

Glossary of IPEDS Finance Terms (listed in alphabetical order)

| Dimension | Definition |
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| Academic Support all other | Academic support - all other is the sum of expenses not included in salaries and wages, benefits, or depreciation that are associated with activities and services that support the institution's primary missions of instruction, research, and public service. |
| Academic Support current year total | Academic support - total expenses is the sum of all operating expenses associated with activities and services that support the institution's primary missions of instruction, research, and public service. |
| Academic Support depreciation | Academic support - depreciation is the allocation or distribution of the cost of capital assets, less any salvage value, to expenses over the estimated useful life of the asset in a systematic and rational manner for those assets associated with activities and services that support the institution's primary missions of instruction, research, and public service. |
| Academic Support employee fringe benefits | Academic support - benefits are payments made to an individual over and above that received in the form of a salary or wage, such as for insurance or retirement benefits, associated with activities and services that support the institution's primary missions of instruction, research, and public service. |
| Academic Support interest | Academic support - Interest is the amount incurred on debt allocated to academic support. |
| Academic Support operations & maintenance of plant | Academic support - total expenses is the sum of all operating expenses associated with activities and services that support the institution's primary missions of instruction, research, and public service. Operations and maintenance of plant expenses is the sum of all operating expenses associated with operations established to provide service and maintenance related to campus grounds and facilities used for educational and general purposes. |
| Academic Support salaries & wages | Academic support - total expenses is the sum of all operating expenses associated with activities and services that support the institution's primary missions of instruction, research, and public service. Academic support - salaries and wages are amounts paid as compensation for services to all employees - faculty, staff, part time, full time, regular employees, and student employees of activities and services that support the institution's primary missions of instruction, research, and public service. |
| Accumulated depreciation ending balance | Ending balance of accumulated depreciation is total depreciation charged as expenses to date (in the current year and in prior years) on the capital assets of the institution |
| Additions to permanent endowments | Additions to permanent endowments are gifts or other additions to endowments that are permanently nonexpendable. |
| Adjustment to beginning net assets | Adjustments to beginning net position are unusual and infrequent adjustments that are not recorded as current year revenues, expenses, gains, or losses. This includes adjustments for retroactive applications of changes in accounting principles and prior period adjustments. This line on the IPEDS survey is an automatic balancing line. |

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| Auxiliary Enterprises all other | Auxiliary enterprises - all other is the sum of expenses not included in salaries and wages, benefits, or depreciation that are associated with essentially self-supporting operations of the institution that exist to furnish a service to students, faculty, or staff, and that charge a fee that is directly related to, although not necessarily equal to, the cost of the service. Examples are residence halls, food services, student health services, intercollegiate athletics (only if essentially self-supporting), college unions, college stores, faculty and staff parking, and faculty housing. |
| Auxiliary Enterprises current year total | Auxiliary enterprises - total expenses is the sum of all operating expenses associated with essentially self-supporting operations of the institution that exist to furnish a service to students, faculty, or staff, and that charge a fee that is directly related to, although not necessarily equal to, the cost of the service. Examples are residence halls, food services, student health services, intercollegiate athletics (only if essentially self-supporting), college unions, college stores, faculty and staff parking, and faculty housing. |
| Auxiliary Enterprises depreciation | Auxiliary enterprises - depreciation is the allocation or distribution of the cost of capital assets, less any salvage value, to expenses over the estimated useful life of the asset in a systematic and rational manner for those assets associated with essentially self-supporting operations of the institution that exist to furnish a service to students, faculty, or staff, and that charge a fee that is directly related to, although not necessarily equal to, the cost of the service. Examples are residence halls, food services, student health services, intercollegiate athletics (only if essentially self-supporting), college unions, college stores, faculty and staff parking, and faculty housing. |
| Auxiliary Enterprises employee fringe benefits | Auxiliary enterprises - benefits are payments made to an individual over and above that received in the form of a salary or wage, such as for insurance or retirement benefits, associated with essentially self-supporting operations of the institution that exist to furnish a service to students, faculty, or staff, and that charge a fee that is directly related to, although not necessarily equal to, the cost of the service. Examples are residence halls, food services, student health services, intercollegiate athletics (only if essentially self-supporting), college unions, college stores, faculty and staff parking, and faculty housing. |
| Auxiliary Enterprises interest | Auxiliary enterprises - Interest is the amount incurred on debt allocated to auxiliary enterprises. Auxiliary enterprises - total expenses is the sum of all operating expenses associated with essentially self-supporting operations of the institution that that charge a fee that is directly related to, although not necessarily equal to, the cost of the service. Examples are residence halls, food services, student health services, intercollegiate athletics (only if essentially self-supporting), college unions, college stores, faculty and staff parking, and faculty housing. |

