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U. S. Department of Education
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Working Paper Series

IPEDS Finance Data Comparisons Under the 1997 Financial Accounting Standards for Private, Not-for-Profit Institutes: A Concept Paper

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Foreword

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IPEDS Finance Data Comparisons Under the 1997 Financial Accounting Standards for Private, Not-for-Profit Institutes:

A Concept Paper

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Prepared for:

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June 2000

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Preface

Starting in 1976 and continuing through 1996, the National Center for Education Statistics (NCES) collected financial data from both public and private, not-for-profit institutions that were comparable among institutions and over time. In fiscal year 1996-97 private, not-for-profit institutions were required by the Financial Accounting Standards Board (FASB) to report their financial activity using a new accounting model. As a result the comparability of finance data over time for private, not-for-profit institutions and between public and private, not-for-profit institutions after fiscal 1996 is a more challenging endeavor. In 1997, to assist data users in understanding the impact of the introduction of the new accounting model on finance data, NCES undertook two activities.

First, for the 1995-96 fiscal year NCES, selected a sample of both public and private, not-for-profit institutions and asked them to fill out two finance forms, one for each of the two accounting models. In so doing, NCES hoped to obtain finance data at the same point in time from the same institutions. The finance data collected would measure the same financial activity under the two different accounting standards. These data would be used to provide a statistical description of the relationship of revenues and expenses/expenditures between the old and new accounting models. The response rate among the private, not-for-profit institutions was approximately 50 percent. Among public institutions, the response rate was about 33 percent. These response rates were too low to permit the development of a statistical relationship between data collected under the two accounting standards.

Second, NCES commissioned this working paper to describe the conceptual differences between the old and new accounting models and hence between the old and new IPEDS finance data collection surveys. This working paper discusses in conceptual terms the impact of the change in accounting standards on the finance data series pre- and post-1997. It also discusses what should be taken into consideration in doing peer analysis between public and private, not-for-profit institutions using post-1996 finance data. It identifies those categories of revenues and expenses/expenditures where the data ought not to be affected by changes in the accounting model and those categories where the data are affected by a change in the accounting model and why.

This working paper provides two kinds of information. First, it describes the differences between the two accounting models, regardless of the nature of the data collection instruments. Second, it describes the differences between survey items found on the pre-1996-97 private, not-for-profit form and the 1996-97 private, not-for-profit form, the form consistent with the new accounting model. The IPEDS finance forms used to collect finance data for the 1997-98 and 1998-99 academic years remain almost the same as the 1996-97 form. (The line item relationships, however, may change so that care must be exercised in using the information in Tables 1-5.) Hence, the comparisons between the two forms found in tables 1-5 are relevant not only for the 1996-97 fiscal year but also for the two subsequent fiscal years.

Beginning with the 1999-2000 fiscal year the IPEDS finance data collection will be conducted over the internet and a more summarized version of the 1996-97 form will be used. The list below provides an overview of where detailed data will continue to be collected. Detailed data will be collected:

- On supplemental schedules AA and DC;
- On totals for each revenue source (without information about current and non-current portions);
- On totals for expenses by functional class and by object class (without information by both function and object classes);
- On long-term and total asset, total liability , and restricted, unrestricted, and total net asset categories;

As a result, the line item citations to the private, not-for-profit survey form using the new accounting model (see Tables 1 – 5) will not apply to the 1999-2000 web-based data collection.

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INTRODUCTION

The purpose of this report is to assist people who use the IPEDS finance data if their uses include:

(1) examining long-term trends in postsecondary education that involve fiscal years 1997 and later as well as years before 1997,

(2) comparing an institution to its peers when the institution and its peers span the public and private sectors of postsecondary education, or

(3) comparing current financial data of a private institution to that for its fiscal years prior to 1997.

In fiscal 1997, the National Center for Education Statistics (NCES) changed the focus of financial information gathered from private not-for-profit colleges and universities. The change was made for several reasons, but the primary one was that the Financial Accounting Standards Board (FASB), which sets the financial reporting standards for private colleges and universities, significantly changed the manner by which private not-for-profit institutions report financial information. As a result, much of the data gathered by the survey form (that is, the IPEDS F1-A for 1996 and prior years, referred to in this report as the original IPEDS F1-A[1]) was no longer available or would become unavailable in the future as institutions more fully implemented the FASB standards. NCES created a new survey form, referred to in this report as the current IPEDS F1-A[2], to gather information that both complied with the new accounting standards and facilitated comparisons to the past and to public institutions.

The focus of financial information gathered from public colleges and universities did not change. Instead of being subject to FASB standards, public institutions follow the financial reporting standards set by the Governmental Accounting Standards Board (GASB). Although the GASB is currently considering changes in the manner in which public institutions report financial information, those changes are not expected for several years. Public institutions continue to complete IPEDS F-1 through 1999. In 2000, a web-based data collection form will be introduced.

The “crosswalk” links the new private institution data for 1997, 1998 and 1999 (current IPEDS F1-A) to that of public institutions and to the existing database (IPEDS F-1 and the original IPEDS F1-A). The formulas in the crosswalk tables are used for one of two purposes. They can be used to modify amounts reported in the current IPEDS F1-A to approximate the amounts that would have been reported if private institutions has completed the IPEDS F-1 or the original IPEDS F1-A (Tables 1 and 2); or they can be used to modify the amounts reported in the IPEDS F-1 or the original IPEDS F1-A to

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[1] The original IPEDS F1-A (completed by private not-for-profit and for-profit institutions) was the same as IPEDS F-1 (completed by public institutions) in most respects. The surveys differed primarily in that the IPEDS F-1 contained certain parts that were not included in the IPEDS F1-A because they related only to state and local government institutions.

[2] In 1999, the IPEDS F1-A was split into two survey forms: the IPEDS F-2 for not-for-profit institutions and the IPEDS F-3 for for-profit institutions.

approximate the amounts that would have been reported if institutions had completed the current IPEDS F1-A (Tables 3 and 4).

Without a "crosswalk," comparisons frequently performed by users of IPEDS data would not be possible. When comparing data that span the public and private sectors or years pre- and post-1997, the crosswalk helps to separate the effects of the different accounting standards from actual differences in the financial conditions of the institutions.

USAGE

This report has four major sections. All analysts should read the section entitled, "Reasons Why the Data Crosswalks Only Approximately." Analysts who want to make revenue comparisons should also read the section entitled, "Revenue Relationships." Those who want to make expense/expenditure comparisons should read, "Expense/ Expenditure Relationships." Finally, analysts who wish to compare balance sheet amounts should read, "Selected Balance Sheet Relationships." These sections provide information about the primary differences between information gathered using IPEDS F-1 or the original IPEDS F1-A and information gathered using the current IPEDS F1-A. They also describe whether (1) those differences can be mitigated by adjusting the reported amounts using other information reported in the survey forms or (2) those differences cannot easily be resolved.

This report provides five tables for use in comparing the data gathered from private institutions using the current IPEDS F1-A (new private institution data[3]) to that gathered by the IPEDS F-1 and the original IPEDS F1-A (funds group data[4]). The relationships described in the tables will help analysts to crosswalk the data (1) from private institutions in 1997 and later years to similar private institution data for 1996 and earlier years and (2) between private and public institutions in 1997 and later years. Two tables (Tables 1 and 3) provide formulas for crosswalking revenue information. Two tables (Tables 2 and 4) provide formulas for crosswalking expense/expenditure information. The final table (Table 5) provides formulas for crosswalking certain balance sheet amounts. **NCES cautions that these relationships are approximate.**

In order to determine which of the revenue or expense/expenditure tables to use, the analyst must determine which focus the comparisons are to have—a focus on the institution as a whole or a focus on the current funds portion of the institution. Tables 1 and 2 focus on current funds, which is the focus of IPEDS F-1 and the original IPEDS F1-A information. Tables 3 and 4 focus on the institution as a whole, which is the focus of the current IPEDS F1-A data.

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[3] This report uses the term "new private institution data" to refer to information gathered by the current IPEDS F1-A.

[4] This report uses the term "funds group data" to refer to information gathered by the IPEDS F-1 and the original IPEDS F1-A. References to the "funds group data" can be read as either "public institution data" or "private institution data prior to 1997," depending on the interests of those analyzing trends across years and types of institutions. Accounting standards and the IPEDS Survey for private and public institutions were more similar prior to 1997 than they are now.

Although a majority of an institution's operations is reported in the current funds group, much of the information necessary to explain differences in operations among institutions is located outside of that funds group. For example, information about an institution's physical plant and how it is financed, its endowment, and its financing of students' cost of education (that is, student loans) is all located outside of the current funds group. Information about operations that are located outside of the current funds group is included in the new private institution data, but it is excluded from the funds group data.

Whether an analyst wants to use current funds information or institution-as-a-whole information is largely a matter of choice. Analysts at public institutions may prefer to use current funds information if they are comparing their institutions to private institutions in their peer group, simply because the current funds information is more familiar to them. Similarly, analysts at private institutions may prefer to use institution-as-a-whole information if they are comparing their institution to a public institution peer, since private institutions report financial information for the institution as a whole. Also, analysts may initially prefer to use current funds information when analyzing trends that encompass periods pre- and post-1997, because more years of information will have been reported on IPEDS F-1 and the original IPEDS F1-A (funds group data). However, analysts at private institutions will probably switch to using institution-as-a-whole information when the information being analyzed is composed primarily, but not entirely, of information reported on the current IPEDS F1-A (new private institution data).

REASONS FOR THE CHANGE IN THE FOCUS OF THE DATA COLLECTED

Although the change in FASB standards was the primary impetus for the change in the IPEDS Survey for private institutions, other factors influenced the design of the current IPEDS F1-A. Those factors were:

1. The current IPEDS F1-A is designed to utilize a private institution's general purpose financial statements for preparation of the form. It is hoped that utilizing the information included in the general purpose financial statements will enhance the accuracy of the data collected and reduce the burden of preparing the survey.
2. The National Association of College and University Business Officers (NACUBO), and the American Institute of Certified Public Accountants (AICPA) are changing the manner in which tuition revenue is reported. The current IPEDS F1-A is designed to accommodate the differing methods private institutions will use during the transition period (1996-1998) to account for scholarship and fellowship grants.
3. The current IPEDS F1-A includes complete information about institutions' balance sheets. The IPEDS F-1 and the original IPEDS F1-A required only selected balance sheet items. Because the balance sheet data in the IPEDS F-1 and the original IPEDS F1-A were incomplete, users of the data experienced difficulties in determining an institution's financial position and comparing it to others, including difficulties in determining how an institution finances its operations and how financially prepared it is to provide services in the future.

