

**UNIVERSITY PERFORMANCE REPORTING:
AFFECTING THE BOTTOM LINE?**

BY

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Executive Summary

A 2003 survey of state higher education finance officers found 46 states were using performance reporting as a means of holding universities accountable. Very little research focuses on the impact of these reports on appropriations. Using time-series regression models, this study examines the influence of performance reporting on state appropriations to universities. The analysis of eight state university systems reveals that performance reporting interventions have not had a statistically significant effect on university appropriations. This result suggests that the value of performance reporting is not likely to be found in its effects on appropriations. More research is needed to determine which outcomes performance reporting may affect and whether these outcomes are worth the expense of maintaining or improving a reporting system.

The attached paper represents work done by a UNC-Chapel Hill Master of Public Administration student. It is not a formal report of the Institute of Government, nor is it the work of School of Government faculty.

Purpose of the Study

The public higher education system of most states provides annual performance reports to the state legislature. This study examines whether this practice affects university appropriations decisions in a significant way.

Although affecting appropriations is only one of several possible outcomes of performance reporting, it is of sufficient importance to warrant special attention. If performance reporting enhances the prospects of increased funding, higher education officials will undoubtedly be persuaded to devote additional attention to it. If it does not influence funding, the value of performance reporting will have to be judged on the strength of its other purposes.

Background

From 1997 to 2003, researchers at the Rockefeller Institute of Government annually surveyed the higher education finance officers of each state. One purpose of these surveys was to track states' preferences for using performance budgeting, performance funding, and performance reporting in considering states' higher education appropriations. The 2003 survey noted the "continuing triumph of performance reporting" over performance budgeting and funding (Burke, 2003, 1). Indeed, by 2003, 46 states were using performance reporting, while instances of performance budgeting and funding were declining (Burke, 2003, 1, see Appendix 1).

Burke and Minassians distinguish performance reporting from other performance/accountability programs in the following ways (Burke, 2003, 3):

- These periodic reports recount statewide and often institutional results mostly of public higher education on priority indicators.
- These reports have no formal link to allocations.
- Reports are usually sent to governors, legislators, and campus leaders, and increasingly appear on the websites of coordinating or system boards and of individual institutions.
- Performance reporting relies on information and publicity rather than funding or budgeting to encourage colleges and universities to improve their performance.

Burke and Minassians found that states typically initiated performance reporting in one of three ways. Performance reporting was (1) legislatively mandated with prescribed indicators, (2) legislatively mandated without prescribed indicators, or (3) not legislatively mandated, with the coordinating or system boards adopting the practice on their own initiative (Burke, 2003, 4). This study focuses on a set of state university systems that report performance under legislative or executive mandate, with some mandates prescribing indicators and others not.¹

Tennessee was the first state to incentivize university performance, initiating a performance funding program in 1979 (Banta, 1996, 1). Since that time, many states have tried to link higher education appropriations to performance outcomes and much research has been done on the effectiveness of this linkage (Woodley 2005, Banta 1996). While performance improvement has been emphasized as a key purpose of performance measurement in the literature, not much has been written about the possible relationship to appropriations. Given this gap in the literature and the virtual universality of performance reporting among the states (Lingenfelter qtd. in Woodley, 2005, 28), this particular study seeks to answer the question, "*Has the initiation of a performance reporting requirement affected state appropriations to public, four-year universities in an appreciable way?*"

The hypothesis that a link exists between performance reporting and appropriations emerged from the findings of Higher Education Issues (HEI) surveys conducted between 1995 and 2003. These surveys of

legislators from all 50 states (49 in 1995) revealed a possible increase of interest in the contents of performance reports when making higher education appropriations decisions. For example, in the 1995 HEI survey, 56 percent of 58 respondents agreed somewhat or strongly agreed that “reported results of how colleges and universities perform on specific measures” was a “significant factor in determining how much money the legislature will appropriate for higher education” (Ruppert, 1996, 32). By 2001, 62 percent of the respondents agreed to this statement, a 7-percentage-point increase (Ruppert, 2001, 34). In the 2003 HEI survey of 71 legislators, respondents were asked to identify the single most important factor in determining higher education funding out of a list of 11 possibilities. Twenty-nine percent of the respondents selected responses relating to “measures of accountability,” which included “performance measures” (18 percent) and “documented use of current funds” (11 percent) (NEA, 2004, 24). Performance measures received the highest percentage of the 11 choices.² These results prompted the hypothesized linkage of performance reporting and appropriations.

Methodology

To answer the question of whether a performance reporting requirement has affected appropriations, the public, four-year universities of eight states – Connecticut, Kentucky, New Jersey, Ohio, Oregon, South Carolina, Tennessee, and Virginia – were selected for analysis. Four criteria were used for selection:

- (1) The state university system prepares a periodic performance report in accordance with state law or executive order. This criterion was established with the expectation that if a link between performance reports and funding exists, it will most likely occur in states where the legislature or governor mandated performance reporting.
- (2) The date of publication of the first report is discernible. The initial publication date is important for determining the first fiscal year of possible impact.
- (3) The state system has operated a performance reporting regime for at least four consecutive years.
- (4) A representative of the state higher education authority was willing to cooperate with this study by confirming the date of first report and indicating whether the state legislature or governor has continued to require performance reporting.

