96	418	-4.6	0	1,213	4,427	5	5,645	-13.5	4,077	964	897	457	520	206	6,612	171	0	239	7,074	4.8
1996-97	384	-8.1	0	1,544	4,694	6	6,244	10.6	4,327	1,101	907	461	804	82	7,219	4	0	307	7,531	6.5
% Change FY 93 to 97		1.3						0.1												12.2
UH West Oʻahu (Including Systemwide)																				
1992-93	379		1	978	5,664	1	6,643		3,662	907	948	429	2,088	0	7,589	55	0	230	7,890	
1993-94	390	2.9	0	961	6,064	6	7,031	5.8	3,712	883	898	51	1,936	129	7,492	220	0	222	8,000	1.4
1994-95	438	12.3	0	956	5,993	6	6,955	-1.1	3,916	932	793	49	1,787	216	7,638	24	0	230	7,900	-1.3
1995-96	418	-4.6	0	1,213	4,804	5	6,023	-13.4	4,077	973	1,047	457	933	206	7,185	171	0	239	7,646	-3.2
1996-97	384	-8.1	0	1,544	5,151	6	6,702	11.3	4,347	1,111	1,053	461	1,535	82	8,126	4	0	307	8,438	10.4
% Change FY 93 to 97		1.3						0.9												6.9
Peer Group Average																				
1995-96	644		2	2,492	3,724	187	6,403		3,467	1,436	744	322	960	943	5,637	36	335	1,238	8,767	
1996-97	735	14.1	3	2,830	4,127	322	7,279	13.7	3,484	1,082	819	290	949	895	7,104	5	415	1,252	8,902	1.5

^{1/} Constant dollars based on inflation measured by the Higher Education Price Index (HEPI). FY 1992-93 = 100.

Note: Peer group was developed in April 1998 by NCHEMS, therefore, comparative data was available beginning FY 1995-96.

^{2/} Tuition revenues for FY92-93 through FY94-95 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.

^{4/} Estimated full instructional expenditure, not adjusted by cost of living index (CLI) or higher education wage index (HEWI).

TABLE 1C
UNIVERSITY OF HAWAI'I - WEST O'AHU
PEER GROUP COMPARISONS
FISCAL YEAR 1992-93 TO 1996-97
PERCENT DISTRIBUTION

	FTE ENRO	LLMENT	REVE	NUES PE	R FTE STU	JDENT				ΕX	(PENDITL	JRES PE	R FTE ST	UDENT			
		%	Tuition 1/	State	Priv GC	TOTAL	Instruc-	Student	Acad	Library	Inst	Oper	FULL	Funded	Pub	Student	TOTAL
	Number	Grads	& Fees	Approp	& Endow	REV 1/	tion	Ser	Sup 2/	2/	Supprt	Maint	INSTR 3/	Resrch	Ser	Aid	EXP
UH West Oʻahu																	
1992-93	379	1	16	84	0	100%	55	13	13	6	15	0	96	1	0	3	100%
1993-94	390	0	15	85	0	100%	54	13	12	1	13	2	93	3	0	3	100%
	438	_	-		-		_			1				-			
1994-95		0	15	85	0	100%	58	14	10	1	11	3	96	0	0	3	100%
1995-96	418	0	21	78	0	100%	58	14	13	6	7	3	93	2	0	3	100%
1996-97	384	0	25	75	0	100%	57	15	12	6	11	1	96	0	0	4	100%
UH West Oʻahu																	
(Including Systemwide)																	
1992-93	379	1	15	85	0	100%	46	11	12	5	26	0	96	1	0	3	100%
1993-94	390	0	14	86	0	100%	46	11	11	1	24	2	94	3	0	3	100%
1994-95	438	0	14	86	0	100%	50	12	10	1	23	3	97	0	0	3	100%
1995-96	418	0	20	80	0	100%	53	13	14	6	12	3	94	2	0	3	100%
1996-97	384	0	23	77	0	100%	52	13	12	5	18	1	96	0	0	4	100%
Peer Group Average																	
1995-96	644	2	40	57	3	100%	41	12	8	4	11	11	82	0	4	14	100%
1996-97	735	3	39	56	4	100%	41	12	9	3	11	10	81	0	5	13	100%

^{1/} Tuition revenues for FY92-93 through FY94-95 were returned to the State of Hawai'i general fund, but for comparative purposes are included here in "Tuition Revenue" instead of "Appropriations".