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| Auxiliary Enterprises operation & maintenance of plant | Operations and maintenance of plant expenses is the sum of all operating expenses associated with operations established to provide service and maintenance related to campus grounds and facilities used for educational and general purposes. |
| Auxiliary Enterprises salaries & wages | Auxiliary enterprises - total expenses is the sum of all operating expenses associated with essentially self-supporting operations of the institution that charge a fee that is directly related to, although not necessarily equal to, the cost of the service. Examples are residence halls, food services, student health services, intercollegiate athletics (only if essentially self-supporting), college unions, college stores, faculty and staff parking, and faculty housing. Auxiliary enterprises - salaries and wages are amounts paid as compensation for services to all employees - faculty, staff, part time, full time, regular employees, and student employees of essentially self-supporting operations of the institution that exist to furnish a service to students, faculty, or staff, and that charge a fee that is directly related to, although not necessarily equal to, the cost of the service. Examples are residence halls, food services, student health services, intercollegiate athletics (only if essentially self-supporting), college unions, college stores, faculty and staff parking, and faculty housing. |
| Buildings | Ending balance of buildings is the book value at the end of the fiscal year for capital assets built or acquired for occupancy and use by the entity. These are structures such as classrooms, research facilities, administrative offices, storage, etc. Includes built-in fixtures and equipment that are essentially part of the permanent structure. Buildings held for the production of revenue are not included here |
| Capital appropriations | Capital appropriations are amounts provided by government appropriations intended primarily for acquisition or construction of capital assets for the institution. |
| Capital grants & gifts | Capital grants and gifts are amounts received from gifts or grants primarily intended for the acquisition or construction of capital assets for the institution. |
| Change in net assets during year | Change in net position during year is the net difference between total revenues and other additions and total expenses and other deductions. |
| Construction in progress | Ending balance of construction in progress is the book value of assets that were under construction or development that have not yet been placed into service, such as a building or parking lot, as of the end of the fiscal year. |

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| Depreciable capital assets | <p>Depreciable capital assets, net of depreciation is the net amount of all depreciable capital assets after reducing the gross amount for accumulated depreciation. Capital assets include improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, infrastructure, and all other tangible or intangible depreciable assets that are used in operations and that have initial useful lives extending beyond a single reporting</p> <p>Capital assets - Tangible or intangible assets that are capitalized under an institution's capitalization policy; some of these assets are subject to depreciation and some are not. These assets consist of land and land improvements, buildings, building improvements, machinery, equipment, infrastructure, and all other assets that are used in operations and that have initial useful lives extending beyond one year. Also includes collections of works of art and historical treasure and library collections; however under certain conditions such collections may not be capitalized. Includes property acquired under capital leases and intangible assets such as patents, copyrights, trademarks, goodwill, and software. Excluded are assets that are part of endowment funds or other capital fund investments in real estate period.</p> |
| Discounts & allowances on tuition & fees | <p>Discounts and allowances applied to tuition and fees are reductions to the amount charged for tuition and fees by the application of scholarships and fellowships. This amount is equal to the amount of scholarships applied to tuition and fees.</p> |
| Endowment value of assets beginning of fiscal year | <p>Value of endowment assets at the beginning of the fiscal year ENDOWMENT ASSETS -Consists of gross investments of endowment funds, term endowment funds, and funds functioning as endowment for the institution and any of its foundations and other affiliated organizations.</p> |
| Endowment value of assets end of fiscal year | <p>Value of endowment assets at the end of the fiscal year Consists of gross investments of endowment funds, term endowment funds, and funds functioning as endowment for the institution and any of its foundations and other affiliated organizations.</p> |
| Equipment including art & library collections | <p>Equipment, including art and library collections are capital assets that include moveable tangible property such as research equipment, vehicles, office equipment, library collections (capitalized amount of books, films, tapes, and other materials maintained in library collections intended for use by patrons), and capitalized art collections.</p> |
| Federal appropriations | <p>Federal appropriations are amounts received by the institution through acts of a federal legislative body, except grants and contracts. Funds reported in this category are for meeting current operating expenses, not for specific projects or programs. An example is federal land-grant appropriations. However land grant appropriations may be included in operating revenues if accounted for by the institution as operating revenue.</p> |
| Federal non-operating grants | <p>Federal non-operating grants are amounts reported as nonoperating revenues from federal government agencies that are provided on a non-exchange basis. Pell grants are included here, however, revenues from the Federal Direct Student Loan Program are not. Capital grants and gifts are also not included here.</p> |
| Federal operating grants & contracts | <p>Federal operating grants and contracts are revenues from federal government agencies that are for specific research projects or other types of programs and that are classified as operating revenues. Examples are research projects and similar activities for which amounts are received or expenditures are reimbursable under the terms of a grant or contract.</p> |

