

STATE OF ILLINOIS
ILLINOIS BOARD OF HIGHER EDUCATION

**GUIDELINES FOR SUBMISSION OF
OPERATIONS AND GRANTS
HISTORICAL COST, STAFF, AND
ENROLLMENT DATA**

FOR
PUBLIC UNIVERSITIES

JULY 2004

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SECTION A

SUBMISSION INSTRUCTIONS

- Each year a notebook containing blank spreadsheet files will be sent electronically to the public university budget officer. These tables should be completed for the past fiscal year (ended June 30th) and returned to the Illinois Board of Higher Education by October 1st.
- Please note that with the addition of several new tables created in FY2003 and subsequent modifications for FY2004, line (or row) numbers on several tables have been rearranged. Please make certain that data is entered on the appropriate line.
- Save the notebook and name as follows: Institution (campus) FY 2004 Hist Tables.
Example for Chicago State University: CSU FY 2004 Hist Tables
Example for Southern Illinois University at Carbondale: SIUC FY 2004 Hist Tables
- Be sure and enter your institution's FICE code on the cover page of each submission. A listing of university FICE codes is included as Appendix A.
- Enter all dollar amounts in thousands, rounded to one decimal position, except where noted otherwise.
- Cells that are surrounded with bold lines are either formulas or links to another table. These cells are protected and data cannot be entered in these cells. Areas that are shaded require no entry.
- Each notebook contains a table with inter-table edit checks. Before submission, please check these edits and make certain that there are no "data error" messages.

SECTION B

FUND DEFINITIONS

Financial data reported for functional programs are to reflect all funds (appropriated and non-appropriated, restricted and unrestricted) as shown in the chart below. Expenditures reported should include the costs for goods and services used in the conduct of the institution's operations, including the acquisition cost of capital assets, such as equipment and library books. Revenue sources and fund definitions are listed below.

REVENUE SOURCES

- State Appropriated and University Income Funds
 - General Revenue and Education Assistance Funds
 - University Income Funds
 - Other State Appropriated Funds

- Non-appropriated Funds
 - Governmental Grants and Contracts
 - State
 - Local
 - Federal
 - Private Gifts, Grants, and Contracts
 - Endowment Income
 - Sales and Services of Auxiliary Enterprises
 - Sales and Services of Educational Departments
 - Sales and Services of Hospitals
 - Other

UNRESTRICTED FUNDS

All funds, including institutional funds, received for which no stipulation is made by the donor or an external agency as to the purpose for which the funds should be expended.

RESTRICTED FUNDS

Funds available for financing operations that are limited by donors or external agencies to specific programs, departments, or schools. Examples of these limitations would include restrictions imposed on grants received from federal or other state or local agencies, Legislative Audit Commission guidelines, and any statutory or legal requirements regarding use of these funds. Externally imposed restrictions are to be contrasted with internal designations imposed by the governing board on unrestricted funds.

SOURCES OF FUNDS

State Appropriations and University Income Funds -- All direct operations and grants appropriations made by the General Assembly and signed by the Governor should be reported in this category. These revenue sources are generally unrestricted. Appropriations for contribution on behalf of the university to the State University Retirement System should **NOT** be included in

these tables. University Income Funds, used to account for student tuition revenue, should also be included in this category, except where specifically requested separately.

Governmental Gifts and Grants -- Revenues from local, state, and federal governments that are for specified purposes and programs are to be reported in this source of funds category. In most instances, these types of funds are restricted to specific activities; however, there may be instances in which they could be classified as unrestricted funds. Unrestricted funds received through governmental grants and contracts generally are reimbursements for indirect costs and should be reported in the "Other/Indirect Cost Recovery" category.

Private Gifts, Grants, and Contracts -- Gifts and grants provided to the university from individuals (private donors) or non-governmental organizations for restricted and unrestricted purposes and activities. Included in this funding category are revenues provided for student financial assistance. Only gifts, grants, and contracts that are directly related to instruction, research, public service, or other institutional purpose should be included.

Endowment Income -- Unrestricted and restricted income from endowment and similar fund sources, including irrevocable trusts, should be reported as Endowment Income. Capital gains and losses from endowment funds should not be reported as income in this category.

Sales and Services of Auxiliary Enterprises -- All revenues generated by auxiliary enterprise operations of the institution should be reported within this fund category. Auxiliary enterprises include residence halls, food services, parking facilities, student unions, college stores, and such other services as barber shops, beauty salons, movie houses, and bowling alleys. These fund sources are not restricted by entities external to the institution. However, they may be designated for specific purposes by the university's governing board. Even though they are designated by board action, they should be classified as unrestricted in this reporting submission.

Sales and Services of Educational Departments -- Incidental revenues of educational departments that were collected from activities not directly associated with the education of students. These fund sources are to be reported as unrestricted. Any restrictions imposed by governing board action would be categorized for reporting purposes as designated, unrestricted current funds.

Sales and Services of Hospitals -- Revenues generated by the operation of a hospital should be reported under this fund category. Revenues from daily patient services (medical, surgical, pediatrics, intensive care and so forth); from nursing services (operating room, recovery room and so forth) would be reported under this category. However, grant and contract revenue not directly related to the operation of the hospital should not be reported under this category. These fund sources should be reported under Governmental Grants and Contracts; Private Gifts, Grants, and Contracts; or Endowment Income, whichever is appropriate. Only monies directly attributable to the operation of the hospital should be reported in this category.

Other/Indirect Cost Recovery -- All revenues for educational and general purposes that are not covered elsewhere should be reported under this source of funds. Examples include investment income from unrestricted funds and miscellaneous sales and rentals. Revenues derived from indirect cost reimbursements should be included in this column regardless of the initial source of funds.

These classifications should be used for all categories of funds. Non-appropriated funds that are unrestricted by purpose should be reported as unrestricted. Funds that have been

designated by governing board action for some specific purpose should still be reported as unrestricted rather than restricted. **State appropriations for contribution on behalf of the university to the State University Retirement System should not be included in these tables.**

SECTION C

FUNCTIONAL PROGRAM CLASSIFICATION STRUCTURE AND DEFINITIONS

The basic structure of the historical cost data collection tables is based on a hierarchical functional program classification in which a “program” is defined as an aggregation of activities serving a common set of objects. It is recognized that universities do not allocate resources to programs; they allocate resources to organizational units. And, in some cases, organization units make contributions to more than one program category.

These tables are organized into a program classification structure using the basic principles developed by the National Association of College and University Business Officers (NACUBO). Under these principles for program classification, organizational units that conduct activities contributing to more than one program would be assigned to the program based on the major objective of the unit or it would be assigned to the unit to which it makes the largest contribution. While classifying budgetary accounts and organizational units into program classification categories, it will be necessary to examine the activities of each account code or organizational unit and determine the objects of each activity. In some cases, an organizational unit will need to be divided among several program areas.

The procedures to be used in the allocation of costs to the appropriate functional programs are similar to the procedures used in completion of the Unit Cost Study. For example, if a faculty member is assigned both instructional and organized research activities, the salary paid should be divided in direct proportion to the assigned activities. Resources assigned to academic departments will be divided among the three major program areas of instruction, organized research, and public service in proportion to the allocation of faculty activity among these three primary programs.

There are some organizational units that have been created primarily to support a certain program or programs. For example, academic computer centers are established to support computing needs of the instructional and the organized research programs. For reporting purposes, academic computing support is to be reported within each program served in proportion to the amount of computer support service received by each program. Universities that operate central computer service centers on a charge-back basis will have allocated computer costs to the various programs automatically.

In some cases, universities maintain central budgets for motor pools that provide automotive transportation services to all other organization units of the university. In some cases, the central motor pool charges back to each organization unit the cost of services rendered which spreads motor pool costs across the various university programs. Those universities not using a charge-back system for motor pool costs will need to develop some other scheme for the allocation of costs. The methodology for allocating these resources will be the responsibility of the university.

University budgets may include items that are not identified as organizational units, i.e., telecommunications. In some cases, universities allocate telecommunication resources to all of the university’s organization units. However, those universities that do not automatically spread telecommunications resources among the various organization units should develop a procedure to allocate these costs across programs. Telecommunications costs should **not** be reported as a lump sum within the Institutional Support category.

Definitions for each functional program and sub-program are provided below. Examples of activities to be included in each sub-program also are provided.

INSTRUCTION

The instructional program consists of those activities carried out for the explicit purpose of eliciting some measure of “educational change” in a learner or group of learners. “Educational change” is defined to include: acquisition or improved understanding of some portion of a body of knowledge; adoption of new or different attitudes; and acquisition or increased mastery of a skill or set of skills. Activities included in this functional program should lead to credit towards a degree. There is one exception to that rule: Requisite Preparatory/Remedial Instruction consists of instructional activities that are not creditable toward a degree. Activities carried out to elicit educational changes include both “teaching” activities and “facilitating” activities. Facilitating is an integral part of the design and conduct of an instructional program; academic advising is generally carried out in support of an instructional program.

General Academic Instruction (Degree-Related) – This subprogram includes instructional offerings intended both to prepare learners in a generalized sense, and to prepare learners for entry into a specific occupation or profession. Only those instructional offerings for which degree credit is granted should be included in this subprogram. In some cases, the instructional offerings will be preparatory for further study in a specific field of knowledge. Both on-and off-campus instructional offerings creditable towards a degree should be reported in this subprogram. Honors programs would be included if direct instruction is provided; otherwise, these programs would be placed under the subprogram of Instructional Support.

Vocational/Technical Instruction (Degree-Related) -- This subprogram includes those instructional offerings intended to prepare learners for immediate entry into a specific occupation or career requiring educational attainment at a level below the baccalaureate degree. Instructional offerings should be classified in this subprogram only if they are offered as part of one of the university’s formal degree or certificate programs. If the instructional offering is occupationally related, but is not part of a formal degree or certificate program, it should be classified as Community Education under Public Service unless it is a requisite Preparatory/Remedial Instructional activity. In determining whether a particular degree-related offering(s) should be classified in this subprogram, the user should determine 1) whether there is a direct match between the field of study and a particular occupation or career; and 2) whether entry into that occupation or career typically requires a degree or certificate at a level below the baccalaureate degree level. Programs related to subject, course level, credit/noncredit status, and delivery mechanism can be used to describe further the instructional offerings within this subprogram.

Requisite Preparatory/Remedial Instruction -- This subprogram includes those instructional offerings carried out to provide the learner with the skills or knowledge required by the university to undertake course work leading to a postsecondary degree or certificate. These offerings, supplemental to the normal academic program, are designed typically as preparatory, remedial, developmental, or special education services. These offerings may be taken prior to, or along with courses leading to degrees and certificates. Only those activities that are not creditable toward degrees or certificates should be classified as Requisite Preparatory/Remedial Instruction.