The effect of performance reporting on university appropriations was analyzed by means of separate time-series regression models using four different dependent variables: the annual percent change in university appropriations, the annual differences in universities’ percentage share of state expenditures, appropriations per capita, and appropriations per full-time equivalent student. First differences, instead of actual values, were used to improve the models’ Durbin-Watson statistic.

Two regression models were created with only one characteristic that distinguished them. The “state specific control” model assigned dummy variables for each state and for every observation in that state (e.g., if Connecticut, then “1”; if not, then “0”). This variable was designed to control for state specific effects. The second model, called “state specific intervention,” assigned dummy variables for each state, but only for those observations that occurred after performance reporting began (e.g., if Connecticut *post* reporting, then “1”; if not, then “0”). This variable was designed to control for any state specific effects that occurred after performance reporting began.

The data set for each state includes ten years of data prior to publication of a state’s first mandated performance report and continues through FY 2005-06.³ For example, since New Jersey produced its first statutory performance report in 1997, its data set ranges from 1987-2006. An example set of data charts appears in Appendix 2.

The regression results appear in Table 1.

Table 1: Regression Results for Performance Reporting (“Intervention”) and Appropriations

Dependent Variables	State Specific Control Model				State Specific Intervention Control Model			
	Annual Percent Change in University Approps	Annual Diff in University Share of State Budget	Annual Diff in University Approps per Capita	Annual Diff in University Approps per FTE	Annual Percent Change in University Approps	Annual Diff in University Share of State Budget	Annual Diff in University Approps per Capita	Annual Diff in University Approps per FTE
Independent Variables	Coefficients p < .01 = ***, p < .05 = **, p < .10 = *				Coefficients p < .01 = ***, p < .05 = **, p < .10 = *			
Intervention	-1.991	-.108	-2.450	-170.055	.020	.080	2.351	-210.083
Fiscal Year	.108	.007	.206	-5.013	-.067	.002	-.113	5.233
Annual % Change in State Budget	.279***	-.060***	.461***	25.462***	.269***	-.061***	.441***	25.792***
State Population	-1.637E-6	2.769E-8	-3.239E-6	.000	3.096E-8	1.056E-8	2.451E-7	2.011E-5
CT	-4.767	.174	-7.301	260.122	Excluded Variable			
KY	-3.996	-.081	-7.776	111.623	-.040	-.123	-2.030	30.670
NJ	3.664	.070	8.614	-366.824	-.682	-.009	-2.540	-32.291
OH	6.300	-.291	15.461	-786.635	-4.095	-.393	-6.945	-275.540
OR	-6.390	-.066	-12.288	115.548	-1.663	.022	-3.657	-96.853
SC	-3.427	.009	-7.180	48.494	-1.072	-.245	-4.190	98.856
TN	Excluded Variable				.402	-.087	-1.615	183.395
VA	.589	-.107	1.251	-266.095	-3.791	-.404	-8.597	-246.052
R ²	.159	.427	.153	.140	.159	.424	.145	.152
F	2.218**	8.744***	2.119**	1.907**	2.219**	8.649***	1.992**	2.108**
Durbin-Watson	1.527	1.624	1.545	1.541	1.501	1.575	1.492	1.547

Findings

Both regression models revealed only one statistically significant independent variable: annual percent change in total state budget (p<.01). This significance held regardless of the dependent variable among the four versions tested and across both models. Each regression was statistically significant at the .05 level, with the regressions containing the “university appropriations share of state budget” dependent variable significant at the .01 level.

The “intervention” variable – the independent variable indicating the years of performance reporting – was not statistically significant in any regression. This finding shows that the introduction of mandated performance reporting has not significantly affected university appropriations at a statistical level (i.e., pre-intervention versus post-intervention appropriations), whether they are expressed as annual percentage changes or as annual differences in percentage share of state budget, appropriations per capita, or appropriations per full-time equivalent student.

The significance of the annual percentage change in state budget and the insignificance of the performance reporting intervention is understandable. After all, higher education typically represents the largest discretionary spending item in state budgets (Hovey, 2000, 4). The models suggest that university appropriations depend heavily on the health of the state budget: university funding increases with the expansion of state budgets and suffers during recessionary periods (Hovey, 2000, 4). The presence of performance reports, amid larger economic concerns, is of little consequence – even in states where universities are required to report performance.

The null finding for the performance reporting intervention brings into question certain results of the 2001 and 2003 HEI surveys. In the 2001 HEI survey, a clear majority (62 percent) of respondents (state legislators) agreed somewhat or strongly agreed that the “reported results of how colleges and universities

perform on specific measures” was a significant factor in determining higher education appropriations (Ruppert, 2001, 34). In the 2003 HEI survey, respondents indicated that measures of performance were the most important factor in determining higher education appropriations (NEA, 2004, 24). The results of this study, however, suggest that any expanded or improved reporting coinciding with a legislative or executive mandate had little or no effect on appropriations. Appropriations to public universities were much more likely to be influenced by the annual percent change in total state budget.