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| Gifts including affiliated organizations | Gifts, including contributions from affiliated organizations are revenues from private donors for which no legal consideration is provided. It includes all gifts or contributions to the institution except those classified as additions to permanent endowments or capital grants and gifts. |
| Grants by local government | Grants by local government are for scholarships and fellowships that were funded by local government. |
| Grants by state government | Grants by state government includes expenditures for scholarships and fellowships that were funded by the state such as the state share of SSIG. |
| Improvements | Ending balance of land and land improvements is the book value at the end of the fiscal year for capital assets consisting of land and improvements such as athletic fields, golf courses, lakes, etc. Land is nondepreciable; some land improvements are depreciable assets and some are nondepreciable |
| Independent operations | Independent operations include all operating revenues associated with operations independent of the primary missions of the institution. This category generally includes only those revenues associated with major federally funded research and development centers. It does not include net profit (or loss) from operations owned and managed as investments of the institution's endowment funds. |
| Infrastructure | Ending balance of infrastructure is the book value at the end of the fiscal year for capital assets consisting of roads, bridges, drainage systems, water and sewer systems, and other similar assets. Infrastructure assets usually have longer useful lives than other capital assets such as buildings |
| Institutional Support all other | Institutional support - all other is the sum of expenses not included in salaries and wages, benefits, or depreciation that are associated with the day-to-day operational support of the institution. Includes expenses for general administrative services, central executive-level activities concerned with management and long range planning, legal and fiscal operations, space management, employee personnel and records, logistical services such as purchasing and printing, and public relations and development. |
| Institutional Support current year total | Institutional support - total expenses is the sum of all operating expenses associated with the day-to-day operational support of the institution. Includes expenses for general administrative services, central executive-level activities concerned with management and long range planning, legal and fiscal operations, space management, employee personnel and records, logistical services such as purchasing and printing, and public relations and development. |
| Institutional Support depreciation | Institutional support - depreciation is the allocation or distribution of the cost of capital assets, less any salvage value, to expenses over the estimated useful life of the asset in a systematic and rational manner for those assets associated with the day-to-day operational support of the institution. Includes expenses for general administrative services, central executive-level activities concerned with management and long range planning, legal and fiscal operations, space management, employee personnel and records, logistical services such as purchasing and printing, and public relations and development |

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| Institutional Support employee fringe benefits | Institutional support - benefits are payments made to an individual over and above that received in the form of a salary or wage, such as for insurance or retirement benefits, associated with the day-to-day operational support of the institution. Includes expenses for general administrative services, central executive-level activities concerned with management and long range planning, legal and fiscal operations, space management, employee personnel and records, logistical services such as purchasing and printing, and public relations and development. |
| Institutional Support interest | Institutional support - Interest is the amount incurred on debt allocated to institutional support. Institutional support - total expenses is the sum of all operating expenses associated with the day-to-day operational support of the institution. Includes expenses for general administrative services, central executive-level activities concerned with management and long range planning, legal and fiscal operations, space management, employee personnel and records, logistical services such as purchasing and printing, and public relations and development. |
| Institutional Support operation & maintenance of plant | Operations and maintenance of plant expenses is the sum of all operating expenses associated with operations established to provide service and maintenance related to campus grounds and facilities used for educational and general purposes. Institutional support - total expenses is the sum of all operating expenses associated with the day-to-day operational support of the institution. Includes expenses for general administrative services, central executive-level activities concerned with management and long range planning, legal and fiscal operations, space management, employee personnel and records, logistical services such as purchasing and printing, and public relations and development. |
| Institutional Support salaries & wages | Institutional support - salaries and wages are amounts paid as compensation for services to all employees - faculty, staff, part time, full time, regular employees, and student employees of the day-to-day operational support of the institution. Includes expenses for general administrative services, central executive-level activities concerned with management and long range planning, legal and fiscal operations, space management, employee personnel and records, logistical services such as purchasing and printing, and public relations and development. |
| Institutional grants-restricted resources | Institutional grants from restricted sources are expenditures for scholarships and fellowships received from private sources (e.g., businesses, foundations, individuals, foreign governments) that used restricted-expendable net assets of the institution. |
| Institutional grants-unrestricted resources | Institutional grants from unrestricted sources are expenditures for scholarships and fellowships from unrestricted net assets of the institution. The institutional matching portion of federal, state, or local grants is reported here. Athletic scholarships are also included here. |

