



**UNITED STATES DEPARTMENT OF EDUCATION  
OFFICE OF POSTSECONDARY EDUCATION**

**APPENDIX C TO SUBPART B OF PART 668 - 90/10 REVENUE CALCULATION**

**Section 1: Sample Student Account at the Institution / Funds Applied in Priority Order**

Sample Student Account Ledger

Line	Date	Charge/Payment	Memo	Debit	Credit	Balance
1	12/31/2021	Federal Direct Loan			1,000.00	(1,000.00)
2	1/1/2022	Tuition and Fees		17,000.00		16,000.00
3	2/1/2022	Cash Payment			175.00	15,825.00
4	2/1/2022	Federal Funds 1			2,000.00	13,825.00
5	2/1/2022	FSEOG	(Fed. 375/Inst. 125)		500.00	13,325.00
6	5/1/2022	Cash Payment	(Federal funds 3)		500.00	12,825.00
7	7/1/2022	Federal Pell Grant			1,700.00	11,125.00
8	7/1/2022	Institutional Scholarship			500.00	10,625.00
9	7/1/2022	Federal Direct Loan			1,500.00	9,125.00
10	7/1/2022	Cash Payment	(Federal funds 4)		3,700.00	5,425.00
11	8/1/2022	Federal Funds 2			3,725.00	1,700.00
12	9/1/2022	City Grant			2,200.00	500.00
13	9/1/2022	Refund Check		500.00		-

Line item in the sample		Amount in the sample
	<b>Funds Applied First</b>	
12	Grant funds for the student from non-Federal public agencies or private sources independent of the institution	2,200.00
	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	
	Funds used by a student from savings plans for educational expenses established by or on behalf of the student that qualify for special tax treatment under the Internal Revenue Code	
8	Qualified Institutional scholarships disbursed to the student	500.00

	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	
	<b>Total Funds Applied First</b>	<b>2,700.00</b>
	<b>Title IV Aid</b>	
1	Prior Year Title IV Carried Over Credit Balance	1,000.00
9	Federal Direct Loan	1,500.00
7	Federal Pell Grant	1,700.00
5	FSEOG (subject less matching reduction) (\$500 - \$375 FSEOG and \$125 Institutional Match)	500.00
	Federal Work Study Applied to Tuition and Fees (subject to matching reduction)	
5	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	-125.00
	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	
	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	
	<b>Adjusted Total Title IV Aid</b>	<b>4,575.00</b>

	<b>Other Federal Funds Paid Directly to the Institution</b>	
4	Federal Funds 1	2,000.00
11	Federal Funds 2	3,725.00
	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	
	<b>Adjusted Total Other Federal Funds Paid Directly to the Institution</b>	<b>5,725.00</b>

	<b>Other Federal Funds Paid to Student</b>	
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6	Federal Funds 3	500.00
10	Federal Funds 4	3,700.00
	Adjustment: If the amount of Adjusted Funds Applied First + Adjusted Student Title IV Revenue + Adjusted Total Other Federal Funds Paid Directly to the Institution + Total Other Federal Funds Paid Directly to Student is more than Tuition and Fees, then Adjusted Federal Funds Paid Directly to Student is reduced by the amount over Tuition and Fees	-200.00
	<b>Adjusted Total Other Federal Funds Paid Directly to Student</b>	<b>4,000.00</b>

	<b>Cash Payments</b>	
3	Student payments	175.00
5	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	125.00
	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.	-300.00
	<b>Adjusted Total Cash and Other Non-Title IV Aid</b>	<b>0</b>

	<b>Adjusted Total All Federal and Cash Payments</b>	<b>17,000.00</b>
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## Section 2: Revenue by Source One Student Example

Line item in the sample		Amount Disbursed	Adjusted Amount
	<b>Student Title IV Revenue</b>		
1	Title IV Credit Balance Carried Over from Prior Year	1,000.00	1,000.00
9	Federal Direct Loan	1,500.00	1,500.00
7	Federal Pell Grant	1,700.00	1,700.00
5	FSEOG (subject to matching reduction)	500.00	375.00
	<b>Total Student Title IV Revenue</b>	<b>4,700.00</b>	<b>4,525.00</b>

<b>Federal Funds Paid Directly to the Institution</b>			
6	Federal Funds 1	2,000.00	2,000.00
10	Federal Funds 2	3,725.00	3,725.00
	<b>Total Student Federal Funds Paid Directly to the Institution</b>	<b>5,725.00</b>	<b>5,725.00</b>

<b>Student Federal Funds Paid Directly to the Student</b>			
4	Federal funds 3	500.00	500.00
11	Federal funds 4	3,700.00	3,700.00
13	Refunds Paid to Student		-200.00
	<b>Adjusted Student Federal Funds Paid Directly to Student</b>	<b>4,200.00</b>	<b>4,000.00</b>
	<b>Adjusted Student Federal Revenue</b>	<b>14,825.00</b>	<b>14,500.00</b>