The change in focus of financial information gathered from private institutions creates two difficulties for users of the IPEDS database. First, comparisons between public institutions and private institutions will be complicated by the fact that certain data cannot be gathered efficiently because of the differing financial reporting standards. Second, trend analyses will be complicated by the fact that the focus of the information gathered from private institutions in the past (funds group data) differs from that gathered today (institution-as-a-whole data).

REASONS WHY DATA CAN BE CROSSWALKED ONLY APPROXIMATELY

The relationships described in the following sections are **approximate**; one-to-one correspondences do not exist for many elements. Some data are simply unavailable, either because of the differing accounting standards for public and private institutions or because the IPEDS F-1 and the original IPEDS F1-A did not collect certain information that would help to reconcile differences.[5] Other data could be obtained, but only by significantly increasing the burden of preparing the current IPEDS F1-A. NCES chose not to follow that course.

The two major reasons that one-to-one correspondences do not exist are:

1. As a result of the change to a focus on the institution as a whole, the new private institution data include revenues and expenses that are not reported in IPEDS F-1 or the original IPEDS F1-A. Institutions completing those two forms report only information about the current funds group. The new private institution data include revenues and expenses of the entire institution, that is, all funds groups. The funds group data exclude revenues and expenses of the endowment, annuity, life income, loan, or plant funds groups (hereafter referred to as the noncurrent funds). Provisions were made when designing the current IPEDS F1-A to separately identify the revenues attributable to the noncurrent funds so that the new private institution data could be compared to funds group data. However, no provision was made in the new private institution data to separately identify expenses of the noncurrent funds, because the expense data required to be reported was already quite complex. Further, only limited data are available to adjust the funds group data to include expenses of the noncurrent funds. To the extent that those noncurrent data are unavailable, amounts computed using the formulas in the tables will remain uncomparable.
2. The new private institution data are based on a flow of economic resources (expenses), and the funds group data are based on a flow of financial resources (expenditures). The new private institution data measure and account for changes in *all* assets and liabilities, and only transactions that decrease net *economic* resources are reported as expenses. In contrast, the funds group data measure and account for changes in *financial* assets and liabilities (cash, receivables, investments, and payables). In funds group data, transactions that decrease net *financial* assets are reported as expenditures. The treatment of capital asset costs is the most significant difference between expense

[5] NCES has deferred any significant changes to IPEDS F-1 until after the GASB issues its new standards for public institutions.

reporting and expenditure reporting. The new private institution data report the use of capital assets (depreciation) in the functional expense categories rather than the purchase of capital assets (capital expenditures). Rather than depreciation, the funds group data report current fund expenditures for capitalized plant and equipment. Those expenditures are generally included in the amounts reported in each functional expense category; however, some institutions report current fund expenditures for capitalized plant and equipment as nonmandatory transfers. If economic resource flows, rather than financial resource flows, are measured, information is not skewed by expenditures that are reported in the current period but that benefit other periods. Thus, comparing costs at an institution from period to period, as well as comparing costs at similar institutions, is easier if an institution reports economic flows. When designing the current IPEDS F1-A, depreciation amounts were identified so that their effects could be eliminated when information was compared to the funds group data. However, no provision was made to identify amounts that would have been included in each functional expense category if the method for reporting capital asset purchases had not changed. Nor were capital expenditures reported separately by functional category in the IPEDS F-1 or the original IPEDS F1-A, which would have allowed adjustment of the funds group data.

Other reasons that one-to-one correspondences do not exist are:

1. A change in the standards for private institutions requires them to recognize restricted revenue (including pledges) when received. In contrast, the funds group data are prepared recognizing restricted current fund revenue when expended. That difference in standards results in a difference in the timing of revenue recognition that cannot be isolated.
2. A change in the standards for private institutions requires them to recognize in-kind contributions (for example, gifts of equipment or supplies). The new private institution data include revenue for in-kind contributions in the amounts for grants and contributions. In-kind contributions are measured at the fair value of the assets received. In the funds group data, in-kind contributions may not be reported at all. No provision has been made to separately identify in-kind contributions in the new private institution data or to gather information to adjust the funds group data.
3. As a result of the change to a focus on the institution as a whole, the new private institution data exclude intra-organization and interfund activities from revenue and expense. Intra-organizational and interfund activities are of three types: transfers, internal sales, and expirations of restrictions. Because those activities are internal to the institution and, thus, do not change its overall economic condition, the activities are not reported. However, the funds group data include intra-organizational and interfund activities to the extent that they occur in the current funds group. Some of those activities are identifiable and others are not.

   Transfers are easily identified in the funds group data because they are reported as mandatory and nonmandatory transfers. Mandatory transfers, those transfers required by binding legal agreements, are usually for debt service (principal and interest payments). Therefore, interest expense can *sometimes* be used to adjust data to improve comparability. In comparison, nonmandatory transfers are made at the discretion of management. Therefore, no attempt was made to request that private institutions indicate how much would have been transferred if nonmandatory transfers were still relevant under the new standards.

Internal sales and expirations of restrictions are excluded from the new private institution data and are not identifiable in the funds group data. For instance, in the funds group data, an auxiliary enterprise would recognize revenue for sales to institutional departments, and the departments receiving the goods and services would recognize expenditures. Those amounts would be excluded from both revenue and expense in the new private institution data. Or, in the funds group data, current funds revenue would be reported when a term endowment expired or an annuity contract terminated. Neither of those transactions would be reported as revenue in the new private institution data. No provision was made when designing the current IPEDS F1-A to ask private institutions to identify the internal activities excluded from their financial statements, nor was an attempt made to gather information to adjust the funds group data.

4. There are other reasons that one-to-one correspondences do not exist, but they affect only one or two revenue sources or expense/expenditure categories. Those reasons are described further in “Revenue Relationships” and “Expense/Expenditure Relationships.”

REVENUE RELATIONSHIPS

Two items cause most of the differences between revenue amounts reported in the new private institution data and those reported in the funds group data. They are (1) the focus of the new private institution data on the institution as a whole, and (2) the accounting standards for reporting restricted revenues.

Institution-As-a-Whole Focus

Because of the focus on the institution as a whole, the revenue amounts in the new private institution data include all revenues of the institution. Revenue amounts in the funds group data include only revenues of the current unrestricted and current restricted funds groups. Although a majority of an institution’s operations is reported in the current funds group, revenues are also reported in the loan, endowment, annuity and life income, and plant funds groups. To aid in crosswalking from the funds group data to the new private institution data, private institutions are instructed to report revenues in the current IPEDS F1-A as either Current or Noncurrrent. The Current revenues portion of the new private institution data approximates the current funds group information reported in the funds group data. The Noncurrent revenues portion of the new private institution data approximates the revenues of loan, endowment, annuity and life income, and plant funds groups. Thus, analysts who use current funds information can mitigate the effects of the change in focus by using the Current revenues portion of the new private institution data to crosswalk to funds group information, as is done in Table 1. Analysts who use institution-as-a-whole information cannot easily mitigate the effects of the change in focus, because the IPEDS F-1 and the original IPEDS F1-A gather only limited data about activities of loan, endowment, annuity and life income, and plant funds. To the extent that the effects can be mitigated using available information, the formulas in Table 3 do that.

Reporting Restricted Revenues

The new private institution data report restricted revenues, including restricted pledges, when received, provided that they are received unconditionally (without uncertainties that release the donor or grantor from the obligation to pay). The funds group data report restricted revenues when the restricted resources are spent for their restricted purpose. To the extent that restricted resources are received and spent in the same period, the different recognition policies have no effect on the amounts reported in the current IPEDS F1-A as compared to the IPEDS F-1 and the original IPEDS F1-A. However, if restricted resources are received and spent in different periods, the different recognition policies affect reported amounts.

The different recognition policies are most likely to have an effect on restricted gifts. For example, a private institution receives a large gift restricted to biomedical research of a specialized nature. A public institution gets a similar gift. If both institutions spend the gift in the same year as they receive it, there is no difference in how the gift would be recognized by the two institutions. But if the research were conducted three years after the date of receipt of the gift, rather than in the same year, the private institution would recognize the gift three years earlier than the public institution. The three-year timing difference results from different standards for public and private institutions. Those timing differences cannot be isolated.

The different recognition policies are less likely to have an effect on grant revenues. Most private institutions recognize grant revenues as exchange transactions or as conditional gifts. In both of those cases, grant revenues are recognized as expenses are incurred, so private institutions and public institutions would recognize revenues at the same time.

Other Causes of Revenue Differences

In addition to those two items that affect almost all revenues, there are other differences that affect only certain revenues. Those differences and the information requested of private institutions to help in explaining those differences are described below.

<u>Tuition and fees.</u> The new accounting standards require private institutions to report most scholarships and fellowships as deductions from tuition and fees revenues (allowances), but the funds group data report tuition and fees gross and report similar scholarships and fellowships as expenditures. To help in obtaining comparable amounts for tuition and fees (as well as other revenue sources affected by this change), private institutions are instructed to report student aid information in Schedule AA of the current IPEDS F1-A. Analysts who use current funds information can mitigate the effects of the differing standards by using amounts in that schedule to adjust net tuition amounts (in the new private institution data) to gross tuition amounts (in the funds group data) as is done in Table 1, row 1. Analysts who use institution-as-a-whole information can mitigate the

effects of the differing standards by adjusting the gross tuition amounts (in the funds group data) to net tuition amounts (in the new private institution data) using the student aid schedule in Part E of IPEDS F-1 and the original IPEDS F1-A, as is done in Table 3, row 1. However, the adjustment is imperfect because some of the scholarships and fellowships reported in Part E are not allowances, although most are.

Federal grants and contracts. The new private institution data report Pell grants and similar federal awards using the accounting methods used by institutions in their general purpose financial statements. Those methods generally differ from those used by public institutions. Most private institutions will report Pell and other federal awards that specify the student recipient as agency transactions, which are neither revenue nor expenses. Accounting standards require that public institutions report Pell and similar federal awards as revenues and expenditures of current restricted funds group. Analysts who use current funds information can mitigate the effects of the differing standards by using agency amounts in Schedule AA to adjust federal grants and contracts revenue in the new private institution data, as is done in Table 1, row 6. Analysts who use institution-as-a-whole information can mitigate the effects of the differing standards by adjusting the federal grants and contracts revenue in the funds group data using the student aid schedule in Part E of IPEDS F-1 and the original IPEDS F1-A, as is done in Table 3, row 7. However, the adjustment is imperfect because some of the federal awards that would be agency transactions are not identified in Part E.