Departmental Research -- This subprogram should include research duties assigned specifically to a faculty member by the head of an academic department or a departmental committee. Departments may choose to assign a portion of a faculty member’s effort to research

in lieu of teaching. Such assigned activities may contribute to the professional development of a faculty member and may lead to publication or other scholarly recognition. With the exception of a released time institutional contribution required by the terms of an externally funded research grant, all research effort assigned at the departmental level should be reported as Departmental Research. Departmental Research should not be used as a catchall for residual faculty activities that cannot be assigned elsewhere. Departmental activities that cannot be assigned elsewhere should be reported as departmental administration to be allocated as support to the three primary functions. Released faculty time for curriculum planning and development should be reported in the Instructional Support subprogram. Departmental Research will have to be allocated on the basis of historical levels of research activity or projected levels of research activity.

Admissions, Registration, and Records -- This subprogram includes activities carried out by the university to 1) identify prospective students; 2) promote attendance at the university; 3) process applications for admission to the university; and 4) maintain, handle, and update records for students currently enrolled. Examples of activities included in this subprogram are: recruiting trips, communication with high schools, student record maintenance, correspondence related to student records, interviewing student applicants, and evaluation of student applicants.

Support for Instruction -- All administrative support activities directly attributable to the Instructional Program. Activities in Instruction that cannot be allocated properly to other functional subprograms should be included under this subprogram. The program activities included under Instructional Support are as follows:

- *Audio-Visual Services* -- Those activities related to providing audio and/or visual materials or media services for the Instructional Program. It also should include any special broadcast services that are maintained for the sole purpose of supporting instructional programs.
- *Instructional Computing Support* -- Those activities established to provide computing support to the Instructional Program.
- *Departmental Administration and Personnel Development* -- Activities that provide administrative support and management direction to those programs and activities classified as Instruction. In some cases, an academic department is involved in the production of joint outputs such as Instruction, Organized Research, and Public Service. Administrative support costs should be allocated across all of the joint outputs. Examples of activities included within this subprogram category are: departmental chairpersons, associated departmental personnel, recruiting, sabbaticals, travel, equipment, commodities, departmental retreats, etc. In some cases, sabbatical leaves are centrally budgeted to an academic provost's office. In these cases, the amount budgeted for sabbaticals should be reported under the Departmental Administration and Personnel development subprograms. College-level administration should be included in the program Academic Support classified as Academic Administration. Academic Advisement, whether conducted within a department or in separately organized units, should be included here; other types of counseling, such as career counseling, however, should appear in the Student Services program.
- *Course and Curriculum Development* -- Those activities that are related to planning and development of academic programs for the future. These may include individual efforts or committee efforts.

ORGANIZED RESEARCH

Activities intended to produce one or more research outcomes including the creation of knowledge, reorganization or knowledge, and the application of knowledge are to be reported in the Organized Research program. It includes both those activities carried out with institutional funds and those carried out under terms of agreement with agencies external to the university. Organized Research activities may be conducted by a number of organizational entities including research divisions, bureaus, institute and experimental stations, or they may be carried out on an individual or project basis. Research activities carried out on an individual or project basis usually result from special institutional grant awards to individual faculty members. These institutional research awards usually are made on a competitive basis through a central research office in the dean's office or the graduate dean's office. Laboratory schools are to be included as a subprogram under the Organized Research program.

Institutes and Research Centers -- This subprogram includes those research activities conducted within the framework of a formal research organization such as research bureaus, divisions, institutes, and experimental stations. This subprogram, while using "organizational" criteria as the rationale for classifying programs and activities, includes only those activities carried out for purposes of creating knowledge or reorganizing or applying existing knowledge. An agricultural experiment station produces a joint product of organized research and public service. However, only research activities of an agricultural experiment station should be classified in the subprogram. The criteria described in the Public Service program should be used in differentiating research activities from public service within an agricultural experiment station. Most institutes and research centers do not have a dual objective like agricultural experiment stations, and can therefore be classified within a single subprogram.

Individual or Project Research -- Those research programs created as a result of contracts or grants with external agencies, or special allocations of institutional resources to conduct an investigation or study of a specific scope should be classified as Individual or Project Research. Institutional allocations of research funds are usually distributed on the basis of some type of competitive process. In some cases these institutional funds will apply as matching funds to externally funded research grants and contracts. In other cases, centrally allocated institutional research funds may be matched with departmental funds such as a release of faculty time. Academic department resources committed to these types of research activities would be reported as a part of the Institutional Program under Departmental Research.

The institutional allocation of research funds is usually distributed on the basis of some type of competitive process. The research grants are usually administered by a special office in the academic provost's or the graduate dean's office. The projects may be managed within an academic department but to be classified as Individual or Project Research they must be supported by non-departmental resources. However in some cases, the competitive grants may have to be matched with departmental funds such as a release of faculty research activities would be reported as a part of the Instructional Program.

Laboratory Schools -- Costs associated with laboratory schools should be assigned to this special subprogram. While these schools may perform public service or instructional functions also, as currently operated, their primary function is research.

Support for Organized Research -- All administrative support activities directly attributable to Organized Research activities should be assigned to this subprogram. For

example, a university research office that assists faculty in obtaining outside grants would be included here. Computing Support and any other support activities attributable to research projects, including a portion of departments' administrative budgets, also should be reported in this subprogram.

PUBLIC SERVICE

The Public Service program includes those program elements established to make available to the public the various unique resources and capabilities of the university for the specific purpose of responding to a community need or solving a community problem. This program would consist of various non-degree instructional programs that are classified as Community Education and various consulting activities that are performed by faculty or other representatives of the university community. However, no activity should be classified and recognized as an official university activity unless it has been officially assigned as such by a department head, dean, vice president, or president. For example, faculty consulting at a community agency that is not part of an official university assignment would not be reported in this program, nor would it be reported in any other functional program.

The activities included in the Community Education subprogram are similar to the non-degree activities and programs that NCHEMS has classified under Instruction, since they have educational change as a basic goal. Educational change includes: 1) acquisition or improved understanding of some portion of a body of knowledge; 2) adoption of new or different attitudes; and 3) acquisition or increased mastery of a skill or set of skills. The costs associated with this specific activity should be allocated from the departmental budget.

Direct Patient Care -- This subprogram includes those activities conducted for the specific purpose of providing direct patient care. The provision of such care may benefit humans or animals. This subprogram should not include student and faculty health services nor should it include teaching hospitals and clinics which have been established to support instruction and research. An example of such a service is the Division of Specialized Care for Children at the University of Illinois at Chicago.

Community Services -- This subprogram includes those resources, services, and expertise made available to persons and groups outside the context of the university's Instruction, Organized Research, and support programs. Examples include: consulting with business and public school systems and faculty/staff participation in community agencies and organizations when it has been assigned as a part of an official workload. Community Service activities are often conducted under the aegis of special organizational units established for the sole purpose of providing assistance to groups external to the university.

Cooperative Extension Services -- Activities that make resources, services, and expertise available outside of Instructional and Research programs. These activities are usually conducted as cooperative efforts with outside agencies. Excluded from this subprogram are instructional and research activities offered through an extension division. A distinguishing feature of the activities included in this subprogram is that programmatic and fiscal control usually is shared with one or more external agencies or governmental units. Examples: Agriculture Extension Program, Urbana Extension Services, and Rural Social and Economic Development programs.

Public Broadcasting Services -- Public Broadcasting Services includes the operation and maintenance of those broadcasting services operated for the benefit of the general public. In some cases, these broadcasting services also may be used to support instructional programs in

radio and television communications. Faculty assigned to teach these programs should not be classified in this subprogram; they should be assigned under the Instruction Program. However, all personnel who are primarily responsible for the operation and maintenance of a broadcasting service should be classified into this subprogram. Broadcasting services operated as a student service, limited only to the geographical area of the university campus for the benefit of students, staff, and faculty should be classified under Social and Cultural Development in the Student Services program.

Community Education -- Instructional programs that are offered by the university but which are not creditable to a degree or certificate are included in this subprogram. These activities include the following:

- General Studies Instruction
- Occupation-Related Instruction
- Social/Roles/Interaction Instruction
- Home and Family Life Instruction
- Personal Interest and Leisure Instruction

These types of instructional activities have characteristics that are common to the activities included under the Instructional program except that they are not creditable toward a degree.

Community Education consists of activities that are budgeted to a separate organizational unit established specifically to provide non-degree credit instruction. In some cases, these organizational units will budget a separate amount for faculty salaries to provide non-degree instructional activities. These separate organizational units including the funds with which faculty time is purchased, should be classified as Community Education.

In some cases, departmental faculty may be assigned to teach non-degree instructional courses, and they may be paid from the academic department budget. In such cases, the associated resources should be assigned to Community Education.

Public Service Support -- All administrative support activities directly attributable to the Public Service program should be classified as Public Service Support. This would include the budget and activities for any organizational unit established primarily to manage and direct Public Service types of programs and activities, and the portion of the departmental administrative budget attributable to public service activities.

ACADEMIC SUPPORT

Academic Support activities are carried out in direct support of the three primary programs of Instruction, Organized Research, and Public Service. In most cases, the Academic Support activities are difficult to allocate among the three primary functions. They are to be distinguished from support programs such as Student Services and Institutional Support. Student services may contribute indirectly to the university's instructional objectives (such as social and cultural events) but these types of activities are generally considered a supplement to instruction rather than a direct contributor to the objectives of instruction. Institutional Support, on the other hand, is primarily concerned with the university as an operating entity and tends to focus on the university as a whole rather than upon individual activities. Academic Support includes activities related to the preservation, maintenance, and display of both the stock of knowledge and

educational materials (for example, library services and museums), teaching hospitals and clinics, and activities directly related to the administration of academic programs.

Library Services -- This subprogram includes all activities that directly support the collection, cataloging, storage, and distribution of published materials in support of one or more of the university's primary functional programs. Special library services, such as those provided by the law school, also should be included in this subprogram, as well as general library administration.

Hospitals and Patient Services -- This subprogram includes those services that have been established primarily to support instructional programs and to permit the search for new knowledge. While the patient care services rendered by these facilities are not incidental, teaching and research activities are the primary reasons for their existence. If there were no teaching and research activities, universities normally would not be engaged in the operation of hospitals or health clinics. If a university did operate a health patient care program of some nature, but this was not required to support the Instructional and Organized Research programs, then the activity should be classified as Direct patient Care under Public Service.

Museums and Galleries -- This subprogram includes those activities related to the collection, preservation, and exhibition of historical materials, art objects, scientific displays, and so forth, that support one or more of the university's primary functional programs. This subprogram is not restricted to the collection, preservation, and exhibition of inanimate objects. It would be appropriate to include activities such as those associated with a arboretum in this subprogram.

Academic Administration -- This subprogram includes administrative support and management activities specifically for the support of a university's primary programs of Instruction, Organized Research, and Public Service. College deans and associated personnel, faculty senates, faculty recruitment, and other types of personnel development programs assigned to the college level all are examples of activities to be included in this subprogram. Administrative support for libraries, teaching hospitals, and museums and galleries should be shown under each of the appropriate functional subprograms within the Academic Support program. For example, the chief librarian would be reported under Library Services.

