

eZ-Audit 90/10 Revenue Calculation

The eZ-Audit 90/10 Revenue Calculation screen serves as the reporting mechanism for foreign and domestic proprietary institutions to input and report to the department their required 90/10 Revenue Attestation and Calculation. This screen is visible to all foreign and domestic proprietary institutions and includes both manual numerical field entries and automated calculations.

Numerator: Total Adjusted Federal Education Assistance Funds

Title IV Aid		
Text	Field Type	Automations
Prior Year Title IV Carried Over from Prior Year Credit Balance	Numerical Entry	No
Federal Direct Loan (Amount Disbursed)	Numerical Entry	No
Federal Direct Loan (Adjusted Amount)	Numerical Entry	No
Federal Pell Grant (Amount Disbursed)	Numerical Entry	No
Federal Pell Grant (Adjusted Amount)	Numerical Entry	No
FSEOG (subject less matching reduction) (Amount Disbursed)	Numerical Entry	No
FSEOG (subject less matching reduction) (Adjusted Amount)	Numerical Entry	No
Federal Work Study Applied to Tuition and Fees (subject to matching reduction) (Amount Disbursed)	Numerical Entry	No
Federal Work Study Applied to Tuition and Fees (subject to matching reduction) (Adjusted Amount)	Numerical Entry	No
Total Title IV aid	Numerical Entry	No
Title IV Credit Balance Carried Forward to next year	Numerical Entry	No
Adjustment: The amount of FSEOG funds disbursed to a student and the amount of FWS funds credited to the student's account are reduced by the amount of the institutional matching funds	Numerical Entry	No
Adjustment: If the amount of Adjusted Total Funds Applied First + Total Student Title IV Revenue is more than Tuition and Fees, then Adjusted Total Student Title IV Revenue is reduced by the amount over Tuition and Fees	Numerical Entry	No
Adjustment: If Title IV funds are returned for a student under 34 CFR 668.22, then Student Title IV Revenue is reduced by the amount returned	Numerical Entry	No
Adjusted Total Title IV Aid	Numerically Populated	Manual Entry

eZ-Audit 90/10 Revenue Calculation

		* Auto Check*
Other Federal Funds Paid Directly to the Institution		
Text	Field Type	Automations
Prior Year Federal Funds Paid Directly to the Institution Carried Over from Prior Year Credit Balance	Numerical Entry	No
Adjusted Federal Funds Paid Directly to Institution	Numerically Populated	Manual Entry * Auto Check*
“Federal Funds 1 (Amount Disbursed)” – Drop Down Box to appear providing picklist of options of federal funding sources. Institution to select 1 option per line item to identify source of federal funding. *Picklist of Federal Funding sources provided below	Numerical Entry	Manual Entry * Auto Check*
“Federal Funds 1 (Adjusted Amount)” – Drop Down Box to appear providing picklist of options of federal funding sources. Institution to select 1 option per line item to identify source of federal funding. *Picklist of Federal Funding sources provided below	Numerical Entry	Manual Entry * Auto Check*
Percentage of “Federal Funds 1” come from Federal Funds	Numerical Entry (%)	No
Federal Funds “2 – 20 (Amount Disbursed)” – Additional drop-down boxes to appear automatically after prior line complete entry. Drop down box to appear providing picklist of options of federal funding sources. Institution to select 1 option per line item to identify source of Federal Funding. Additional “Federal Fund” line to appear upon proper completion of previous line. *Picklist of Federal Funding sources provided below	Numerical Entry	Manual Entry * Auto Check*
Federal Funds “2 – 20 (Adjusted Amount)” – Additional drop-down boxes to appear automatically after prior line complete entry. Drop down box to appear providing picklist of options of federal funding sources. Institution to select 1 option per line item to identify source of Federal Funding. Additional “Federal Fund” line to appear upon proper completion of previous line. *Picklist of Federal Funding sources provided below	Numerical Entry	Manual Entry * Auto Check*

