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COLORADO DEPARTMENT OF  
 **HIGHER  
EDUCATION**

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ACCESS TO HIGH-QUALITY, AFFORDABLE EDUCATION FOR ALL COLORADANS

**Manual of Instructions  
College and University Budget Data Books**

Issued by the Colorado Department of Higher Education

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# Chapter 1 – Introduction

## Purpose of the Budget Data Book Manual

This Budget Data Book *Manual of Instructions* presents the procedures and the Formats to be used by the public institutions of higher education in completing the annual Budget Data Book submission to the Department of Higher Education / Colorado Commission on Higher Education (DHE / CCHE), the Office of State Planning and Budgeting (OSPB), and the Joint Budget Committee (JBC). The manual:

- Serves as both an instructional manual and a reference manual;
- Is reviewed and updated in consultation with the Chief Budget Officers annually; and
- Is reviewed and approved by OSPB.

Both the *Manual of Instructions* and *Budget Data Book Formats* have been significantly revised for the budget year 2011-12. These revisions are due to recent legislation, i.e., S.B. 10-003 and H.B. 11-1301, and the work of the Budget Data Book Working Group – which was formed to conduct an extensive review of the Budget Data Book.

The Budget Data Book Working Group, comprised of institutional Budget Directors across the Colorado higher education system, agreed upon numerous changes to the budget data book. Specifically, institutions are no longer required to provide two years of actual data. On some formats, the estimate year data is no longer required. Further, Formats 35R, 35NR, 700, and 9200 are no longer required as this data was either unnecessary or provided through other data requests.

It is the intent of the Department that these revisions along with the additional guidance provided in this instruction manual will lead to a streamlined budget data book submission that is more consistent across institutions statewide and more useful as a tool for analysis.

The Department of Higher Education is developing an online budget data book submission process with an anticipated implementation date of fall 2012. Like the other submissions done online, this process will, over time, create a searchable database of budget information. The Department will use the fall 2011 budget data book submission (in MS Excel) to test the online system prior to introduction next fall.

Annually Institutions are required to provide the Administrative Salary Survey Report to

the Department of Higher Education.

While not formally required to be provided to the Department, it is recommended that institutions maintain a personnel roster with employee level salary information in order to satisfy data requests from policy makers.

### **DHE Budget Data Book Instructions and Formats**

All higher education institutions and governing boards (as listed in Appendix E) must complete the budget data books in accordance with the instructions and Formats described in this *Manual of Instructions*.

### **Budget Calendar**

Please see the Department's Data Collection Calendar (<http://higher.ed.colorado.gov/Data/Calendar.html>) and the OSPB Budget Cycle Calendar (<http://www.colorado.gov/governor/ospb>) for the pertinent due dates this year. Please note that all budget requests (including supplemental requests) must be submitted to DHE at least two weeks prior to the date they are due to OSPB in order to allow for adequate review. Also note that supplemental tuition and/or fee spending requests are not required for FY 2011-12 due to tuition and fee spending authority no longer being appropriated.

### **Budget Data Book Formatting Requirements**

**General Format:** A major goal of these Budget Data Book instructions and Formats is to achieve uniformity and consistency in the reporting and appearance of institutional budget data among the institutions. Although each institution is unique and complete uniformity cannot be achieved, the more uniform the budget data is, the less chance there is for error and misunderstanding in the analysis of the information. **Therefore, it is extremely important that no variances be made to the Formats as contained in the instructions.**

**System Reporting:** Each governing board shall submit a single Budget Data Book for its institutions. Governing boards should establish a schedule for its institutions for the completion of the institutional Budget Data Books to allow for timely submission to the Department as a single data book.

The single data book shall contain the individual institutional data Formats as prescribed by these instructions and the governing board summary information. Each complete Budget Data Book for the governing board should be submitted electronically. **(Note: It is not necessary to submit hard copies of the Budget Data Book to the Department.)**

- **CSU Agencies:** The budget information for the CSU Agencies and PVM will be submitted separately within the State Board of Governors data book.
- **Auraria Higher Education Center (AHEC):** AHEC must include a supplemental Format showing the percentage of dollars and FTE paid by Metro, UC-Denver, and CCD for academic support, student services, institutional support, and operation and maintenance of plant. For the fiscal year 2001-02 and forward, payments to AHEC must include the Media Center that was previously reported by UC-Denver as part of the Auraria Library. UC-Denver shall submit the same supplemental Format for the Auraria Library.
- **Institutional Reporting:** All actual year data reported should reconcile with institutional financial statements as reported in COFRS.

**Format Logic:** The operating budget Formats are designed to cover the needs of all institutions. Each institution may not need to use all Formats; zeros should be used on any unused Formats. **Variations from the budget Formats and instructions are not allowed.** Standard categories should be used to report all expenses.

The general logic of the Format numbering system is:

0-99	Budget Support Formats
100-0999	Budget Income Formats
1000-8999	Budget Program Expense Formats

**Budget Narratives:** The Governing Board section of the Budget Data Book may contain an *optional* narrative for the system. Narratives are not required in the institutional section of the Budget Data Books.

## **Fund Types**

**Long Bill Fund Types:** COF stipend and FFS funds are considered Reappropriated Funds. Tuition and appropriated academic fees are considered Cash Funds.

**COFRS Higher Education Fund Types:** Appendix B contains the COFRS fund structure for the higher education discrete funds.

## Chapter 2 - Budget Instructions

### Budget Support Formats

**Format 1 - General Information:** On Format 1, institutions will provide the following information.

- Institution Name: The legal name of the institution or agency. Exclude campus name. Example: University of Colorado
- Unit (Campus): The smallest self-contained unit that can provide data on the following: revenue, enrollment, personnel, cost across activity centers. Example: Boulder Campus
- Institution Code: See Appendix D, Institution Codes
- Contact Information: List Budget Officer or other person responsible for compiling budget documents. (Please include phone number, and email address)

**Format 10 - Governing Board Summary (Actual and Estimate Year):** Format 10 is the governing board summary for all its institutions and governing board administration. For lines asking for COF eligible tuition revenue, define COF eligible as eligible and receiving COF.

**Format 20 - Institution Summary Format (Actual and Estimate Year):** Format 20 is the institutional budget summary combining all Formats. Most of the data presented here is populated from the other formats through MS Excel formulas. In those cells that are shaded (blue), the institution should enter the appropriate data into the summary format as it is not pulled from another format within the budget data book.

For lines asking for COF eligible tuition revenue, define COF eligible as eligible and receiving COF.

Reporting for the estimate year is the institution budget approved by the Governing Board.