The laws mandating performance reporting in the states examined offered little reason to anticipate appropriations effects.⁴ In none of the laws did the legislature create a link between appropriations and the content of the reports. Performance reporting in the selected states was not designed to connect performance with legislative appropriations, so it is not surprising to find no connection.⁵

Although a link between performance and funding was neither established in the law nor found in the regression, a review of the laws revealed three commonly expressed goals for performance reporting (Table 2):

Table 2: Most Common Goals for Creating a Performance Reporting System⁶

Frequency	Goal	States
5	Systematic, consistent evaluation of performance, progress, and/or quality	KY, OR, SC, TN, VA
3	Promotion of efficiency, cost-effectiveness	CT, OR, VA
3	Recognition of mission differences in indicator selection and performance evaluation	KY, OH, VA

The entire table appears in Appendix 3.

Finally, a content analysis of the performance reports reveals significant differences between the reports’ purposes, primary audiences, number of indicators, and page length. Purposes ranged from mere compliance with state law to proclamations concerning the reports’ value as instruments of accountability, justification, information, prioritization, and benchmarking. The audiences for each report varied from designated stakeholders to the public in general. A variety of indicators were used in each report, with most states adjusting the number and purpose of the indicators over time. Some reports were extensive (as many as 91 indicators and 172 pages) and some were brief (as few as 16 indicators and 15 pages). A table summarizing the review of these reports appears in Appendix 4.

Limitations of the Study

Four limitations of this study are acknowledged. First, this study examines only eight state university systems. Second, it is largely quantitative and may miss valuable, qualitative information that could be gleaned from surveys and interviews conducted with state higher education officials and legislators. Third, this study does not attempt to assess the extent of any reporting that might have occurred prior to the mandate nor to distinguish the quality of pre-mandate and post-mandate reporting. Finally, this study only considers the effect of mandated performance reporting on appropriations for public, four-year universities, leaving unaddressed the implications for other kinds of postsecondary institutions.

Discussion and Implications

Examining a possible connection between university appropriations and performance reporting uncovered what many might have anticipated: higher education appropriations are not significantly influenced by the initiation of a performance reporting requirement. Even in South Carolina, where the Commission on Higher Education determines campus allocations based on performance, the state legislature must still decide how much to appropriate each year for higher education and this determination rests on more than

performance data (SC Commission on Higher Education). Appropriations are apparently not the ideal test of the value of performance reporting. Nevertheless, performance reporting may still be valuable. More research is needed to determine which outcomes performance reporting may affect and whether these outcomes are worth the expense of maintaining or improving a reporting system.

The content analysis of the selected states' laws and reports reveals multiple purposes for performance reporting. The most common goal relates to evaluating the performance of higher education institutions. Evaluating the performance of colleges and universities is a daunting task evidenced in part by the size and scope of the reports themselves. The states selected for this study used an average of 32.9 indicators in reports averaging 82.5 pages to demonstrate performance. Similarly, in a study of 29 performance reporting states, Burke and his associates found the average number of indicators to be over 40 and noted 158 different measures (Burke, 2002, 16). More research is needed on how well and how comprehensively these voluminous reports depict performance and whether they are useful to their intended audiences, especially in light of the resources required to produce them on a regular basis.

Several of the selected states claim accountability to taxpayers and transparency (especially to prospective students and their families) as additional purposes of performance reporting. The effectiveness of performance reporting in achieving these purposes is fertile ground for future research. Performance reports may be effective in clarifying for the public which institutions of higher education are performing well and/or using public money efficiently. On the other hand, performance reports, as they are currently assembled, may be missing this mark entirely. Burke observed in 2002, "The bulk and complexity of many of these performance reports would discourage perusal by even the most persistent state policy makers or campus planning officers" (Burke, 2002, 17). The Voluntary System of Accountability (VSA)⁷ initiative may narrow the information gap, if it exists, between the public and their higher education institutions. As the VSA continues to grow, university administrators may be able to tailor their required reports to the needs of a more specific audience (i.e., state legislators and legislative staff), instead of attempting to create "one-size-fits-all" reports.

Conclusion

Initiation of a reporting requirement has not been shown to affect state appropriations to four-year, public universities. Effects on appropriations, however, may not be the best measure of the value of reporting. Many of the selected state university systems cite alternative reasons for producing performance reports, such as evaluating university performance and increasing accountability and transparency. Although performance reporting may have triumphed over performance budgeting and funding (Burke, 2003, 1), additional research is necessary to determine the effectiveness of performance reporting with respect to these other objectives.

Notes

¹ An executive order issued by the governor of Ohio established the performance reporting requirement in that state. The other seven state university systems in this study published performance reports under a legislative mandate.

² Despite similar intent, the question and possible responses in 2003 differed from the previous surveys. Notably, the response "current level of funding" was replaced with the somewhat less clear "revenue sources that are earmarked or dedicated for spending on higher education alone." Such differences may limit the validity of longitudinal comparisons.