State grants and contracts. Most private institutions will report state financial aid awards as agency transactions if the state specifies the student recipient. Agency transactions are neither revenue nor expenses. Accounting standards require that public institutions report similar awards as revenues and expenditures of current restricted funds group. Analysts who use current funds information can mitigate the effects of the differing standards by using agency amounts in Schedule AA to adjust state grants and contracts revenue in the new private institution data, as is done in Table 1, row 7. Analysts who use institution-as-a-whole information cannot easily mitigate the effects of the differing standards because the student aid schedule in Part E of IPEDS F-1 and the original IPEDS F1-A do not identify the state awards that would be agency transactions of private institutions (Table 3, row 8).

Local grants and contracts. The differences and adjustments are the same as state grants and contracts, above (Table 1, row 8; Table 3, row 9).

Private gifts, grants, and contracts, Contributions from affiliated entities. Because of a change in accounting standards, the new private institution data report most pledges as revenues in the period when the pledge is received. The funds group data may or may not include pledges, because the accounting standards let institutions chose whether to recognize pledges or to merely disclose them in notes to their financial statements. In many cases, the differing standards will not cause significant differences. The reason is that if pledges are recognized as revenues when they are received, no revenues are recognized when the cash payments of the pledges are received. As long as pledge activity is relatively steady, the effects tend to offset each other. However, if pledge activity is increasing, such as when an institution is engaged in a campaign that generates sizable multi-year pledges, the effects can be significant.

For the new private institution data, the current IPEDS F1-A requires contributions from affiliated entities to be reported separately from other private gifts, grants, and contracts. Affiliated entities are fund-raising foundations, booster clubs, other institutionally related organizations and similar organizations created to support the institution or organizational components of the institution. For the funds group data, the IPEDS F-1 and the original IPEDS F1-A have no such requirement, and the similar revenues are most likely reported as private gifts, grants, and contracts in the funds group data. Thus, analysts who use current funds data will need to combine the amount for private gifts, grants, and contracts and the amount for contributions from affiliated entities before comparing it with private gifts, grants, and contracts in the funds group data, as is done in Table 1, row 9. Analysts who use institution-as-a-whole data cannot easily compute a funds group data equivalent for private gifts, grants, and contracts because the IPEDS F-1 and the original IPEDS F1-A do not identify revenues from affiliated entities so that they can be excluded. However, the combined amount of private gifts, grants, and contracts and contributions from affiliated entities can be compared (Table 3, rows 10 and 11).

<u>Endowment income and investment return.</u> Comparisons of endowment income and investment return are perhaps the most complicated of any comparison in the crosswalk. In part, the difficulties are caused by the changing accounting standards. However, difficulties also occur because the instructions for IPEDS F-1 and the original IPEDS F1-A are frequently misunderstood and because the income, gains, and losses of endowment investments of public institutions often are not included in the IPEDS F-1 because separate fund-raising foundations hold those investments.

Until the change in accounting standards, most institutions reported their debt and equity investments at cost rather than market value (fair value), so changes in market value were not recognized until an investment was sold. Private institutions were required to change to fair value accounting for fiscal years beginning after December 15, 1995. Public institutions were required to change for fiscal years beginning after June 15, 1997. Thus, the new private institution data include changes in the fair value of investments, rather than only the gains or losses recognized when investments are sold. That is, the effects on financial position from increases and decreases in the market value of investments are reported in the new private institution data in the same period as the market change occurs. In the funds group data, gains and losses usually were not reported because that activity was outside of the current funds. (However, some institutions included the portion of gains or losses utilized under a spending policy in endowment income.) To aid in crosswalking from the funds group data to the new private institution data, private institutions are instructed to report the portion of endowment return utilized under a spending policy in the current IPEDS F1-A as Current. Despite that aid, four items complicate the comparison.

The first item complicating the comparison of the new private institution data and the funds group data is that in the new private institution data the investment return on the institution's short-term working cash pools (or similar investments intended for the short-term investment of resources) is combined with the endowment spending amount as Current, and it is not separately identified. The funds group data report endowment income separately from short-term investment return. Only when the amounts reported in the funds group data are added together can they be compared to investment return in the new private institution data.

The second item complicating the comparison is differing interpretations of the instructions for reporting endowment return in funds group data. In the funds group data, some institutions report as endowment income the amount computed under a spending policy, while others include endowment yield (interest and dividends). Those that include only yield should indicate in supplemental data (IPEDS F-1 or the original IPEDS F1-A, Section 1, part H) the portion of gains utilized under the spending policy and report the gains utilized as a transfer, but some do not. Usually, it is not clear which way a particular institution interpreted the instructions when it reported endowment income. Thus, it is not clear when the amount reported in the funds group data should be adjusted by the amounts in part H in order to approximate the spending policy amount included in the new private institution data as the Current portion of investment return.

The third item complicating the comparison is that the endowments of public institutions are often held in related foundations. For funds group data, the IPEDS F-1 and the original IPEDS F1-A instruct institutions to include in part H endowment investments that are held in related foundations. The instructions are not clear whether endowment yield that is not transferred to the institution for spending should be included in or excluded from Part H. Since private institutions generally do not hold their endowments in separate foundations, comparisons between public and private institutions are possible only if amounts of investment return that remain in the foundations are included with amounts transferred to the institution. It may not be clear how much of an amount reported by a public institution in part H is also reported in part A, which can cause double-counting if amounts are combined.

The fourth item complicating the comparison is that some institutions include realized and unrealized gains and losses in the yield amounts reported in part H of IPEDS F-1 or the original IPEDS F1-A (funds group data), even though the instructions say that yield amounts should not include gains and losses on the endowment funds.

Those latter three items cause inconsistencies in the funds group data from institution to institution. Thus, in some cases, using the amounts in part H to compute endowment spending policy amounts for comparison purposes creates, rather than explains, differences. For analysts who use current funds information, this report contains two crosswalk formulas for endowment income and investment return with the expectation that one will provide a better comparison than the other (Table 1, rows 10 and 11). For analysts who use institution-as-a-whole information, two formulas also are provided

(Table 3, rows 12 and 12a). However, because of the complications noted above, in some cases none of the formulas will provide good comparisons.

Sales and services of educational activities. As a result of the change to a focus on the institution as a whole, the new private institution data exclude from revenue and expense intra-organization and interfund activities, which are internal transactions that do not change the overall economic condition of the institution. However, the funds group data include those activities to the extent that they occurred in the current funds group. Some sales of educational by-products or services are internal to the institution. For instance, an agricultural program may sell the milk produced by its dairy cows to the dining hall. In the funds group data, that sale would be included in revenue of the agricultural program and in the expenditures of the dining hall receiving the milk. A private institution would exclude those amounts from both revenue and expense. The effects of the differences in accounting for intra-organizational and interfund activity cannot be identified (Table 1, row 12; Table 3, row 13).

Sales and services of auxiliary enterprises. Two changes affect the comparison of the new private institution data and the funds group data. The first is that the new accounting standards require private institutions to report institutionally funded scholarships and fellowships as deductions from sales and services of auxiliary enterprises if those scholarships are used to reduce the costs of the student's room and board fees (and book sales, if the bookstore is an auxiliary enterprise of the institution). The funds group data report similar scholarships and fellowships as expenses. To help in obtaining comparable amounts for sales and services of auxiliary enterprises, private institutions are instructed to report student aid information in Schedule AA of the current IPEDS F1-A. For analysts using current funds information, the amounts from Schedule AA are used to adjust the data to compensate for the differing reporting methods (Table 1, row 13). For analysts using institution-as-a-whole information, the portion of scholarships and fellowships used to reduce charges to students from auxiliary enterprises cannot be determined (Table 3, row 14).

The second change is caused by the change to a focus on the institution as a whole. The new private institution data exclude intra-organization and interfund activity from revenue and expense because those transactions are internal and do not change the overall economic condition of the institution as a whole. The funds group data, however, include that activity to the extent that it occurred in the current funds group. Some sales of auxiliary enterprises are internal to the institution. For example, a dining hall may provide catering services to the development department for an alumni event. In the funds group data, that sale would be included in revenue of the dining hall and in the expenditures of the development department. A private institution would exclude those amounts from both revenue and expense. The effects of the differences in accounting for intra-organizational and interfund activity cannot be identified.

Hospital revenue. The components of hospital revenue (appropriations, gifts, grants, and contracts, endowment income, and so forth) are subject to the same changes described above. Thus, for example, to determine which changes affect the comparison of hospital gifts, grants, and contracts, see the discussion of private gifts, grants, and contracts, and government grants and contracts above. Tables 1 and 3 provide crosswalk formulas for both total hospital revenues (Table 1, row 14; Table 3, row 16) and its components (Table 1, rows 18-24; Table 3, rows 19-25).

Other sources. Other sources is a catch-all category, and thus is difficult to compare from one institution to another in even the best cases. However, as described further in "endowment income" above, the funds group data include income, gains, and losses on an institution's short-term working cash pools (or similar investments intended for the short-term investment of resources) in this category, but the new private institution data do not. In the new private institution data, income, gains, and losses on short-term investments are combined with the endowment amounts and reported as investment return. For analysts using current funds information, two formulas are given with the expectation that one may yield more comparable results (Table 1, rows 15 and 16). For analysts using institution-as-a-whole information, only one formula is given (Table 3, row 18).

EXPENSE/EXPENDITURE RELATIONSHIPS

Four items cause most of the differences between expense amounts reported in the new private institution data and expenditure amounts reported in the funds group data. They are (1) the focus of the new private institution data on the institution as a whole, (2) expense reporting versus expenditure reporting, (3) the allocation of operation and maintenance of plant expenses to the other functional categories, and (4) the individual institutions' policies for reporting employee benefit expenses.

Although the new private institution data report expenses of the institution using the same functional categories as the funds group data do, the types of costs included in those categories will not be the same because of the changes described above. The new private institution data include expenses that the funds group data exclude because the expenses occurred in funds groups other than current funds. Also, the new private institution data include depreciation and interest in the amounts for each functional category and exclude from each functional category the amounts of capital expenditures. Further, the new private institution data will allocate expenses for operation and maintenance of plant among the other functional categories; the funds group data will report those costs as a separate functional expense category.

To aid in crosswalking from the new private institution data to the funds group data, private institutions are instructed to complete an expense matrix in part B of the current IPEDS F1-A. Among other things, the expense matrix identifies the amounts of benefits (column 3), operation and maintenance of physical plant (column 4), depreciation (column 5), and interest (column 6) included in each of the functional expense categories (instruction, research, public service, and so forth). The amounts reported by private institutions in those columns are used in the formulas in Table 2 to crosswalk to approximations of current fund expenditures.