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| Instruction all other | Instruction - all other is the sum of expenses not included in salaries and wages, benefits, or depreciation that are associated with the colleges, schools, departments, and other instructional divisions of the institution and for departmental research and public service that are not separately budgeted. This would include compensation for academic instruction, occupational and vocational instruction, community education, preparatory and adult basic education, and remedial and tutorial instruction conducted by the teaching faculty for the institution's students. |
| Instruction current year total | Instruction - total expenses is the sum of all operating expenses associated with the colleges, schools, departments, and other instructional divisions of the institution and for departmental research and public service that are not separately budgeted. This would include compensation for academic instruction, occupational and vocational instruction, community education, preparatory and adult basic education, and remedial and tutorial instruction conducted by the teaching faculty for the institution's students. |
| Instruction depreciation | Instruction - depreciation is the allocation or distribution of the cost of capital assets, less any salvage value, to expenses over the estimated useful life of the asset in a systematic and rational manner for those assets associated with the colleges, schools, departments, and other instructional divisions of the institution and for departmental research and public service that are not separately budgeted. This would include compensation for academic instruction, occupational and vocational instruction, community education, preparatory and adult basic education, and remedial and tutorial instruction conducted by the teaching faculty for the institution's students. |
| Instruction employee fringe benefits | Instruction - benefits are payments made to an individual over and above that received in the form of a salary or wage, such as for insurance or retirement benefits, associated with the colleges, schools, departments, and other instructional divisions of the institution and for departmental research and public service that are not separately budgeted. This would include compensation for academic instruction, occupational and vocational instruction, community education, preparatory and adult basic education, and remedial and tutorial instruction conducted by the teaching faculty for the institution's students. |
| Instruction interest | Instruction - Interest - Amount of interest incurred on debt allocated to instruction. Instruction - total expenses is the sum of all operating expenses associated with the colleges, schools, departments, and other instructional divisions of the institution and for departmental research and public service that are not separately budgeted. This would include compensation for academic instruction, occupational and vocational instruction, community education, preparatory and adult basic education, and remedial and tutorial instruction conducted by the teaching faculty for the institution's students. |

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| Instruction operations & maintenance of plant | Operations and maintenance of plant expenses is the sum of all operating expenses associated with operations established to provide service and maintenance related to campus grounds and facilities used for educational and general purposes. |
| Instruction salaries & wages | Instruction - total expenses is the sum of all operating expenses associated with the colleges, schools, departments, and other instructional divisions of the institution and for departmental research and public service that are not separately budgeted. This would include compensation for academic instruction, occupational and vocational instruction, community education, preparatory and adult basic education, and remedial and tutorial instruction conducted by the teaching faculty for the institution's students. |
| Intangible assets, net of accumulated amortization ending balance | Instruction - salaries and wages are amounts paid as compensation for services to all employees - faculty, staff, part time, full time, regular employees, and student employees of the colleges, schools, departments, and other instructional divisions of the institution and for departmental research and public service that are not separately budgeted. This would include compensation for academic instruction, occupational and vocational instruction, community education, preparatory and adult basic education, and remedial and tutorial instruction conducted by the teaching faculty for the institution's students. |
| Investment in capital assets, net of related debt | Intangible assets, net of accumulated amortization are all capital assets consisting of certain nonmaterial rights and benefits of an institution, such as patents, copyrights, trademarks and goodwill. This amount should be reduced by total accumulated amortization. |
| Investment income | Net assets invested in capital assets, net of related debt is represented by the total of all capital assets, reduced by accumulated depreciation, and reduced by the amount of outstanding bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. |
| Local appropriations & related support | Revenues derived from the institution's investments, including investments of endowment funds. Such income may take the form of interest income, dividend income, rental income or royalty income and includes both realized and unrealized gains and losses. |
| Local non-operating grants | Local appropriations, education district taxes and similar support are amounts received from property or other taxes assessed directly by or for an institution below the state level. It includes any other similar general support provided to the institution from governments below the state level, including local government appropriations. |
| Local/private operating grants & contracts | Local non-operating grants are amounts reported as non-operating revenues from local governmental agencies that are provided on a non-exchange basis. This excludes capital grants and gifts. |
| Long-term debt noncurrent | Local/private operating grants and contracts are revenues from local governmental and nongovernmental agencies and organizations that are for specific research projects or other types of programs and that are classified as operating revenues. Examples are research projects and similar activities for which amounts are received or expenditures are reimbursable under the terms of a grant or contract. |
| Long-term debt, current portion | Long-term debt is Debt of the institution in the form of bonds, notes, capital leases, and other forms of debt that are repayable over a period greater than one year |
| | Long-term debt, current portion is the amount of long-term debt that is expected to require current assets to pay or liquidate during the next year |