**Format 70 – State Grants and Contracts (System Level Only) (Actual and Estimate Year):**

Format 70 collects the Fee for Service Contract amount total and breakout of those services purchased. The Fee for Service contract with the State of Colorado is for providing services associated with graduate and professional education, specialized educational services and professional degrees as specified in C.R.S.23-5-130 or that address identified state or national priorities and other services. These services may also include educational services in rural areas or communities, educational services, to assist students in career development and retraining. C.R.S. 23-5-13 defines the services that can be purchased by the State of Colorado. Please identify these services in Format 70. Services as defined by statute are provided on Format 070 for your use. If an institution has contracted for a service not specified, please summarize that service.

Note: Format 700 which captured the institution-level Fee for Service allocation is no longer required. Instead this information is included on Format 20.

**Format 30 - Student, Faculty, and Staff Data (Actual Year):**

- Student FTE Data: Carried forward from FTE columns from Format 100 portioned by whether a student is Resident/Non Resident Graduate or Resident/Non Resident Undergraduate FTE.
- Total E&G Cost per FTE Student (line 16): Cost equals total revenue (Format 20, line 27) minus Indirect Cost Recoveries (Format 411, line 2) divided by total FTE (Format 30, line 12).
- COF stipend revenue Cost per Resident FTE (State Support) (line 17): This equals the per FTE stipend amount as set by the General Assembly.
- Instructional Faculty Data: FTE data should be consistent with Format 1100.
- Average Compensation Instructional Faculty: All Faculty Combined (line 25): From Formats 1100 and 1200, calculates average compensation for all faculty combined. Divide total expenses for exempt staff by total FTE exempt staff (Format 1100 and 1200, line 5).
- Full-Time Average Compensation (line 26): From Formats 1100 and 1200, calculates average compensation for full-time faculty (Format 1100 and 1200, lines 1 and 2).
- Part-Time Average Compensation (line 27): From Formats 1100 and 1200, calculates average compensation for part-time faculty (Format 1100 and 1200, line 3 and 4).

Note: prior to the FY 2011-12 budget data book the average compensation detail presented here included all staff from Format 1100. The FY 2011-12 calculation detail includes faculty only breakouts from Formats 1100 and 1200.

- Total Faculty and Staff FTE (line 29): Line 11 from Format 20.

**Format 40 Faculty Matrix (Actual Year):**

Format 40 is designed to display uniformly prepared student/faculty ratios by course level and Classification of Instructional Programs (CIP) code. See Classification of Instructional Programs Manual – U.S. Department of Education ( <http://nces.ed.gov/pubs2002/cip2000/ciplist.asp?CIP2=51>) for additional detail.

Calculation of Student Full-Time Equivalent (FTE): All student FTE enrollments are to be reported in accordance with the CCHE approved “Policy for Reporting FTE Student Enrollment of COF Stipend Student Enrollment.” ( <http://highered.colorado.gov/Publications/Policies/Current/v-partb.pdf> )

30 credit hours = 1 Student FTE for a semester system school

45 credit hours = 1 Student FTE for a quarter system school

This includes graduate students, doctoral thesis students, and first professional students

- FTE faculty is the full-time and part-time exempt personnel and should tie to Format 1100, lines 1 and 3.
- The following instructions apply to Format 40:

CIP Code – each course is to be classified by the CIP code that describes the content of the course (See CCHE approved “Policy for Reporting Full-Time Equivalent Student Enrollment.”)

Course Level and Course Credits are to be reported in compliance with the CCHE approved “Policy for Reporting Full-Time Equivalent Student Enrollment.”

FTE faculty are allocated to discipline and level according to established institutional faculty workload.

**Electronic submission of the ASCII file is no longer required. Institutional data may be reviewed as necessary and must be available upon request.**

## **Budget Income Formats**

### **Format 100 – Tuition Revenue and Student FTE (Actual Year):**

- Includes tuition (net of refunds) only.
  - Do not report continuing education tuition here.
  - Fees are reported separately from tuition on Formats 410, 411 and 412.
- Revenue from tuition remissions or exemptions (i.e. tuition waivers) is reported here even though these may not be collected from the student.
- An amount equal to such remissions or exemptions is reported as expense and classified as Scholarships and Fellowships (reported on Format 1800) or as an employee benefit (reported on the

Formats in which the compensation is reported).

- Bad debt expense is reported in Institutional Support.

Include Student FTE for the appropriate terms in the FTE Columns.

**Format 410 – Other State Appropriated Education and General Revenues (Actual and Estimate Year):**

Includes academic fees that are appropriated, such as:

- Course Specific Fees – Mandatory fees that a student must pay to enroll in a specific course of study. These include technology fees associated with the offering of on-line, non-cash funded courses.
- Instruction Fees – Mandatory fees that are related to the instructional program or college, but not to the specific course offering. These include college specific fees and program specific fees and any technology fees associated with the offering of on-line, non-cash funded courses.
- E&G Technology Fees – Mandatory fees collected for the purpose of providing or purchasing equipment or programmatic activities relating to computer equipment, laboratory equipment or other technology where revenue is recorded as education and general.

Includes State Stabilization Funds (ARRA):

- Federal funds received from American Recovery and Reinvestment Act (ARRA) through the State Fiscal Stabilization Fund. These funds are awarded by the Governor's Office and may be used for education and general expenses in such ways to mitigate the need to raise tuition and fees for in-state residents.

Includes other appropriate revenues, such as, but not limited to:

- Amendmnet 50 moneys
- Tobacco settlement moneys
- DOLA mineral impact grants

Because higher education always spend appropriated funds prior to spending non-appropriated funds, in the event E&G revenues exceed E&G expenditures in any given fiscal, the E&G rollforward is reported on Format 411 (Line 26).

Due to H.B. 11-1301, fees are no longer appropriated beginning in FY 2011-12; therefore, Academic fees, will be reported on Format 410 (Line 1) in FY 2010-11 and on Format 411 (Line 1) in FY 2011-12.

**Format 411 - Non-State Appropriated Education & General Revenues (Actual and Estimate Year):**

- Includes all unrestricted E&G revenues not reported on Format 100 (Tuition), or Formats 410, and 600.. Examples include: student activity fees; federal appropriations; private gifts; federal and private facilities and administrative (F&A) cost recoveries; interest income on exempt funds; gains and losses on investments of current unrestricted exempt funds; and sale of property and damage awards.
- Exclude UCD transfer revenues from the other Auraria institutions for the Auraria Library. UCD will report only their net expenses for the Auraria Library on Format 1400.
- Because higher education always spend appropriated funds prior to spending non-appropriated funds, in the event E&G revenues exceed E&G expenditures in any given fiscal, the E&G rollforward is reported on Format 411 (Line 26). This line is meant to demonstrate whether the E&G revenues for the fiscal year are more or less than actual or projected expenses for that year. This difference between revenues and expenses should approximate the E&G portion of the institution's overall "change in fund balance."