Academic Support Not Elsewhere Classified -- This subprogram should include all remaining activities whose objective is to support the three primary programs of Instruction, Organized Research, and Public Service. An example of an activity to be placed in this subprogram is an institution's University Press.

STUDENT SERVICES

The Student Service program includes those activities carried out with the objective of contributing to the emotional and physical well-being of students, as well as to their intellectual, cultural, and social development outside the context of the university's formal instructional activities. The Student Service program attempts to achieve this objective by 1) expanding the dimensions of the student's educational and social development by providing cultural, social, and athletic experiences; 2) providing those services and conveniences needed by students as members of an on-campus, resident student body; and 3) assisting students in dealing with personal problems and relationships, as well as in their transition from a student to a full-contributing member of society and the labor force. In addition to these types of activities, student services also include student financial assistance activities.

Social and Cultural Development -- Activities established to provide for the social and cultural development of the student outside the formal academic program should be classified into this subprogram. It includes those activities supported and controlled primarily by the student body, those activities outside the student's educational experience, and general recreation activities for the student body. Intercollegiate athletics are excluded. Examples of activities included are: lecture series, music activities, art exhibitions, concerts, films, intramural athletics, recreation programs, student government, student yearbook, student magazines, and student clubs.

Counseling and Career Services -- This subprogram includes formal placement, career guidance, and personal counseling services provided for the benefit of students. Activities to be included are those related to personal and disciplinary counseling, and vocational testing and counseling, as well as those activities carried out to assist students in obtaining employment upon leaving the university. Academic counseling and advising should not be included in this subprogram, but should be reported as Departmental Administration and Personnel Development under the Instructional program.

Student Health/Medical Services -- This subprogram includes activities carried out for the specific purpose of providing health and medical services for the student body. The activities included in this subprogram are generally associated with a student infirmary rather than a teaching hospital. If the health and medical services for university students, faculty, and staff are combined, they should be reported under this subprogram. However, health and medical services provided to clientele external to the university should be reported as either Public Service or Academic Support, whichever is appropriate. Student health services administration should be included in this subprogram.

Intercollegiate Athletic -- This subprogram includes team and individual sport activities that involve competition between two or more educational institutions. Intramural athletics should not be included in this subprogram; these activities are classified as Social and Cultural Development. Scholarships provided to athletes in exchange for their participation in one or more intercollegiate athletic programs should be classified as Intercollegiate Athletics. In addition, any other resources allocated to the support of intercollegiate athletic programs and activities should be reported under this subprogram. For example, coaches hired solely for competitive intercollegiate athletic programs or funds required to support recruitment activities should be reported as part of this subprogram.

Financial Assistance -- All financial assistance provided to undergraduate students in the form of grants, trainee stipends, prizes awarded by the university or through the university, and matching funds for student loan programs (example, National Direct Student Loan Program) should be reported in this subprogram. Resources required to replace revenues due to the waiver of student fees should be reported in this subprogram. Often student fee waivers are granted to students who are awarded statutory tuition waivers.

College-Work Study assistance should not be classified as a scholarship because it constitutes a payment to students for services provided. Therefore, College-Work Study expenditures should be allocated to the organizational unit that receives benefit from the services provided. Loans should be excluded from this subprogram because there has been no expenditure of assets.

All financial assistance provided to graduate level students as grants-in-aid and training stipends should be included in this subprogram. Payments to graduate students for rendering services as teaching assistants and research assistants should be excluded from this subprogram. They should be assigned to the program benefiting from services being rendered. Institutional contributions, required as part of the Federal National Direct Student Loan Program, should be reported under this subprogram.

Institutional loan programs should not be reported as a part of this functional subprogram. Loans are a conversion of asset accounts rather than an expenditure of assets. While loan activity is an important factor in evaluating the financial assistance available to students, it is data that is reported in the annual Board of Higher Education Student Financial Aid Survey.

Financial Aid Administration -- This subprogram includes administrative activities carried out in support of a university's financial aid program. The following is an example of the special types of activities that would be classified as Financial Aid Administration: Financial Aid Counseling and Evaluation, Records Maintenance and Reporting, and Student Employment Services. This subprogram should include counseling related to student loan programs.

Student Service Administration -- This subprogram includes those administrative activities that provide assistance and support (excluding academic support) to the needs and interests of students. This subprogram includes only those administrative activities that support more than one subprogram within Student Services Activities and/or provide central administrative services related to various student service activities. The chief administrative officer for student affairs should be included in this subprogram. Examples of activities classified in this subprogram include: Dean of Students, Dean of Men, Dean of Women, Director of Student Services, foreign student services, veterans services, women's programs, and minority affairs.

INSTITUTIONAL SUPPORT

Institutional Support consists of those activities carried out to provide for both the day-to-day functioning, as well as the long-range viability of the university as an operating organization. The overall objective of the Institutional Support program is to provide for the university's organizational effectiveness and continuity. It does this by 1) providing for planning and executive direction; 2) providing for administrative and logistical services; 3) enhancing relationships with the university's constituency; and 4) providing services and conveniences for the employees of the university.

Executive Management -- This subprogram consists of those executive level activities concerned with the overall management of, and long-range planning for, the entire university. Included within this subprogram are the activities of the various participants involved in policy formation and executive direction, including the activities of the governing board, the chief executive officer, and the senior executive officers. Legal activities conducted on behalf of the university also are included. Those administrative activities that do not have an institution-wide focus should be excluded. Examples of activities to be included: Board of Trustees, Governing Board, Chancellor, President, Provost, Vice Chancellors, Vice Presidents, institutional research, budget planning, and academic and facilities planning committees.

Financial Management and Operations -- This subprogram consists of those activities related to the day-to-day financial management and fiscal operations of the university. However, activities related to long-range financial planning and policy formulations should be included in

Executive Management. Examples: payroll operations, bursar, cashier, treasurer, comptroller, business officer, internal auditing, and endowment management.

General Administration and Logistical Services -- This subprogram consists of those activities related to the general administrative operations and services of the university (with the exception of those activities related to financial operations and to student records). Included in this subprogram are 1) the administration of personnel programs; 2) the purchasing and maintenance of supplies and materials; 3) management of the university's facilities; and 4) administrative computing support. Examples: Affirmative Action Officer, personnel administration, faculty records, labor relations office, room scheduling, space allocation, facilities records, purchasing, receiving/shipping, inventory control, administrative data processing centers, warehousing, staff moving, and airports.

Faculty and Staff Auxiliary Services -- This subprogram includes those support services that have been established primarily to serve the faculty and staff such as faculty lounges, faculty cafeterias, or faculty centers providing a variety of services.

Public Relations/Development -- This subprogram consists of those institutional activities established to maintain relations with the local community, the university's alumni, governmental entities, and the public in general, as well as those activities carried out to support institution-wide funding raising and development efforts. Activities that involve the use of alumni to recruit students should be classified under Recruitment, Admissions, Registration and Records in Institution. Examples: news releases, newsletters and publications, governmental relations office, alumni events and publications, fund raising, and gift solicitation.

OPERATION AND MAINTENANCE OF PHYSICAL PLANT

This functional program consists of those activities related to maintaining existing grounds and facilities used for educational and general purposes, providing utility services, campus security and fire protection, transportation, and rental of space. In addition, those activities related to the direct and indirect supervision and administration of the plant operation and maintenance program should be classified in this functional program. Actual capital expenditures for plant expansion and modification should not be reported as a part of this functional program. Activities for the maintenance and operation of auxiliary enterprises and/or revenue-bonded operations should be reported as Operation and Maintenance of Physical Plant, even though these types of operations may not be supported by state-appropriated funds.

The definitions for functional subprograms under Operation and Maintenance of Physical Plant were developed using A Classification of Accounts for Physical Plant (Association of Physical Plant Administrators of Universities and Colleges) and definitions developed by the University Operation and Maintenance Task Force for Illinois public universities.

Superintendence -- All activities necessary to carry out the duties of management and administration for all areas under the jurisdiction of the physical plant division of the university should be included in this functional subprogram. Examples: administrator or superintendent, assistant administrators or superintendents, office personnel including those assigned to do payroll, billing, material ordering, personnel records, and dispatching work orders.

Custodial Services -- All activities related to custodial services in building interiors should be reported as Custodial Services.

Repairs and Maintenance -- Includes all activities and costs that are required to perform routine repair of buildings, related equipment, structures, and appurtenances including normal recurring repairs, and preventive maintenance. This category also includes various projects that keep a facility in ordinarily efficient operating condition, preserve the condition of property, or restore property to a sound state after damage or prolonged use, without appreciably prolonging previously estimated service life or adding to previously estimated value. Examples of activities which would be classified as Building Maintenance including roof patching, interior and exterior paint touch-up, floor repairs such as replacing missing or broken tiles, plumbing and electrical repairs, and the repair or replacement of door knobs and locks and keys.

Grounds Maintenance -- Grounds maintenance includes operation and maintenance of campus landscape and grounds. Examples of activities included in this functional subprogram include maintenance of roads and walks; snow removal; maintenance of fences, retaining walls, and drainage ditches; and care of shrubs, trees, and grass.

Utilities -- All energy costs for heating, cooling, light, power, gas, water, and other utilities necessary for physical plant operation are included. Utilities are to be reported into two categories—Utility Production and Utility Support.

- *Utility Production:* This functional category should include the contractual costs for purchasing electricity, natural gas, water, and sewage treatment services. It also should include the cost of primary fuel sources such as coal and fuel oil used in the production of heat, light, and power. This category is subdivided into two components: direct utility costs for all university space and payments for utilities in addition to periodic rental or lease payments on rental space.
- *Utility Support:* Activities which are related to the operation and maintenance of heating and air conditioning plants, utility distribution, and equipment necessary to support utility production. It would consist of expenditures for personnel, equipment, telecommunications, and travel related to utility support.

Permanent Improvements -- Includes those activities and costs, funded with operating funds, which improve property or replace an item that has surpassed its estimated useful life. The activities are classified as non-recurring.

Security -- Police needed to secure the physical plant of the university, to enforce law and order on the university campus, and to control campus traffic should be reported in this functional subprogram. The costs reported under Security should include personnel, equipment, and supplies.

Fire Protection -- Activities and costs that provide fire protection services for the university campus. In some cases, a university maintains its own fire department while in other cases the university contracts with a municipality for fire protection services. Whichever method is used, the costs should be identified as Fire Protection.

Transportation -- All activities related to the purchase, maintenance, and operation of motor vehicles specifically for the use of the physical plant department. The operational costs for motor vehicles from a central pool should be charged to the departments and programs that use the vehicles.

Rental of Space -- Cost of all leased or rented space, including utilities and operation and maintenance costs where they are included in the rental price. Separate payments for utilities not

included in rental payments should be reported under the subcategory of Utility Production-Rental Space. Rental of space should include rental fees paid for space used in off-campus instruction.