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| Net assets beginning of year | Net position beginning of year is the value of net position as of the beginning of the fiscal year |
| Net assets end of year | Net position end of year is the sum of net assets invested in capital assets, net of related debt, restricted-expendable net assets, restricted-nonexpendable net assets, and unrestricted net assets. It can be calculated as the difference between total assets and total liabilities. |
| Net scholarships & fellowships | Net scholarships and fellowship expenses after deducting discounts and allowances is the amount reported as scholarships and fellowships expense by the institution. |
| Operation & Maintenance of Plant all other | Operation and maintenance of plant - all other is the sum of expenses not included in salaries and wages, benefits, or depreciation that are associated with operations established to provide service and maintenance related to campus grounds and facilities used for educational and general purposes. |
| Operation & Maintenance of Plant depreciation | Operation and maintenance of plant - depreciation is the allocation or distribution of the cost of capital assets, less any salvage value, to expenses over the estimated useful life of the asset in a systematic and rational manner for those assets associated with operations established to provide service and maintenance related to campus grounds and facilities used for educational and general purposes. |
| Operation & Maintenance of Plant employee fringe benefits | Operation and maintenance of plant - benefits are payments made to an individual over and above that received in the form of a salary or wage, such as for insurance or retirement benefits, associated with operations established to provide service and maintenance related to campus grounds and facilities used for educational and general purposes. |
| Operation & Maintenance of Plant interest | Operation maintenance of plant - Interest is the amount incurred on debt allocated to operation maintenance of plant. |
| Operation & Maintenance of Plant operation & maintenance of plant | Operations and maintenance of plant expenses is the sum of all operating expenses associated with operations established to provide service and maintenance related to campus grounds and facilities used for educational and general purposes. |
| Operation & Maintenance of Plant salaries & wages | Operations and maintenance of plant expenses is the sum of all operating expenses associated with operations established to provide service and maintenance related to campus grounds and facilities used for educational and general purposes. |
| Other capital assets | Operation and maintenance of plant - salaries and wages are amounts paid as compensation for services to all employees - faculty, staff, part time, full time, regular employees, and student employees of operations established to provide service and maintenance related to campus grounds and facilities used for educational and general purposes. Other capital assets are all other amounts for capital assets not classified as - Land & land improvements - Infrastructure - Buildings - Equipment - Construction in progress - Accumulated depreciation - Intangible assets, net of accumulated amortization |

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| Other current liabilities | Other noncurrent liabilities are those whose liquidation is not reasonably expected to require the use of resources classified as current assets or the creation of other current liabilities within the next year, other than long term debt. This includes long-term accrued liabilities (such as for compensated absences, claims & judgments, and post-employment/post-retirement benefits). |
| Other discounts | Discounts and allowances applied to sales and services of auxiliary enterprises are reductions to the amount charged for auxiliary enterprises such as room and board charges by the application of scholarships and fellowships. This amount is equal to the amount of scholarships and fellowships applied to charges for sales and services of auxiliary enterprises. |
| Other Expenses all other | Other expenses and deductions - all other is the sum of expenses not included in salaries and wages, benefits, or depreciation that are associated with functions other than those listed previously, i.e., instruction, research, public service, academic support, student services, institutional support, operations and maintenance of plant, depreciation, scholarships and fellowships, auxiliary enterprises, hospitals, and independent operations. |
| Other Expenses current year total | Other expenses and deductions - total expenses is the sum of all operating expenses associated with functions other than those listed previously, i.e., instruction, research, public service, academic support, student services, institutional support, operations and maintenance of plant, depreciation, scholarships and fellowships, auxiliary enterprises, hospitals, and independent operations. |
| Other Expenses depreciation | Other expenses and deductions - depreciation is the allocation or distribution of the cost of capital assets, less any salvage value, to expenses over the estimated useful life of the asset in a systematic and rational manner for those assets associated with functions other than those listed previously, i.e., instruction, research, public service, academic support, student services, institutional support, operations and maintenance of plant, depreciation, scholarships and fellowships, auxiliary enterprises, hospitals, and independent operations. |
| Other Expenses employee fringe benefits | Other expenses and deductions - benefits are payments made to an individual over and above that received in the form of a salary or wage, such as for insurance or retirement benefits, associated with functions other than those listed previously, i.e., instruction, research, public service, academic support, student services, institutional support, operations and maintenance of plant, depreciation, scholarships and fellowships, auxiliary enterprises, hospitals, and independent operations. |
| Other Expenses interest | Other expenses deductions - Interest is the amount incurred on debt allocated to other expenses (expense functions not defined in the above functions). |
| Other Expenses operation & maintenance of plant | Operations and maintenance of plant expenses is the sum of all operating expenses associated with operations established to provide service and maintenance related to campus grounds and facilities used for educational and general purposes. |