Due to H.B. 11-1301, fees are no longer appropriated beginning in FY 2011-12; therefore, Academic fees, will be reported on Format 410 (Line 1) in FY 2010-11 and on Format 411 (Line 1) in FY 2011-12.

**Format 412 – Appropriated Dedicated Student Fees for the Construction of Facilities or other  
Appropriated Non Education and General Fees (Actual and Estimate Year):**

- Academic Facility Fees – Mandatory Fees collected for the purpose of constructing, altering, or maintaining academic facilities
  - Appropriated academic facility student fees that are not part of E&G and are dedicated for construction of academic facilities should be reported on Format 412
- Non E&G Technology Fees – Appropriated mandatory fees collected for the purpose of providing or purchasing equipment or programmatic activities relating to computer equipment, laboratory equipment or other technology where revenue is recorded as non education and general.
- An institution may collect an appropriated student fee accounted for in an auxiliary. If so, this fee should be reported on Format 412.
- Anything reported on the Format 412 should not be reported on the Format 410

Due to H.B. 11-1301, fees are no longer appropriated beginning in FY 2011-12; therefore, the last year this format will be collected is FY 2010-11.

**Format 600 - State Support (Actual and Estimate Year):**

Includes all state support, supplemental general fund or other revenue appropriations, special bills, and state-imposed restrictions of available spending authority. These funds are those used for meeting current operating expenses, NOT for specific restricted projects or programs, (e.g., CCHE funded "Programs of Excellence").

Local district college appropriations should be reported here.

**Budget Program Expense Formats (Actual and Estimate Year):**

The Budget Program Expense Formats are used to report FTE and expenses from appropriated unrestricted education and general (E & G) funds in each of the NACUBO categories. Do not include “non-cash” expense, such as Compensated Absences or Depreciation Expense. When added together, the NACUBO category expenses should equal the institutions total appropriated unrestricted E & G expenses. Reported FTE should be those funded by appropriated unrestricted E & G funds only. Note: the FTE staff reported here exclude vacancies in the actual year; however, the estimate year should assume all positions are filled.

**Format 1100 - Unrestricted Education and General Instruction:** Includes the following unrestricted E &G expenses that are part of an institution's instructional program, as well as, expenses

for departmental research and public services that are not separately budgeted:

- Department heads/chairs
- General academic instruction
- Vocational/technical instruction
- Special session instruction
- Community education
- Preparatory/remedial instruction
- Chief academic officer and deans are excluded
- Faculty on sabbatical leave is included on the basis of the academic year and the amount of time for which they are paid.

**Format 1200 - Unrestricted Education and General Research:** Includes state- appropriated unrestricted E & G expenses for those activities specifically organized, and separately budgeted within the general fund, to produce research outcomes.

- Many organized activities, such as research institutes and centers, will have expenses in Format1200.
- Start-up, seed moneys for individual research projects, research fellowships and grants-in-aid for faculty, and unallocated general funds earmarked for research outcomes should also be included.
- The CSU Agricultural Experiment Station is reported here.

**Format 1300 - Unrestricted Education and General Public Service:** Includes the following unrestricted E & G expenses for activities that are established primarily to provide non-instructional services to individuals and groups external to the institution.

- Community service: Expenses for activities organized and carried out to provide general community services, excluding instructional activities. Community service activities make available to the public, various resources and special capabilities that exist within the institution.
- Public broadcasting services: Expenses for operation and maintenance of broadcasting services operated outside the context of the institution's instruction, research, and academic support programs. Excluded are broadcasting services conducted primarily in support of instruction and broadcasting services that are independent operations.
- Cooperative extension services: Expenses for non-instructional public service activities established as the result of cooperative extension efforts between the institution and outside

agencies, such as: the U.S. Department of Agriculture's extension service, and the affiliated state extension services.

Colorado State Forest Service: Expenses for non-instructional public service activities.

**Format 1400 - Unrestricted Education and General Academic Support:** Includes the following unrestricted E & G expenses that provide support services for the institution's primary missions of instruction, research and public service.

- Libraries: Organized activities that directly support the operation of a classified collection. (Excludes UCD's Auraria Library and AHEC's Media Center)
- Museums and Galleries: Organized activities that support the collection, preservation and exhibition of historical materials.
- Academic Administration: Expenses for administrative and management support services to the academic programs. Included in this subcategory are deans of research and graduate schools and college deans. Department chairs are specifically excluded from this classification; they are included in the Instruction category. The chief academic officer is excluded from this classification. This position is included in Institutional Support.
- Academic Computing Support: Expenses for computer services that provide support for instructional services.
- Academic Personnel Development: Includes expenses for personal and professional development, (e.g., faculty awards, organized faculty development programs).
- Course and Curriculum Development
- AHEC: For the Community College of Denver, Metro State College of Denver, and the University of Colorado at Denver, include in the amount transferred to AHEC support for the Media Center that was previously reported by UC-Denver as part of the Auraria Library. AHEC should report only net expenses for these activities.
- Auraria Library: For Metro State College of Denver and the Community College of Denver, this includes transfers to UCD for Auraria library. UCD will report net Auraria Library expenses only – not the total Auraria Library expenses.

**Format 1500 - Unrestricted Education and General Student Services:** Includes the following unrestricted E & G expenses for offices of admissions and registrar and those activities whose primary purpose is to contribute to the student's emotional and physical well-being and to his/her intellectual, cultural and social development outside the context of the formal instruction program.

- Student services administration: Excludes chief student services officer (reported in Format 1600 – Institutional Support).
- Social and cultural development: Cultural events, student newspapers, intramural athletics, student organizations, or intercollegiate athletics.
- Counseling and career placement
- Financial aid administration
- Student admissions
- Student records
- Student health services
- AHEC Student Services: For Auraria campuses only - distribution of AHEC expenses for student services for the campus

Exclude activities that are self-supporting operations.