Other Unclassified O&M Activities -- All Operation and Maintenance of Physical Plant activities that do not fit any of the above-described categories should be classified in this subprogram.

INDEPENDENT OPERATIONS

Independent Operations include basically two types of activities – Auxiliary Services, and programs and activities that are unrelated to the primary mission of the university, i.e., Instruction, Organized Research, or Public Service. Operation and maintenance costs to support Independent Operations should not be included in the functional program, but should appear under appropriate subprograms of Operation and Maintenance of Physical Plant.

Auxiliary Services include those activities that are intended to be essentially self-supporting operations of the institution and exist to furnish a service to students, faculty, or staff. These activities typically charge a fee related to (although not necessarily equal to) the cost of service.

Housing Services -- Activities related to providing residential facilities for students, including all costs associated with the operation of Student Housing offices and resident dormitory counselors.

Food Services -- Activities related to provision of food and eating facilities for students including dining halls, dormitories, student unions, cafeterias, snack bars, and restaurants.

Retail Services and Concessions -- Activities related to the sale of products or services to students including bookstores, school supply stores, art supply stores, movie houses, and vending machines.

Student Unions and Centers -- Activities related to the operation and maintenance of student unions.

Specialized Services -- Functions of a very special nature such as child care centers operated for students, and parking facilities.

Other Independent Operations -- Activities that are solely owned and/or controlled by the university but are unrelated to or independent of the university serving its mission. Such activities receive financial support from external agencies for operating purposes. Examples include: commercial airport, conference centers and retreats, and restaurants and hotels.

CONTRIBUTION TO DEPARTMENT OF CENTRAL MANAGEMENT SERVICES GROUP HEALTH INSURANCE FUND

Beginning in fiscal year 2002, public universities were asked to contribute a portion of their employee health insurance costs to the State's Health Insurance Reserve Fund. The contribution should be reported on this line and not allocated across functional areas.

MEDICARE CONTRIBUTION

Required employer contribution for employee FICA/Medicare coverage. Do not allocate across functional areas.

SECTION D

STAFFING DEFINITIONS

EMPLOYEE CATEGORIES

Following are the definitions of employee categories and subcategories that are applicable for both staff requirement and staff earning tables:

Administrative: Includes employees with primary executive, administrative, and managerial assignments within the university. These assignments involve planning, organizing, managing, and directing the university and its subunits. These employees generally are considered to be primary officers of the university. This group would include officers such as the President (Chancellor), Vice Presidents (Vice Chancellors), Treasurer, Controller, and Deans. This subcategory should include only administrators and officers who report directly to the President, or to one of the Vice Presidents of the university.

Other Professional: Non-civil service appointees with primary responsibility in non-instructional areas and that cannot be classified as “administrative”. These employees have as a primary purpose the performance of academic support, student services, or institutional support. This classification may include some people holding faculty appointments that do not have direct assignments in instruction, organized research, and public service (e.g., assistant librarian). These employees may work under the direction of an administrative employee with a primary executive and managerial assignment, but they will not have a primary executive or managerial assignment. House staff who are assigned to affiliated clinics or hospitals should be reported in the “Other Professional” category by the Schools of Medicine, University of Illinois and Southern Illinois University, as appropriate.

Faculty: Individuals designated as faculty by the institution and whose assignments primarily are made for the purpose of conducting instruction, research, or public service as their principal activity.

- Professors, Associate Professors, Assistant Professors, Instructors, Lecturers, Graduate Assistants -- Those personnel with academic rank who have departmental assignments in instruction, organized research, and public service. This would include academic department heads. Graduate research and teaching assistants should be classified as Graduate Assistants.
- Associates -- Includes employees having permanent assignments in the areas of instruction, organized research, and public service. Although the position titles may vary from campus to campus, only those positions that require direct activities in the three primary functional areas should be included. Positions included in this category are not granted academic tenure. Examples include Associates, Faculty Assistants, and Associate Faculty. Positions that are primarily administrative in nature should not be included in this category, but should be included under Administrative or Other Professional, according to the definitions in each category.
- Miscellaneous Contracts -- This category includes computed equivalent staff years for work paid on an “extra compensation” basis that cannot be assigned to a faculty rank. It should not be used if extra compensation staff can be assigned elsewhere.

Civil Service: Include the following categories:

- Exempt -- Civil service employees holding administrative positions who are exempt from the *Fair Labor Standards Act*, that is, these employees would not receive extra pay for overtime work. Employees classified under this category may be similar to those classified under “Other Professional” on the previous page, except that they would have Civil Service appointments.
- Prevailing Wage -- Employees whose pay is based on the prevailing wage rates in the geographical region in which the university is located. These rates are established by the U. S. Department of Labor.
- Negotiated -- Employees whose pay is negotiated for a period of time should be included under this group. In most cases, wage negotiation for these employees is done through collective bargaining.
- Other -- Employees who are not covered by the previous employee subcategories should be included under “Other.” At some universities these personnel are classified as “open-range.”

Student Employee: Students employed by the university, generally on a part-time basis. Student employment in most cases is considered a form of student financial assistance, which is funded by appropriated state funds or non-appropriated funds such as federal funds received through the College Work Study program. ALL student employment should be assigned to the functional program under which the employing organizational unit falls. As an example, a student employed as a custodial helper would be reflected under Operation and Maintenance of Physical Plant. Graduate students employed as teaching or research assistants should be shown as Faculty, not as student employees.

Wages and Miscellaneous Contracts: This category is the computed equivalent staff years from day laborers and other temporary employees. For example, an individual employed from an external agency such as a temporary office worker would be reported in this category. A day laborer hired to move boxes in stores also would be reported in this category. Short-term faculty contracts should be reported under Miscellaneous Contracts/Faculty.

STAFF YEARS

A staff year is a measure of staff effort over a 12-month period. For professional personnel (excluding those holding faculty appointments), civil service staff, and student employees, a staff year is defined as a person in a full-time position working for one year, including vacation. Part-time positions or those that are of less than a year’s duration should be counted as the appropriated portion of a staff year. For example, if the normal work week is 40 hours, a position requiring 20 hours work per week would be .5 staff years; a position requiring 40 hours per week for nine months would be .75 staff years. The university definition of normal work week should be used for staff year calculations.

For faculty appointments, one staff year is the equivalent of a full-time teaching load for 12 months including one-month vacation. There are two steps in determining the fraction of a full-time workload. Normally, the fraction of a workload is included in the faculty member’s contract. Each institution should employ its own definition of full- and part-time workloads. Definition of workloads for graduate assistants should be on approximately the same basis as regular faculty; for example, if a full-time faculty load is 12 credit hours per term, a graduate student teaching three hours would be .25 of a normal full-time workload.

The second step in determining staff years is to count the number of months an individual is on contract and multiply the workload fraction by the number of months worked. The resulting “staff months” figure is then divided by 12 to calculate staff years. Thus a professor teaching a normal full-time workload on a nine-month contract would be converted into staff years as follows:

$$\frac{1 \text{ full-time workload} \times 9 \text{ months}}{12 \text{ months}} = .75 \text{ staff years}$$

A lecturer teaching half-time on a 12-month contract would be converted to staff years as follows:

$$\frac{.5 \text{ full-time workload} \times 12 \text{ months}}{12 \text{ months}} = .5 \text{ staff years}$$

An instructor teaching a normal full-time workload for the academic year (nine months) plus the summer session (two months) would be converted to staff years as follows:

$$\frac{(1 \text{ full-time workload} \times 9 \text{ months}) + (1 \text{ full-time workload} \times 2 \text{ months})}{12 \text{ months}}$$

$$= 11 \text{ staff months or } .92 \text{ staff years}$$

For faculty who have assignments in addition to a full-time load (e.g., a professor paid extra to teach a course off-campus), an additional fraction of a staff year should be calculated for the extra assignment. The fraction of a staff year should be calculated based on the extra workload, not based on the extra salary. For example, if a professor teaches one extra course one semester and if the normal workload would be four courses per term, the staff year equivalent would be calculated as follows:

$$\frac{1.25 \text{ full-time workload} \times 4.5 \text{ months}}{12 \text{ months}} = (1 \text{ full-time workload} \times 4.5 \text{ months})$$

$$= 0.844 \text{ staff years}$$

Whenever possible, all staff years, including staff years produced through extra compensation payments, should be assigned to the appropriate faculty rank. If a determination of rank is not possible, staff years paid by extra compensation may be assigned to “miscellaneous contracts.”

In some cases, faculty may not be engaged in direct teaching activities. In these cases it may be more appropriate to measure workload in terms of hours worked per week. For example, if 40 hours per week would be considered a full-time assignment, 20 hours per week would be a half-time assignment. However, if hours per week are used they should be converted to staff years as follows:

$$20 \text{ hours work assignment per week} = \frac{.5 \times 9 \text{ months}}{12 \text{ months}} = .375 \text{ years}$$

$$30 \text{ hours work assignment per week} = \frac{.75 \times 9 \text{ months}}{12 \text{ months}} = .5625 \text{ years}$$

For students employed by the university on a part-time basis, the number of staff years should be determined by dividing the total number of hours worked in the year by all student employees by the institution's normal work week. The resulting number of equivalent work weeks would then be divided by 52 to determine the number of student staff years. For example, if 200 student employees were compensated based upon a total of 309,000 hours of work during the year and the institution's normal work week is 40 hours, a total of 148.6 student staff years would be reported.

Number of Student Staff Years =

$$\frac{\text{Total number of hours worked by student employees in a year (309,000)}}{\text{Number of Hours in an institution's normal work week (40)}}$$

Divided by 52 (weeks worked per year)

$$= 148.6 \text{ staff years}$$

SECTION E

STUDENT ENROLLMENT DEFINITIONS

The definitions to be used for completing all enrollment tables are listed below.

Degree/Certificate Credit Students: Students enrolled in courses for credit who are recognized by the institution as seeking a degree or formal award. This includes undergraduate students enrolled in vocational or occupational programs.

Continuing Professional Education Courses and Programs: Continuing professional education is defined as programs and courses designed specifically for individuals who have completed a professional degree (such as law, medicine, dentistry, or social work) and are pursuing additional training in their field of study.

Campus Enrollment: Enrollment at on-campus facilities (those facilities where state funds have been appropriated for construction of permanent facilities or at the legal address of the institution and off-campus facilities) and off-campus facilities (extension centers or sites outside of the confines of the institution where courses are offered as an organized program of the institution).

Fall Term Headcount Enrollment: The number of different individuals enrolled in certificate and degree credit instructional programs as of the Fall term census date. Students who are auditing course(s) and who have official registered and paid course-related fees are to be included.

Annual Student Credit Hours: Annual student credit hours (converted to semester hours, if necessary) are to be reported in total and by level of instruction.

Full-Time Equivalent Enrollment (FTE): The FTE enrollment is to be counted by student level of instruction based on the following definitions. For conversion of degree credit hours to FTE enrollment for a single term, quarter hours should not be converted to semester hours.