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| Other Expenses salaries & wages | Other expenses and deductions - salaries and wages are amounts paid as compensation for services to all employees - faculty, staff, part time, full time, regular employees, and student employees associated with functions other than those listed previously, i.e., instruction, research, public service, academic support, student services, institutional support, operations and maintenance of plant, depreciation, scholarships and fellowships, auxiliary enterprises, hospitals, and independent operations. |
| Other federal grants | Other federal awards are expenditures for scholarships and fellowships, excluding Pell grants, that were funded from federal government agencies. This includes Supplemental Educational Opportunity Grants (SEOG), and the Leveraging Educational Assistance Partnership (LEAP) Program, but not loans or College Work Study Program. |
| Other non-current assets | Other noncurrent assets those that are not reasonably expected to be realized in cash or sold or consumed during the next normal operating cycle (normally one year) of the institution other than depreciable capital assets included above. |
| Other noncurrent liabilities | Other noncurrent liabilities are those whose liquidation is not reasonably expected to require the use of resources classified as current assets or the creation of other current liabilities within the next year, other than long term debt. This includes long-term accrued liabilities (such as for compensated absences, claims & judgments, and post-employment/post-retirement benefits). |
| Other non-operating revenues | Other non-operating revenues are revenues generated from non-exchange transactions not reported as appropriations, grants, gifts, or investment income |
| Other revenues & additions | Other revenues and additions are increases to net assets that are not included in other categories. |
| Other sources - operating | Other sources - operating includes any other operating revenues that are not included in previously listed sources, namely, tuition and fees, grants and contracts, sales and services of auxiliary enterprises and hospitals, and independent operations. |
| Pell grants (federal) | Pell grants represents the gross amount of Pell grants disbursed or otherwise made available to recipients by the institution. |
| Public Service all other | Public service - all other is the sum of expenses not included in salaries and wages, benefits, or depreciation that are associated with activities established primarily to provide noninstructional services beneficial to individuals and groups external to the institution. Examples are conferences, institutes, general advisory services, reference bureaus, and similar services provided to particular sectors of the community. This function includes expenses for community services, cooperative extension services, and public broadcasting services. |
| Public Service current year total | Public service - total expenses is the sum of all operating expenses associated with activities established primarily to provide noninstructional services beneficial to individuals and groups external to the institution. Examples are conferences, institutes, general advisory services, reference bureaus, and similar services provided to particular sectors of the community. This function includes expenses for community services, cooperative extension services, and public broadcasting services. |

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| Public Service depreciation | Public service - depreciation is the allocation or distribution of the cost of capital assets, less any salvage value, to expenses over the estimated useful life of the asset in a systematic and rational manner for those assets associated with activities established primarily to provide noninstructional services beneficial to individuals and groups external to the institution. Examples are conferences, institutes, general advisory services, reference bureaus, and similar services provided to particular sectors of the community. This function includes expenses for community services, cooperative extension services, and public broadcasting services. |
| Public Service employee fringe benefits | Public service - benefits are payments made to an individual over and above that received in the form of a salary or wage, such as for insurance or retirement benefits, associated with activities established primarily to provide noninstructional services beneficial to individuals and groups external to the institution. Examples are conferences, institutes, general advisory services, reference bureaus, and similar services provided to particular sectors of the community. This function includes expenses for community services, cooperative extension services, and public broadcasting services. |
| Public Service interest | Public service - Interest is the amount incurred on debt allocated to public service. Public service - total expenses is the sum of all operating expenses associated with activities established primarily to provide noninstructional services beneficial to individuals and groups external to the institution. Examples are conferences, institutes, general advisory services, reference bureaus, and similar services provided to particular sectors of the community. This function includes expenses for community services, cooperative extension services, and public broadcasting services. |
| Public Service operation & maintenance of plant | Operations and maintenance of plant expenses is the sum of all operating expenses associated with operations established to provide service and maintenance related to campus grounds and facilities used for educational and general purposes. Public service - total expenses is the sum of all operating expenses associated with activities established primarily to provide noninstructional services beneficial to individuals and groups external to the institution. Examples are conferences, institutes, general advisory services, reference bureaus, and similar services provided to particular sectors of the community. This function includes expenses for community services, cooperative extension services, and public broadcasting services. |
| Public Service salaries & wages | Public service - salaries and wages are amounts paid as compensation for services to all employees - faculty, staff, part time, full time, regular employees, and student employees of activities established primarily to provide noninstructional services beneficial to individuals and groups external to the institution. Examples are conferences, institutes, general advisory services, reference bureaus, and similar services provided to particular sectors of the community. This function includes expenses for community services, cooperative extension services, and public broadcasting services. |