**Format 1600 - Unrestricted Education and General Institutional Support:** Includes the following unrestricted E & G expenses (net of amounts charged to auxiliary enterprises, hospitals, and independent operations):

- Executive management: Activities concerned with management and long-range planning of the institution. Governing board administration and all offices with institution wide responsibilities, such as the president, chief academic officer, chief student services officer, chief business officer and chief development officer are reported here. Legal services are also included.
- Fiscal operations: Expenses related to fiscal control and investments. It includes the accounting office, bursar, internal and external audits and financial expenses, such as: allowances for bad debts and short-term interest expenses.
- General administration and logistical services: Expenses related to general administrative operation and services. Examples include personnel administration, space management, purchasing, campus wide communication, transportation services,

general stores, and printing shops. Due to July 1999 NACUBO Advisory Report 99-6 on Accounting and Reporting Safety and Security Expenses by Higher Education, safety and security expenses are properly reported on Format 1700 Operations and Maintenance of Plant, rather than as institutional support.

- Administrative computing support: Expenses for computer services that provide support for institution wide administrative functions.
- Public relations/development: Expenses to maintain relations with the community, alumni or other constituents and to conduct activities related to institution wide development and fund raising.
- AHEC Institutional Support: For Auraria campuses only - distribution of AHEC expenses for institutional support on the campus.

**Format 1700 - Unrestricted Education and General Operation and Maintenance of Plant:**

Includes the following unrestricted E & G expenses for the operation and maintenance of physical plant (net of amounts charged to auxiliary enterprises, hospitals, and independent operations). Also included are: utilities, fire protection, property insurance, grounds, and transfers for AHEC. Includes public safety and expenses from plant funds. Do not include depreciation expense recorded per GASB.

- Physical plant administration
- Building maintenance
- Safety and Security Expenses –Per NACUBO Advisory Report 99-6 on Accounting and Reporting Safety and Security Expenses by Higher Education, safety and security expenses are properly reported as Operations and Maintenance of Plant (Format 1700), rather than as institutional support.
- Custodial services
- Landscape and grounds maintenance
- Major repairs and renovations
- Utilities and rentals: reported on separate lines

AHEC Operation and Maintenance of Physical Plant: For Auraria campuses only - the distribution of AHEC expenses for physical plant for the campus.

**Format 1800 - Unrestricted Education and General Scholarships and Fellowships:**

Includes expenses for financial aid to students from state appropriated unrestricted E & G funds under the control of the institution:

- Scholarships, fellowships and other outright grants to students selected by the institution and financed from current unrestricted state appropriated funds
- Trainee stipends to enrolled students
- Prizes and awards to students
- Tuition waivers or remissions (See below for some exclusion.)
- Athletic scholarships
- SEOG matching contribution

**Excluded** from this Format are financial aid expenses made from moneys received from DHE.

- Tuition and fee waivers for employees are benefits and are reported on the Formats on which the compensation is reported.
- Trainee stipends for individuals not enrolled in course work. Such stipends are reported on Format 1100 (Instruction), Format 1200 (Research), or Format 1300 (Public Service), as appropriate.
- Assistantships to graduate students that require performance of services. These expenses are reported on the Format in which the department receiving the services is reported.
- Work-study expenses are reported on the Format in which the department receiving the services is reported.
- Any other award to students in which services are to be rendered by the awardees.
- Loans to students.

For information purposes only, at the bottom of this Format, report that portion of the scholarship allowance recorded in COFRS Program 110 that applies to nonexempt tuition and fees. This amount will be less than the total Scholarship Allowance applied to total Scholarship and Fellowship expenses reported on the financial statements because only the E&G recorded in COFRS Program 1100 is included here. For the estimate year, report the estimated portion of the estimated scholarship allowance that will be applied to nonexempt tuition and fees.

**Format 1900 - Unrestricted Education and General Hospitals:** Includes the following unrestricted E & G expenses for patient care operations of the hospital within the following subcategories:

- Direct patient care: Expenses for direct patient care, (e.g., prevention, diagnosis, treatment, rehabilitation). Patient care activities solely for the benefit of the institution's students should be classified as student services.
- Health care supportive services: Organized activities that (1) are unique to a teaching hospital, health sciences center, or clinic and (2) directly support the provision of health, but are not considered part of direct patient care (e.g., pharmacy, blood bank, X-ray services).

- Hospital administration: The day-to-day functioning and the long-range viability of the hospital. Other direct and indirect costs, whether charged directly as expenses or allocated as a proportionate share of costs of other departments or units are included as hospital expenses.

**Format 2000 - Transfers (To) From Current Unrestricted Education and General Funds (Actual and Estimate Year):**

Transfers are the movement of resources among the fund groups of the institution and include movement of resources between the institution and its governing board. The movement of resources is the same as expenses (transfers out) and revenues (transfers in).

Mandatory Transfers: Binding legal agreements most often related to the financing of plant or from grant agreements, which call for participatory financing. Included are:

- Debt retirement costs, both principal and interest.
- Contributions to required reserve funds.
- Contributions for renewals and replacements, not part of a reserve fund, if required by the financing obligations.
- Loan fund matching contributions.
- Payments of principal and interest made on lease/purchase arrangements that are capital leases as defined in FASB No. 13.
- Indirect cost recovery (ICR) payments to CCHE.

Excluded are:

- Work-Study matching contributions. They are reported on the Format in which the department receiving services is reported.
- SEOG matching contribution. This is to be reported on Format 1800 (Scholarships and Fellowships).
- AHEC transfers as mandated in the Long Bill for regular AHEC operating. This is reported on Formats 1400 (Academic Support for the King Center and the Media Center), 1500 (Student Services), 1600 (Institutional Support), and 1700 (Operation and Maintenance of Plant).

- Auraria Library. These are reported on Format 1400 (Academic Support).

Non-mandatory Transfers: Discretionary transfers made to other funds within the institution or to the governing board of the institution with the approval or at the discretion of the governing board. Included are:

- Contributions to institutional loan funds.
- Additions to quasi-endowment funds.
- Voluntary renewals and replacements of plant.
- Pre-payments of debt principal, including advance refunding of debt.
- Transfer from the institution to the governing board of current year excess augmenting revenue.
- Transfer from the governing board to the institution of excess augmenting revenue from prior years.

Transfers, to/from the governing board and the institution, of funds unrelated to excess augmenting revenue.

## **Appendix A: Glossary of Terms**

### **ACADEMIC ADMINISTRATOR**

Academic deans, deans of faculty, deans of graduate schools, summer school deans, and chief academic officer.

### **APPROPRIATION**

A legislative authorization of money for a specific purpose, as contained in the Long Appropriations Bill and special bills.

### **APPROPRIATED REVENUE**

Revenue appropriated in the Long Bill (or special bill) and included in the institution's legal spending authority limits. Revenue collected beyond the amount of the appropriation may not be spent in the year collected. Supplemental appropriations may be necessary.