Note: Peer group was developed in April 1998 by NCHEMS, therefore, comparative data was available beginning FY 1995-96.

^{2/} Library is included in Academic Support.

^{3/} Estimated full instructional expenditure, not adjusted by cost of living index (CLI) or higher education wage index (HEWI).

Table 2A UNIVERSITY OF HAWAI'I - WEST O'AHU PEER GROUP COMPARISONS, PER FTE STUDENT FISCAL YEAR 1996-97

ſ		ENROLLI	MENT	REVEN	IUES PE	R FTE S	TUDENT			E)	(PEND	ITURES	PER FT	E STUD	ENT			FULL INS	STR EX	XPEND PE	R FTE ST	UDENT
	INSTITUTION	FTE	% Grad	Tuition & Fees		Priv GC Endow	TOTAL REV	Instruc- tion	Student Svc	Acad Sup 1/	Library 1/	Inst'l Supprt	Oper Maint	Funded Rsch	Public Svc	Student Aid	TOTAL EXP	Estm Full Instr		Adjusted Full Instr	Ctrl Grp Norm	Devia- tion
1	University Of Hawaiʻi - West Oahu	384	0	1,745	5,304	7	7,056	4,889	1,244	1,025	521	908	93	4	0	347	8,510	8,158	105	7,807	9,475	-18%
	UH West Oahu (including systemwide	384	0	1,745	5,821	7	7,573	4,912	1,255	1,190	521	1,734	93	4	0	347	9,535	9,183	105	8,746	N/A	N/A
2	Mayville State University	717	0	2,292	4,928	470	7,690	3,731	1,101	903	366	930	1,367	0	889	960	9,881	7,765	N/A	N/A	9,350	N/A
3	The Ohio State University at Marion	976	13	3,636	3,316	197	7,149	4,037	805	497	217	845	568	9	122	437	7,320	6,713	98	6,885	9,225	-25%
4	University Of Maine At Fort Kent	553	0	3,434	5,203	84	8,721	4,097	1,502	1,027	431	1,045	1,148	0	460	1,644	10,923	8,681	89	9,754	9,350	4%
5	University Of Maine At Machias	695	0	3,428	5,209	703	9,340	3,882	1,485	1,276	298	1,469	961	16	403	2,620	12,112	8,947	86	10,404	9,350	11%
				•														-				
	HIGH	976	13	3,636	5,209	703	9,340	4,097	1,502	1,276	431	1,469	1,367	16	889	2,620	12,112	8,947	98	10,404	9,350	11%
	AVERAGE Excluding UHWO	735	3	3,198	4,664	364	8,225	3,937	1,223	926	328	1,072	1,011	6	469	1,415	10,059	8,027	91	9,014	9,319	-3%
	LOW	553	0	2,292	3,316	84	7,149	3,731	805	497	217	845	568	0	122	437	7,320	6,713	86	6,885	9,225	-25%
	% DIFF UHWO	-48%		-45%	14%	-98%	-14%	24%	2%	11%	59%	-15%	-91%	-33%	####	-75%	-15%	2%	15%	-13%	2%	-
	FROM																					
	AVERAGE UHWO (w/ sys-wide)	-48%		-45%	25%	-98%	-8%	25%	3%	29%	59%	62%	-91%	-33%	####	-75%	-5%	14%	15%	-3%	-	-
	UHWO RANK	5	2	5	1	5	5	1	3	3	1	4	5	3	5	5	4	3	1	3	1	3
	UHWO (w/ sys-wide)	5	2	5	1	5	4	1	3	2	1	1	5	3	5	5	4	1	1	3	-	-

^{1/} Library is included in Academic Support.