Institution-as-a-Whole Focus

Because of the focus on the institution as a whole, the expense amounts in the new private institution data include all expenses of the institution. Expenditure amounts in the funds group data include only expenditures of the current funds group and transfers from current funds to the other funds groups. As a result, the funds group data excludes expenditures of the noncurrent funds groups (loan, endowment, annuity and life income, and plant), and the new private institution data include expenses of those funds groups. The expense matrix in part B of the current IPEDS F1-A was designed to separately identify for analysts the types of expenses most likely to cause differences between the new private institution data and the funds group data. For example, interest is generally excluded from the funds group data's expenditure categories because interest generally is incurred in the loan funds or the plant funds groups. Private institutions are instructed to report interest in column 6 of the expense matrix in the current IPEDS F1-A, so that the reported amounts can be used to crosswalk the data to current funds expenditures. However, the effects of other expenses of the noncurrent funds groups cannot easily be isolated in the new private institution data because no provision was made to separately identify those expenses, as the expense data required to be reported was already quite complex. In addition, only limited data are available to adjust the funds group data to include expenses of the noncurrent funds groups. To the extent that that noncurrent data is unavailable, amounts computed using the formulas in the tables will remain uncomparable.

Expense Reporting versus Expenditure Reporting

The new private institution data report expenses (economic resource flows) rather than expenditures (financial resource flows). That is, the new private institution data measures and accounts for changes in *all* assets and liabilities, and transactions that decrease net *economic* resources are reported as expenses. In contrast, the funds group data measures and accounts for changes in *financial* assets and liabilities (cash, receivables, investments, and payables). In funds group data, transactions that decrease net *financial* assets are reported as expenditures. The treatment of capital asset costs is the most significant difference of between expense reporting and expenditure reporting. When reporting economic flows, a capital asset is expensed ratably over its useful life (depreciated). When reporting financial flows, the entire cost of a capital asset is reported as an expenditure in the year of purchase. Thus, certain *expenses*, primarily depreciation, are reported in the new private institution data but not in the funds group data. Other *expenditures*, primarily purchases of capital equipment, are reported in the funds group data but not in the data for private institutions. An analyst who is interested in current funds information would want to exclude depreciation from the new private institution expense data—column 5 of the expense matrix in the current IPEDS F1-A—and include current fund expenditures for capital assets. Unfortunately, current fund expenditures for capital assets are unavailable from the new private institution data. Alternatively, an analyst who is interested in institution-as-a-whole information would want to add depreciation to and subtract current funds capital assets expenditures from funds group data before comparing the data to the new private institution data. Unfortunately, depreciation amounts are not available for public institutions, and current funds expenditures for capital assets are only available in total, not by functional expense categories. To the extent that data about depreciation and expenditures for capital assets are not available, amounts computed using the formulas in the table will remain uncomparable.

Allocation of Operation and Maintenance of Plant

The new accounting standards require that private institutions allocate the costs of operation and maintenance of plant to the other functional expense categories. The funds group data report those costs as a separate expenditure category. Analysts who use current fund information will want to exclude allocated operation and maintenance of plant costs from the functional expense category in the new private institution data—column 4 of the expense matrix in the current IPEDS F1-A—before comparing it to the similar functional expenditure category in the funds group data (Table 2). Analysts who use institution-as-a-whole information may want to allocate operation and maintenance amounts in the funds group data to the other expenditure categories before comparing the information to the new private institution data. The crosswalk formulas in Table 4 do not do that, as there are many acceptable allocation methods.

Employee Fringe Benefits

When comparing data among institutions, complications that are caused by employee fringe benefits are not new. Even prior to the revision of the IPEDS F1-A, the same complications occurred because institutions use different policies for reporting employee fringe benefits. If one institution allocates employee fringe benefits to functional categories (such as instruction, research, and so forth) and another institution charges all fringe benefits to institutional support, amounts will not be comparable unless the amounts of fringe benefits can be identified and adjusted as necessary. Thus, employee fringe benefits are discussed here because they can affect comparisons of the new private institution data to the funds group data, just as they affected comparisons of one institution to another in the past. IPEDS F-1 or the original IPEDS F1-A, Part C, question 7 asks institutions to identify how they report fringe benefits in their expenditure amounts. The expense matrix in the current IPEDS F1-A asks institutions to report the amount of fringe benefits included in each expense category. Based on the institutions' responses to those requests, analysts who use funds group data can choose between formulas in Table 2. Analysts who use institution-as-a-whole are not provided with different formulas in Table 4, as there are several ways to compensate for the difference.

Other Causes of Expense/Expenditure Differences

In addition to those four items, which affect almost all functional categories of expenses/expenditures, there are other differences that affect only certain functional categories. Those differences and the information requested of private institutions that helps to explain those differences are described below.

<u>Academic support.</u> As a result of the change to a focus on the institution as a whole, the new private institution data exclude from revenue and expense intra-organization and interfund activities, which are internal transactions that do not change the overall

economic condition of the institution. However, the funds group data include those activities to the extent that they occurred in the current funds group and were not eliminated in the preparation of the financial statements. For example, some institutions may charge auxiliary enterprises for computer support and record those amounts as revenue of the computing department rather than a reduction of its expenditures. If the revenue was not eliminated against academic support expenses when the financial statements were prepared, a difference results because the revenue would be eliminated in that manner in the new private institution data. An analyst who is interested in current funds information would want to add back to expenses the amounts that were eliminated in the private institution data if the corresponding amounts were not eliminated from expenditures in the funds group data. Similarly, an analyst who is interested in institution-as-a-whole data would want to subtract from expenditures the amounts that were not eliminated in the funds group data. However, no provision was made when designing the current IPEDS F1-A to ask private institutions to identify those activities, and no attempt was made to gather information to adjust the funds group data. Thus, the amounts, if significant, would lead to differences that cannot be mitigated by using the formulas (Table 2, rows 4 and 4a; Table 4, row 4).

Library expenditures. The new private institution data do not separately include library expenditures, which are a separately reported part of academic support in the funds group data. Thus, there is no comparable amount (Table 2, row 5)

Institutional support. The differences are the same as academic support, above (Table 2, rows 7 and 7a; Table 4, row 6)

Operation and maintenance of plant. In addition to effects of the required allocation of operation and maintenance of plant in the new private institution data (discussed above), there may be differences related to intra-organization and interfund activities, similar to those discussed in academic support (Table 2, rows 8 and 8a; Table 4, row 11).

Scholarships and fellowships. As explained in the revenue relationships section, the new accounting standards require that private institutions report most scholarships and fellowships as deductions from tuition and fees revenues. The funds group data report similar scholarships and fellowships as expenses. Additionally, private institutions are required to eliminate Pell grants and other financial aid program grants from revenue and expense amounts if the grantor specifies the student recipient. Public institutions report those programs as grant revenue and scholarship expense. Analysts who use current fund information will want to add the allowance and agency amounts from Schedule AA of the current IPEDS F1-A to the expense amounts reported in the new private institution data to compensate for the differing reporting methods (Table 2, row 9). Analysts who use institution-as-a-whole information will want to subtract scholarships, fellowships, Pell Grants, and similar federal and state financial aid program resources from the expenditure amount reported in the funds group information before comparing it to the new private institution data (Table 4, row 8).

Mandatory and nonmandatory transfers—educational and general. As a result of the change to a focus on the institution as a whole, the new private institution data exclude intra-organization and interfund activities from revenue and expense. Because mandatory and nonmandatory transfers are between funds in a single institution and, thus, do not change the overall economic condition of the institution as a whole, private institutions do not report transfers. However, the funds group data include mandatory and nonmandatory transfers to the extent that they occur in the current funds group. Transfers are easily identified in the funds group data because they are reported as mandatory and nonmandatory transfers.

No provision is made in the new private institution data to identify amounts that would have been transferred if the accounting standards did not change. Because educational and general transfers are reported separately from the functional expense categories, the absence of transfer information does not affect the comparability of expenses/expenditures for most educational and general functional categories. The exception, of course, is the comparability of mandatory and nonmandatory transfer amounts and total educational and general expenditures and transfers. Analysts who use current funds information can only find imperfect substitutes for some of these amounts (Table 2, rows 10-13). Analysts who use institution-as-a-whole information will want to compare the new private institution data to amounts from IPEDS F-1 or the original IPEDS F1-A that exclude transfers (Table 4, rows 12 and 13).

Mandatory transfers are generally used to transfer resources to plant funds for the payment of interest and principal on plant fund debt and to transfer resources to student loan (or other funds groups) for matching of grants. Thus, interest expense in the new private institution data can *sometimes* be used as a substitute for the interest portion of mandatory transfers in the funds group data. It is, however, an imperfect substitute because institutions may fund a portion of their interest expense from funds groups other than current funds (such as plant and endowment). The portion of interest that is funded by noncurrent funds groups would not be included in the funds group data, but it would be included in interest expense in the new private institution data. In addition, substitutes are not available for mandatory transfers that are made for other reasons, such as for principal payments and matching grants. Thus, amounts computed using the formulas in the tables will be uncomparable if those amounts are significant (Table 2, row 10).

Nonmandatory transfers are used by public institutions for a variety of reasons, such as voluntary additions to loan funds, quasi-endowment funds, renewal or replacement of plant funds, voluntary sinking funds for retirement of debt, and so forth. Nonmandatory transfers are made at the discretion of the governing board, and therefore can vary greatly from year to year and institution to institution. No attempt was made to request that private institutions indicate how much would have been transferred if nonmandatory transfers were still relevant under the new standards. Thus, there are no comparable amounts in the new private institution data (Table 2, row 11).

Auxiliary enterprises. Two factors affect the comparison of the new private institution data and the funds group data. First, as a result of the change to a focus on the institution as a whole, the new private institution data exclude from revenue and expense intra-organization activities, which are internal transactions that do not change the overall economic condition of the institution. However, the funds group data include those activities to the extent that they occurred in the current funds group and were not eliminated in the preparation of the financial statements. For instance, in the funds group data, an auxiliary enterprise would recognize revenue for sales to institutional departments. The revenue may not be eliminated against auxiliary enterprise expenses when the financial statements are prepared, and a difference results because the revenue would be eliminated in that manner in the new private institution data. An analyst who is interested in current funds information would want to add back to expenses the amounts that were eliminated in the private institution data (if the corresponding amounts were not eliminated from expenditures in the funds group data). Similarly, an analyst who is interested in institution-as-a-whole data would want to subtract from expenditures the amounts that were not eliminated in the funds group data. However, no provision was made when designing the current IPEDS F1-A to ask private institutions to identify these activities, and no attempt was made to gather information to adjust the funds group data. Thus, the amounts, if significant, would lead to differences that cannot be mitigated by using the formulas (Table 2, row 14; Table 4, row 7).