³ The public, four-year university appropriations amounts came from the *Grapevine Compilation of State Higher Education Tax Appropriations Data*, an annual report produced by the Center for the Study of Education Policy at Illinois State University. These reports contain itemized appropriations amounts for individual universities,

facilitating the determination of total appropriations to four-year, public universities (see Appendix 5 for an example). Where it was necessary to make year-to-year comparisons, appropriations were adjusted for inflation and presented in FY 2006 dollars using the Higher Education Price Index (HEPI). The Commonfund Institute, a non-profit university endowment organization, calculates the index for each fiscal year.

⁴ References to “laws” in this study, include both legislative statutes, passed in seven states, and the executive order issued by the governor of Ohio that established the performance reporting requirement. Appendix 6 includes reference information for each requirement.

⁵ The one exception is South Carolina. In 2000, its Commission on Higher Education integrated the data it uses for performance funding and campus allocation decisions into its annual performance report.

⁶ Applies to seven states only. New Jersey’s law just calls for annual reporting and lists indicators. Information from Virginia is drawn from the State Council of Higher Education for Virginia (SCHEV) website, not a state law. Virginia’s Reports on Institutional Effectiveness (ROIE) were mandated as part of its 2000-02 Appropriation Act after SCHEV proposed the initiative to the Governor and General Assembly. An assumption is made here that SCHEV’s stated purpose for ROIE is similar to what would have appeared in the text of a law (<http://research.schev.edu/roie/>).

⁷ Information about the Voluntary System of Accountability and the College Portrait can be found online at <http://www.voluntarysystem.org/index.cfm>.