eZ-Audit 90/10 Revenue Calculation

Percentage of “Federal Funds 2 - 20” come from Federal Funds	Numerical Entry (%)	No
Federal Funds Paid Directly to Institution	Numerically Populated	Manual Entry *Auto Check*
Federal Funds Paid Directly to the Institution Credit Balance Carried Forward to next year	Numerical Entry	No
Federal Funds Paid Directly to the Institution for refunds paid to student based on the application of payments	Numerical Entry	No
Adjustment: If the amount of Adjusted Total Funds Applied First + Adjusted Total Student Title IV Revenue + Total Other Federal Funds Paid Directly to the Institution is more than Tuition and Fees, then Adjusted Total Other Federal Funds Paid Directly to the Institution is reduced by the amount over Tuition and Fees	Numerical Entry	No
Adjusted Federal Funds Paid Directly to Institution	Numerically Populated	Manual Entry *Auto Check*
Federal Funds Paid Directly to Student		
Text	Field Type	Automations
Prior Year Federal Funds Paid Directly to Student Carried Over from Prior Year Credit Balance	Numerical Entry	No
Adjusted Federal Funds Paid Directly to Student	Numerical Entry	No
“Federal Funds 1 (Amount Disbursed)” – Drop Down Box to appear providing picklist of options of federal funding sources. Institution to select 1 option per line item to identify source of federal funding. *Picklist of Federal Funding sources provided below	Numerical Entry	Manual Entry *Auto Check*
“Federal Funds 1 (Adjusted Amount)” – Drop Down Box to appear providing picklist of options of federal funding sources. Institution to select 1 option per line item to identify source of federal funding. *Picklist of Federal Funding sources provided below	Numerical Entry	Manual Entry *Auto Check*
Percentage of “Federal Funds 1” come from Federal Funds	Numerical Entry (%)	No
Federal Funds “2 – 20 (Amount Disbursed)” – Additional drop-down boxes to appear automatically after prior line complete entry. Drop down box to appear providing picklist of options of federal funding sources. Institution to select 1 option per line item to identify source of Federal Funding. Additional “Federal Fund” line to appear upon proper completion of previous line. *Picklist of Federal Funding sources provided below	Numerical Entry	Manual Entry *Auto Check*
Federal Funds “2 – 20 (Amount Adjusted)” – Additional drop-down		

eZ-Audit 90/10 Revenue Calculation

boxes to appear automatically after prior line complete entry. Drop down box to appear providing picklist of options of federal funding sources. Institution to select 1 option per line item to identify source of Federal Funding. Additional "Federal Fund" line to appear upon proper completion of previous line. *Picklist of Federal Funding sources provided below		
Percentage of "Federal Funds 2 - 20" come from Federal Funds	Numerical Entry (%)	No
Total Federal Funds Paid Directly to Student	Numerical Entry	Manual Entry *Auto Check*
Federal Funds Paid Directly to Student Credit Balance Carried Forward to next year	Numerical Entry	No
Federal Funds Paid Directly to Student for refunds paid to student based on the application of payments	Numerical Entry	No
Adjustment: If the amount of Adjusted Total Funds Applied First + Adjusted Total Student Title IV Revenue + Adjusted Other Federal Funds Paid Directly to the Institution is more than Tuition and Fees + Federal Funds Paid Directly to the Student, then Adjusted Total Other Federal Funds Paid Directly to the Student is reduced by the amount over Tuition and Fees	Numerical Entry	No
Adjusted Federal Funds Paid Directly to Student	Numerically Populated	Manual Entry *Auto Check*
Numerator: (Adjusted Total Title IV Aid+Adjusted Federal Funds Paid Directly to Institution+ Adjusted Federal Funds Paid Directly to Student)	Numerically Populated	Auto populated

Non-Federal Revenue

Student Non-Federal Revenue		
Text	Field Type	Automations
Grant funds for the student from non-Federal public agencies or private sources independent of the institution ---"Fund 1 - Amount Disbursed" (School to manually enter name of Fund)	Numerical Entry	No
Grant funds for the student from non-Federal public agencies or private sources independent of the institution ---"Fund 1 - Adjusted Amount" (School to manually enter name of Fund)	Numerical Entry	No
Percentage of "Grant Fund 1" represent Federal Funds	Numerical Entry (%)	No
Grant funds for the student from non-Federal public agencies or private sources independent of the institution ---"Fund 2 -99 - Amount Disbursed" (School to manually enter name of Fund)	Numerical Entry	No
Grant funds for the student from non-Federal public agencies or private sources independent of the institution ---"Fund 2 -99 – Adjusted Amount" (School to manually enter name of Fund)	Numerical Entry	No
Percentage of "Grant Fund 2 - 99" represent Federal Funds	Numerical Entry (%)	No
Funds provided for the student under a contractual arrangement with a federal, state or local government agency for the purpose of providing job training to low-income individuals ---"Fund 1 - Amount Disbursed" (School to manually enter name of Fund)	Numerical Entry	No
Funds provided for the student under a contractual arrangement with a federal, state or local government agency for the purpose of	Numerical Entry	No

