

Series 22 Data Entry Instructions

Institutions complete the Series 22 (also known as Uniform Reporting) to report direct revenues and expenditures by department level. Direct revenues and expenditures attributable to each academic department will then be allocated back to each course by using a pro rata method.

The Series 22 should be submitted to ADHE by September 21st Please email completed spreadsheets to Sarah Cox (Sarah.Cox@adhe.edu).

Data Entry

All data will be entered using the attached Excel spreadsheet templates.

Series 22 Form Instructions

Please enter your school code, institution name, department code, and department name on each sheet.

- A. Entering Direct Expenditure (Unrestricted and Restricted Educational and General) data**
Open on the "Series 22-1" template. Rename each sheet to reflect the department code and department name for the data being entered on that sheet. Copy sheets to the end of the workbook for each department at your institution. Your submitted workbook should contain a sheet for each department.
- B. Entering Direct Revenue (Unrestricted and Restricted Educational and General) data**
Open on the "Series 22-2" template. Rename each sheet to reflect the department code and department name for the data being entered on that sheet. Copy sheets to the end of the workbook for each department at your institution. Your submitted workbook should contain a sheet for each department.

Below are more detailed instructions and explanations of the data fields. Particularly important is how the data you enter in the series 22 relates to the series 17 reports and the final outcome of the final documents that will be submitted to the legislature.

UNIFORM REPORTING GUIDELINES

Institutions will report direct revenues and expenditures only to the department level. Direct revenues and expenditures attributable to each academic department will then be allocated back to the course level based on pro rata methods using either the course's faculty salary share of the total departmental faculty salaries, or the ratio of course SSCH to the departmental SSCH.

The Department of Higher Education will allocate indirect revenue and expenditures reported by institutions in the 17-Series (the 17-1 for revenue, and the 17-2 and 17-7 for expenditures) and for institution-wide support functions down to the course level based on the ratio of the course's SSCH production to total institutional SSCH. Once expenditures and revenues have been taken to the course level, total departmental and program costs can be constructed by identifying the producing department and program for the SSCH generated by each course.

The final report submitted to the Legislature will show revenues, expenditures, and state subsidy by academic department and program.

The total of current fund educational and general revenues and expenditures by department or program will equal the total current fund E&G revenues and expenditures of the institution.

Institutions will provide additional information as follows:

1. **Productivity by Program**. This data are collected through the SIS and include the number of declared majors; SSCH produced by level; and degrees, certificates or diplomas granted. Institutions will not be required to make additional reports on these data.
2. **Low Production Programs**. SIS data will be examined to identify undergraduate programs producing fewer than ten graduates annually, and graduate programs producing fewer than five graduates annually.

ADHE FORM 22-1
CURRENT FUNDS EDUCATIONAL & GENERAL EXPENDITURES
BY ACADEMIC DEPARTMENT
DEFINITIONS AND INSTRUCTIONS

GENERAL DEFINITIONS

CURRENT FUNDS EDUCATIONAL & GENERAL EXPENDITURES - These expenditures represent the costs incurred for goods and services used in the conduct of an institution's operations, and include unrestricted and restricted educational and general expenditures for the support of academic programs.

ACADEMIC DEPARTMENT - ADHE approved organizational unit of instruction producing SSCH. Do **not** include organizational units, which do not produce SSCH.

INSTITUTIONAL ACCOUNT NUMBER - The account number, as recorded in the institutional accounting system, assigned by the institution to the instructional unit.

ADHE DEPARTMENT CODE - The appropriate instructional department code from the list supplied by ADHE.

UNRESTRICTED EDUCATIONAL AND GENERAL EXPENDITURES - Operating expenditures allocated to the department budget for any purpose deemed necessary by the institution's management. This category includes all "designated funds" (unrestricted funds that may be used only for those purposes designated by the institution's governing board). **Report in Column B.**

RESTRICTED EDUCATIONAL AND GENERAL EXPENDITURES - Operating expenditures from funds received by the institution from an external entity which specifies the purpose for which the funds are to be used and to which purpose the department's use is restricted. **Report in Column C.**

GENERAL INSTRUCTIONS

- Report for SSCH producing departments only.
- Report all amounts to the nearest dollar.
- Use accrual accounting.
- Report all current funds direct expenditures made by an academic department.
- Report actual expenditures consistent with the institutional year-end financial statement and ADHE 17-Series reports. Direct Expenditures **MUST** be less than what was reported on form 17-2, columns A and C.

ADHE FORM 22-1 LINE-BY-LINE INSTRUCTIONS

Data Entry Fields

Administrative Salary

Enter the gross salaries of administrative and clerical staff charged to the department budget other than extra help employees and student labor. **Include** the **non-teaching** portion of a salary split between administration and teaching (i.e. dept. chair). **Do not include teaching salaries.**

Extra Help

Enter the gross salaries of the Department's Extra Help.

Student Labor

Enter the gross salaries of the student labor charged to the department budget. **Do not include** any wages paid from student financial aid or work-study, which are not allocated directly to the department budget.

Fringe Benefits

Enter the sum of all fringe benefits for all employees charged to the department budget **except for those related to teaching salaries.**

In order to promote consistency, please include the following in your fringe benefit calculations: medical/dental plans, life insurance, other insurance, retirement plans, disability income protection, tuition plan/waiver for instructor and/or spouse and dependents, housing plans, social security taxes, unemployment compensation, worker's compensation, and other in-kind benefits.