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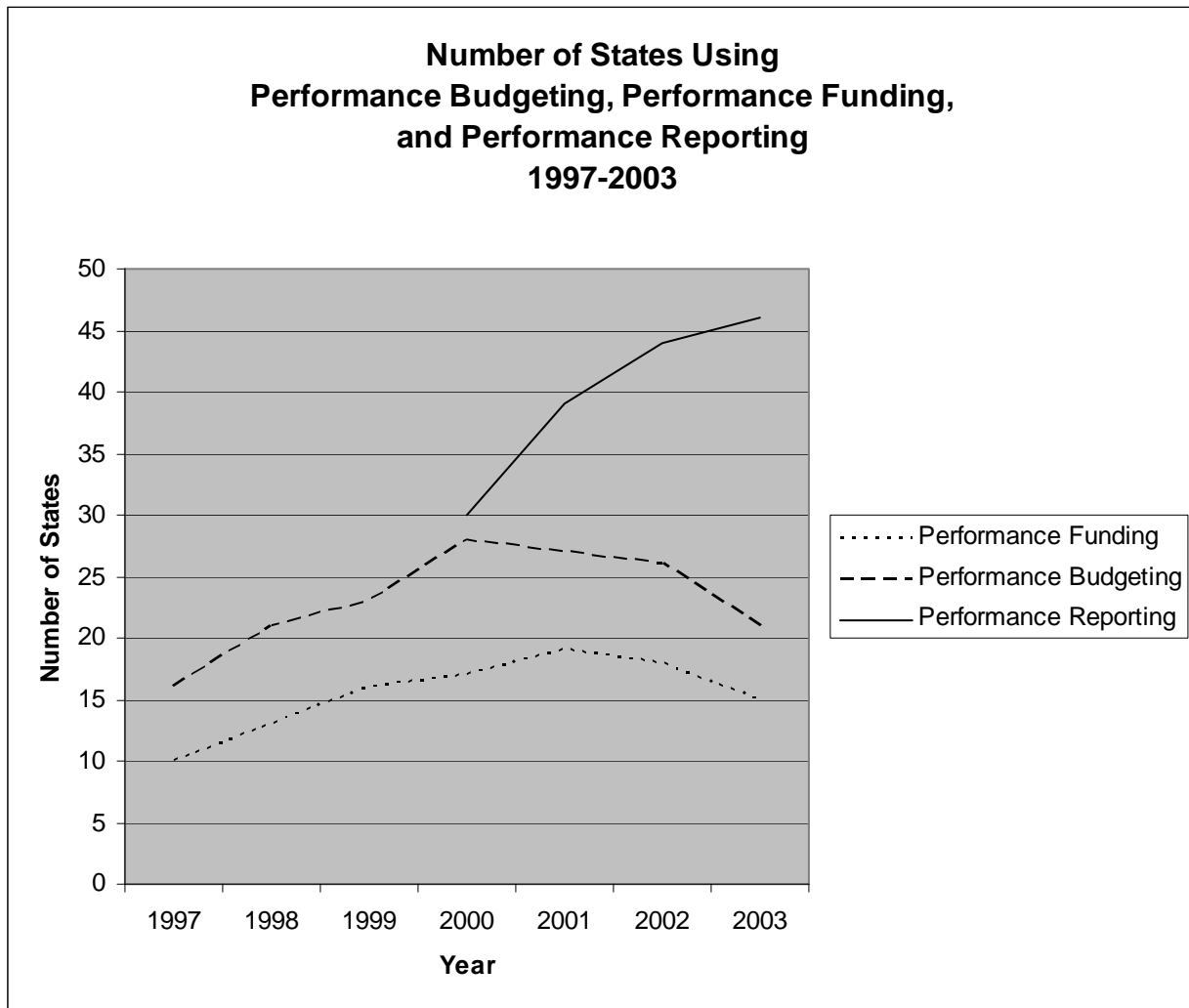
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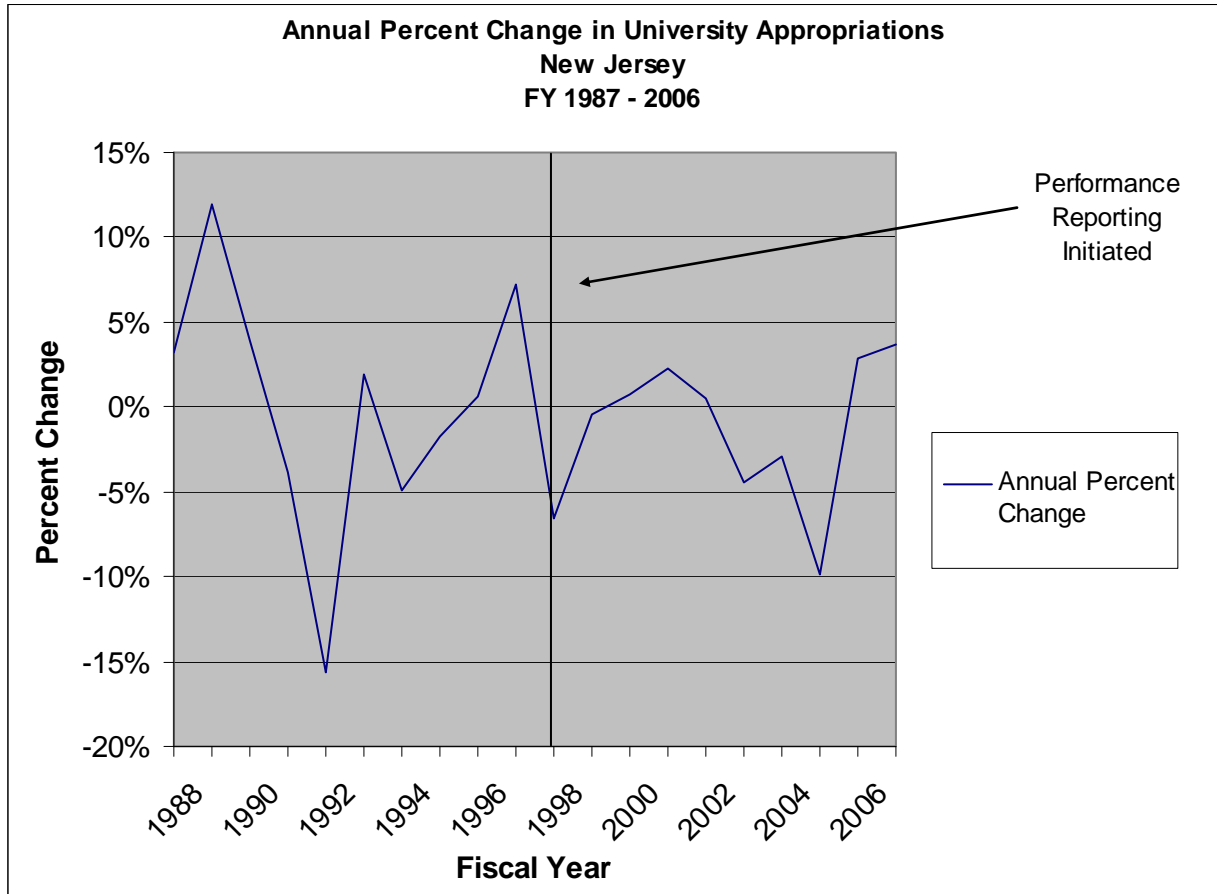
Appendix 1