- Undergraduate Enrollment -- The statistical enrollment unit calculated by dividing all degree credit hours generated by undergraduate students for any term by 15.
- Graduate I Enrollment -- The statistical enrollment unit calculated by dividing all degree credit hours generated by Graduate I students for any term by 12.
- Graduate II Enrollment -- The statistical enrollment unit calculated by dividing all degree credit hours generated by Graduate II students for any term by 12.
- Professional Enrollment -- The statistical enrollment unit calculated by dividing all degree credit hours generated by professional students for any term by 12. For professional students not receiving credit hours, the unit should be calculated by adding the total number of full-time students to the sum of the appropriate fractional value of full-time load assigned to each part-time student.

Level of Instruction: Enrollment data should be classified according to levels of instruction, defined as follows:

- Lower Division (undergraduate) -- A student who has completed fewer than 60 semester hours (90 quarter hours). All students pursuing an associate degree should be classified as lower division students, regardless of the credit hours they have earned.
- Upper Division (undergraduate) -- A student who has completed at least 60 semester hours (90 quarter hours) or an unclassified (irregular or special) student who has not been admitted to the graduate division or to a professional college or school giving a post-baccalaureate degree.
- Graduate I -- A student holding a bona fide bachelor's degree who has been admitted to the graduate division, either as a candidate for a master's degree, an advanced degree or certificate, or as an unclassified graduate student.
- Graduate II -- A student holding a bona fide master's degree, or advanced degree or certificate beyond the master's degree, who has been admitted to a doctoral program. Also, a student holding a bona fide bachelor's degree and who has been admitted to a doctoral program if they have attained at least 30 semester credit hours toward the doctoral degree. Graduate II students can exist only in programs for which the institution offers a doctoral degree.
- Professional -- A student holding a bona fide bachelor's degree who has been admitted to a professional school either as a candidate for an advanced degree or certificate or as an unclassified graduate student. Students in post-professional specialty programs (e.g., residency programs in medicine) should not be included in enrollment counts. Professional fields include law, theology, medicine, dentistry, and veterinary medicine.

On-Campus Fall Term Day Enrollment: The enrollment of students who have a majority of their on-campus certificate and degree credit courses scheduled to begin between the hours of 7:00 a.m. and 4:50 p.m., Monday through Friday. To calculate FTE numbers, the total day credit hours generated by on-campus students by the appropriate student level division as specified in the FTE enrollment definitions (i.e., 15 for undergraduate, 12 for Graduate I, Professional, and Graduate II).

Home Study Students: Home study students are those students whose instructional materials are provided through various media with structured units of information, assigned exercise, and exams to measure achievements that, in turn, are submitted to the institution for evaluation, grading, and awarding of credit.

Cost Recovery Program Enrollment: Cost recovery programs are those instructional programs for which the student is charged tuition and fees that cover the cost of offering the program. The tuition and fee revenue from cost recovery programs are deposited into the University Income Fund.

Grant and Contract Program Enrollment: Grant and contract programs are those for which the student is not charged tuition or fees. Revenues for these programs are not deposited into the University Income Fund.

SECTION F

INSTRUCTIONS FOR OPERATIONS AND GRANTS TABLES

TABLE 1, 1A, AND 1B (SUMMARY OF OPERATIONS COSTS BY FUND)

For detailed descriptions of fund types, refer to Section B - Fund Definitions.

Table 1 (Summary of Operations Costs by Fund—All Funds) requires no manual entry of data. This table is a summary of Tables 1A (Detail of Operations Costs - Unrestricted) and 1B (Detail of Operations Costs - Restricted).

Total state appropriations should be equal to the actual appropriations made to the institution for the most recently completed fiscal year. Actual expenditure data from state appropriations are to be reported in the appropriate category. The difference between total state funds appropriations and funds actually expended should be reported on the line entitled, “Unexpended-Lapsed Funds”. University Income fund data reported should reflect actual expenditures for the given fiscal year. **Do not report Income Fund carry-over (revenue in excess of expenditures) as lapsed funds.**

The GASB 35 Implementation Guide requires that revenues and expenses be accrued and recognized in the period earned or incurred. Therefore, revenue and expenses for the summer academic term should be split between the two fiscal years, with appropriate amounts being recognized in the accounting period in which they are earned or incurred and become measurable.

Expenditures by functional program from State Appropriated and University Income Funds (Column 1) on Table 1A are linked to data entered on Table 3 – Detail of Operations Costs by Function. This column will be automatically updated after Table 3 is completed.

TABLE 2 (DETAIL OF OPERATIONS COSTS BY OBJECT)

Universities should use the object code definitions included in the State of Illinois Comptroller’s Uniform State Accounting System (CUSAS) to classify expenditures by object. In addition to object code definitions included in CUSAS, there is a separate line on this table to report each institution’s required contribution for the state’s group health insurance program.

Total state appropriations should be equal to the actual appropriations made to the institution for the most recently completed fiscal year. Actual expenditure data from state appropriations are to be reported in the appropriate category. The difference between total state funds appropriations and funds actually expended should be reported on the line entitled, “Unexpended-Lapsed Funds”. University Income fund data reported should reflect actual expenditures for the given fiscal year.

TABLE 3 (DETAIL OF OPERATIONS COSTS BY FUNCTION)

For detailed descriptions of functional program definitions, see Section C, (Functional Program Classification Structure and Definitions). Total state appropriations should be equal to the actual appropriations made to the institution for the most recently completed fiscal year.

Actual expenditure data from state appropriations are to be reported in the appropriate category. The difference between total state funds appropriations and funds actually expended should be reported on the line entitled, "Unexpended-Lapsed Funds". University Income fund data reported should reflect actual expenditures for the given fiscal year.

Academic Support -- Line 404 is a non-add informational detail line. This line should reflect annual expenditures for books, audio-visual materials, micro-text, periodicals, and binding costs.

Student Services -- Line 506, Financial Assistance, should include appropriated state funds required to match federal student aid programs such as the Perkins Loan Program. However, appropriated state funds required to match the Federal Work-Study Program should not be shown on this line. State matching and federal funds received through the Federal Work-Study Program should be reported with the functional programs to which the student employee has been assigned to support.

Operation and Maintenance of Physical Plant -- All funds used to support the operation and maintenance of the university's physical plant should be reported in this functional category. If some of the services are performed by non-university personnel on a contractual basis, report the expenditures under the appropriate sub-function. Operation and maintenance support for auxiliary enterprises and/or plant and facilities financed by the sale of revenue bonds also should be reported under Operation and Maintenance of Physical Plant. These costs should be excluded from the Independent Operations function.

Facility lease and rental payments should be reported on line 714. In the case of a lease-purchase contract for facilities, the lease payments for a fiscal year will be reported on line 714 as rental payments until the contract term is completed with the transfer of the property title to the institution, or until such time as the contract is otherwise terminated.

Repair and Maintenance costs (line 704) are to be differentiated from Permanent Improvements (line 710). See Section C for further definition of terms.

Utility Production expense (line 706) should include only the direct cost of utilities purchased. This line is the sum of line 707 (reflecting direct utility costs for all university space, including auxiliary enterprises, but excluding costs associated with leased or rental space acquired under contract from an external party) and line 708 (including all direct and separate payments for utility services for utility services purchased when these payments are not included in the rental payments).

The direct cost of utilities should include the costs of primary fuel sources purchased, such as water, coal, natural gas, or fuel oil that may be used to produce steam heat or electricity. Personnel and support costs for operating a university steam heating plant or electrical generating plan should be reported on line 709 as Utility Support.

Line 716, O&M Support of Auxiliary Enterprises, is a "non-add" line and is the sum of line 717 (the amount of direct payments for utilities purchased on behalf of or by auxiliary enterprises) and line 718 (all other O&M support costs for auxiliary enterprises).

Line 903, Contribution to CMS for Group Health Insurance, and Line 904, Medicare, should be reported independently of other functional areas. Do not allocate these costs across other functions.

TABLE 3-A (DETAIL OF ACADEMIC AND ADMINISTRATIVE COMPUTING COSTS)

Table 3-A is intended to capture the allocations of identifiable academic and administrative computing costs across the various function and sub-function expenditures reported on Table 3. These costs should also be included within the expenditure data reported on Table 3. It is understood that some computing-related costs may be embedded within individual department budgets and not easily identifiable, thus Table 3A needs only to include those academic and administrative computing costs that are centrally accounted for by the institution.

TABLE 4 (DETAIL OF STAFF EARNINGS)

See Section D for definitions of employee classifications.

Staff earnings associated with sick leave or vacation leave payout at termination of employment should be included in this table.

Graduate Assistants should be reported on the “non-add” line under each function. This count should be included in the Faculty total count.

For students employed under the College Work-Study (CWS) Program, which involves a combination of federal funds and state appropriated or institutional matching funds, staff earnings (and the associated staff requirements) for student employees are to be reported in the appropriate functional category as follows:

- If the state appropriated or institutional funds matching requirement for the CWS program is paid to students from the personal services line, the staff earnings associated with that support should be included in the State Appropriated and University Income Funds column.
- If the state appropriated or institutional funds matching requirement for the CWS program is paid to students from the awards and grants line (either as a direct payment or as a reimbursement for expenditures made from a separate non-appropriated account), the staff earnings (and associated staff requirements) should be reported in the Other Non-Appropriated Funds column.

TABLE 5 (DETAIL OF STAFF REQUIREMENTS)

Staff requirements are to be reported in terms of a “staff year”. See section D for definitions and procedures for calculating staff years. Staff requirements also should be reported using the same guidelines for reporting staff earnings on Table 4.

TABLE 6 (ENERGY USAGE AND COSTS)

Usage data (Column 1) should be entered in whole numbers and expressed in the terms indicated, i.e., coal in tons, fuel oil in gallons, natural gas in therms, etc. For example, therms of natural gas would be reported as 10,200, not 10.2. Electricity usage should be expressed in megawatt hours (1,000 kilowatt hours equals one megawatt hour). Usage of water and sewerage should be expressed in millions of cubic feet (MMCF). Only expenditures, or costs, (Column 2) should be entered in thousands of dollars. On Line 3, Column 7, please indicate the average annual heating value (BTUs) generated by one ton of coal. This generally ranges between 21,000,000 and 26,000,000 BTUs per ton, depending on the grade or quality of coal burned.

All space data should be reported as actual gross square feet (not in thousands of gross square feet) according to the appropriate types designated on lines 13 through 18. Line 14, Non-Residential Total, should include all non-residential space, including auxiliary enterprise, bond revenue financed facilities, other facilities not supported with state funds, and space rented with non-state funds. Line 15, Non-Residential Space Attributable to Auxiliary Enterprises, should show the gross square feet of all independent or auxiliary facilities included on Line 14. Other Non-Residential Space not supported with state funds should be shown on line 16. This could include facilities, the rental or operations and maintenance costs of which are supported with outside grants, contracts, patient revenues, etc. Since it is used only as distinguishing information, Lines 15 and 16 are “non-add” lines.