<b>Student Non-Federal Revenue</b>			
12	Grant funds for the student from non-Federal public agencies or private sources independent of the institution	2,200.00	2,200.00
8	Institutional scholarships disbursed to the student	500.00	500.00
3,5,13	Student payments	300.00	0
	<b>Student Non-Title IV Revenue</b>	<b>3,000.00</b>	<b>2,700.00</b>

	<b>Total Federal and Non-Federal Revenue</b>	<b>17,500.00</b>	<b>17,000.00</b>
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## Section 2: Revenue by Source - Attestation

	Amount Disbursed	Adjusted Amount
<b>Student Title IV Revenue</b>		
Title IV Credit Balance Carried Over from Prior Year	45,000.00	45,000.00
Federal Direct Loan	1,500,000.00	1,500,000.00
Federal Pell Grant	400,700.00	400,700.00
FSEOG (subject to matching reduction)	11,500.00	8,625.00
<b>Total Student Title IV Revenue</b>	<b>1,957,200.00</b>	<b>1,954,325.00</b>
Refunds Paid to Students		-35,500.00
<b>Adjusted Student Title IV Revenue</b>	<b>1,957,200.00</b>	<b>1,918,825.00</b>

<b>Federal Funds Paid Directly to the Institution</b>		
Federal Funds 1	200,000.00	200,000.00
Federal Funds 2	1,355,725.00	1,355,725.00
Federal Portion of Other Funds	9,000.00	9,000.00
<b>Total Student Federal Funds Paid Directly to the Institution</b>	<b>1,564,725.00</b>	<b>1,564,725.00</b>
Refunds Paid to Students		-20,000.00
<b>Adjust Student Title Federal Funds Paid Directly to the Institution</b>	<b>1,564,725.00</b>	<b>1,544,725.00</b>

<b>Student Federal Funds Paid Directly to Student</b>		
Federal funds 3	50,000.00	50,000.00
Federal funds 4	3,700.00	3,700.00
<b>Total Student Federal Funds Paid Directly to Student</b>	<b>53,700.00</b>	<b>53,700.00</b>
Refunds Paid to Student		-200.00
<b>Adjusted Student Federal Funds Paid Directly to Student</b>	<b>53,700.00</b>	<b>53,500.00</b>

<b>Adjusted Student Federal Revenue</b>	<b>3,575,625.00</b>	<b>3,517,050.00</b>
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<b>Student Non-Federal Revenue</b>	<b>Amount</b>	<b>Adjusted Amount</b>
Grant funds for the student from non-Federal public agencies or private sources independent of the institution ---State Grant (9.0451% Federal Funds) ---ABC Scholarship	99,500.00 500.00	90,500.00 500.00
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		
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		
Qualified Institutional scholarships disbursed to the student	500.00	500.00
Student payments ---Third Party Loans ---Third Party Loans- Related Party/Institutional Loans ---ISA Institutional or Related Party ---ISA --- Student Cash	50,000.00 100,000.00 25,000.00 75,000.00 50,300.00	50,000.00 100,000.00 25,000.00 75,000.00 50,300.00
<b>Student Non-Title IV Revenue</b>	<b>400,800.00</b>	<b>391,800.00</b>
<b>Refunds Paid to Student</b>		<b>-300.00</b>
<b>Adjusted Non-Federal Revenue</b>	<b>400,800.00</b>	<b>391,500.00</b>

<b>Revenue From Other Sources (Totals for the Fiscal Year)</b>		
Activities conducted by the institution that are necessary for education and training	25,000.000	25,000.00
Funds paid to the institution by, or on behalf of, students for education and training in qualified non-Title IV eligible programs	143,000.00	143,000.00
<b>Revenue from Other Sources</b>	<b>168,000.00</b>	<b>168,000.00</b>
<b>Adjusted Non-Federal Revenue and Revenue from Other Sources</b>	<b>568,800.00</b>	<b>559,500.00</b>

<b>Total Federal and Non-Federal Revenue</b>	<b>4,144,425.00</b>	<b>4,076,550.00</b>
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**Numerator** 3,517,050  
**Denominator** 4,076,550 = 86.27%

**Section 3: Calculating the Revenue Percentage**

$\frac{\sum \text{Adjusted Student Federal Revenue}^*}{\sum \text{Adjusted Student Federal Revenue} + \sum \text{Adjusted Non-Federal Revenue and Revenue from Other Sources}} = 90/10 \text{ Revenue Percentage}$
<p>*Adjusted Student Federal Revenue + Adjusted Student Title IV Revenue + Adjusted Other Federal Funds Paid Directly to the Institution + Adjusted Other Federal Paid Directly to Student</p>

**$\sum$  Adjusted Student Title IV Revenue** = The sum of the amounts of all federal funds, as adjusted, for each student at the institution during the fiscal year to whom the institution disbursed Title IV Aid and Other Federal Funds

**$\sum$  Student Non-Federal Revenue** = The sum of the amounts of items applied first and adjusted cash payments, as adjusted, for each student at the institution during the fiscal year whose Non-Title IV funds were used to pay all or some of those student's Tuition LasLand Fee charges