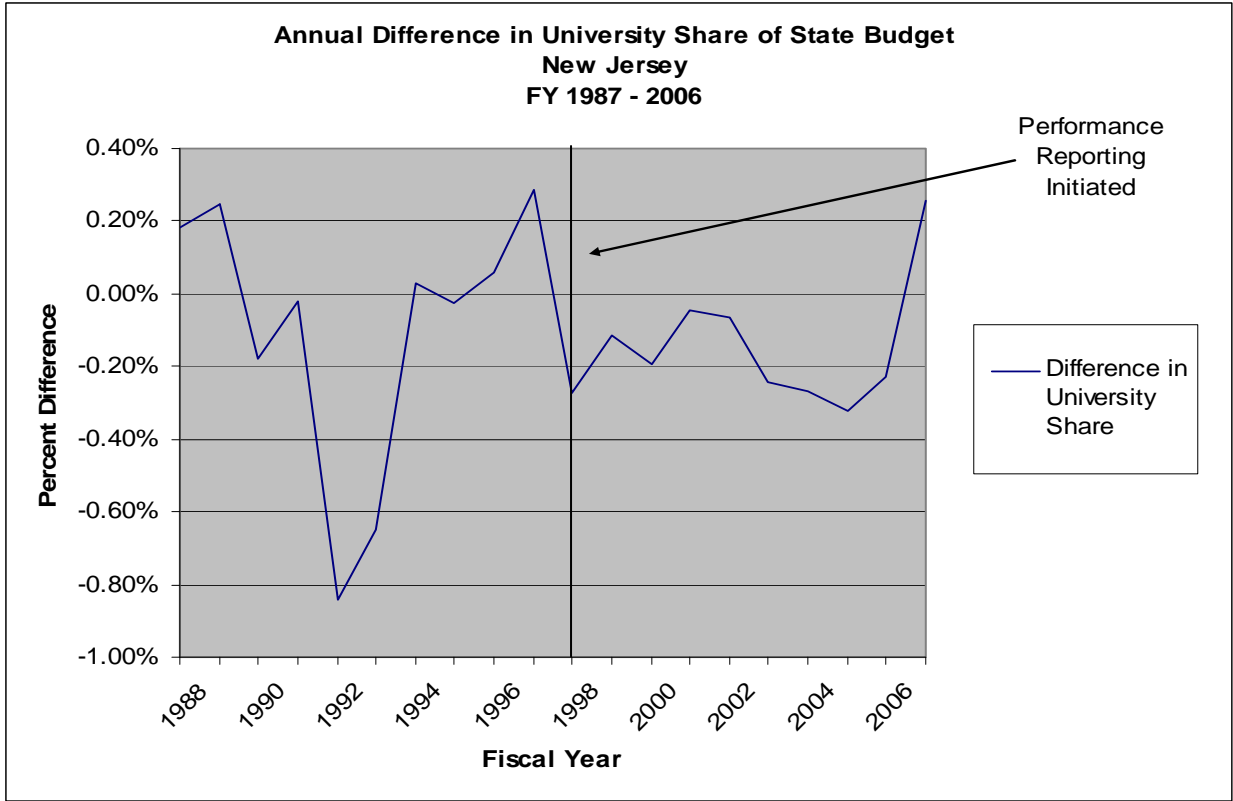
Source: Burke and Minassians, *Seventh Annual Survey*, 2003

Appendix 2

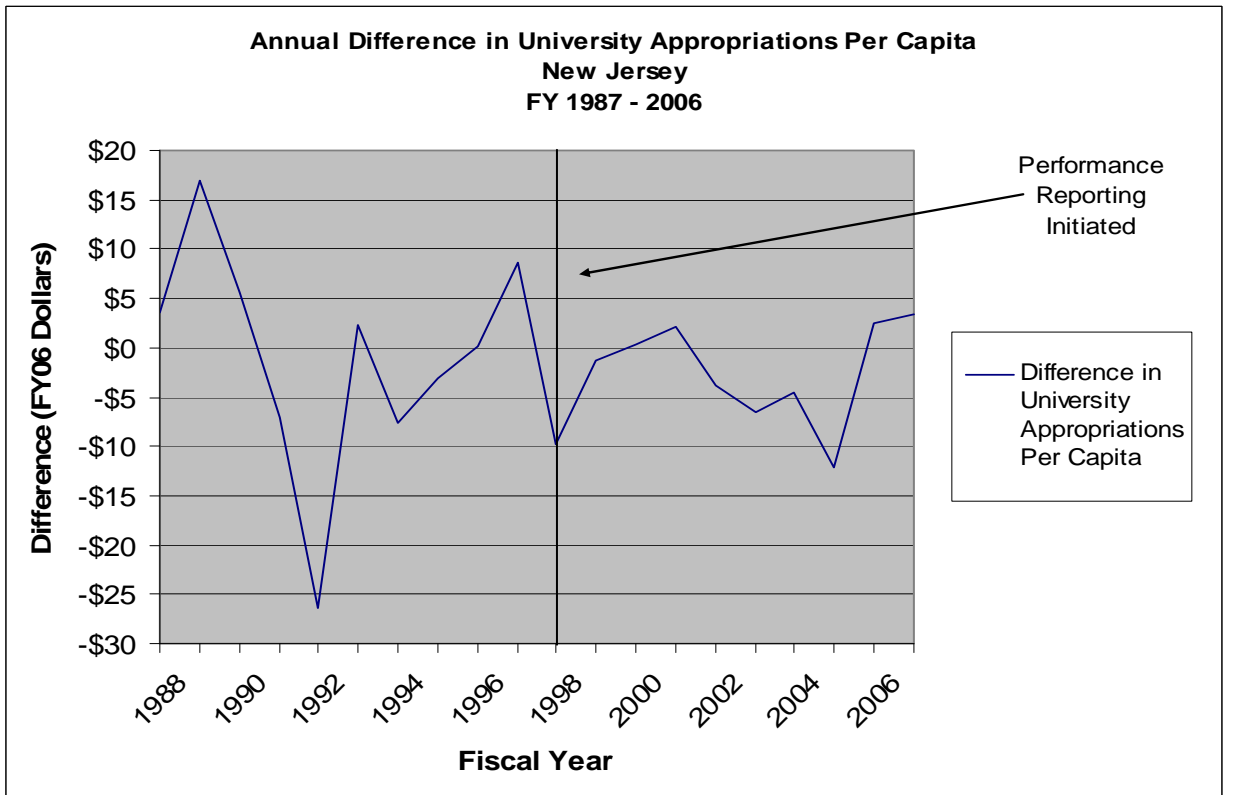
Where applicable, the data in the following charts were adjusted for inflation and presented in FY 2006 dollars using the Higher Education Price Index (HEPI) calculated annually by the Commonfund Institute.



