

AACP FINANCIAL SURVEY INSTRUCTIONS & DEFINITIONS

Fiscal Year 2013-14 (your school's immediately preceding fiscal year)

This survey is an "all-funds" survey. Please consider **all** funds available to the school over which the school has direct access and control including state allocations, tuition, F&A recovery, endowment income, business income, practice plans, etc.

PLEASE NOTE: In all likelihood, you will not be filling out every cell of this survey; certain cells will be appropriate to some schools and not to others. Please round entries to the nearest dollar.

SECTION I: OPERATIONAL INCOME

Instructions for Completion:

This section represents those funds available to spend on college/school operations for the academic programs. Three categories of income and revenue are provided. Please use only those categories that are appropriate for your college's/school's budget structure. Indicate only the amounts over which the college/school has direct access and control and were actually received.

PRIOR YEAR ROLLOVER BALANCES:

These are funds that continue to reside within and under the college's/school's control over multiple fiscal years. Examples would include tuition, indirect cost recovery accounts, reserves, gift fund balances, spendable portions of endowments (not the principal), auxiliaries, etc. that have rolling balances and which persist in perpetuity. If unable to distinguish the sources of the funds amongst the various categories, use Column K: Reserves.

DIRECT OPERATIONAL SUPPORT:

- **State or Campus Allocations:**
Total funds received directly or indirectly which originate from state funding sources or the university to support college/school academic programs. Do not include government contracts.
- **Tuition & College Fees:**
Tuition is the total amount of money charged to students for instructional services that accrues directly to the college/school of pharmacy (includes differential tuition, professional fees, other fees charged to students). If tuition is not allocated separately to the college/school, include with state or campus allocations above.
- **Other Miscellaneous Revenues:**
Any other miscellaneous revenues not otherwise specified in previous two categories that result from direct operations of the college/school. An example would include application fees charged to non-students.

OTHER OPERATIONAL SUPPORT:

Include only investment income on endowment earnings (not balance of principal) available to the college/school to spend during the reporting period.

- **Development/Gifts**
This income includes gifts or contributions from all sources that can be spent at the school's discretion. Do not include gifts to endowment principal.
- **Indirect Research Return**
Indirect costs are identified specifically in sponsored grants and contracts as a percentage of direct costs paid for overhead incurred to support those activities. Often the institution keeps all or part of the indirect cost

recoveries. Only include those portions returned directly to (or retained by) the college/school. Do not include indirect costs from activities other than sponsored grants and contracts.

- **Reserves**

Generally, reserves should only be reported as a prior year roll over of balances, where the original source of funds can no longer be distinguished. However, if funds are received during the FY and specifically identified as reserves, include this amount.

- **Special/Other Allocations**

Dollars distributed to schools through allocations or by transfer of funds from the parent institution to specific accounts within the schools and/or departments which may include recurring and non-recurring funds. Examples would include institutional assistance with funding of faculty startup packages or capital improvement projects.

BUSINESS INCOME:

- **Professional Sales & Service Income**

Include revenues from school-specific programs and/or products. Do not include non-pharmacy auxiliary enterprises such as bookstore, parking, or cafeteria. Examples would include lab storeroom, analytical services, conferences, and continuing education programs.

- **Practice Plan income**

Includes income from Pharmacy Service Plans and/or contracts made with the college/school to provide direct clinical pharmacy, medication management or other professional services such as consulting, speaking engagements, etc. that are not included in sponsored research.

- **Poison Control Center Revenue**

Includes annual allocations and income for the provision of Poison Control Center services. Includes both direct and indirect income.

- **Auxiliary and Other Business Income**

Includes revenues from unrelated auxiliary enterprises such as bookstore, parking or cafeteria.

- **Non-Research Business Income**

Includes any other business revenues generated by and accruing to the college/school, including but not limited to auxiliary enterprises and dean's taxes. Include both direct and indirect revenues. An example would include campus apothecaries/drug stores/pharmacies.

- **Research Revenues**

Recognizing the difficulty of counting research revenues (multi-year grants, timing issues, etc.), revenues will be reported as the aggregate of actual research expenditures for this period. This amount will be entered from the total reported in Section III, Total Annual Research Expenditures.

SECTION II: OPERATIONAL EXPENDITURES

Instructions for Completion:

This section represents all expenses that were incurred by the college/school. Include expenses paid from each of the funding sources reported in the income section, but report them as an aggregate. Totals should include research expenditures.

PERSONNEL EXPENDITURES:

- **Regular Faculty**

Please indicate the amount of salary paid by college/school funding sources. **Do not report more than 100% of a person's salary.** Include all individuals in the school (including administrators) holding the titles: assistant professor, associate professor or professor in any track or qualified title (tenure, clinical, research, teaching). List all salaries paid by the college/school regardless of an individual's percent time appointment.

- **All Other Salary**

Please indicate the amount of salary paid by college/school of pharmacy that was not included in the 'regular faculty' line above. This would include other faculty, teaching assistants, classified staff, administrative staff (except those who were included as regular faculty), research assistants/associates, pre-doctoral and post-doctoral fellows, and residents. Also include work-study wages and all other hourly wages. Consultants and independent contract labor should be reported as noncapital expenditures.

- **Benefits**

If your college/school pays for major fringe benefits (definition from AAUP is below) from college/school funding sources include the amount of benefits paid for all personnel.