Note: Data unavailable for Charter Oak State College, CT and University of New Hampshire at Manchester, NH. N/A means not available.

Table 2B UNIVERSITY OF HAWAI'I - WEST O'AHU PEER GROUP COMPARISONS, PER FTE STUDENT FISCAL YEAR 1996-97 PERCENT DISTRIBUTION

	INSTITUTION	ENROLL	MENT	REVEN	IUES PE	R FTE ST	UDENT				EXPENI	DITURES	PER F	TE STUDE	ENT			FULL INST	
			%	Tuition		Priv GC	TOTAL	Instruc-	Student	Acad	Library	Inst'l	Oper	Funded	Public	Student	TOTAL	Estm Full	Adjusted
L		FTE	Grad	& Fees	Approp	Endow	REV	tion	Svc	Sup 1/	1/	Supprt	Maint	Rsch	Svc	Aid	EXP	Instr	Full Instr
,	University Of Hawaiʻi - West Oahu	384	0	25	75	0	100%	57	15	12	6	11	1	0	0	4	100%	96	92
'	UH West Oahu (including systemwide)	384	0	23	77	0	100%	52	13	12	5	18	1	0	0	4	100%	96	92
2	Mayville State University	717	0	30	64	6	100%	38	11	9	4	9	14	0	9	10	100%	79	N/A
3	The Ohio State University at Marion	976	13	51	46	3	100%	55	11	7	3	12	8	0	2	6	100%	92	94
4	University Of Maine At Fort Kent	553	0	39	60	1	100%	38	14	9	4	10	11	0	4	15	100%	79	89
5	University Of Maine At Machias	695	0	37	56	8	100%	32	12	11	2	12	8	0	3	22	100%	74	86

HIGH	976	13	51	64	8	-	55	14	11	4	12	14	0	9	22	-	92	94
AVERAGE Excluding UHWO	735	3	39	56	4	-	41	12	9	3	11	10	0	5	13	-	81	90
LOW	553	0	30	46	1	-	32	11	7	2	9	8	0	2	6	-	74	86

^{1/} Library is included in Academic Support.

Note: Data unavailable for Charter Oak State College, CT and University of New Hampshire at Manchester, NH. N/A means not available.

Appendix 1 UNIVERSITY OF HAWAI'I - WEST O'AHU PEER GROUP FISCAL YEAR 1996-97

		CARNEGIE			FICE	ENROLL	MENT
	STATE	CLASSIFICATION	NAME	CITY	CODE	FTE Enroll	% Grad
1	HI	Baccalaureate Colleges II	University Of Hawai'i - West Oahu	Pearl City	21078	384	0
2	СТ	Baccalaureate Colleges II	Charter Oak State College 1/	New Britain	32343	417	0
3	ND	Baccalaureate Colleges II	Mayville State University	Mayville	2993	717	0
4	ОН	Baccalaureate Colleges II	The Ohio State University at Marion	Marion	3094	976	13
5	ME	Baccalaureate Colleges II	University Of Maine At Fort Kent	Fort Kent	2041	553	0
6	ME	Baccalaureate Colleges II	University Of Maine At Machias	Machias	2055	695	0
7	NH	Baccalaureate Colleges II	University of New Hampshire at Manchester 1/	Manchester	9009	Not Ava	ailable

^{1/} Data not available for FY 1996-97. Therefore, it is not listed in the peer group comparison tables.

Appendix 2 HIGHER EDUCATION PRICE INDEX (HEPI) 1/ FISCAL YEARS 1992-93 TO 1996-97

FISCAL YEAR	HIGHER EDUCATION PRICE INDEX	YEARLY % CHANGE
1992-93	100.0	-
1993-94	103.4	3.4
1994-95	106.5	3.0
1995-96	109.7	3.0
1996-97	113.0	3.0

^{1/} Index values were converted to FY 1992-93 equal to 100.

SOURCE: Inflation Measures for Schools, Colleges and Libraries, Research Associates of Washington.