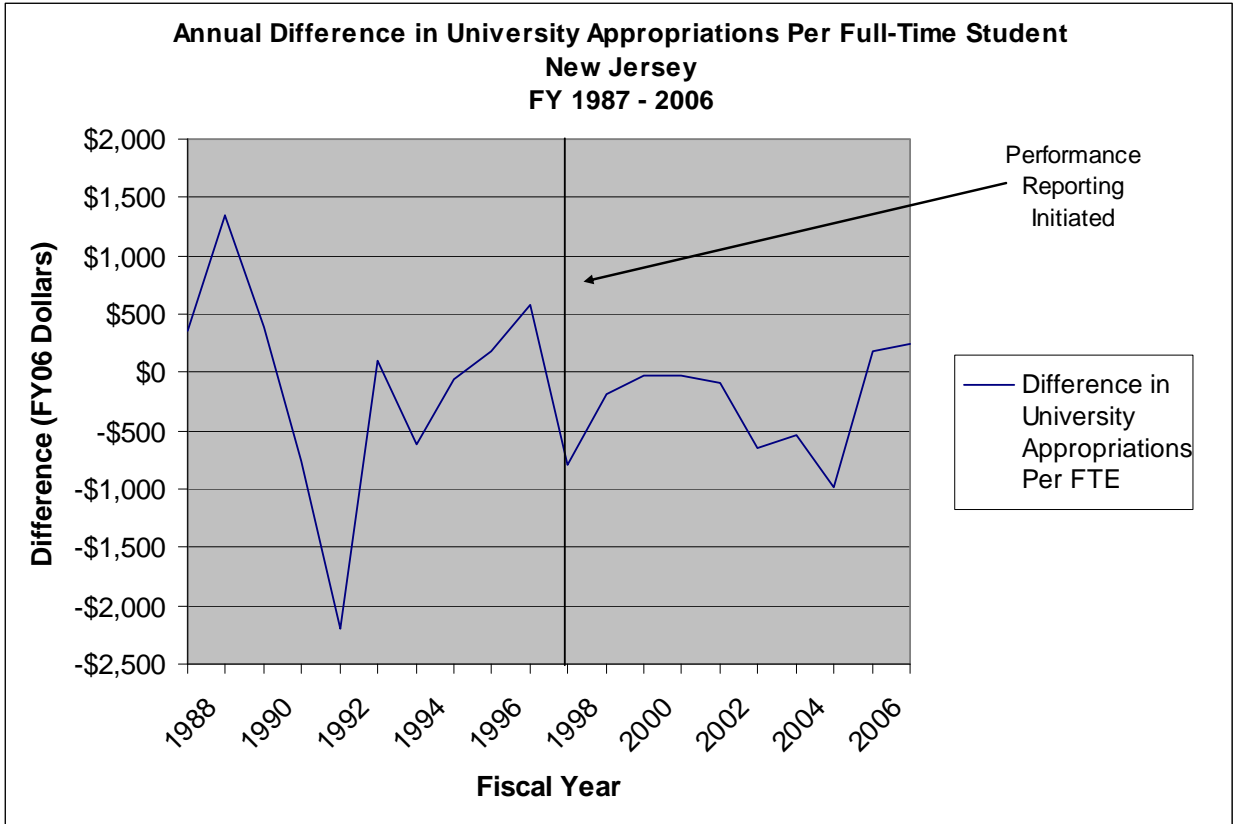
Source: Grapevine



Sources: Grapevine and NASBO, *Fiscal Survey of States*



Sources: Grapevine and U.S. Census



Sources: Grapevine and U.S. Department of Education, *IPEDS*

Appendix 3

Goals for Performance Reporting as Stated in State Laws

Frequency	Goal	States
5	Systematic, consistent evaluation of performance, progress, and/or quality	KY, OR, SC, TN, VA
3	Promotion of efficiency, cost-effectiveness	CT, OR, VA
3	Recognition of mission differences in indicator selection and performance evaluation	KY, OH, VA
2	Enhance student learning, achievement	CT, VA
2	Improve access and affordability	CT, OR
2	Accurate, timely, meaningful information for all stakeholders	OH, VA
2	Justification of taxpayer commitment to higher education, evidence of value added	OH, VA
2	Helpful to future college students and parents	OH, VA
1	Seamless K-16	CT
1	Economic development	CT
1	Responding to societal needs	CT
1	Offer a comprehensive review of performance	OH
1	Establishing goals with standards for performance	KY
1	Identifying campus strengths and weaknesses	OH
1	Ensuring employability	OR
1	Readable for easy comparison with peers	SC