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| Research all other | Research - all other is the sum of expenses not included in salaries and wages, benefits, or depreciation that are associated with activities specifically organized to produce research outcomes and commissioned by an agency either external to the institution or separately budgeted by an organizational unit within the institution. The category includes institutes and research centers and individual and project research. This function does not include nonresearch sponsored programs (e.g., training programs). |
| Research current year total | Research - total expenses is the sum of all operating expenses associated with activities specifically organized to produce research outcomes and commissioned by an agency either external to the institution or separately budgeted by an organizational unit within the institution. The category includes institutes and research centers and individual and project research. This function does not include nonresearch sponsored programs (e.g., training programs). |
| Research depreciation | Research - depreciation is the allocation or distribution of the cost of capital assets, less any salvage value, to expenses over the estimated useful life of the asset in a systematic and rational manner for those assets associated with activities specifically organized to produce research outcomes and commissioned by an agency either external to the institution or separately budgeted by an organizational unit within the institution. The category includes institutes and research centers and individual and project research. This function does not include nonresearch sponsored programs (e.g., training programs). |
| Research employee fringe benefits | Research - benefits are payments made to an individual over and above that received in the form of a salary or wage, such as for insurance or retirement benefits, associated with activities specifically organized to produce research outcomes and commissioned by an agency either external to the institution or separately budgeted by an organizational unit within the institution. The category includes institutes and research centers and individual and project research. This function does not include nonresearch sponsored programs (e.g., training programs). |
| Research interest | Research - Interest is the amount incurred on debt allocated to research. Research - total expenses is the sum of all operating expenses associated with activities specifically organized to produce research outcomes and commissioned by an agency either external to the institution or separately budgeted by an organizational unit within the institution. The category includes institutes and research centers and individual and project research. This function does not include nonresearch sponsored programs (e.g., training programs) |
| Research operation & maintenance of plant | Operations and maintenance of plant expenses is the sum of all operating expenses associated with operations established to provide service and maintenance related to campus grounds and facilities used for educational and general purposes. Research - total expenses is the sum of all operating expenses associated with activities specifically organized to produce research outcomes and commissioned by an agency either external to the institution or separately budgeted by an organizational unit within the institution. The category includes institutes and research centers and individual and project research. This function does not include nonresearch sponsored programs (e.g., training programs) |

Glossary of IPEDS Finance Terms (listed in alphabetical order)

| Dimension | Definition |
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| Research salaries & wages | Research - salaries and wages are amounts paid as compensation for services to all employees - faculty, staff, part time, full time, regular employees, and student employees of activities specifically organized to produce research outcomes and commissioned by an agency either external to the institution or separately budgeted by an organizational unit within the institution. The category includes institutes and research centers and individual and project research. This function does not include nonresearch sponsored programs (e.g., training programs). |
| Restricted - expendable | Restricted-expendable net assets have constraints placed on use that are either (a) externally imposed by creditors, grantors, contributors, or laws and regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation, and are not required to be retained in perpetuity. |
| Restricted - non-expendable | Restricted-nonexpendable net assets have constraints placed on use that are either (a) externally imposed by creditors, grantors, contributors, or laws and regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation, and are required to be retained in perpetuity. |
| Sales & services of auxiliary enterprises | sales and services of auxiliary enterprises, after deducting discounts and allowances are revenues (net of discounts and allowances such as scholarships) generated by auxiliary enterprises that exist to furnish a service to students, faculty, or staff, and that charge a fee that is directly related to the cost of the service. Examples are residence halls, food services, student health services, intercollegiate athletics, college unions, college stores, and movie theaters. |
| Sales & services of educational activities | Sales and services of educational activities (revenues) are revenues from the sales of goods or services that are incidental to the conduct of instruction, research or public service. Examples include film rentals, sales of scientific and literary publications, testing services, university presses, dairy products, machine shop products, data processing services, cosmetology services, and sales of handcrafts prepared in classes. |
| Sales & services of hospitals | Sales and services of hospitals, after deducting patient contractual allowances include operating revenues (net of patient contractual allowances) for a hospital operated by the institution and clinics associated with training. It excludes clinics that are part of a student health services program that should be reported elsewhere. |
| Scholarship & fellowship expenses current year total | Scholarships and fellowships - total expenses is the sum of all operating expenses associated with scholarships and fellowships treated as expenses because the institution incurs an incremental expense in the provision of a good or service. Thus, payments, made to students or third parties in support of the total cost of education are expenses if those payments are made for goods and services not provided by the institution. Examples include payments for services to third parties (including students) for off-campus housing or for the cost of board provided by institutional contract meal plans. The amount of expense in this function is the total of all institutional scholarships reduced by the amount that is classified as discounts and allowances. |