### **APPROPRIATED FEES**

Appropriated Fees 1) support the educational mission of the institution, as opposed to an auxiliary function; 2) are generally under the control of the institution rather than the student; 3) are not options for the particular course of study chosen by the student; and 4) are not penalties for failure to comply with reasonable rules and regulations.

### **ASSISTANTS**

Teaching Assistant - Graduate students assigned responsibility for teaching classes or sections, even if they are under nominal supervision of senior faculty.

Assistants who have a major responsibility for teaching classes must be reported in Exempt Part-time Faculty.

Support Assistant - Students assigned responsibilities that support teaching, (e.g., a grader), or support other areas within the institution, (e.g., computer lab assistant). Support Assistants are reported in the support lines in the applicable NACUBO category.

Research Assistant - Students assigned research responsibilities on state-funded projects. Report as research assistants on Format 1200, Research.

### **CAPITAL CONSTRUCTION PROJECT/FUNDS**

The creation of a new physical asset and/or change(s) to an existing asset that will increase its useful life. Expenses for capital construction should be excluded from institutional operating budget document, and included in the capital construction budget request.

### **CAPITAL EXPENSE**

Funds expended from the operating budget for capital assets (i.e., improvements to land,

buildings, and equipment). A capital asset is any physical resource that has a useful life for more than one year. Cost criteria applicable to the determination of proper source of funds (i.e., the operating budget or the capital construction budget) are established in other documents, such as the Long Appropriation Bill. These expenses should be reported consistent with the capitalization criteria established in State Fiscal Rules and Higher Education Accounting Standard #5.

#### **CASH FUNDS APPROPRIATED**

Cash provided by various sources collected and expended by authorization of a specific legislative appropriation in the Long Bill, Supplemental Long Bill, or special bills (Exceptions include mineral impact grants and AHEC support transfers from constituent institutions)

#### **CASH FUNDS NON-APPROPRIATED**

Cash provided by various sources collected and expended by general constitutional or statutory authorization and without a specific legislative appropriation. Cash Funds Non-appropriated are equivalent to Exempt Revenue.

#### **CCHE**

Colorado Commission on Higher Education

#### **CLASSIFIED STAFF**

Personnel classified in the State Personnel System in accordance with Article XII, Section 13 of the Colorado Constitution.

#### **COMPENSATED ABSENCES**

Absences for which employees will be paid, such as vacation and sick leave, which must be reported in compliance with GASB Statement #16 issued November 1992.

#### **COMPENSATION**

Salary plus benefits (Includes student tuition waived or paid by the institution in return for employment at the institution).

#### **CONTROLLED MAINTENANCE**

Expenses for controlled maintenance should be excluded from institutional budget capital expenses. (Included in Capital Construction budget request.) Controlled maintenance projects are changes to an existing asset that will not increase its useful life.

#### **COURSE LEVELS<sup>1</sup>**

Includes courses designed primarily for freshman and sophomore level students. Lower level courses are often further divided into:

Basic Skills - courses that are not allowed as credit for an academic degree.

Vocational - Occupational specific instructional courses designed to impart work-related knowledge and skills.

Academic - courses that apply to an academic degree.

Graduate I - includes courses designed primarily for students classified as

Graduate I.

Graduate II - includes courses designed primarily for students classified as Graduate II.

1See CCHE approved "Policy for Reporting FTE Student Enrollments".

Preparatory Programs - for budgetary purposes, preparatory programs are non-credit programs that include:

- (1) All Adult Basic Education (ABE) programs (including English as a Second Language (ESL) and General Education Development (GED)), funded by the state, the federal government, or other funding agencies.
- (2) Courses designed exclusively or primarily for individuals who are classified as preparatory students under (1).
- (3) Instruction labs, skill centers, vestibule labs, and other individualized programs established exclusively or primarily for preparatory students.

**DHE**

Department of Higher Education

**EDUCATION AND GENERAL (E&G)**

The NACUBO functional classification for those activities of an institution of higher education that are related to instruction, research, public service, and to the support of those activities (academic support, student services, institutional support, operation & maintenance of plant, and scholarships and fellowships).

**ESTIMATE YEAR**

The current fiscal year.

**EXEMPT STAFF (NON-CLASSIFIED)**

Faculty members of educational institutions and departments that are not reformatory or charitable in character, and such administrators thereof as may be exempt by law (Article XII, Section 13, Colorado Constitution). Those administrators include:

- (1) Officers of an educational institution and their professional staff assistants.
- (2) Heads of administrative units directly responsible to officers of an educational institution.
- (3) Heads of administrative units, and their professional staff assistants who relate

directly to the educational function of an educational institution and whose qualifications include comparable training and experience as that required for a faculty member.

- (4) The heads of those functions of an educational institution that are supported primarily by student fees and charges, including heads of residence halls.
- (5) The head of and professional staff members of departments of intercollegiate athletics.
- (6) Professional officers and professional staff of the Department of Higher Education, including the professional staff members of any governing board of an institution of higher education.

### **EXPENSE**

Outflows, or other using up of assets or incurrence of liabilities (or combination of both), from delivering or producing goods, rendering services, or carrying out other activities that constitute the entity's ongoing major or central operations.

### **FACILITIES & ADMINISTRATIVE COST RECOVERIES**

Facilities and Administrative cost recoveries or overhead reimbursements refer to reimbursements made to an agency of the state from Federal funds or other non-state funds for the indirect expenses that have been incurred by the state in operating sponsored programs.

### **FEDERAL FUNDS**

Moneys received from Federal agencies.

### **FISCAL YEAR**

The twelve-month financial period used for record keeping, budgeting, appropriating, revenue collecting, and other aspects of fiscal management. The fiscal year of the State of Colorado is from July 1 to June 30. Unless otherwise noted, fiscal year always refers to the Colorado fiscal year and not the Federal fiscal year.

### **FULL-TIME EQUIVALENT STAFF**

The budgetary equivalent of one position continuously filled full-time for the entire fiscal year and which may be comprised of any combination of part-time and full-time positions. For actual years, the FTE staff reported is actual staff filled and excludes vacancies. The estimate year responses should assume all positions are filled.

