

AACP FINANCIAL SURVEY INSTRUCTIONS & DEFINITIONS

Fiscal Year 2014-15 (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: Startup Packages for Faculty Hires

This question only applies to faculty hired by your college/school during this fiscal year. Do not include data for faculty hired prior to this fiscal year or commitments made that will be applicable to future fiscal years. Therefore, it is more than likely that you will have multiple cells with no entries. For multi-year funding agreements, include the entire package amount in the year of hire (do not report the actual funding provided on a year to year basis).

- **Categories of Faculty**

Start-up packages should be broken down into Basic Science faculty, Translational faculty, Clinical/Pharmacy Practice faculty, or Social Administrative Science faculty. Within each of those major categories, the new hires should be reported as Tenure/Tenure Track, Research Non-Tenure Track (everyone with 'Research' in their title), or Teaching or other Non-Tenure Track. Then within each of those subcategories, they would be further categorized based on their actual titles as Assistant Professor, Associate Professor, or Full Professor.

- **Expenses**

For each faculty hire, your school/college should report start-up costs that are provided to the new hire, regardless of the source of funds (include funds that derive directly from your college/school accounts, central administration, endowments, etc.).

- **Average Startup Package Expense**

This column includes funds that the faculty member has direct control over to develop his/her research programs. Please include:

- office/lab equipment and furniture
- office/lab supplies
- dedicated staff salaries
- graduate student support (tuition and salaries)
- travel
- purchases made specifically for the hire (such as capital equipment this individual will use)

Please do not include:

- moving and relocation expenses
- renovation costs in the first column, even if the faculty member controls that process.
- any housing subsidy/loan/assistance

- **Average Renovation Costs, If Applicable**

The second column includes any renovation or construction expenses that can be directly attributable to the faculty hires reported in this section.

- **Does Startup Include Housing Subsidy (Y/N)**

The third column should be answered as either yes or no, **regardless of the source of funds**. Please do not provide cost figures for this expense.

Question 3: M.S./Ph.D. Student Support

- **Tuition Waivers**

In the first column, provide the percentage of M.S. and Ph.D. students who received tuition waivers. Waivers are defined as the amount of tuition that was billed to a student but which the student does not pay (either because it was waived or because it was paid by the college/school or the graduate school, etc. resulting in either net-zero or unrealized revenue to the college/school). Do not report waivers to Pharm.D. students in this section.

- **Average Stipend Per Student**

In the second column, report the average stipend paid directly to students as part of their support while enrolled in their academic program (e.g., academic assistantships, such as teaching assistants or other related academic titles). Do not include salary paid in return for services (e.g., hourly work in a laboratory that is above and beyond a student's regular academic program). Also, do not confuse these with scholarships that may have been paid to some of these same students in the previous question.

QUESTION 4: Resident and Fellowship Positions

In this section, report the total salary support dollars paid to residents and fellows in your college/school for each category, even if your college/school was reimbursed. Do not report associated fringe benefits, even if your college/school pays those expenses. Please also report the total number of FTEs for each group. You do not need to calculate the cost per FTE column - those figures are automatically calculated based upon what you have entered in the first two columns.

- **Pharm.D. Residents Paid By Your College/School**

Include salary/stipend information for those who were paid directly (100% funded) from your college/school allocations.

- **Pharm.D. Residents Paid By Another Entity**

Include salary/stipend information paid to residents whose programs are accredited through your college/school and whose salary/stipends are supported by other entities (including but not limited to: hospitals, community pharmacies, poison control centers, and other healthcare entities). Include salaries/stipends that were reimbursed to your college/school.

- **Pharm.D. Fellows**

Include salary/stipend information for fellows who were paid directly from your college/school accounts.

- **M.S./Ph.D. Post-Degree Fellows**

Include salary/stipend information for fellows who were paid directly from your college/school accounts. Sponsored grant and contract funds are often the common funding source for this category.

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.