Appendix 3 TERMS AND DEFINITIONS

Benchmark, Peer Groups: The terms "benchmark" and "peer" are used to differentiate between the comparative groups developed internally at the University of Hawai i and by the National Center for Higher Education Management Systems (NCHEMS). In particular, the **benchmark** groups reflect input from campus executives.

The institutions included in the **peer** group were developed more recently by Dennis Jones at NCHEMS. NCHEMS Information Services provide a Comparison Group Selection Service, and we contracted with them to develop comparative groups for each UH campus. NCHEMS uses an indicator database containing variable covering institutional characteristics, faculty, finance, degrees awarded, enrollments and other data. Professional judgment is also involved in this selection process. (Source: UH Office of Planning & Policy, August 1994).

For UH West O'ahu, a benchmark group has not yet been determined. A peer group was developed in April 1998 by NCHEMS, therefore, comparative data was available beginning fiscal year 1995-96. Peer comparison data are included in this report for UH West O 'ahu in Tables 1A through 1C, 2A and 2B.

Systemwide Revenues & Expenditures: Systemwide revenues and expenditures refer to revenues and expenditures of University of Hawai'i system offices. 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: Total revenues are calculated by summing revenues for three items: *tuition and fees, state appropriations,* and *private gifts, contracts and endowment income*. Although tuition revenues from FY 1992-93 to FY 1994-95 were returned to the State of Hawai i general fund for all the University of Hawai'i campuses, they are included in this report under tuition and fee revenues for comparative purposes

Total Expenditures: Total expenditures are calculated by summing expenditures for *instruction, student services, academic support, institutional support, operations and maintenance, funded research, public services* and *student aid.*

Higher Education Price Index (HEPI): The HEPI measures the average relative level in the prices of a fixed market basket of goods and services purchased by colleges and universities through current fund educational and general expenditures excluding expenditures for research. (Source: Inflation Measures for Schools, Colleges and Libraries, Research Associates of Washington,

1995 Update, page 21)

The following definitions were provided by Research Associates of Washington:

FTE Fall Enrollment: 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: Ratio of graduate enrollment to total headcount enrollment.

Tuition and Fees: 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 expenditure 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 an 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 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. Funds for student aid received by the institution are reported as income revenues by their source, e.g., as an appropriation, gift, or endowment income. Student aid expenditures represent a *transfer* of funds from the original revenue source through the institution to the student as aid, and back to the institution as a tuition payment. Net tuition revenues (gross tuition minus student aid expenditures) are available to the institution for financing current operations. Gross tuition revenues per FTE student represents the average "sticker" price charged, i.e., payment by students *not* receiving institutional aid. Net tuition revenues per student represents the average out-of-pocket price students pay. Both gross and net tuition revenues may be compared to full instruction expenditures to determine the roles of the two levels of tuition in financing education functions.

State Appropriations: 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 on 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.

Private Gifts, Contracts and Endowment Income: 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 amount 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: 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: 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: 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: 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: 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: 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.

Funded Research: 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: 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): 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.

Estimated Full Instructional Expenditures: 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 <u>less</u> overhead for funded research and public services, estimated as 30 percent of the expenditures for these two functions. This sum, in turn, is adjusted to exclude the enrollments and related finances of medical programs within a given institution.

Higher Education Wage Index (HEWI): This index reports geographic wage differentials generally practiced in the labor market for college and university faculty and staff. The index is used to adjust institutional expenditures to equivalent purchasing (hiring) power.

Full instructional expenditures adjusted by HEWI: Full instructional expenditures per FTE student divided by the HEWI.

Full instructional expenditures (HEWI adjusted) norm: The normative value of full instructional expenditures per student at a given enrollment level as indicated by a constructed central tendency line on a scatter diagram for institutions in a given Carnegie classification.

Institutional deviation from norm: This deviation reports the percentage by which the real purchasing power of an institution's full instruction expenditures per FTE student exceeds or is less than the national norm for the subject institution's classification group and enrollment level.