Equipment

Enter all expenditures for equipment for the department.

Other Current Exp

Enter the other current expenditures including supplies and services, e.g., telephone, supplies, postage, maintenance contracts, etc.; travel, performance and any other departmental scholarships, fellowships, graduate assistantships (excluding teaching stipends), dean's office, and other expenditures. In reporting dean's office expenditures, prorate all costs of the academic dean's office, to which the department reports, in the same ratio as the department's SSCH production to the total SSCH produced by all departments reporting to that dean. In community and technical colleges, the expenditures of the division chairs' offices and of the chief academic and chief technical education officers would be allocated in a similar manner.

Department Research

Enter all costs associated with research budgeted at the departmental level.

Organized Activities

Enter all expenditures for organized activities related to the department which provide opportunities for students to gain practical experience, e.g., campus radio stations, farms, child care centers, etc.

ADHE FORM 22-2
CURRENT FUNDS EDUCATIONAL & GENERAL REVENUES
BY ACADEMIC DEPARTMENT
DEFINITIONS AND INSTRUCTIONS

GENERAL DEFINITIONS

CURRENT FUNDS EDUCATIONAL & GENERAL REVENUES - Income generated by the fulfillment of the primary purposes of colleges and universities: instruction, research, and public service.

ACADEMIC DEPARTMENT - ADHE approved organizational unit of instruction producing SSCH. Do not include organizational units which do not produce SSCH.

INSTITUTIONAL ACCOUNT NUMBER - The account number, as recorded in the institutional accounting system, assigned by the institution to the instructional unit.

ADHE DEPARTMENT CODE - The appropriate instructional department code from the list supplied by ADHE.

UNRESTRICTED EDUCATIONAL AND GENERAL REVENUES - Revenues that may be used for any purpose deemed necessary by the institution's management. This category includes all "designated funds" (unrestricted funds that may be used only for those purposes designated by the institution's governing board). **Report in column B.**

RESTRICTED EDUCATIONAL AND GENERAL REVENUES - Revenues received by the institution from an external entity which specifies the purpose for the funds and to which purpose the department's use of the funds is restricted. **Report in column C.**

GENERAL INSTRUCTIONS

- Report for SSCH producing departments only.
- Report all amounts to the nearest dollar.
- Use accrual accounting.
- Report all current funds direct revenues generated by an academic department.
- Report current funds revenues consistent with year-end financial statement and ADHE 17-Series reports.
- Report actual revenues consistent with the institutional year-end financial statement and ADHE 17-Series reports. Direct Revenue must be less than what is reported in columns A and C of the 17-1 report.

ADHE FORM 22-2 LINE-BY-LINE INSTRUCTIONS

Data Entry Fields

Tuition

Enter income from tuition only related to SSCH generated by the academic department.

Special Fees

Enter the total of special fees attributable to the department such as laboratory fees, etc.

Governmental Appropriations

Enter only those government appropriations attributable to the department received by or made available to the institution through acts of a legislative body or local taxing authority for operating purposes, **EXCLUDING STATE GENERAL REVENUE** and excluding governmental grants and contracts. Only include federal and local government appropriations.

Governmental Grants and Contracts

Enter in column B all unrestricted amounts received or made available for instructional purposes by grants, contracts, and cooperative agreements from governmental agencies for current operations of the academic department. Report in column C, to the extent expended, all amounts received or made available to the department for instructional purposes through restricted grants, contracts, and cooperative agreements.

Private Gifts, Grants and Contracts

Enter the income derived from private gifts, grants, and contracts with non-governmental organizations and individuals, including funds resulting from contracting for the furnishing of goods and services of an instructional nature, and that is directly attributable to the academic department. Report unrestricted revenue in column B and restricted revenue in column C.

Endowment Income

Enter the unrestricted income from endowment and similar funds that is directly attributable to the academic department in column B. Report the restricted income directly attributable to the academic department from endowment and similar funds to the extent expended for current operations in column C. Also, include in column C income from funds held in trust by others under irrevocable trusts.

Sales & Services: Educ. Activities

Enter the sales and services revenues related incidentally to the conduct of instruction that are directly attributable to the academic department. Include revenues of activities that exist to provide instructional and laboratory experience for students and that incidentally create goods and services that may be sold to students, faculty, staff, and the general public, i.e., campus radio advertising, child care revenues, testing services, etc. Most commonly, these revenues will be reported in column B.

Sales & Services: Hospitals

Enter sales and services revenues (net of discounts, allowances, and provision for doubtful accounts) generated by hospitals from daily patient, special, and other services. Revenues of health clinics that are part of a hospital are included in this category. Not included are revenues from research and other specific-purpose gifts, grants, or endowment income restricted to a hospital.

Investments & Cap. Gains Income

Enter interest income, gains/losses on investments, expired term endowments, and terminated annuity or life income agreements that are attributable to the department. Report unrestricted revenue in column B and restricted revenue in column C. (This line probably will not be used.)

Other Sources

Enter income from sources other than those listed above such as miscellaneous rentals and sales. Report unrestricted revenue in column B and restricted revenue in column C.