Second, also as a result of the change to a focus on the institution as a whole, the new private institution data exclude mandatory and nonmandatory transfers from expense amounts. Mandatory and nonmandatory transfers are between funds in a single institution (that is, internal) and, thus, do not change the overall economic condition of the institution as a whole. The funds group data include transfers to the extent that the amounts were transferred from the current funds. Although transfers are easily identified in the funds group data because they are separately reported, no provision is made in the new private institution data to identify amounts that would have been transferred if the accounting standards did not change. Analysts who use current funds information can only find imperfect substitutes for some of these amounts (Table 2, rows 14-17). Analysts who use institution-as-a-whole information will want to compare the new private institution data to amounts from IPEDS F-1 or the original IPEDS F1-A that exclude transfers (Table 4, row 7).

Hospitals. Three factors affect the comparison of the new private institution data and the funds group data. The first two are the same as those discussed in auxiliary enterprises, above: intra-organization activities and transfers (Table 2, rows 18-21; Table 4, row 9). The final factor, which affects only some comparisons, is depreciation. The new private institution data include depreciation in hospital expenses. The funds group data *may* contain depreciation amounts in hospital expenditures, but public institutions were not required to depreciate and private institutions may have included the amounts in plant funds rather than in hospital expenditures. An analyst who is interested in funds group information should try to determine if the funds group data include depreciation. (That information cannot be found in IPEDS F-1 or the original IPEDS F1-A.) If so, no adjustment for depreciation is necessary when amounts are compared to the new private institution data. If not, the depreciation amount included in the private institution data should be subtracted from the reported hospital expenses (Table 2, row 18). An analyst who is interested in institution-as-a-whole data would want to add depreciation amounts to the funds group data if those amounts were not already included. Unfortunately, those depreciation amounts are not available (Table 4, row 9).

Independent operations. The differences are the same as hospitals, above (Table 2, rows 22-25; Table 4, row 10)

SELECTED BALANCE SHEET RELATIONSHIPS

Private institutions are required to include a complete balance sheet in part D of the current IPEDS F1-A. The funds group data do not include a complete balance sheet, but selected balance sheet information is requested in parts G, H, I, and K of IPEDS F-1 and the original IPEDS F1-A. To the extent that private institutions provide information that is comparable to that provided by in the funds group data, the relationships are reported in Table 5, "Fiscal Year 1997 Selected Balance Sheet Relationships." Most of these relationships are unaffected by the differences in reporting between private and public institutions. Where they are different, the table describes the reasons for the differences.

KEY TO "PRIMARY REASONS FOR DIFFERENCES" COLUMN IN TABLES

	Focus on the Institution as a Whole Rather Than Funds Groups
1	The new private institution data report revenues and expenses for the institution as a whole. Public institutions and private institutions prior to 1997 usually have revenues or expenditures in endowment, plant, or other noncurrent funds, which are not reported in the funds group data. (Because the current IPEDS F1-A was designed to provide information to mitigate the effects of the different focus in funds group data comparisons, the differences caused by this reason are more likely to be significant for institution-as-a-whole comparisons.)
	Focus on Economic Resource Flows Rather Than Financial Resource Flows
2	The funds group data include the cost of property and equipment (capital assets) purchased with current funds as expenditures. The new private institution data do not.
3	The new private institution data include depreciation in the educational and general functional expense categories. The funds group data do not. Public institutions were not required to depreciate, and if they did, they reported the amounts in the plant funds. Private institutions are required to depreciate and, prior to 1997, included those amounts in the plant funds.
4	Although funds group accounting standards require all depreciation, if reported, to be reported in the plant funds, some institutions reported depreciation for hospitals and independent operations in the current funds group. If the funds group data amounts include depreciation, column 5 amounts should not be subtracted in applying the current funds formulas (Table 2). If the funds group data do not include depreciation, there is no source for that information (Table 4).

	Changes in Standards
5	The funds group data recognize restricted revenues when spent; the new private institution data recognize restricted revenue when received.
6	The new private institution data recognize in-kind contributions of materials, supplies, and equipment at the fair value of the assets received. The funds group data may not include those gifts.
7	The new private institution data report most pledges as revenues in the period when the pledges are received. The funds group data may not include pledges, because the accounting standards let institutions chose whether to recognize pledges or to merely disclose them in notes to their financial statements. The effects of this difference are not likely to be significant unless the institution is (was) engaged in a campaign that generates sizable multi-year pledges.
8	The new private institution data eliminate intra-organizational and interfund charges from revenue and expense. The funds group data do not require the elimination of intra-organizational or interfund sales to or from auxiliary enterprises.
9	The funds group data include expired term endowments and terminated annuity and life income in revenue. Public institutions are less likely to have significant amounts of these transactions because their endowment, annuity, and life income funds often are held in related foundations. In comparison, private institutions reporting in the original IPEDS F1-A were more likely to have these transactions in significant amounts. The new private institution data report expired term endowments and terminated annuity and life income as releases from restrictions, which are internal transactions, not revenues, and therefore are not reported.
10	The funds group data may include mandatory transfers; the new private institution data do not. Most mandatory transfers are for debt service (principal and interest). Interest expense (the relevant portion for educational and general functions, hospital, auxiliary enterprises, or independent operations) is a somewhat comparable amount for the interest portion of transfers, unless an institution funds interest payments from plant or endowment funds. There is no comparable amount for mandatory transfers for the principal portion. Other mandatory transfers usually are for matching grant requirements. There are no comparable amounts for those transfers.
11	The funds group data include nonmandatory transfers; the new private institution data do not. No comparable amount is available.
12	The new private institution data reports most federal, state, local, and privately funded scholarships as allowances against (reductions of) either tuition and fees or auxiliary enterprises revenue. The funds group data include similar scholarships in tuition and fees or auxiliary enterprises revenue and in scholarships and fellowships expenditures. Although the funds group data include information about scholarships and fellowships in Part E, that information is not specific enough to determine the amounts that would be allowances against tuition and fees or auxiliary enterprises revenue if accounting standards were similar.

	Other Reasons
13	The new private institution data include income and gains on short-term investments of working cash pools in Lines A11 and AB06. The funds group data include income and gains on short-term working cash pools in Lines A14 and J07.
14	The funds group data should not include gains utilized under a spending policy in Lines A10 or J06 (although some institutions include them there). The new private institution data include gains utilized under a spending policy in Lines A11 and AB06.
15	In the funds group data, scholarships or fellowships funded by endowment income may have been included on Line E05 or on Line E06. The new private institution data include those scholarships on line AA05.
16	Private institutions report student aid programs as agency transactions if the grantor specifies the student recipient. Thus, the new private institution data will always exclude the activities of those student aid programs, and, if the reporting institution is private, the funds group data will exclude the activities as well. Public institutions report those same programs as current restricted revenues and expenditures. Thus, if the reporting institution is a public institution, funds group data include revenues and expenditures for those programs. Although the funds group data include information about scholarships and fellowships in Part E, that information is not specific enough to determine the amounts that would be agency transactions if reporting standards were similar.
17	If the institution receives contributions from an affiliated entity, the amount will be included in line A10 in the new private institution data and in line A09 in the funds group data.
18	The new private institution data include realized and unrealized gains on the endowment and similar funds investments. The formula for the funds group equivalent uses the change in market value of the endowment funds as an imperfect substitute for those gains. The change in market value is an imperfect substitute because gifts to endowment or additions to quasi endowment and termination of term-endowments and withdrawals from quasi-endowment funds also affect the change in market value, but those events are not separately reported in the funds group data.

19	The institutions being compared may have different policies regarding allocation of employee fringe benefits. If one institution allocates employee fringe benefits to functional categories (such as instruction, research, and so forth) and another institution charges all fringe benefits to institutional support, amounts will not be comparable unless the amounts of fringe benefits can be identified and adjusted as necessary. The expense matrix in the current IPEDS F1-A asks institutions to report the amount of fringe benefits included in each expense category. If all employee benefits costs (other than those of auxiliary, hospital, and independent operations) are reported in Line B06, column 3, the institution does not allocate employee benefits costs. IPEDS F-1 or the original IPEDS F1-A, Part C, question 7 asks institutions to identify how they report fringe benefits in their expenditure amounts. If box 1 is checked, the institution does not allocate employee benefits costs. If one institution allocates benefits costs and the other does not, analysts may want to allocate benefit costs of the institution that does not allocate or remove the allocated costs of the institution that does. The formulas in Table 4 do not do that, as there are several ways to compensate for the difference.
20	The new private institution data include interest expenses for the institution as a whole, regardless of the reason for borrowing. Funds group data include only interest paid for physical plant indebtedness. The new private institution data will always report interest expense. In some cases, the funds group data will report cash payments for interest; in others, it will report interest expense.

Table 1—Fiscal Year 1997 Current Funds Revenue Relationships

	Data Element	IPEDS F-1 / Original F1-A	Current IPEDS F1-A	Primary Reasons for Differences[1]
1	Tuition and fees	Line A01, column 3	Line A01, column 3 + Line AA08	**1**[2]
2	Federal government appropriations	Line A02, column 3	Line A02, column 3	**5**
3	Federal appropriations through state channels	Line A03	Line A03	**5**
4	State appropriations	Line A04, column 3	Line A04, column 3	**5**
5	Local appropriations	Line A05, column 3	Line A05, column 3	**5**
6	Federal grants and contracts (exclude FDSL loans)	Line A06, column 3	Line A06, column 3 + Line AA01, column 2 + Line AA02, column 2	**5**[2]
7	State grants and contracts	Line A07, column 3	Line A07, column 3 + Line AA03, column 2	**5**[2]
8	Local grants and contracts	Line A08, column 3	Line A08, column 3 + Line AA04, column 2	**5**[2]
9	Private gifts, grants, and contracts	Line A09, column 3	Line A09, column 3 + Line A10, column 3 + Line AA05, column 2	**5, 6**[2]**, 7**
10	Endowment income	Line A10, column 3	Line A11, column 3	**5, 13, 14** (The formula in the next row may yield more comparable results.)