Definition:

In general, major fringe benefits include those where the institution (or state) makes a definite payment of a specified amount on behalf of and for the benefit of the individual employee. The major benefits include the institution's (or state's) contribution for: (1) Social Security, (2) retirement contributions (the employer's contributions are included regardless of the plan's vesting provision), (3) medical insurance, (4) dental insurance, (5) life insurance, (6) disability income protection, (7) unemployment compensation, (8) worker's compensation, (9) tuition for employees' children (both waivers and remissions), (10) other benefits in kind with cash alternatives (for the majority, these included benefits such as moving expenses, housing, cafeteria plans or cash options to certain benefits, bonuses, etc.). Benefits of a professional nature (such as convention travel, membership fees, grading assistance, faculty clubs, etc.) are not included.

OPERATIONAL EXPENSES:

- **Non-capital**

All non-capital operating expenses. Includes travel, materials, supplies, non-capitalized equipment, telecommunications, equipment/building maintenance and scholarship costs. Does not include amount of F&A from sponsored grant and contract awards unless the F&A has been directly allocated to the school. (For example: an award includes \$50K direct and \$10K F&A. The school receives 10% of the F&A to spend, the remainder is retained by the university, state or other entity. Include the \$1,000 allocated to the school as expenses but do not show the \$10K as an expense.)

- **Capital**

Includes non-construction capital expenditures such as, equipment/furnishings and other capital purchases. (Use the capitalization levels as defined by your institution)

- **Construction & Renovation**

Include expenditures for new building construction and major remodeling projects to improve facilities.

SECTION III: ANNUAL RESEARCH EXPENDITURES

Instructions for Completion:

This section represents all research-related direct costs that were incurred by the college/school from sponsored research. Expenses should be reported in the aggregate for each sponsorship category. Include all personnel and operational expenditures as described in Section II. Include training grants.

PLEASE NOTE: The total for “Annual Research Expenditures” section should equal the subtotal for sponsored projects/research on the “School Overview” section for BOTH the revenue and expenditure subtotals.

GRANTS & CONTRACTS:

- **Federal NIH**
Include grant/contract expenditures from direct NIH awards. Do not report subawards in this section; they should be included in other federal awards.
- **Federal Other**
Include grant/contract expenditures from other Federal departments and agencies (DOD, DOE, NSF, NASA, etc.). Also include subawards from other research institutions, whereby the source of the prime award is from any Federal department or agency.
- **State**
Include grant/contract expenditures from state departments and agencies.
- **Corporate & Industry**
Include grant/contract expenditures from for-profit corporations such as pharmaceutical companies.
- **Foundations & Nonprofits**
Include grant/contract expenditures from charitable organizations, foundations, and other non-profit entities.
- **Other**
Include grant/contract expenditures from organizations or entities that do not fit into any of the categories listed above.

SECTION IV: KEY QUESTIONS

This tab in your survey worksheet includes current areas of interest related to administrative and financial operations that cannot be adequately addressed in the financial survey. The key questions may change from time to time as new areas of concern arise.

PLEASE NOTE: As with the main financial survey, certain items will be applicable to some schools and not to others. If something does not apply to your school, leave blank. Where figures are called for, please round entries to the nearest dollar unless otherwise instructed.

INSTRUCTIONS FOR COMPLETION:

Question 1: College/Campus Budget Process

Choose the option that most closely describes your college or campus budget process. If none of the first four options apply, choose option #5, and describe what your process is, and how it differs from the first four options that are provided.

QUESTION 2: Base Salary Increases for Promotions

Please report whether your college/school provides an automatic standardized base salary increase (either a dollar amount or a fixed percentage increase) for promotions from assistant to associate professor and from associate professor to full professor by indicating yes/no. **If you answered yes, please report the dollar amount of the automatic standardized base salary increase OR the base automatic percentage increase for each type of promotion.**

QUESTION 3: Staff FTEs

Please report the total FTE staff assigned to support faculty and the total FTE staff assigned to provide program/administrative support. Please round to the nearest tenth. Please then further break out staff FTE by the specific staff function/initiative. Please round to the nearest tenth.

QUESTION 4: Assignable Net Square Footage and Research Expenditures

Please report your college/school's total net assigned square footage. **Net assigned square footage** is defined as the sum of all areas on all floors of a building assigned to, or available for assignment to, an occupant or specific use (NCES). Please round to the nearest square foot. For more detailed information regarding how to calculate net assignable square footage please see

<http://nces.ed.gov/pubs2006/ficm/content.asp?ContentType=Section&chapter=3§ion=2&subsection=2>.

Please also report your college/school's total net assigned square footage of wet laboratory space. Please round to the nearest square foot.

Finally, please calculate the total research expenditures per net square footage of wet laboratory space by using the total research expenditures you reported in Section III and dividing by your total net assigned square footage of wet laboratory space.

QUESTION 5: Payments for Preceptors

This question refers to experiential education support. For both IPPE and APPE rotations, provide the total number of zero-cost and paid rotations. Of the paid rotations, report the average cost per paid rotation, the minimum payment per paid rotation, and the maximum payment per paid rotation. **Please note that the minimum payment should be a number greater than \$0 because only paid rotations are included.** Do not include rotations that are supervised by employees of your school/college.