### Full-time Equivalent Staff

### **Exempt staff (non-classified) for Instruction (Format 1100):**

9-10 month faculty appointment = 1.0 FTE  
12 month faculty = 1.2 FTE  
Part-time faculty (includes teaching and research assistants) = credit hours taught/30  
12 month non-faculty appointment = 1.0 FTE  
3 month summer faculty appointment = .2 FTE

**Exempt staff (non-classified) for all other Formats:**

12 months = 1.0 FTE (includes academic administration)

**Support staff for all Formats:**

12 months = 1.0 FTE

**FULL-TIME EQUIVALENT STUDENT (FTE)**

30 credit hours = 1 FTE for a semester system school  
45 credit hours – 1 FTE for a quarter system school  
This includes graduate students, doctoral thesis students, and first professional students.

All FTE enrollments are to be reported in accordance with the CCHE approved “Policy for Reporting FTE Student Enrollment” in Formats 30 and 40.

**GENERAL FUND**

The fiscal entity whose receipts are not earmarked for dedicated purposes and which support the general functions of State Government.

**GOVERNMENTAL ACCOUNTING STANDARDS BOARDS (GASB)**

National authoritative body charged with setting financial reporting standards for public entities, including public higher education institutions.

**INDIRECT COST RECOVERIES**

See FACILITIES & ADMINISTRATIVE COST RECOVERIES

**INSTRUCTIONAL FEES**

Instructional fees are defined as those mandatory, academic fees charged to students where the fee is directly related to specific instructional programs. Examples of this type of fee are a lab fee (i.e., chemistry, anatomy), a microscope fee (when the microscope is required for a particular course), music fee, tele-course fee and physical education fee. These fee are recorded in the “Tuition and Fee” revenue category for financial statement purposes. These fees are reported in Format 410 and not in Format 100 (Tuition) in the budget data books.

**INVESTMENT IN PLANT FUND**

Fund used to account for all long-lived assets in the service institution.

**JBC**

Joint Budget Committee of the Colorado General Assembly.

**NON-APPROPRIATED REVENUE**

Revenue not appropriated on the Long Bill and therefore not included in the institution's spending limits. There are no legal limits on the amount of non-appropriated revenue an institution may collect and spend.

**NONRECURRING COSTS**

One-time costs that do not repeat annually, e.g., expenses to move into a new building.

**OBJECT CATEGORY**

A system, established by the Controller, of categorizing or classifying obligations or disbursements in terms of the types of services, articles, or items necessary to carry on an activity or program.

**OTHER CURRENT EXPENSES**

In Formats that list "Other Current Expense" as a line item it shall include all operating expenses associated with the category which the Format covers, non-capital, non-personnel, or non-travel expenses. It shall not include risk management or other insurance expenses.

**ORIGINAL APPROPRIATION**

The total amount of a governing board's/agency's appropriation as it appears in the Long Bill appropriations or other original appropriation acts (Special Bills).

**OTHER THAN TUITION REVENUE**

Cash funds appropriated in the Long Bill made up of all nonexempt revenue sources except tuition. (Pursuant to HB 96-1153, this Long Bill line item will be combined with all other general campus appropriated line items for the purpose of determining spending authority.)

**OSPB**

Office of State Planning and Budgeting

**PERSONNEL SERVICES**

All salaries, wages, and benefits paid to full-time, part-time or temporary employees of the State, including the State's contribution of the Public Employees' Retirement Fund, or other retirement funds; PERA is to be computed at 10.15 percent. Medicare is computed at 1.45% for employees hired after May 1, 1986.

**RENEWAL & REPLACEMENT FUND**

Fund used to account for funds held, generally as mandated by bonding requirements, for the renewal and replacement of plant fund assets.

**REQUEST YEAR**

The fiscal year for which resources are being requested. Also synonymous with Budget Year.

**RESTRICTED OTHER THAN TUITION REVENUE**

Those portions of Other Than Tuition Revenue cash funds appropriated in the Long Bill those come from local grants and are restricted.

**RETIREMENT OF INDEBTEDNESS FUND**

Funds used to account for the accumulation of resources for interest and **principal** payments and other debt service charges relation to plant fund indebtedness.

**ROLLFORWARD OF APPROPRIATION**

The amount of an appropriation that is extended beyond its normal period of authorization (usually one year) C.R.S. 21-1-104(3).

**ROLLFORWARD TO FUTURE YEAR**

All unexpended non-exempt revenue reported on Format 410.

**SALARIES**

Base salaries and wages, excluding benefits and compensated absences.

**SELF-FUNDED ENTERPRISE**

A self-funded activity that meets the statutory definition of an enterprise and has been designated by its Governing Board to be TABOR enterprise and is therefore exempt from constitutional spending controls.

**SPECIAL BILLS**

Bills other than the Long Bill appropriations that contain an appropriation amount made directly to an institution or agency.

**STUDENT ACTIVITY FEES NON-EXEMPT**

Student activity fees are defined as those mandatory fees charged to the student body in general as a result of their attending the institution. Examples of these types of fees are general student fees, student health fees, student organization fees, student newspaper fees, fees for social-cultural development, and fees for intramural athletics, as well as student activity fees pledged to repay bonded indebtedness. These fees are recorded in the "Tuition and Fee" revenue category for financial statement purposes. These fees are reported on the Format that the fee supports (411) and not in Format 100 (Tuition) in the budget data books.

**STUDENT LEVELS**

All student levels are to be reported in accordance with the CCHE approved “Policy for Reporting FTE Enrollment”.

**STUDENT LOAN FUND**

Fund used to account for resources provided from various resources that are then lent to students and the subsequent loan repayment activity.

**SUPPLEMENTAL APPROPRIATION**

The amount appropriated by the General Assembly for the current year of budget execution to adjust the original appropriation.

**TABOR EXEMPT REVENUE**

Revenue constitutionally or statutorily exempt from constitutional spending controls in accordance with Article X, Section 20, the Taxpayer’s Bill of Rights (TABOR).

**TABOR NONEXEMPT REVENUE**

Revenue constitutionally or statutorily restricted by constitutional spending controls in accordance with Article X, Section 20, the Taxpayer’s Bill of Rights (TABOR).

**TRAVEL**

Cost of travel by common carrier, state, or privately-owned conveyance, and the cost of meals and lodging incident to such travel.

**TRANSFERS**

Flow of assets (such as cash, goods, or services) from one fund to another without an equivalent flow of assets returned in exchange and without a requirement for payment.

**TRANSFERS - MANDATORY**

Transfers that result from binding agreements with external parties that require the institution to allocate funds for a specific purpose. Examples include the use of current unrestricted funds to make the current year’s payments on a bond issue and the provision of matching funds for a federal student loan program.