Table 1—Fiscal Year 1997 Current Funds Revenue Relationships – continued

	Data Element	IPEDS F-1 / Original F1-A	Current IPEDS F1-A	Primary Reasons for Differences[1]
11	Endowment and investment income	Line A10, column 3 + Line C8b + Line C8c – Line H04, column 3 + Line H05, column 3	Line A11, column 3	**5** (This formula should compensate for the differences caused by gains utilized under a spending policy and income and gains on short-term working cash pools noted in the above row. However, because instructions for the information requested in part H are often misunderstood, this formula may cause, rather than resolve, differences. If so, the formula above may yield more comparable results.)
12	Sales and services of educational activities	Line A11, column 3	Line A12, column 3	**8**[2]
13	Sales and services of auxiliary enterprises	Line A12, column 3	Line A13, column 3 + Line AA09	**8**[2]
14	Hospital revenue	Line A13, column 3	Line A14, column 3	In the funds group data, this line item is the sum of amounts reported in part J. In the new private institution data, this line is the sum of amounts reported in Schedule AB. See table entries below for further information about hospital comparisons.

Table 1—Fiscal Year 1997 Current Funds Revenue Relationships – continued

	Data Element	IPEDS F-1 / Original F1-A	Current IPEDS F1-A	Primary Reasons for Differences[1]
15	Other sources	Line A14, column 3	Line A16, column 3	**9, 13** If there are significant differences, the information reported in Schedule AB of the new private institution data may be helpful in resolving those differences. (The formula in the next row may yield more comparable results.)
16	Other revenue	Line A14, column 3 – Line C8b – Line C8c	Line A16, column 3	**9** If there are significant differences, the information reported in Schedule AB of the new private institution data may be helpful in resolving those differences.
17	Independent operations	Line A15, column 3	Line A15, column 3	**1**
18	Hospital—Federal appropriations	Line J01, column 3	Line AB01, column 3	**5**
19	Hospital—State appropriations	Line J02, column 3	Line AB02, column 3	**5**
20	Hospital—Local appropriations	Line J03, column 3	Line AB03, column 3	**5**
21	Hospital—Sales and services	Line J04, column 3	Line AB04, column 3	**8[2]**
22	Hospital—Gifts, grants, and contracts	Line J05, column 3	Line AB05, column 3	**5, 6[2], 7**

Table 1—Fiscal Year 1997 Current Funds Revenue Relationships – continued

	Data Element	IPEDS F-1 / Original F1-A	Current IPEDS F1-A	Primary Reasons for Differences[1]
23	Hospital—Endowment income	Line J06, column 3	Line AB06, column 3	**13, 14** For more information about this complex comparison, see "endowment income" row above.
24	Hospital—Other sources	Line J07, column 3	Line AB07, column 3	**13**

[1]Blanks in this column indicate that there are no significant differences between amounts reported by the IPEDS F-1 or the original IPEDS F1-A and current IPEDS F1-A.
[2]This type of difference is not likely to generate sizable differences in most cases.

Table 2—Fiscal Year 1997 Current Funds Expense/Expenditure Relationships

	Data Element	IPEDS F-1 / Original F1-A	Current IPEDS F1-A	Primary Reasons for Differences[1]
1	Instruction (institution completing IPEDS F-1 or the original F1-A checks Part C, question 7, box 1)	Line B01, column 3	Line B01, column 1 – Line B01, column 3 – Line B01, column 4 – Line B01, column 5 – Line B01, column 6	**1, 2**
1a	Instruction (institution completing IPEDS F-1 or the original F1-A checks Part C, question 7, box 2)	Line B01, column 3	Line B01, column 1 – Line B01, column 4 – Line B01, column 5 – Line B01, column 6	**1, 2**
2	Research (institution completing IPEDS F-1 or the original F1-A checks Part C, question 7, box 1)	Line B02, column 3	Line B02, column 1 – Line B02, column 3 – Line B02, column 4 – Line B02, column 5 – Line B02, column 6	**1, 2**
2a	Research (institution completing IPEDS F-1 or the original F1-A checks Part C, question 7, box 2)	Line B02, column 3	Line B02, column 1 – Line B02, column 4 – Line B02, column 5 – Line B02, column 6	**1, 2**
3	Public service (institution completing IPEDS F-1 or the original F1-A checks Part C, question 7, box 1)	Line B03, column 3	Line B03, column 1 – Line B03, column 3 – Line B03, column 4 – Line B03, column 5 – Line B03, column 6	**1, 2**

Table 2—Fiscal Year 1997 Current Funds Expense/Expenditure Relationships – continued

	Data Element	IPEDS F-1 / Original F1-A	Current IPEDS F1-A	Primary Reasons for Differences[1]
3a	Public service (institution completing IPEDS F-1 or the original F1-A checks Part C, question 7, box 2)	Line B03, column 3	Line B03, column 1 – Line B03, column 4 – Line B03, column 5 – Line B03, column 6	**1, 2**
4	Academic support (institution completing IPEDS F-1 or the original F1-A checks Part C, question 7, box 1)	Line B04, column 3	Line B04, column 1 – Line B04, column 3 – Line B04, column 4 – Line B04, column 5 – Line B04, column 6	**1, 2, 8**[2]
4a	Academic support (institution completing IPEDS F-1 or the original F1-A checks Part C, question 7, box 2)	Line B04, column 3	Line B04, column 1 – Line B04, column 4 – Line B04, column 5 – Line B04, column 6	**1, 2, 8**[2]
5	Library expenditures	Line B05	No comparable amount. Data on library expenditures are not collected on the current IPEDS F1-A (F2)	
6	Student services (institution completing IPEDS F-1 or the original F1-A checks Part C, question 7, box 1)	Line B06, column 3	Line B05, column 1 – Line B05, column 3 – Line B05, column 4 – Line B05, column 5 – Line B05, column 6	**1, 2**
6a	Student services (institution completing IPEDS F-1 or the original F1-A checks Part C, question 7, box 2)	Line B06, column 3	Line B05, column 1 – Line B05, column 4 – Line B05, column 5 – Line B05, column 6	**1, 2**

Table 2—Fiscal Year 1997 Current Funds Expense/Expenditure Relationships – continued

	Data Element	IPEDS F-1 / Original F1-A	Current IPEDS F1-A	Primary Reasons for Differences[1]
7	Institutional support (institution completing IPEDS F-1 or the original F1-A checks Part C, question 7, box 1)	Line B07, column 3	Line B06, column 1 – Line B06, column 3 – Line B07, column 3 – Line B09, column 3 – Line B10, column 3 + Line B12, column 3 – Line B06, column 4 – Line B06, column 5 – Line B06, column 6	**1, 2, 8**[2]
7a	Institutional support (institution completing IPEDS F-1 or the original F1-A checks Part C, question 7, box 2)	Line B07, column 3	Line B06, column 1 – Line B06, column 4 – Line B06, column 5 – Line B06, column 6	**1, 2, 8**[2]
8	Operation and maintenance of plant (institution completing IPEDS F-1 or the original F1-A checks Part C, question 7, box 1)	Line B08, column 3	Line B11, column 4 (reverse sign to positive amount) – Line B11, column 3 – Line B07, column 4 – Line B09, column 4 – Line B10, column 4	**1, 2, 8**[2]
8a	Operation and maintenance of plant (institution completing IPEDS F-1 or the original F1-A checks Part C, question 7, box 2)	Line B08, column 3	Line B11, column 4 (reverse sign to positive amount) – Line B07, column 4 – Line B09, column 4 – Line B10, column 4	**1, 2, 8**[2]

Table 2—Fiscal Year 1997 Current Funds Expense/Expenditure Relationships – continued

	Data Element	IPEDS F-1 / Original F1-A	Current IPEDS F1-A	Primary Reasons for Differences[1]
9	Scholarships and fellowships (exclude FDSL loans)	Line B09, column 3	Line B08, column 1 – Line B08, column 4 – Line B08, column 5 – Line B08, column 6 + Line AA07, column 1 + Line AA07, column 2	**16**
10	Mandatory transfers	Line B10, column 3	Line B01, column 6 + Line B02, column 6 + Line B03, column 6 + Line B04, column 6 + Line B05, column 6 + Line B06, column 6 + Line B08, column 6 + Line B11, column 6	**10** In the funds group data, if the sum of lines G03 and G05 are approximately equal to Line B10, column 3, the current IPEDS F1-A formula can be further refined by adding Line DE03, column 3.
11	Nonmandatory transfers educational activities	Line B11, column 3	No comparable amount. Data are not collected on intra-institutional transfers under the new accounting model for private institutions and hence on the current IPEDS F1-A (F2)	
12	Total educational and general expenditures and transfers	Line B12, column 3	Line B12, column 1 – Line B12, column 5 – Line B07, column 1 + Line B07, column 5 – Line B09, column 1 + Line B09, column 5 – Line B10, column 1 + Line B10, column 5 + Line AA07, column 1 + Line AA07, column 2	**1, 2, 8[2], 10, 11, 16** (The formula in the next row may yield more comparable results.)

Table 2—Fiscal Year 1997 Current Funds Expense/Expenditure Relationships – continued

	Data Element	IPEDS F-1 / Original F1-A	Current IPEDS F1-A	Primary Reasons for Differences[1]
13	Total educational and general expenditures without mandatory and nonmandatory transfers	Line B12, column 3 – Line B10, column 3 – Line B11, column 3	Line B12, column 1 – Line B12, column 5 – Line B12, column 6 – Line B07, column 1 + Line B07, column 5 – Line B09, column 1 + Line B09, column 5 – Line B10, column 1 + Line B10, column 5 + Line AA07, column 1 + Line AA07, column 2	**1, 2, 8[2], 16**
14	Auxiliary enterprises	Line B13, column 3	Line B07, column 1 – Line B07, column 5	**1, 2, 8[2], 10, 11** (The formula in the next row may yield more comparable results.)
15	Auxiliary enterprises without mandatory and nonmandatory transfers	Line B13, column 3 – Line B14 – Line B15	Line B07, column 1 – Line B07, column 5 – Line B07, column 6	**1, 2, 8[2]**
16	Auxiliary enterprises—mandatory transfers	Line B14	Line B07, column 6	**10**
17	Auxiliary enterprises—nonmandatory transfers	Line B15	No comparable amount. Data are not collected on intra-institutional transfers under the new accounting model for private institutions and hence on the current IPEDS F1-A (F2)	
18	Hospitals	Line B16, column 3	Line B09, column 1 – Line B09, column 5	**1, 2, 4, 8[2], 10, 11** (The formula in the next row may yield more comparable results.)
19	Hospitals without mandatory and nonmandatory transfers	Line B16, column 3 – Line B17 – Line B18	Line B09, column 1 – Line B09, column 5 – Line B09, column 6	**1, 2, 4, 8[2]**
20	Hospitals—mandatory transfers	Line B17	Line B09, column 6	**10**