Line 17, Space Rented with State Funds, is intended to designate the total gross square feet of space that is leased or rented with state funds by the institution under a specific contractual arrangement with an external party. Expenditures for such rental space should be reported on Table 3 under Operations and Maintenance of Physical Plant (Rental of Space, Line 714).

Formulae calculate the remaining cells.

TABLE 7 (STUDENT ENROLLMENTS AND CREDIT HOURS)

See Section E for student enrollment definitions.

Fall Term FTE and headcount enrollments and annual credit hour enrollments are to be reported on Table 7. Enrollments are reported by level of instruction and location.

All enrollment data reported on Table 7 should be the result of the census date used in the Illinois Board of Higher Education Fall Term Enrollment Survey. A definition of the census date is included in the glossary of data elements for the Fall Enrollment Survey.

Students enrolled in any professional continuing education courses and programs are to be excluded from these tables.

TABLE 8 – UNIVERSITY INCOME FUND

Deferred income should be included in the appropriate lines as revenue recognized in the fiscal year in which it is earned.

Line 1 should reflect the actual Income Fund balance on hand as of June 30 preceding the fiscal year for which data is being reported. Line 2, Net Accounts Receivable, should show revenue earned during the preceding fiscal year but not deposited as of June 30 of that year; an example would be delayed ISAC payments.

Line 3, Deferred Income, reflects deposits reported on Line 1 that were collected during the prior fiscal year but not earned during that fiscal year. This amount will be deducted from the University Income Fund balance reported on Line 1 in order to calculate the carryover balance on Line 5.

Line 4, Lapse Period Expenditures, should reflect Income Fund expenditures between July 1 and August 30 for the prior fiscal year.

Line 5, Carryover Balance, is the accrued Universities Income Fund balance available at the beginning of the fiscal year, after the adjustments are made on Lines 2, 3, and 4 to the June 30th Income Fund balance reported on Line 1.

Line 6, Tuition Revenues, is the accrued tuition income for the fiscal year. The amount reported on this line should be equal to the total tuition revenue reported on Line 1 of Table 10A.

Total revenues from self-supporting financial guideline activities should be reported on Line 7. Revenues reported on this line should equal total revenues reported on Line 26 of Table 9. These revenues include those amounts collected for self-supporting entities and activities and deposited into the Universities Income Fund in accordance with financial guidelines adopted by the Legislative Audit Commission (LAC).

Other revenues from activities not considered as self-supporting but which must be reported under the conditions of the guidelines should be reported on Line 8. These would include library fines, late fees, application fees, computer access and support fees, and under certain conditions specific by the guidelines, revenues such as federal indirect cost reimbursements, and investment income.

Line 9, Cost Recovery Programs, should reflect total tuition revenues from cost recovery programs for those institutions participating in cost recovery program offerings.

Line 13, Refunds, is the portion of tuition revenue used for refund payments to students that is not required to be deposited in the Universities Income Fund.

Line 14, Adjustment for Uncollectible Receivables, should reflect the amount of outstanding accounts receivable written off as uncollectible pursuant to applicable statutes and subject to the approval of the Illinois Attorney General. The amounts reported on this line do not represent an accounting reserve or allowance for bad debts, or an auditor's or institution's estimate of the uncollectible portion of outstanding accounts receivable.

Line 15, Total Income Fund Revenues Available, represents the sum of lines 5, 6, 7, 8 and 9 and the deductions on lines 10, 13, and 14, if applicable. Line 16, Adjustment for Allocations to Other State Agencies, represents the amount of income funds dedicated to a specific purpose other than university operations and grants. For example, unemployment insurance reimbursements payable from Universities Income Funds made to the Department of Employment Security and payments to the Audit Expense Fund should be shown on this line. Amounts reported on Line 16 will be deducted from the Total Income Fund Revenues Available shown on Line 15 to determine Net Income Fund Revenues Available on Line 17.

Total Income Fund Expenditures should be reported on Line 18. The carry-over balance is the difference between the Net Income Fund Revenues Available on Line 17 and the Total Income Fund Expenditures reported on Line 18.

TABLE 9 – ADJUSTMENTS TO UNIVERSITIES INCOME FUND BASED ON IMPLEMENTATION OF FINANCIAL GUIDELINES

Table 9 is no longer required as of FY2004.

TABLES 10A AND 10B – TUITION INCOME

Tables 10A and 10B are no longer required as of FY2004.

TABLE 11, 11A, AND 11B (SUMMARY OF OPERATIONS COSTS BY FUND AND BY OBJECT)

For detailed descriptions of fund types, refer to Section B - Fund Definitions.

Table 11 (Summary of Operations Costs by Fund—All Funds) requires no manual entry of data. This table is a summary of Tables 11A (Detail of Operations Costs - Unrestricted) and 11B (Detail of Operations Costs - Restricted).

Universities should use the object code definitions included in the State of Illinois Comptroller's Uniform State Accounting System (CUSAS) to classify expenditures by object. In addition to object code definitions included in CUSAS, there is a separate line on this table to report each institution's required contribution for the state's group health insurance program.

TABLE 12 (SUMMARY OF REVENUES AND EXPENDITURES BY SOURCE)

New lines (1100 – 1102) have been added to this table for institutions to report Indirect Cost Recovery Funds separately. Please make sure that expenditures in total match other tables included in this submission. Indirect Cost Recovery Funds should be reported in the "Other/Indirect Cost Recovery" column on Tables 1, 1A, 1B, 11, 11A, and 11B.

APPENDIX A

OPERATIONS AND GRANTS TABLES

**ILLINOIS PUBLIC UNIVERSITIES
OPERATIONS AND GRANTS**

HISTORICAL COST, STAFF, AND ENROLLMENT DATA

Fiscal Year:

Institution:

FICE Code:

TABLE 1 - A
0
DETAIL OF OPERATIONS COSTS BY FUNDS
FISCAL YEAR
0
UNRESTRICTED FUNDS

	1	2	3	4	5	6	7	8	9	10	11
	State Approp. and University Income Funds	Non-Appropriated Grants and Contracts			Private Gifts, Grants & Contracts	Endowment Income	Sales & Service Auxiliary	Sales & Service Educ. Depts.	Sales & Service Hospitals	Other/Indirect Cost Recovery	Total
(in thousands of \$)		Local	State	Federal							
001 INSTRUCTION	\$ -										\$ -
002 ORGANIZED RESEARCH	-										-
003 PUBLIC SERVICE	-										-
004 ACADEMIC SUPPORT	-										-
005 STUDENT SERVICES	-										-
006 INSTITUTIONAL SUPPORT	-										-
007 O&M OF PHYSICAL PLANT	-										-
008 INDEPENDENT OPERATIONS	-										-
009 REFUNDS	-										-
010 UNEXPENDED/LAPSED FUNDS	-										-
011 CMS GROUP HEALTH INSURANCE	-										-
012 FICA/MEDICARE	-										-
099 TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

100 TOTAL:	\$ -
101 GENERAL REVENUE FUNDS	_____
102 EDUCATION ASSISTANCE FUND	_____
103 UNIVERSITY INCOME FUND	_____
104 OTHER APPROPRIATED FUNDS	_____
105 OTHER APPROPRIATED FUNDS	_____
106 OTHER APPROPRIATED FUNDS	_____

TABLE 2
0
DETAIL OF OPERATIONS COSTS BY OBJECT
FISCAL YEAR
0

		1	2	3
		State	Other	
		Appropriated	Non-	All
		and University	Appropriated	Funds
		Income Funds	Funds	
<i>(in thousands of \$)</i>				
001	PERSONAL SERVICES	\$ -	\$ -	\$ -
003	MEDICARE	-	-	-
004	CONTRACTUAL SERVICES	-	-	-
005	TRAVEL	-	-	-
006	COMMODITIES	-	-	-
007	EQUIPMENT	-	-	-
008	AWARDS AND GRANTS	-	-	-
009	TELECOMMUNICATIONS SERVICES	-	-	-
010	OPERATION OF AUTOMOTIVE EQUIPMENT	-	-	-
011	ELECTRONIC DATA PROCESSING	-	-	-
012	PERMANENT IMPROVEMENTS	-	-	-
013	REFUNDS	-	-	-
014	UNEXPENDED-LAPSED FUNDS	-	-	-
015	CMS GROUP HEALTH INSURANCE	-	-	-
016	ALL OTHER	-	-	-
017	Fire Protection			-
018	Workers Compensation			-
019	Hospital Medical Services, Appliances			-
020	Student Loan Matching Funds			-
021	County Board Matching Program			-
022	Ext. Service Agriculture and Home Economics			-
023	Illinois Fire Service Institute			-
024	Office of Real Estate Research			-
025	SIU Collegiate Common Market			-
026	Materials Technology Center			-
027	Rural Health			-
028	Debt Retirement			-
029	License Plates			-
030	Other			-
099	TOTAL EXPENDITURES BY OBJECT	\$ -	\$ -	\$ -

TABLE 3
0
DETAIL OF OPERATIONS COSTS BY FUNCTION
FISCAL YEAR
0

	1	2	3
	State	Other	All
	Appropriated	Non-	Funds
	and University	Appropriated	Funds
	Income Funds	Funds	Funds
(in thousands of \$)			
101 <u>INSTRUCTIONAL PROGRAMS</u>	\$ -	\$ -	\$ -
102 General Academic Instruction (Degree-Related)			-
103 Vocational/Technical Instruction (Degree-Related)			-
104 Requisite/Preparatory/Remedial Instruction (Non-Degree)			-
105 Departmental Research			-
106 Admissions, Registration, and Records			-
107 Support for Instructional Programs	-	-	-
108 <i>Audio-Visual Services</i>			-
109 <i>Instructional Computing Support</i>			-
110 <i>Departmental Administration and Personnel Development</i>			-
111 <i>Course and Curriculum Development</i>			-
201 <u>ORGANIZED RESEARCH</u>	-	-	-
202 Institutes and Research Centers			-
203 Individual or Project Research			-
204 Laboratory Schools			-
205 Support for Organized Research			-
301 <u>PUBLIC SERVICE</u>	-	-	-
302 Direct Patient Care			-
303 Community Education			-
304 Public Broadcast Services			-
305 Community Services			-
306 Cooperative Extension Services			-
307 Support for Public Service Programs			-
401 <u>ACADEMIC SUPPORT</u>	-	-	-
402 Academic Administration			-
403 Library Services			-
404 <i>Library Materials Expenditures (Non-Add)</i>			-
407 Museums and Galleries			-
408 Hospital and Patient Services			-
409 Academic Support Not Elsewhere Classified			-

