

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			
Line Item	Text	Field Type	Automations
1	Prior Year Title IV Carried Over from Prior Year Credit Balance	Numerical Entry	Year 1: Manual Entry Year 2+: Pre-populated
2	Prior Year Title IV Carried Over from Prior Year Credit Balance (Adjusting Amount)	Numerical Entry	Manual Entry
3	If amount greater than "0" is entered above. Please provide explanation describing purpose of the adjusting amount in the line item above.	Alpha-Numerical Entry	Manual Entry
4	Federal Direct Loan (Amount Disbursed)	Numerical Entry	Manual Entry
5	Federal Direct Loan (Adjusted Amount)	Numerical Entry	Manual Entry
6	Federal Pell Grant (Amount Disbursed)	Numerical Entry	Manual Entry
7	Federal Pell Grant (Adjusted Amount)	Numerical Entry	Manual Entry
8	FSEOG (subject less matching reduction) (Amount Disbursed)	Numerical Entry	Manual Entry
9	FSEOG (subject less matching reduction) (Adjusted Amount)	Numerical Entry	Manual Entry
10	Federal Work Study Credited to Student's Account (subject to matching reduction) (Amount Disbursed)	Numerical Entry	Manual Entry
11	Federal Work Study Credited to Student's Account (subject to matching reduction) (Adjusted Amount)	Numerical Entry	Manual Entry
12	Other Title IV Aid (i.e. TEACH, Iraq and	Numerical Entry	Manual Entry

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	Afghanistan Service Grant, etc.) (Amount Disbursed)		
13	Other Title IV Aid (i.e. TEACH, Iraq and Afghanistan Service Grant, etc.) (Adjusted Amount)	Numerical Entry	Manual Entry
14	Total Title IV Aid (Amount Disbursed)	Numerical Entry	Manual Entry
15	Total Title IV Aid (Adjusted Amount)	Numerical Entry	Manual Entry
16	Title IV Credit Balance Carried Forward to next year	Numerical Entry	Manual Entry
17	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	Manual Entry
18	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. (This is on an individual student basis.)	Numerical Entry	Manual Entry
19	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	Manual Entry
20	Adjusted Total Title IV Aid	Numerical Entry	Manual Entry

***Auto Check**

Other Federal Funds Paid Directly to the Institution

Line Item	Text	Field Type	Automations
1	Prior Year Federal Funds Paid Directly to the Institution Carried Over from Prior Year Credit Balance	Numerical Entry	Year 1: Manual Entry Year 2+: Pre-populated
2	Prior Year Federal Funds Paid Directly to the Institution Carried Over from Prior Year Credit Balance (Adjusting Amount)	Numerical Entry	Manual Entry
3	If amount greater than "0" is entered above. Please provide explanation describing	Alpha-Numerical Entry	Manual Entry

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	purpose of the adjusting amount in the line item above.		
4	Adjusted Federal Funds Paid Directly to Institution	Numerical Entry	Manual Entry *Auto Check
5	“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
6	“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
7	Federal Funds “2 – 15 (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
8	Federal Funds “2 – 15 (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
9	Federal Funds Paid Directly to Institution	Numerically Entry	Manual Entry *Auto Check
10	Federal Funds Paid Directly to the Institution Credit Balance Carried Forward to next year	Numerical Entry	Manual Entry
11	Federal Funds Paid Directly to the Institution for Refunds/Overpayments Based on the Application of Payment	Numerical Entry	Manual Entry

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12	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 - (This on an individual student basis.)	Numerical Entry	Manual Entry
13	Total Adjusted Federal Funds Paid Directly to Institution (includes net effect of all carry forward balances and adjustments)	Numerically Entry	Manual Entry *Auto Check

Federal Funds Paid Directly to Student

Line Item	Text	Field Type	Automations
1	Adjusted Federal Funds Paid Directly to Student	Numerical Entry	Manual Entry *Auto Check
2	“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
3	“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
4	Federal Funds “2 – 15 (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
5	Federal Funds “2 – 15 (Adjusted Amount)” – Additional drop-down boxes to appear automatically after prior line complete entry. Drop	Numerical Entry	Manual Entry

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	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		*Auto Check
6	Federal Funds Paid Directly to Student for Refunds/Overpayments Based on the Application of Payment	Numerical Entry	Manual Entry
7	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	Manual Entry
9	Total Adjusted Federal Funds Paid Directly to Student (includes net effect of all carry forward balances and adjustments)	Numerical Entry	Manual Entry *Auto Check
10	Numerator: (Adjusted Total Title IV Aid + Total Adjusted Federal Funds Paid Directly to Institution + Total Adjusted Federal Funds Paid Directly to Student)	Numerical Entry	Auto populated

Non-Federal Revenue

Student Non-Federal Revenue			
Line Item	Text	Field Type	Automations
1	Grant funds for the student from non-Federal public agencies or private sources independent of the Institution ---"Fund 1 - Amount Disbursed" (Institution to manually enter name of Fund)	Numerical Entry	Manual Entry
2	Grant funds for the student from non-Federal	Numerical Entry	Manual Entry