Table 2—Fiscal Year 1997 Current Funds Expense/Expenditure Relationships – continued

	Data Element	IPEDS F-1 / Original F1-A	Current IPEDS F1-A	Primary Reasons for Differences[1]
21	Hospitals—nonmandatory transfers	Line B18	No comparable amount. Data are not collected on intra-institutional transfers under the new accounting model for private institutions and hence on the current IPEDS F1-A (F2)	
22	Independent operations	Line B19, column 3	Line B10, column 1 – Line B10, column 5	**1, 2, 4, 8[2], 10, 11** (The formula in the next row may yield more comparable results.)
23	Independent operations without mandatory and nonmandatory transfers	Line B19, column 3 – Line B20 – Line B21	Line B10, column 1 – Line B10, column 5 – Line B10, column 6	**1, 2, 4, 8[2]**
24	Independent operations—mandatory transfers	Line B20	Line B10, column 6	**10**
25	Independent operations—nonmandatory transfers	Line B21	No comparable amount. Data are not collected on intra-institutional transfers under the new accounting model for private institutions and hence on the current IPEDS F1-A (F2)	
26	Total salaries and wages for E&G	Line B23	Line B01, column 2 + Line B02, column 2 + Line B03, column 2 + Line B04, column 2 + Line B05, column 2 + Line B06, column 2 + Line B08, column 2 + Line B11, column 2	
27	Total fringe benefits for E&G	Line B24 + Line B26	Line B01, column 3 + Line B02, column 3 + Line B03, column 3 + Line B04, column 3 + Line B05, column 3 + Line B06, column 3 + Line B08, column 3 + Line B11, column 3	

Table 2—Fiscal Year 1997 Current Funds Expense/Expenditure Relationships – continued

	Data Element	IPEDS F-1 / Original F1-A	Current IPEDS F1-A	Primary Reasons for Differences[1]
28	Scholarship and fellowship expenditures—Pell Grant	Line E01, column 3	Line AA01, column 1 + Line AA01, column 2 + Line AA01, column 3	
29	Scholarship and fellowship expenditures—Other federal (exclude FDSL loans)	Line E02, column 3	Line AA02, column 1 + Line AA02, column 2 + Line AA02, column 3	
30	Scholarship and fellowship expenditures—State government	Line E03, column 3	Line AA03, column 1 + Line AA03, column 2 + Line AA03, column 3	
31	Scholarship and fellowship expenditures—Local government	Line E04, column 3	Line AA04, column 1 + Line AA04, column 2 + Line AA04, column 3	
32	Scholarship and fellowship expenditures—Private	Line E05, column 3	Line AA05, column 1 + Line AA05, column 2 + Line AA05, column 3	**15**
33	Scholarship and fellowship expenditures—Institutional	Line E06, column 3	Line AA06, column 1 + Line AA06, column 2 + Line AA06, column 3	**15**

[1]Blanks in this column indicate that there are no significant differences between amounts reported by the IPEDS F-1 or the original IPEDS F1-A and current IPEDS F1-A.
[2]This type of difference is not likely to generate sizable differences in most cases.

Table 3—Fiscal Year 1997 Institution-as-a-Whole Revenue Relationships

	Data Element	Current IPEDS F1-A	IPEDS F-1 / Original F1-A	Primary Reasons for Differences[1]
1	Tuition and fees (net of allowances)	Line A01, column 1	Line A01, column 3 + Line C2c – Line E06, column 3	**12**
2	Tuition and fees (gross)	Line A01, column 3 + Line AA08	Line A01, column 3 + Line C2c	
3	Federal appropriations	Line A02, column 1	Line A02, column 3	**1, 5**
4	Federal appropriations through state channels	Line A03	Line A03	**1, 5**
5	State appropriations	Line A04, column 1	Line A04, column 3	**1, 5**
6	Local appropriations	Line A05, column 1	Line A05, column 3	**1, 5**
7	Federal grants and contracts	Line A06, column 1	Line A06, column 3 – Line E01, column 3	**1, 5[2], 16**
8	State grants and contracts	Line A07, column 1	Line A07, column 3	**1, 5[2], 16**
9	Local grants and contracts	Line A08, column 1	Line A08, column 3	**1, 5[2], 16**
10	Private gifts, grants, and contracts	Line A09, column 1	Line A09, column 3	**1, 5, 6, 7, 16, 17**
11	Contributions from affiliated entities	Line A10, column 1	No comparable amount. Data were not gathered by the original IPEDS F1-A or IPEDS	**17**
12	Investment return (income, gains, and losses)	Line A11, column 1	Line H03, column 3 + Line H02, column 2 – Line H01, column 2 + Line C8b + Line C8c	**18** (Because instructions for the information requested in part H are often misunderstood, the formula below may yield more comparable results.)

Table 3—Fiscal Year 1997 Institution-as-a-Whole Revenue Relationships – continued

	Data Element	Current IPEDS F1-A	IPEDS F-1 / Original F1-A	Primary Reasons for Differences[1]
12a	Investment return (income, gains, and losses)	Line A11, column 1	Line A10, column 3 + Line H04, column 3 + Line H02, column 2 – Line H01, column 2 + Line C8b + Line C8c	**5, 18** (Because instructions for the information requested in part H are often misunderstood, the formula above may yield more comparable results.)
13	Sales and services of educational activities	Line A12, column 1	Line A11, column 3	**1, 8[2]**
14	Sales and services of auxiliary enterprises (net of allowances)	Line A13, column 1	Line A12, column 3	**1, 8[2], 12**
15	Sales and services of auxiliary enterprises (gross)	Line A13, column 1 + Line AA09	Line A12, column 3	**1, 8[2]**
16	Hospital revenue	Line A14, column 1	Line A13, column 3	In the funds group data, this line item is the sum of amounts reported in part J. In the new private institution data, this line is the sum of amounts reported in Schedule AB. See table entries below for further information about hospital comparisons.
17	Independent operations revenue	Line A15, column 1	Line A15, column 3	**1, 8[2]**
18	Other revenue	Line A16, column 3	Line A14, column 3 – Line C8b – Line C8c	**1, 9**

Table 3—Fiscal Year 1997 Institution-as-a-Whole Revenue Relationships – continued

	Data Element	Current IPEDS F1-A	IPEDS F-1 / Original F1-A	Primary Reasons for Differences[1]
19	Hospital—Federal appropriations	Line AB01, column 1	Line J01, column 3	**1, 5**
20	Hospital—State appropriations	Line AB02, column 1	Line J02, column 3	**1, 5**
21	Hospital—Local appropriations	Line AB03, column 1	Line J03, column 3	**1, 5**
22	Hospital—Sales and services	Line AB04, column 1	Line J04, column 3	**1, 8[2]**
23	Hospital—Gifts, grants, and contracts	Line AB05, column 1	Line J05, column 3	**1, 5[2], 6[2], 7**
24	Hospital—Endowment income	Line AB06, column 1	Line J06, column 3	**13, 14** For more information about this complex comparison, see "endowment income" row above.
25	Hospital—Other sources	Line AB07, column 1	Line J07, column 3	**13**

[1]Blanks in this column indicate that there are no significant differences between amounts reported by the IPEDS F-1 or the original IPEDS F1-A and current IPEDS F1-A.
[2]This type of difference is not likely to generate sizable differences in most cases.

Table 4—Fiscal Year 1997 Institution-as-a-Whole Expense/Expenditure Relationships

	Data Element	Current IPEDS F1-A	IPEDS F-1 / Original F1-A	Primary Reasons for Differences[1]
1	Instruction	Line B01, column 1	Line B01, column 3	**1, 2, 3, 19**
2	Research	Line B02, column 1	Line B02, column 3	**1, 2, 3, 19**
3	Public service	Line B03, column 1	Line B03, column 3	**1, 2, 3, 19**
4	Academic support	Line B04, column 1	Line B04, column 3	**1, 2, 3, 8[2], 19**
5	Student services	Line B05, column 1	Line B06, column 3	**1, 2, 3, 19**
6	Institutional support	Line B06, column 1	Line B07, column 3	**1, 2, 3, 8[2], 19**
7	Auxiliary enterprises	Line B07, column 1	Line B13, column 3 – Line B15	**1, 2, 3, 8[2], 10**
8	Scholarships and fellowships	Line B08, column 1	Line B09, column 3 – Line E07, column 3	**12, 16**
9	Hospital services	Line B09, column 1	Line B16, column 3 – Line B18	**1, 2, 4, 8[2], 10**
10	Independent operations	Line B10, column 1	Line B19, column 3 – Line B21	**1, 2, 4, 8[2], 10**
11	Operation and maintenance of plant	Line B11, column 4 (reverse sign to positive amount)	Line B08, column 3	**1, 2, 8[2], 19** In the funds group data, the line item will not include amounts charged to hospitals, auxiliary enterprises, or independent operations. The new private institution data include those amounts.
12	Total expenses: educational and general	Line B12, column 1 – Line B07, column 1 – Line B09, column 1 – Line B10, column 1	Line B12, column 3 – Line B09, column 3 – Line B10, column 3 – Line B11, column 3 + Line G05 – Line M02 – Line N03, column 1	**1, 3, 8[2], 12, 16, 20**

Table 4—Fiscal Year 1997 Institution-as-a-Whole Expense/Expenditure Relationships – continued

	Data Element	Current IPEDS F1-A	IPEDS F-1 / Original F1-A	Primary Reasons for Differences[1]
13	Total expenses	Line B12, column 1	Line B22, column 3 – Line B09, column 3 – Line B10, column 3 – Line B11, column 3 – Line B14 – Line B15 – Line B17 – Line B18 – Line B20 – Line B21 + Line G05 – Line M02 – Line N03, column 1	**1, 3, 8[2], 12, 16, 20**
14	Total salaries and wages: educational and general	Line B12, column 2 – Line B07, column 2 – Line B09, column 2 – Line B10, column 2	Line B23	
15	Total benefits: educational and general	Line B12, column 3 – Line B07, column 3 – Line B09, column 3 – Line B10, column 3	Line B24 + Line B26	
16	Total depreciation	Line B12, column 5	No comparable amount. Data were not collected on the original IPEDS F1-A.	
17	Total interest	Line B12, column 6	Line G05	**20**
18	Student aid—Pell grants	Line AA01, column 1 + Line AA01, column 2 + Line AA01, column 3	Line E01, column 3	
19	Student aid—Other federal grants (exclude FDSL loans)	Line AA02, column 1 + Line AA02, column 2 + Line AA02, column 3	Line E02, column 3	

Table 4—Fiscal Year 1997 Institution-as-a-Whole Expense/Expenditure Relationships – continued

	Data Element	Current IPEDS F1-A	IPEDS F-1 / Original F1-A	Primary Reasons for Differences[1]
20	Student aid—State grants	Line AA03, column 1 + Line AA03, column 2 + Line AA03, column 3	Line E03, column 3	
21	Student aid—Local grants	Line AA04, column 1 + Line AA04, column 2 + Line AA04, column 3	Line E04, column 3	
22	Student aid—Institutional grants (funded)	Line AA05, column 1 + Line AA05, column 2 + Line AA05, column 3	Line E05, column 3	**15**
23	Student aid—Institutional grants (unfunded)	Line AA06, column 1 + Line AA06, column 2 + Line AA06, column 3	Line E06, column 3	**15**

[1]Blanks in this column indicate that there are no significant differences between amounts reported by the IPEDS F-1 or the original IPEDS F1-A and current IPEDS F1-A.
[2]This type of difference is not likely to generate sizable differences in most cases.