TABLE 3
0
DETAIL OF OPERATIONS COSTS BY FUNCTION
FISCAL YEAR
0

(in thousands of \$)	1 State Appropriated and University Income Funds	2 Other Non- Appropriated Funds	3 All Funds
501 <u>STUDENT SERVICES</u>	-	-	-
502 Social and Cultural Development			-
503 Student Health/Medical Services			-
504 Counseling and Career Services			-
505 Financial Aid Administration			-
506 Financial Assistance			-
507 Intercollegiate Athletics			-
508 Student Services Administration			-
601 <u>INSTITUTIONAL SUPPORT</u>	-	-	-
602 Executive Management			-
603 Financial Management and Operations			-
604 General Administrative and Logistical Services			-
605 Faculty and Staff Auxiliary Services			-
606 Public Relations/Development			-
701 <u>O&M OF PHYSICAL PLANT</u>	-	-	-
702 Superintendence			-
703 Custodial			-
704 Repairs/Maintenance			-
705 Grounds Maintenance			-
706 Utility Production	-	-	-
707 <i>University Space</i>			-
708 <i>Rental Space</i>			-
709 Utility Support			-
710 Permanent Improvements			-
711 Security			-
712 Fire Protection			-
713 Transportation			-
714 Rental of Space			-
715 Other O&M Activities			-
716 O&M Support of Auxiliary Enterprises (non-add)	-	-	-
717 <i>Direct Utilities (non-add)</i>			-
718 <i>Other Aux. Enterprises (non-add)</i>			-
801 <u>INDEPENDENT OPERATIONS</u>	-	-	-
802 Housing Services			-
803 Food Services			-
804 Retail Services and Concessions			-
805 Student Unions and Centers			-
806 Specialized Services			-
807 Other Independent Operations			-
901 REFUNDS			-

TABLE 3
0
DETAIL OF OPERATIONS COSTS BY FUNCTION
FISCAL YEAR
0

	1 State Appropriated and University Income Funds	2 Other Non- Appropriated Funds	3 All Funds
<u>(in thousands of \$)</u>			
902 UNEXPENDED-LAPSED FUNDS			-
903 CONTRIBUTION TO CMS GROUP HEALTH INSURANCE			-
904 MEDICARE			-
999 TOTAL OPERATIONS COST BY FUNCTION	\$ -	\$ -	\$ -

TABLE 3 - A
0
DETAIL OF ACADEMIC AND ADMINISTRATIVE COMPUTING COSTS
FISCAL YEAR
0

	1 State Appropriated and University Income Funds	2 Other Non- Appropriated Funds	3 All Funds
(in thousands of \$)			
101 <u>INSTRUCTIONAL PROGRAMS</u>	\$ -	\$ -	\$ -
102 General Academic Instruction (Degree-Related)			-
103 Vocational/Technical Instruction (Degree-Related)			-
104 Requisite/Preparatory/Remedial Instruction (Non-Degree)			-
105 Departmental Research			-
106 Admissions, Registration, and Records			-
107 Support for Instructional Programs	-	-	-
108 <i>Audio-Visual Services</i>			-
109 <i>Instructional Computing Support</i>			-
110 <i>Departmental Administration and Personnel Development</i>			-
111 <i>Course and Curriculum Development</i>			-
201 <u>ORGANIZED RESEARCH</u>	-	-	-
202 Institutes and Research Centers			-
203 Individual or Project Research			-
204 Laboratory Schools			-
205 Support for Organized Research			-
301 <u>PUBLIC SERVICE</u>	-	-	-
302 Direct Patient Care			-
303 Community Education			-
304 Public Broadcast Services			-
305 Community Services			-
306 Cooperative Extension Services			-
307 Support for Public Service Programs			-
401 <u>ACADEMIC SUPPORT</u>	-	-	-
402 Academic Administration			-
403 Library Services			-
404 <i>Library Materials Expenditures (Non-Add)</i>			-
407 Museums and Galleries			-
408 Hospital and Patient Services			-
409 Academic Support Not Elsewhere Classified			-

TABLE 3 - A
0
DETAIL OF ACADEMIC AND ADMINISTRATIVE COMPUTING COSTS
FISCAL YEAR
0

(in thousands of \$)	1 State Appropriated and University Income Funds	2 Other Non- Appropriated Funds	3 All Funds
501 <u>STUDENT SERVICES</u>	-	-	-
502 Social and Cultural Development			-
503 Student Health/Medical Services			-
504 Counseling and Career Services			-
505 Financial Aid Administration			-
506 Financial Assistance			-
507 Intercollegiate Athletics			-
508 Student Services Administration			-
601 <u>INSTITUTIONAL SUPPORT</u>	-	-	-
602 Executive Management			-
603 Financial Management and Operations			-
604 General Administrative and Logistical Services			-
605 Faculty and Staff Auxiliary Services			-
606 Public Relations/Development			-
701 <u>O&M OF PHYSICAL PLANT</u>	-	-	-
702 Superintendence			-
703 Custodial			-
704 Repairs/Maintenance			-
705 Grounds Maintenance			-
706 Utility Production	-	-	-
707 <i>University Space</i>			-
708 <i>Rental Space</i>			-
709 Utility Support			-
710 Permanent Improvements			-
711 Security			-
712 Fire Protection			-
713 Transportation			-
714 Rental of Space			-
715 Other O&M Activities			-
716 O&M Support of Auxiliary Enterprises (non-add)	-	-	-
717 <i>Direct Utilities (non-add)</i>			-
718 <i>Other Aux. Enterprises (non-add)</i>			-
801 <u>INDEPENDENT OPERATIONS</u>	-	-	-
802 Housing Services			-
803 Food Services			-
804 Retail Services and Concessions			-
805 Student Unions and Centers			-
806 Specialized Services			-
807 Other Independent Operations			-
999 TOTAL OPERATIONS COST BY FUNCTION	\$ -	\$ -	\$ -

TABLE 4
0
DETAIL OF STAFF EARNINGS
FISCAL YEAR
0

(in thousands of \$)	1 State Appropriated and University Income Funds	2 Other Non- Appropriated Funds	3 All Funds
101 INSTRUCTION	-	-	-
102 Administrative			-
103 Other Professional			-
104 Faculty			-
111 Graduate Assistants*			-
113 Civil Service			-
118 Student Employees			-
119 Wages/Miscellaneous Contracts			-
201 ORGANIZED RESEARCH	-	-	-
202 Administrative			-
203 Other Professional			-
204 Faculty			-
211 Graduate Assistants*			-
213 Civil Service			-
218 Student Employees			-
219 Wages/Miscellaneous Contracts			-
301 PUBLIC SERVICE	-	-	-
302 Administrative			-
303 Other Professional			-
304 Faculty			-
311 Graduate Assistants*			-
313 Civil Service			-
318 Student Employees			-
319 Wages/Miscellaneous Contracts			-
401 ACADEMIC SUPPORT	-	-	-
402 Administrative			-
403 Other Professional			-
404 Faculty			-
411 Graduate Assistants*			-
413 Civil Service			-
418 Student Employees			-
419 Wages/Miscellaneous Contracts			-
501 STUDENT SERVICES	-	-	-
502 Administrative			-
503 Other Professional			-
504 Faculty			-
511 Graduate Assistants*			-
513 Civil Service			-
518 Student Employees			-
519 Wages/Miscellaneous Contracts			-

TABLE 4
0
DETAIL OF STAFF EARNINGS
FISCAL YEAR
0

<u>(in thousands of \$)</u>	1 State Appropriated and University Income Funds	2 Other Non- Appropriated Funds	3 All Funds
601 INSTITUTIONAL SUPPORT	-	-	-
602 Administrative			-
603 Other Professional			-
604 Faculty			-
611 <i>Graduate Assistants*</i>			
613 Civil Service			-
618 Student Employees			-
619 Wages/Miscellaneous Contracts			-
701 O&M OF PHYSICAL PLANT	-	-	-
702 Administrative			-
703 Other Professional			-
704 Faculty			-
711 <i>Graduate Assistants*</i>			
713 Civil Service			-
718 Student Employees			-
719 Wages/Miscellaneous Contracts			-
801 INDEPENDENT OPERATIONS	-	-	-
802 Administrative			-
803 Other Professional			-
804 Faculty			-
811 <i>Graduate Assistants*</i>			
813 Civil Service			-
818 Student Employees			-
819 Wages/Miscellaneous Contracts			-
901 TOTAL	-	-	-
902 Administrative	-	-	-
903 Other Professional	-	-	-
904 Faculty	-	-	-
911 <i>Graduate Assistants*</i>			
913 Civil Service	-	-	-
918 Student Employees	-	-	-
919 Wages/Miscellaneous Contracts	-	-	-

* Graduate Students are "non-add". Counts should be included in Faculty Total.

TABLE 5
0
DETAIL OF STAFF REQUIREMENTS
FISCAL YEAR
0

	1 State Appropriated and University Income Funds	2 Other Non- Appropriated Funds	3 All Funds
101 INSTRUCTION	-	-	-
102 Administrative			-
103 Other Professional			-
104 Faculty			-
111 Graduate Assistants*			-
113 Civil Service			-
118 Student Employees			-
119 Wages/Miscellaneous Contracts			-
201 ORGANIZED RESEARCH	-	-	-
202 Administrative			-
203 Other Professional			-
204 Faculty			-
211 Graduate Assistants*			-
213 Civil Service			-
218 Student Employees			-
219 Wages/Miscellaneous Contracts			-
301 PUBLIC SERVICE	-	-	-
302 Administrative			-
303 Other Professional			-
304 Faculty			-
311 Graduate Assistants*			-
313 Civil Service			-
318 Student Employees			-
319 Wages/Miscellaneous Contracts			-
401 ACADEMIC SUPPORT	-	-	-
402 Administrative			-
403 Other Professional			-
404 Faculty			-
411 Graduate Assistants*			-
413 Civil Service			-
418 Student Employees			-
419 Wages/Miscellaneous Contracts			-
501 STUDENT SERVICES	-	-	-
502 Administrative			-
503 Other Professional			-
504 Faculty			-
511 Graduate Assistants*			-
513 Civil Service			-
518 Student Employees			-
519 Wages/Miscellaneous Contracts			-

TABLE 5
0
DETAIL OF STAFF REQUIREMENTS
FISCAL YEAR
0

	1 State Appropriated and University Income Funds	2 Other Non- Appropriated Funds	3 All Funds
601 INSTITUTIONAL SUPPORT	-	-	-
602 Administrative			-
603 Other Professional			-
604 Faculty			-
611 Graduate Assistants*			-
613 Civil Service			-
618 Student Employees			-
619 Wages/Miscellaneous Contracts			-
701 O&M OF PHYSICAL PLANT	-	-	-
702 Administrative			-
703 Other Professional			-
704 Faculty			-
711 Graduate Assistants*			-
713 Civil Service			-
718 Student Employees			-
719 Wages/Miscellaneous Contracts			-
801 INDEPENDENT OPERATIONS	-	-	-
802 Administrative			-
803 Other Professional			-
804 Faculty			-
811 Graduate Assistants*			-
813 Civil Service			-
818 Student Employees			-
819 Wages/Miscellaneous Contracts			-
901 TOTAL	-	-	-
902 Administrative	-	-	-
903 Other Professional	-	-	-
904 Faculty	-	-	-
911 Graduate Assistants*			-
913 Civil Service	-	-	-
918 Student Employees	-	-	-
919 Wages/Miscellaneous Contracts	-	-	-

* Graduate Students are "non-add". Counts should be included in Faculty Total.