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	public agencies or private sources independent of the institution ---"Fund 1 - Adjusted Amount" (Institution to manually enter name of Fund)		
3	Grant funds for the student from non-Federal public agencies or private sources independent of the Institution ---"Fund 2 -99 - Amount Disbursed" (Institution to manually enter name of Fund)	Numerical Entry	Manual Entry
4	Grant funds for the student from non-Federal public agencies or private sources independent of the Institution ---"Fund 2 -99 – Adjusted Amount" (Institution to manually enter name of Fund)	Numerical Entry	Manual Entry
5	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" (Institution to manually enter name of Fund)	Numerical Entry	Manual Entry
6	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 – Adjusted Amount" (Institution to manually enter name of Fund)	Numerical Entry	Manual Entry
7	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" (Institution to manually enter name of Fund)	Numerical Entry	Manual Entry

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8	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" (Institution to manually enter name of Fund)	Numerical Entry	Manual Entry
9	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	Manual Entry
10	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	Manual Entry
11	Qualified Institutional scholarships disbursed to the student (Amount Disbursed)	Numerical Entry	Manual Entry
12	Qualified Institutional scholarships disbursed to the student (Adjusted Amount)	Numerical Entry	Manual Entry
13	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	Manual Entry
14	Total Adjusted Funds Applied First	Numerical Entry	Manual Entry <i>*Auto Check</i>
Cash Payments			
Line Item	Text	Field Type	Automations
1	Cash Payments Received From Sources Other than Student	Numerical Entry	Manual Entry
Student payments			
2	Prior Year Student Non-Federal Funds Carried Over from Prior Year Credit Balance	Numerical Entry	Year 1: Manual Entry Year 2+: Pre-populated
3	Prior Year Student Non-Federal Funds Carried Over from Prior Year Credit Balance	Numerical Entry	Manual Entry

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	(Adjusting Amount)		
4	If amount greater than “0” is entered above. Please provide explanation describing purpose of the adjusting amount in the line item above.	Alpha-Numerical Entry	Manual Entry
5	Third Party Loans (Amount Disbursed)	Numerical Entry	Manual Entry
6	Third Party Loans (Adjusted Amount)	Numerical Entry	Manual Entry
7	Related Party/ Institutional Loans (Amount Disbursed)	Numerical Entry	Manual Entry
8	Related Party/ Institutional Loans (Adjusted Amount)	Numerical Entry	Manual Entry
9	Income Share Agreement (ISA) – Institutional or Related Party (Amount Disbursed)	Numerical Entry	Manual Entry
10	ISA – Institutional or Related Party (Adjusted Amount)	Numerical Entry	Manual Entry
11	ISA (Amount Disbursed)	Numerical Entry	Manual Entry
12	ISA (Adjusted Amount)	Numerical Entry	Manual Entry
13	Student Cash	Numerical Entry	Manual Entry
14	Total Student Non-Federal Revenue	Numerical Entry	Manual Entry <i>Auto Check</i>
15	Prior Year Student Non-Federal Funds Credit Balance Carried Forward to next year	Numerical Entry	Manual Entry
16	Refunds/Overpayments Based on the Application of Payment	Numerical Entry	Manual Entry
17	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	Manual Entry
18	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 Federal Payments are more than Tuition and Fees, then Adjusted Total Cash and Other Federal Payments is reduced by the amount over Tuition and Fees.	Numerical Entry	Manual Entry

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19	Total Adjusted Cash Payments	Numerical Entry	Manual Entry <i>Auto Check</i>
Revenue From Other Sources (Totals for the Fiscal Year)			
Line Item	Text	Field Type	Automations
1	<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>(Amount Paid)</p>	Numerical Entry	Manual Entry
2	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 34 CFR § 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 Institutional 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	Numerical Entry	Manual Entry

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	<p>test preparation courses, acts as a proctor, or oversees a course of self-study. That meets the following requirement:</p> <p>Is approved or licensed by the appropriate State agency;</p> <p>(Amount Paid)</p>		
3	<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 34 CFR § 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 Institutional 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. That meets the following requirement:</p> <p>Is accredited by an accrediting agency recognized by the Secretary under 34 CFR part 602;</p> <p>(Amount Paid)</p>	Numerical Entry	Manual Entry
4	<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 34 CFR § 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</p>	Numerical Entry	Manual Entry

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	<p>one of its instructors, at its main campus or one of its approved additional locations, at another Institutional 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. That meets the following requirement:</p> <p>Provides an industry-recognized credential or certification;</p> <p>(Amount Paid)</p>		
5	<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 34 CFR § 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 Institutional 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. That meets the following requirement:</p> <p>Provides training needed for students to maintain State licensing requirements;</p> <p>(Amount Paid)</p>	Numerical Entry	Manual Entry
6	Funds paid by a student, or on behalf of a student by a party unrelated to the	Numerical Entry	Manual Entry

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	<p>Institution, its owners, or affiliates, for an education or training program that is not eligible under 34 CFR § 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 Institutional 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. That meets the following requirement:</p> <p>Provides 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 Paid)</p>		
7	Total Revenue from Other Sources	Numerical Entry	Manual Entry <i>Auto Check</i>
	Adjusted Non-Federal Revenue and Revenue from Other Sources	Numerical Entry	Auto populated
Denominator			
	Total Federal and Non-Federal Revenue	Numerical Entry	Auto populated

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*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 (Other Category may be used up to 5 times)

Line Items to be Removed

Text	Field Type	Automations
Sale of Accounts Receivable	Numerical Entry	Manual Entry