**TRANSFERS - NONMANDATORY**

Transfers made at the discretion of the governing board for specific purposes that are accounted for in fund groups other than the one providing the resources. Examples include the creation of a quasi-endowment fund from an unrestricted bequest, allocating current unrestricted funds for future plant expansion, and the prepayment of a mortgage using the net revenues of student housing. Transfers of unrestricted resources to a current unrestricted fund from other fund groups should also be reported as non-mandatory.

**TUITION**

The charge assessed to all students to pay a portion of the cost of instruction and cost of operating institutions of higher education. Tuition reported on Format 100. Student fees should not be reported on the tuition Format.

**TUITION LEVEL**

The classification of students for the purpose of charging undergraduate and graduate tuition, and computing tuition revenue estimates on Format 100 and reporting enrollments as outlined in the CCHE “Policy for Reporting Full-Time Equivalent Enrollments”. All students classified as high school, preparatory, lower division (including vocational) and upper division shall be charged undergraduate tuition and reported as undergraduate students on Format 100. All students classified as graduate I or graduate II shall be charged graduate tuition and reported as graduate students on Format 100.

**UNEXPENDED PLANT FUND**

Internal Fund used to account for the unexpended resources derived from various sources to finance the acquisition of long-lived plant assets, including construction in progress.

## APPENDIX B: COFRS Fund Structure

<b>Higher Education Discrete Funds COFRS Fund Structure</b>	
320	HE Tabor Enterprise
305	HE Non Tabor Enterprise
399	Financial Presentation Fund

## Appendix C: NACUBO Category Definitions

Appendix C provides information on the National Association of College and University Business Officers (NACUBO) expenditure categories. More detailed information can be found on the NACUBO website at

[http://www.nacubo.org/Business\\_and\\_Policy\\_Areas/Accounting/Advisory\\_Reports/Advisory\\_Report\\_2010-1\\_Public\\_Institution\\_Methodologies\\_for\\_Allocation\\_Depreciation\\_Operation\\_and\\_Maintenance\\_of\\_Plant\\_and\\_Interest\\_Expenses\\_to\\_Functional\\_Expense\\_Categories.html](http://www.nacubo.org/Business_and_Policy_Areas/Accounting/Advisory_Reports/Advisory_Report_2010-1_Public_Institution_Methodologies_for_Allocation_Depreciation_Operation_and_Maintenance_of_Plant_and_Interest_Expenses_to_Functional_Expense_Categories.html)

### **Instruction**

Includes state-funded expenses that are part of an institution's instructional program, as well as, expenses for departmental research and public service that are not separately budgeted. Expenses relating to the following categories should be included under Instruction:

- Department heads/chairs
- General academic instruction
- Vocational/technical instruction
- Special session instruction
- Community education
- Preparatory/remedial instruction
- Instructional Information Technology

Expenses relating to academic personnel whose primary activity is administration (e.g., academic deans) should be **excluded** from this category.

### **Research (State Supported)**

Includes state-funded expenses for those activities specifically organized, and separately budgeted within the general fund, to produce research outcomes, including:

- Institutes and Research Centers
- Individual and Project Research
- Research Information Technology

### **Public Service**

Includes state-funded expenses for activities that are established primarily to provide non-instructional services to individuals and groups external to the institution, including:

- Community Service (non-instructional)
- Public Broadcasting Services
- Cooperative Extension Service
- Colorado State Forest Service

- Conferences and Institutes
- Consulting Services
- Public Service Information Technology

### **Academic Support**

Includes state-funded expenses that provide support services for the institution's primary missions of instruction, research and public service. These expenses include:

- Libraries
- Learning Materials
- Museums and Galleries
- Educational Media
- Academic Administration
- Academic Support Information Technology
- Academic Personnel Development
- Course and Curriculum Development

## **Student Services**

Includes state-funded expenses for the offices of admissions and registrar and those activities whose primary purpose is to contribute to the student's emotional and physical well being and to his/her intellectual, cultural and social development outside the context of the formal instruction program. These expenses include:

- Student Services Administration
- Social and Cultural Development
- Counseling and Career Placement
- Financial Aid Administration
- Student Admissions
- Student Records
- Student Health Services
- Student Services Information Technology

## **Institutional Support**

Includes state-funded expenses relating to activities concerned with management and long-range planning of the institution. Including governing board administration and all offices with institution wide responsibilities, such as the president, chief academic officer, chief student services officer, chief business officer and chief development officer. In addition this includes expenses relating to:

- Executive Management
- Fiscal Operations
- General Administrative Operation and Services
- Administrative Information Technology
- Public Relations/Development

## **Operation and Maintenance of Plant**

Includes state-funded expenses for the operation and maintenance of physical plant. Also included are: utilities, fire protection, property insurance, and grounds maintenance. Such expenses include:

- Physical Plant Administration
- Building Maintenance
- Custodial Services
- Landscape and Grounds Maintenance
- Major Repairs and Renovations
- Utilities
- Security, Policing, and Public Safety
- Logistical Services
- Operations and Maintenance Information Technology

## **Hospitals**

Includes patient care operations of the separately organized and budgeted hospital, including nursing and other professional services, general services, administrative services, fiscal services, etc., that are included within the organized hospital.

## **Scholarships and Fellowships**

Includes expenses for financial aid to students from state appropriated funds under the control of the institution. Included are:

- Scholarships, fellowships and other outright grants to students selected by the institution and financed from current unrestricted state appropriated funds
- Trainee stipends to enrolled students
- Prizes and awards to students
- Tuition waivers or remissions
- Athletic scholarships
- SEOG matching contribution

Excluded are:

- Tuition and fee waivers for employees are benefits and are reported on the Formats on which the compensation is reported
- Trainee stipends for individuals not enrolled in coursework
- Assistantships to graduate students that require performance of services. These expenses are reported on the Format in which the department receiving the services is reported
- Work-study expenses are reported on the Format in which the department receiving the services is reported
- Any other award to students in which services are to be rendered by the awardee
- Loans to students

## **Appendix D: Institutions and Boards Required to Submit DHE Budget Data Books**

The following institutions and boards must complete all applicable Formats contained in the Budget Data Book instructions. Each institution is listed with the corresponding COFRS institutional code where applicable.