TABLE 6
0
ENERGY USAGE AND UTILITY COSTS
0

		1	2	3	4	5	6	7
		Usage	Cost (in thousands)	Convert BTU	Cost per Measure	Cost per Sq. Ft	BTUs per *Sq. Ft	Avg Annual Heating Value
<u>WATER & SEWER</u>								
006	005	Water (Millions of Cubic Feet)	-	-	0	0		
006	006	Sewer (Millions of Cubic Feet)	-	-	0	0		
<u>ENERGY USAGE AND COSTS</u>								
006	001	Natural Gas (Therms)	-	0	0	0	0	
006	002	Electricity (Megawatt Hours)	-	-	0	0	0	
006	008	Propane Gas (Gallons)	-	-	0	0	0	
006	007	Steam (1000 lbs.)	-	-	0	0	0	
<u>FUEL OIL:</u>								
06A	010	Gallons of #1 (Diesel Fuel)	-	-	0	0	0	
06A	011	Gallons of #2 Fuel Oil	-	-	0	0	0	
06A	012	Gallons of #6 Fuel Oil	-	-	0	0	0	
006	004	Total Fuel Oil	-	-	0	0	0	
006	003	COAL (TONS)**	-	-	0	0	0	0

		<u>SPACE BY TYPE (GROSS SQUARE FEET)</u>	
06B	013	Residential	-
06B	014	Non-Residential Total	-
06B	015	<i>Non-Residential Space Attributable to Auxiliary Enterprises***</i>	-
06B	016	<i>Other Non-Residential Space Not Supported by State Funds***</i>	-
06B	017	Space Rented with State Funds	-
06B	018	Residential, Non-Residential and Space Rented with State Funds	-

* BTU per sq. ft. in thousands

** The Average Annual Heating Value generated by one ton of coal generally ranges between 21,000,000 and 26,000,000 BTU's, depending on the grade or quality of coal burned.

*** Lines are non-add

TABLE 8
0
UNIVERSITY INCOME FUND
FISCAL YEAR
0

(in thousands of dollars)

	1
001 UNIVERSITY INCOME FUND BALANCE	
002 NET ACCOUNTS RECEIVABLE	
003 (DEFERRED INCOME)	
004 (LAPSE PERIOD EXPENDITURES)	
005 CARRY-OVER BALANCE	-
006 TUITION REVENUES	
007 SELF-SUPPORTING LAC ACTIVITIES	
008 MISC. REVENUES/OTHER LAC ACTIVITIES	
009 COST RECOVERY PROGRAMS	
010 DEBT SERVICE RETENTION	-
011 (OPERATIONS)	
012 (DEBT SERVICE)	
013 (REFUNDS)	
014 (ADJUSTMENT FOR UNCOLLECTIBLE RECEIVABLES)	
015 TOTAL INCOME FUND REVENUES AVAILABLE	-
016 (ADJUSTMENT FOR ALLOCATION TO OTHER STATE AGENCIES)	
017 NET INCOME FUND REVENUES AVAILABLE	-
018 TOTAL INCOME FUND EXPENDITURES	
019 CARRY-OVER BALANCE TO NEXT YEAR	\$ -

TABLE 11
0
SUMMARY OF OPERATIONS COSTS BY FUND AND BY OBJECT
FISCAL YEAR
0
ALL FUNDS

	1	2	3	4	5	6	7	8	9	10	11
	State Approp. and University Income Funds	Non-Appropriated Grants and Contracts			Private Gifts, Grants & Contracts	Endowment Income	Sales & Service Auxiliary	Sales & Service Educ. Depts.	Sales & Service Hospitals	Other/Indirect Cost Recovery	Total
(in thousands of \$)	Local	State	Federal								
001 PERSONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
003 MEDICARE	-	-	-	-	-	-	-	-	-	-	-
004 CONTRACTUAL SERVICES	-	-	-	-	-	-	-	-	-	-	-
005 TRAVEL	-	-	-	-	-	-	-	-	-	-	-
006 COMMODITIES	-	-	-	-	-	-	-	-	-	-	-
007 EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-
008 AWARDS AND GRANTS	-	-	-	-	-	-	-	-	-	-	-
009 TELECOMMUNICATIONS	-	-	-	-	-	-	-	-	-	-	-
010 OPERATION OF AUTO	-	-	-	-	-	-	-	-	-	-	-
011 ELECTRONIC DATA PROCESSING	-	-	-	-	-	-	-	-	-	-	-
012 PERMANENT IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-
013 REFUNDS	-	-	-	-	-	-	-	-	-	-	-
014 UNEXPENDED/LAPSED FUNDS	-	-	-	-	-	-	-	-	-	-	-
015 CMS HEALTH INSURANCE	-	-	-	-	-	-	-	-	-	-	-
016 OTHER*	-	-	-	-	-	-	-	-	-	-	-
099 TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

* Includes expenditures for fire protection, workers compensation, hospital medical services, student loan matching funds, county board matching programs, extension service and home economics, Illinois Fire Science Institute, Collegiate Common Market, Materials Technical Center, Rural Health and indirect cost recovery.

TABLE 11 - A
0
DETAIL OF OPERATIONS COSTS BY FUND AND BY OBJECT
FISCAL YEAR
0
UNRESTRICTED FUNDS

	1	2	3	4	5	6	7	8	9	10	11
	State Approp. and University Income Funds	Non-Appropriated Grants and Contracts			Private Gifts, Grants & Contracts	Endowment Income	Sales & Service Auxiliary	Sales & Service Educ. Depts.	Sales & Service Hospitals	Other/Indirect Cost Recovery	Total
(in thousands of \$)		Local	State	Federal							
001 PERSONAL SERVICES											\$ -
003 MEDICARE											-
004 CONTRACTUAL SERVICES											-
005 TRAVEL											-
006 COMMODITIES											-
007 EQUIPMENT											-
008 AWARDS AND GRANTS											-
009 TELECOMMUNICATIONS											-
010 OPERATION OF AUTO											-
011 ELECTRONIC DATA PROCESSING											-
012 PERMANENT IMPROVEMENTS											-
013 REFUNDS											-
014 UNEXPENDED/LAPSED FUNDS											-
015 CMS HEALTH INSURANCE											-
016 OTHER*											-
099 TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

* Includes expenditures for fire protection, workers compensation, hospital medical services, student loan matching funds, county board matching programs, extension service and home economics, Illinois Fire Science Institute, Collegiate Common Market, Materials Technical Center, Rural Health and indirect cost recovery.

TABLE 11 - B
0
DETAIL OF OPERATIONS COSTS BY FUND AND BY OBJECT
FISCAL YEAR
0
RESTRICTED FUNDS

	1	2	3	4	5	6	7	8	9	10
	Non-Appropriated Grants and Contracts			Private Gifts, Grants & Contracts	Endowment Income	Sales & Service Auxiliary	Sales & Service Educ. Depts.	Sales & Service Hospitals	Other/Indirect Cost Recovery	Total
(in thousands of \$)	Local	State	Federal	Contracts	Income	Auxiliary	Educ. Depts.	Hospitals	Recovery	Total
001 PERSONAL SERVICES										\$ -
003 MEDICARE										-
004 CONTRACTUAL SERVICES										-
005 TRAVEL										-
006 COMMODITIES										-
007 EQUIPMENT										-
008 AWARDS AND GRANTS										-
009 TELECOMMUNICATIONS										-
010 OPERATION OF AUTO										-
011 ELECTRONIC DATA PROCESSING										-
012 PERMANENT IMPROVEMENTS										-
013 REFUNDS										-
014 UNEXPENDED/LAPSED FUNDS										-
015 CMS HEALTH INSURANCE										-
016 OTHER*										-
099 TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

* Includes expenditures for fire protection, workers compensation, hospital medical services, student loan matching funds, county board matching programs, extension service and home economics, Illinois Fire Science Institute, Collegiate Common Market, Materials Technical Center, Rural Health and indirect cost recovery.

HISTORICAL COST, STAFF, AND ENROLLMENT DATA
EDIT CHECKS
FISCAL YEAR
0

	Data Check	Difference	Error Message
<u>Expenditures by Fund</u>			
State Appropriated and University Income Fund	OK		
	OK		
Gov. Grants and Contracts-Federal Sources	OK		
	OK		
Gov. Grants and Contracts-Other Sources	OK		
	OK		
Private Gifts, Grants, and Contracts	OK		
	OK		
Endowment Income	OK		
	OK		
Sales/Service-Auxiliary	OK		
	OK		
Sales/Service-Educational Departments	OK		
	OK		
Sales/Service-Hospitals	OK		
	OK		
Other/Indirect Cost Recovery	OK		
	OK		
<u>Expenditures by Function (All Funds)</u>			
Instruction	OK		
Organized Research	OK		
Public Service	OK		
Academic Support	OK		
Student Services	OK		
Institutional Support	OK		
Operation & Maintenance	OK		
Independent Operations	OK		
Refunds	OK		
Unexpended/Lapsed Funds	OK		
CSM Group Health Insurance Contribution	OK		
Medicare	OK		
Total	OK		

HISTORICAL COST, STAFF, AND ENROLLMENT DATA
EDIT CHECKS
FISCAL YEAR
0

	Data Check	Difference	Error Message
<u>Expenditures by Object (All Funds)</u>			
Personal Services	OK		
Medicare	OK		
Contractual Services	OK		
Travel	OK		
Commodities	OK		
Equipment	OK		
Awards and Grants	OK		
Telecommunications	OK		
Operation of Auto Equipment	OK		
Electronic Data Processing	OK		
Permanent Improvements	OK		
Refunds	OK		
Unexpended/Lapsed Funds	OK		
Contribution to CMS Group Health Insurance	OK		
Other	OK		
Total	OK		
<u>Income Fund</u>			
Beginning of Year Balance	OK		
Total Expenditures	OK		
Carry-Over/Balance	OK		
<u>Energy and Space</u>			
Coal usage requires coal factor	OK		
Gross Sq. Footage Required	Data Error		

APPENDIX B
UNIVERSITY FICE CODES

FICE CODEINSTITUTION

001694	Chicago State University
001674	Eastern Illinois University
009145	Governors State University
001692	Illinois State University
001693	Northeastern Illinois University
001737	Northern Illinois University
001758	S I U - Carbondale
001759	S I U - Edwardsville
301759	S I U - Sch of Dental Medicine
301758	S I U - School of Medicine
308237	S I U - System Office
001776	U of I - Chicago
009333	U of I - Springfield
408001	U of I - Univ. Administration
001775	U of I - Urbana/Champaign
001780	Western Illinois University