Table 5—Fiscal Year 1997 Selected Balance Sheet Relationships

Data Element	IPEDS F-1 / Original F1-A	Current IPEDS F1-A	Primary Reasons for Differences[1]
Indebtedness on physical plant- beginning of year	Line G01	Line DE01, column 1	
Indebtedness on physical plant—new borrowings	Line G02	Line DE02, column 1	
Indebtedness on physical plant—principal payments	Line G03	Line DE03, column 1	
Indebtedness on physical plant-end of year	Line G04	Line DE04, column 1	
Indebtedness on physical plant—interest payments	Line G05	Line B12, column 6	**20**
Value of endowment at end of year—market value	Line H02, column 2	Line D05	The funds group data will report amounts held by the institution and its foundations. The new private institution data would report only amounts held by the institution, but private institutions usually do not have foundations. Further detail about investments of private institutions is available in Schedule DB.
Land—Book value at beginning of year	Line K01, column 1	Line DC01, column 1	
Land—Additions	Line K01, column 2	Line DC01, column 2	
Land—Deductions	Line K01, column 3	Line DC01, column 3	
Land—Book value end of year	Line K01, column 4	Line DC01, column 4	
Buildings—Book value at beginning of year	Line K02, column 1	Line DC02, column 1	
Buildings—Additions	Line K02, column 2	Line DC02, column 2	

Table 5—Fiscal Year 1997 Selected Balance Sheet Relationships – continued

Data Element	IPEDS F-1 / Original F1-A	Current IPEDS F1-A	Primary Reasons for Differences[1]
Buildings—Deductions	Line K02, column 3	Line DC02, column 3	
Buildings—Book value end of year	Line K02, column 4	Line DC02, column 4	
Equipment—Book value at beginning of year	Line K03, column 1	Line DC03, column 1 + Line DC04, column 1	
Equipment—Additions	Line K03, column 2	Line DC03, column 2 + Line DC04, column 2	
Equipment—Deductions	Line K03, column 3	Line DC03, column 3 + Line DC04, column 3	
Equipment—Book value end of year	Line K03, column 4	Line DC03, column 4 + Line DC04, column 4	

[1]Blanks in this column indicate that there are no significant differences between amounts reported by the IPEDS F-1 or the original IPEDS F1-A and current IPEDS F1-A.
[2]This type of difference is not likely to generate sizable differences in most cases.

Listing of NCES Working Papers to Date

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Listing of NCES Working Papers by Program Area

No.	Title	NCES contact
Baccalaureate and Beyond (B&B)		
98-15	Development of a Prototype System for Accessing Linked NCES Data	Steven Kaufman
Beginning Postsecondary Students (BPS) Longitudinal Study		
98-11	Beginning Postsecondary Students Longitudinal Study First Follow-up (BPS:96–98) Field Test Report	Aurora D'Amico
98-15	Development of a Prototype System for Accessing Linked NCES Data	Steven Kaufman
1999-15	Projected Postsecondary Outcomes of 1992 High School Graduates	Aurora D'Amico
Common Core of Data (CCD)		
95-12	Rural Education Data User's Guide	Samuel Peng
96-19	Assessment and Analysis of School-Level Expenditures	William J. Fowler, Jr.
97-15	Customer Service Survey: Common Core of Data Coordinators	Lee Hoffman
97-43	Measuring Inflation in Public School Costs	William J. Fowler, Jr.
98-15	Development of a Prototype System for Accessing Linked NCES Data	Steven Kaufman
1999-03	Evaluation of the 1996–97 Nonfiscal Common Core of Data Surveys Data Collection, Processing, and Editing Cycle	Beth Young
2000-12	Coverage Evaluation of the 1994–95 Common Core of Data: Public Elementary/Secondary School Universe Survey	Beth Young
2000-13	Non-professional Staff in the Schools and Staffing Survey (SASS) and Common Core of Data (CCD)	Kerry Gruber
Decennial Census School District Project		
95-12	Rural Education Data User's Guide	Samuel Peng
96-04	Census Mapping Project/School District Data Book	Tai Phan
98-07	Decennial Census School District Project Planning Report	Tai Phan
Early Childhood Longitudinal Study (ECLS)		
96-08	How Accurate are Teacher Judgments of Students' Academic Performance?	Jerry West
96-18	Assessment of Social Competence, Adaptive Behaviors, and Approaches to Learning with Young Children	Jerry West
97-24	Formulating a Design for the ECLS: A Review of Longitudinal Studies	Jerry West
97-36	Measuring the Quality of Program Environments in Head Start and Other Early Childhood Programs: A Review and Recommendations for Future Research	Jerry West
1999-01	A Birth Cohort Study: Conceptual and Design Considerations and Rationale	Jerry West
2000-04	Selected Papers on Education Surveys: Papers Presented at the 1998 and 1999 ASA and 1999 AAPOR Meetings	Dan Kasprzyk
Education Finance Statistics Center (EDFIN)		
94-05	Cost-of-Education Differentials Across the States	William J. Fowler, Jr.
96-19	Assessment and Analysis of School-Level Expenditures	William J. Fowler, Jr.
97-43	Measuring Inflation in Public School Costs	William J. Fowler, Jr.
98-04	Geographic Variations in Public Schools' Costs	William J. Fowler, Jr.
1999-16	Measuring Resources in Education: From Accounting to the Resource Cost Model Approach	William J. Fowler, Jr.
High School and Beyond (HS&B)		
95-12	Rural Education Data User's Guide	Samuel Peng
1999-05	Procedures Guide for Transcript Studies	Dawn Nelson
1999-06	1998 Revision of the Secondary School Taxonomy	Dawn Nelson

No.	Title	NCES contact
HS Transcript Studies		
1999-05	Procedures Guide for Transcript Studies	Dawn Nelson
1999-06	1998 Revision of the Secondary School Taxonomy	Dawn Nelson
International Adult Literacy Survey (IALS)		
97-33	Adult Literacy: An International Perspective	Marilyn Binkley
Integrated Postsecondary Education Data System (IPEDS)		
97-27	Pilot Test of IPEDS Finance Survey	Peter Stowe
98-15	Development of a Prototype System for Accessing Linked NCES Data	Steven Kaufman
2000-14	IPEDS Finance Data Comparisons Under the 1997 Financial Accounting Standards for Private, Not-for-Profit Institutes: A Concept Paper	Peter Stowe
National Assessment of Adult Literacy (NAAL)		
98-17	Developing the National Assessment of Adult Literacy: Recommendations from Stakeholders	Sheida White
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96-03	National Education Longitudinal Study of 1988 (NELS:88) Research Framework and Issues	Jeffrey Owings
Response rates		
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School districts		
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School districts, public		
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School districts, public – demographics of		
96-04	Census Mapping Project/School District Data Book	Tai Phan

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Schools		
97-42	Improving the Measurement of Staffing Resources at the School Level: The Development of Recommendations for NCES for the Schools and Staffing Survey (SASS)	Mary Rollefson
98-08	The Redesign of the Schools and Staffing Survey for 1999–2000: A Position Paper	Dan Kasprzyk
1999-03	Evaluation of the 1996–97 Nonfiscal Common Core of Data Surveys Data Collection, Processing, and Editing Cycle	Beth Young
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Schools – safety and discipline		
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Science		
2000-11	Financial Aid Profile of Graduate Students in Science and Engineering	Aurora D'Amico
Software evaluation		
2000-03	Strengths and Limitations of Using SUDAAN, Stata, and WesVarPC for Computing Variances from NCES Data Sets	Ralph Lee
Staff		
97-42	Improving the Measurement of Staffing Resources at the School Level: The Development of Recommendations for NCES for the Schools and Staffing Survey (SASS)	Mary Rollefson
98-08	The Redesign of the Schools and Staffing Survey for 1999–2000: A Position Paper	Dan Kasprzyk
Staff – higher education institutions		
97-26	Strategies for Improving Accuracy of Postsecondary Faculty Lists	Linda Zimbler
Staff – nonprofessional		
2000-13	Non-professional Staff in the Schools and Staffing Survey (SASS) and Common Core of Data (CCD)	Kerry Gruber
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1999-03	Evaluation of the 1996–97 Nonfiscal Common Core of Data Surveys Data Collection, Processing, and Editing Cycle	Beth Young
Statistical methodology		
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95-13	Assessing Students with Disabilities and Limited English Proficiency	James Houser
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96-17	National Postsecondary Student Aid Study: 1996 Field Test Methodology Report	Andrew G. Malizio
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98-06	National Education Longitudinal Study of 1988 (NELS:88) Base Year through Second Follow-Up: Final Methodology Report	Ralph Lee
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98-16	A Feasibility Study of Longitudinal Design for Schools and Staffing Survey	Stephen Broughman
1999-07	Collection of Resource and Expenditure Data on the Schools and Staffing Survey	Stephen Broughman
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2000-01	1999 National Study of Postsecondary Faculty (NSOPF:99) Field Test Report	Linda Zimbler
2000-02	Coordinating NCES Surveys: Options, Issues, Challenges, and Next Steps	Valena Plisko
2000-04	Selected Papers on Education Surveys: Papers Presented at the 1998 and 1999 ASA and 1999 AAPOR Meetings	Dan Kasprzyk
2000-12	Coverage Evaluation of the 1994–95 Public Elementary/Secondary School Universe Survey	Beth Young