Appendix 4

State & Year of Reviewed Report	Purpose(s)	Audience	Indicators	Length
CT – 2001	To present progress on the 6 higher education goals established by law for all public institutions.	Not stated. Perhaps governor, legislators, and higher education administrators.	91	172 pages
CT – 2005	To provide a statewide perspective on the performance of the Connecticut higher education system.		81	169 pages
KY – 2003	To inform policy makers, legislators, and taxpayers of systemwide and institutional progress in advancing the Public Agenda and the mandates of the Kentucky Postsecondary Education Improvement Act of 1997.	Primary: Governor, Legislative Research Commission, and the Strategic Committee on Postsecondary Education Secondary: Other policymakers and legislators; taxpayers	32	151 pages
KY – 2006			20	92 pages
NJ – 1996	To inform the general public of the roles of higher education.	General public	21	51 pages
NJ – 2004	To highlight the particular strengths of the New Jersey higher education system.		23	16 pages
OH – 2000	To provide accountability.	Taxpayers Prospective students	16	15 pages
	To justify Ohio’s financial commitment to higher education.			
	To help prospective students determine which college or university is best suited to			

OH – 2006	<p>their academic, social, and career goals.</p> <p>To create benchmarks to help colleges and universities identify their strengths and weaknesses.</p>		26	73 pages
OR – 2005	<p>To describe how well OUS is achieving the state’s four broad goals for higher education.</p> <p>To identify risk factors to making improvements.</p> <p>To set budget priorities.</p> <p>To provide information to stakeholders and the public.</p> <p>To increase accountability to Oregon taxpayers.</p>	<p>State Board of Higher Education</p> <p>Legislature</p> <p>Media</p>	31	67 pages
SC – 2002	<p>To provide a closer look at data reported annually by South Carolina’s public institutions of higher education as part of institutional effectiveness reporting and as part of the process of performance funding.</p>	General Assembly	37	129 pages
TN – 2007	<p>To comply with the provisions of T.C.A. §49-7-210.</p>	<p>Governor</p> <p>General Assembly</p>	17	31 pages
VA – 2004	<p>To provide meaningful information on the academic quality and operational efficiency of Virginia’s public institutions of higher education.</p>	<p>Students, parents, policy makers, faculty and staff, employers, and the general public.</p>	<p>21 + Institutional-specific measures</p>	<p>One ROIE found (JMU) 20 pages that did not show all data</p>

Appendix 5

Connecticut

*Appropriations of state tax funds for operating expenses of higher education, fiscal years
2004-05 (Initial and Revised) and 2005-06 in Connecticut
(In thousands of dollars)*

Institutions	2004-05 Initial	2004-05 Revised	New Fiscal Year 2005-06
University of Connecticut	196,976	197,026	205,219
Health Center	73,211	73,211	75,956
Subtotal, U of Connecticut	270,188	270,238	281,175
State Universities			
Southern	42,525	42,525	43,091
Central	42,654	42,654	44,738
Eastern	23,282	23,282	25,291
Western	24,959	24,959	25,777
Central office	4,916	4,916	4,863
Subtotal, State Universities	138,335	138,335	143,760
Community-Technical Colleges	126,713	126,713	133,875
Department of Higher Education	6,474	6,434	6,525
Payment to others	37,208	37,248	38,904
Board for State Academic Awards	2,119	2,119	2,244
Fringe benefits (est)	187,963	207,285	220,046
Total	768,999	788,372	826,529

Reproduced from

“*Grapevine* Compilation of State Higher Tax Appropriations for Fiscal Year 2006,” p. 41.

Appendix 6

State	Reporting Organization	Initiator of Reporting Requirement	Initiating Document(s)	Verification with Local Authority
Connecticut	Connecticut Department of Higher Education	State legislature	Connecticut G.S. Sec. 10a-6b calls for annual reports beginning February 1, 2001	12/14/07
Kentucky	Kentucky Council on Postsecondary Education	State legislature	1997 (1 st Extra. Sess.) Ky. Acts ch. 1, sec.84, amending KRS 164.095	11/28/07
New Jersey	New Jersey Commission on Higher Education	State legislature	N.J.S.A. 18A:3B-35 (1994) Requires annual reports by institutions of higher education	12/10/07
Ohio	Ohio Board of Regents	Governor	Governor's letter to the Chancellor of the Ohio Board of Regents dated 11-23-99	11/15/07
Oregon	Oregon University System	OUS then state legislature	SB 919, creating Oregon Laws 653, Sections 1-3 (1997)	12/18/07
South Carolina	South Carolina Commission on Higher Education	State legislature	1992 Act No. 255, creating S.C. Code Ann. 59-101-350	11/20/07
Tennessee	Tennessee Higher Education Commission	State legislature	Acts 1992, ch. 739, sec. 1, creating TN Code 49-7-210	12/5/07
Virginia	State Council of Higher Education for Virginia	SCHEV then state legislature	2000-2002 Appropriation Act called for ROIE; ROIE replaced by IPS in 2006	12/7/07