eZ-Audit 90/10 Revenue Calculation

providing job training to low-income individuals ---"Fund 1 – Adjusted Amount" (School to manually enter name of Fund)		
Percentage of “Funds provided for the student under a contractual arrangement with a federal, state or local government agency for the purpose of providing job training to low-income individuals 1” represent Federal Funds	Numerical Entry (%)	No
Funds provided for the student under a contractual arrangement with a federal, state or local government agency for the purpose of providing job training to low-income individuals ---"Fund 2 - 99 - Amount Disbursed" (School to manually enter name of Fund)	Numerical Entry	No
Funds provided for the student under a contractual arrangement with a federal, state or local government agency for the purpose of providing job training to low-income individuals ---"Fund 2 - 99 – Adjusted Amount" (School to manually enter name of Fund)	Numerical Entry	No
Percentage of “Funds provided for the student under a contractual arrangement with a federal, state or local government agency for the purpose of providing job training to low-income individuals 2 - 99” represent Federal Funds	Numerical Entry (%)	No
Funds used by a student from Savings plan for educational expenses established by or on behalf of the student that qualify for special tax treatment under the Internal Revenue Code (Amount Disbursed)	Numerical Entry	No
Funds used by a student from Savings plan for educational expenses established by or on behalf of the student that qualify for special tax treatment under the Internal Revenue Code (Adjusted Amount)	Numerical Entry	No
Qualified Institutional scholarships disbursed to the student (Amount Disbursed)	Numerical Entry	No
Qualified Institutional scholarships disbursed to the student (Adjusted Amount)	Numerical Entry	No
Adjustment: If the amount of Total Funds Applied First is more than Tuition and Fees, then Adjusted Total Funds Applied First is reduced by the amount over Tuition and Fees	Numerical Entry	No
Total Adjusted Funds Applied First	Numerically Populated	Manual Entry * Auto Check*

eZ-Audit 90/10 Revenue Calculation

Cash Payments		
Text	Field Type	Automations
Cash Payments *including payments made via credit card *	Numerical Entry	No
Student payments		
Third Party Loans (Amount Disbursed)	Numerical Entry	No
Third Party Loans (Adjusted Amount)	Numerical Entry	No
Third Party Loans – Related Party/ Institution Loan (Amount Disbursed)	Numerical Entry	No
Third Party Loans – Related Party/ Institution Loan (Amount Adjusted)	Numerical Entry	No
ISA Institutional or Related Party (Amount Disbursed)	Numerical Entry	No
ISA Institutional or Related Party (Adjusted Amount)	Numerical Entry	No
ISA (Amount Disbursed)	Numerical Entry	No
ISA (Adjusted Amount)	Numerical Entry	No
Student Cash	Numerical Entry	No
Total Student Non-Title IV Revenue	Numerically Populated	Manual Entry *Auto Check*
Refunds to Paid to Students based on application of payments	Numerical Entry	No
Adjustment: The amount of FSEOG funds disbursed to a student and the amount of FWS funds credited to the student's account are added to cash for the institutional matching funds (adjustment increasing cash)	Numerical Entry	No
Adjustment: If the amount of Adjusted Total Funds Applied First + Adjusted Total Student Title IV Revenue + Adjusted Total Other Federal Funds Paid Directly to the Institution + Adjusted Total Other Federal Funds Paid to Student + Total Cash and Other Non- Title Payments are more than Tuition and Fees, then Adjusted Total Cash and Other Non-Title Payments is reduced by the amount over Tuition and Fees.	Numerical Entry	No
Total Adjusted Cash Payments	Numerically Populated	Manual Entry *Auto Check*
Revenue From Other Sources (Totals for the Fiscal Year)		
Text	Field Type	Automations
Activities conducted by the institution that are necessary for the education and training of its students provided those activities are—:	Numerical Entry	No