**GMA Auraria Higher Education Center**

**GFA University of Colorado Board of Regents**

GFB University of Colorado-Boulder

GFC University of Colorado-Colorado Springs

GFD University of Colorado-Denver

GFE University of Colorado-Health Sciences Center

**GLA Colorado School of Mines**

**GGA Board of Governor's**

GGB Colorado State University (Including Main Campus, Veterinary Medicine, and Agencies)

GGJ Colorado State University - Pueblo

**GKA University of Northern Colorado**

**GSA Fort Lewis College**

**GTA Metropolitan State College of Denver**

**GYA Adams State College**

**GZA Mesa State College**

**GWA Western State College**

**GJA State Board for Community Colleges and Occupational Education**

GJB Arapahoe Community College

GJC Community College of Aurora

GJD Community College of Denver

GJE Front Range Community College

GJF Lamar Community College

GJP Lowry – HEAT (For FY 2004, GJP included in GJA)

GJG Morgan Community College

GJR Northeastern Junior College

GJH Otero Junior College

GJJ Pikes Peak Community College

GJK Pueblo Community College

GJL Red Rocks Community College  
GJM Trinidad State Junior College  
GJT Colorado Northwestern Community College

**n/a Local District Colleges**  
n/a Aims Community College  
n/a Colorado Mountain College

## Appendix E: Description of BDB Revisions in FY 2011-12

### Budget Data Book Working Group Summary of Major Changes to the FY 2011-12 Budget Data Book August 2011

The Budget Data Book Working Group recommended the following major changes to the FY 2011-12 Budget Data Book. These changes were implemented in August 2011 for the FY 2011-12 submissions (due on October 1, 2011).

This fall the Department will begin setting up the online budget data book submission template for implementation next fall (2012). This should allow ample time for testing and to address the concerns and complications of system level reporting.

#### Prior Actual Year:

Past practice was to annually collect two years of actual data and an estimate year for every format in the budget data book. The collection of two actual years created a workload burden for both the institutions and the Department. Institutions would either have to reenter data from the past year into the new format (which was likely modified due to legislation or in an attempt to collect additional information), or cut and paste from the previous budget data book, which created formatting and reconciling issues for the Department. The BDB Working Group recommends providing one year of actual data in the budget data book (e.g., FY 2010-11 data will be provided this year instead of FY 2009-10 and FY 2010-11).

#### Estimate Year Data:

Estimate year data will not be required on Format 30 (Student, Faculty, and Staff Data), Format 40 (Faculty Matrix Summary), and Format 100 (Total Tuition Revenue and Student FTE). This change will hopefully be a time saver for the institutions as it was challenging to accurately estimate these data. Additionally, the end users tend to only use the actual year data. It is important to note that the estimate year tuition revenue totals will still be provided in the summary Format 20; however, the detail by term will not be required.

#### Deleted Formats:

In the effort to eliminate redundant data requests, the following formats are no longer included in the budget data book:

- Formats 35 R and 35 NR provided tuition and fee rate information that is currently collected through the tuition and fee survey;
- Format 700 collected fee for service contract breakouts at the institution level. Instead the institutional allocation of fee for service support is reported directly on the summary Format 20;
- Format 412 collects non-E&G, appropriated fees will no longer be in the budget data book beginning in FY 2011-12 as these fees are no longer appropriated and, thus, beyond the scope of the budget data book;
- Format 9200 collected project level capital construction information that is collected through other means; and
- The "Gross Square Feet Maintained" section on Format 1700.

Additional Changes:

- Scholarship Allowance – The reporting of this information is no longer included in the budget data book. Instead a footnote is included stating that this information is reported in institutional financial statements.
- Faculty Breakout – Past budget data books misreported average faculty compensation by pulling both faculty and non-faculty FTE and salary information. The budget data book will now calculate average compensation for faculty only. This change is footnoted on Format 30.
- H.B. 11-1301 Adjustments – Due to recent legislation some student fees will move from Format 410 in FY 2010-11 to Format 411 in FY 2011-12.

**Budget Data Book Working Group**  
**Summary of Format Changes to the FY 2011-12 Budget Data Book**  
**August 2011**

Format 10:

- Delete prior actual year
- Discontinue reporting of scholarship allowance and note this information is provided in financial statements
- Delete term “unrestricted” from all titles
- Delete term “other” from row 21a
- Delete row 23
- Delete terms “state,” “exempt,” and “unrestricted” and add “(Other than Tuition)” in title on row 25

Format 20:

- Delete prior actual year
- Discontinue reporting of scholarship allowance and note this information is provided in financial statements
- Delete term “unrestricted” from all titles
- Delete term “other” from row 21a
- Delete row 23
- Delete terms “state,” “exempt,” and “unrestricted” and add “(Other than Tuition)” from title on row 25

Format 70:

- Delete prior actual year
- Note that this format is for the governing board level only, institutions enter FFS amount directly onto Format 20

Format 30:

- Delete prior actual year and estimate year
- Rows 20 – 27 will pull from the new Faculty breakouts in Formats 1100 and 1200.

Formats 35 R and 35 NR:

- Delete these formats as information is provided in tuition and fee survey and this information does not roll into other formats

Format 40:

- Format has a year lag, therefore there is not an estimate year. Maintain “est” year as actual. Delete actual year

Format 100:

- Delete prior actual and estimate year
- Institutions will hard enter tuition estimates directly into Fomrmat 20
- Discontinue reporting of scholarship allowance and note this information is provided in financial statements

Formats 410, 411, and 412:

- Delete prior actual year
- Due to HB11-1301, fees will be treated as nonappropriated in FY 2011-12. Add footnote to 410 and 411 to clarify that these fees are reported on 410 in FY 2010-11 and 411 in FY 2011-12
- Maintain E&G Rollforward on 411 as the difference between revenues and expenses which should approximate to the E&G portion of the institution's overall "change in fund balance."
- Add A50, tobacco, etc to format 410, include labels in templates
- Change title of 411 to "Non Appropriated Education and General Revenues (Other than Tuition)"
- Recommend deleting 412 beginning in FY 2011-12, since fees are no longer appropriated
- Note on 411 that tuition revenue is reported on 100

Format 600:

- Delete prior actual year
- Keep format to include LDCs GF. Assume most institutions will would not use this format

Format 700:

- Delete this format

Formats 1100 through 1900:

- Breakout faculty subtotal from salaries and benefits exempt on Format 1100. These will roll up to Format 30
- Change term "exempt" to "non-classified" in all formats
- Delete "unrestricted" from format titles
- Breakout salary and benefits for PT staff
- Ensure formats consistent with the exception of faculty breakout on Format 1100

Formats 1100 and 1200:

- Breakout faculty salary and benefits for full time and part time faculty. These figures will roll up to Format 20 summary

Format 1400:

- Delete "Learning Materials" breakout (line 18)

Format 1700:

- Delete "Gross Square Feet Maintained section" (lines 26-39)

Format 2000:

- No changes recommended

Format 9200

- Delete this format