eZ-Audit 90/10 Revenue Calculation

<p>(A) Conducted on campus or at a facility under the institution’s control;</p> <p>(B) Performed under the supervision of a member of the institution’s faculty;</p> <p>(C) Required to be performed by all students in a specific educational program at the institution; and</p> <p>(D) Related directly to services performed by students</p> <p>(Amount Disbursed)</p>		
<p>Activities conducted by the institution that are necessary for the education and training of its students provided those activities are—:</p> <p>(A) Conducted on campus or at a facility under the institution’s control;</p> <p>(B) Performed under the supervision of a member of the institution’s faculty;</p> <p>(C) Required to be performed by all students in a specific educational program at the institution; and</p> <p>(D) Related directly to services performed by students</p> <p>(Adjusted Amount)</p>	<p>Numerical Entry</p>	<p>No</p>
<p>Funds paid by a student, or on behalf of a student by a party unrelated to the institution, its owners, or affiliates, for an education or training program that is not eligible under § 668.8 and that does not include any courses offered in an eligible program. The non-eligible education or training program must be provided by the institution, and taught by one of its instructors, at its main campus or one of its approved additional locations, at another school facility approved by the appropriate State agency or accrediting agency, or at an employer facility. The institution may not count revenue from a non-eligible education or training program for which it merely provides facilities for test preparation courses, acts as a proctor, or oversees a course of self-study. The program must meet the following requirements:</p> <p>(A) Be approved or licensed by the appropriate State agency;</p>	<p>Numerical Entry</p>	<p>No</p>

eZ-Audit 90/10 Revenue Calculation

<p>(B) Be accredited by an accrediting agency recognized by the Secretary under 34 CFR part 602;</p> <p>(C) Provide an industry-recognized credential or certification;</p> <p>(D) Provide training needed for students to maintain State licensing requirements; or</p> <p>(E) Provide training needed for students to meet additional licensing requirements for specialized training for practitioners who already meet the general licensing requirements in that field.</p> <p>(Amount Disbursed)</p>		
<p>Funds paid by a student, or on behalf of a student by a party unrelated to the institution, its owners, or affiliates, for an education or training program that is not eligible under § 668.8 and that does not include any courses offered in an eligible program. The non-eligible education or training program must be provided by the institution, and taught by one of its instructors, at its main campus or one of its approved additional locations, at another school facility approved by the appropriate State agency or accrediting agency, or at an employer facility. The institution may not count revenue from a non-eligible education or training program for which it merely provides facilities for test preparation courses, acts as a proctor, or oversees a course of self-study. The program must meet the following requirements:</p> <p>(A) Be approved or licensed by the appropriate State agency;</p> <p>(B) Be accredited by an accrediting agency recognized by the Secretary under 34 CFR part 602;</p> <p>(C) Provide an industry-recognized credential or certification;</p> <p>(D) Provide training needed for students to maintain State licensing requirements; or</p> <p>(E) Provide training needed for students to meet additional licensing requirements for specialized training for practitioners who already meet the general licensing requirements in that field.</p> <p>(Adjusted Amount)</p>	<p>Numerical Entry</p>	<p>No</p>

eZ-Audit 90/10 Revenue Calculation

Total Revenue from Other Sources	Numerically Populated	Manual Entry *Auto Check*
Adjusted Non-Federal Revenue and Revenue from Other Sources	Numerically Populated	Auto populated

Denominator

Total Federal and Non-Federal Revenue	Numerically Populated	Auto populated
--	-----------------------	----------------

*Federal Funds Picklist:

- Department of Agriculture:
- Department of Commerce:
- Department of Defense:
- Department of Education:
- Department of Health and Human Services:
- Department of Labor:
- Department of Transportation:
- Department of Veterans Affairs:
- Nuclear Regulatory Commission:
- AmeriCorps
- Other – Other category may be used more than once

Line Items to be Removed

Text	Field Type	Automations
Sale of Accounts Receivable	Numerically Populated	No

The revised regulations for 34 CFR 668.28 – Non-Federal Revenue (90/10) remove the inclusion of the “Sale of Accounts Receivable” from the 90/10 calculation and therefore this line item/ data request is also being removed from the eZ-Audit Revenue Calculation.