Glossary of IPEDS Finance Terms (listed in alphabetical order)

| Dimension | Definition |
|---|---|
| State appropriations | State appropriations are amounts received by the institution through acts of a state legislative body, except grants and contracts and capital appropriations. Funds reported in this category are for meeting current operating expenses, not for specific projects or programs. |
| State non-operating grants | State non-operating grants are amounts reported as non-operating revenues from state governmental agencies that are provided on a non-exchange basis. This excludes capital grants and gifts. |
| State operating grants & contracts | State operating grants and contracts are revenues from state government agencies that are for specific research projects or other types of programs and that are classified as operating revenues. Examples are research projects and similar activities for which amounts are received or expenditures are reimbursable under the terms of a grant or contract. |
| Student Services all other | Student services - all other is the sum of expenses not included in salaries and wages, benefits, or depreciation that are associated with admissions, registrar activities, and activities whose primary purpose is to contribute to students' emotional and physical well-being and to their intellectual, cultural, and social development outside the context of the formal instructional program. Examples include student activities, cultural events, student newspapers, intramural athletics, student organizations, supplemental instruction outside the normal academic program (remedial instruction for example), career guidance, counseling, financial aid administration, and student records. |
| Student Services current year total | Student services - total expenses is the sum of all operating expenses associated with admissions, registrar activities, and activities whose primary purpose is to contribute to students' emotional and physical well-being and to their intellectual, cultural, and social development outside the context of the formal instructional program. Examples include student activities, cultural events, student newspapers, intramural athletics, student organizations, supplemental instruction outside the normal academic program (remedial instruction for example), career guidance, counseling, financial aid administration, and student records. |
| Student Services depreciation | Student services - depreciation is the allocation or distribution of the cost of capital assets, less any salvage value, to expenses over the estimated useful life of the asset in a systematic and rational manner for those assets associated with admissions, registrar activities, and activities whose primary purpose is to contribute to students' emotional and physical well-being and to their intellectual, cultural, and social development outside the context of the formal instructional program. Examples include student activities, cultural events, student newspapers, intramural athletics, student organizations, supplemental instruction outside the normal academic program (remedial instruction for example), career guidance, counseling, financial aid administration, and student records. |
| Student Services employee fringe benefits | Student services - benefits are payments made to an individual over and above that received in the form of a salary or wage, such as for insurance or retirement benefits, associated with admissions, registrar activities, and activities whose primary purpose is to contribute to students' emotional and physical well-being and to their intellectual, cultural, and social development outside the context of the formal instructional program. Examples include student activities, cultural events, student newspapers, intramural athletics, student organizations, supplemental instruction outside the normal academic program (remedial instruction for example), career guidance, counseling, financial aid administration, and student records. |

Glossary of IPEDS Finance Terms (listed in alphabetical order)

| Dimension | Definition |
|---|--|
| Student Services interest | <p>Student services - Interest is the amount incurred on debt allocated to student services.</p> <p>Student services - total expenses is the sum of all operating expenses associated with admissions, registrar activities, and activities whose primary purpose is to contribute to students' emotional and physical well-being and to their intellectual, cultural, and social development outside the context of the formal instructional program. Examples include student activities, cultural events, student newspapers, intramural athletics, student organizations, supplemental instruction outside the normal academic program (remedial instruction for example), career guidance, counseling, financial aid administration, and student records.</p> |
| Student Services operation & maintenance of plant | <p>Operations and maintenance of plant expenses is the sum of all operating expenses associated with operations established to provide service and maintenance related to campus grounds and facilities used for educational and general purposes.</p> <p>Student services - total expenses is the sum of all operating expenses associated with admissions, registrar activities, and activities whose primary purpose is to contribute to students' emotional and physical well-being and to their intellectual, cultural, and social development outside the context of the formal instructional program. Examples include student activities, cultural events, student newspapers, intramural athletics, student organizations, supplemental instruction outside the normal academic program (remedial instruction for example), career guidance, counseling, financial aid administration, and student records.</p> |
| Student Services salaries & wages | <p>Student services - salaries and wages are amounts paid as compensation for services to all employees - faculty, staff, part time, full time, regular employees, and student employees of admissions, registrar activities, and activities whose primary purpose is to contribute to students' emotional and physical well-being and to their intellectual, cultural, and social development outside the context of the formal instructional program. Examples include student activities, cultural events, student newspapers, intramural athletics, student organizations, supplemental instruction outside the normal academic program (remedial instruction for example), career guidance, counseling, financial aid administration, and student records.</p> |
| Total assets | Total assets is the sum of current and noncurrent assets |
| Total current assets | Total current assets includes cash and equivalents, investments, accounts and notes receivable (net of allowance for uncollectible amounts), inventories, and all other assets classified as current assets as discussed in Chapter 2 of Accounting Research Bulletin 43. |
| Total discounts & allowances | Total discounts and allowances is the sum of discounts and allowances that were recorded as an offset (reduction) to the revenues of tuition and fees and auxiliary enterprises. |
| Total expenses & other deductions | Total expenses and other deductions represents the sum of operating and non-operating expenses and deductions. |
| Total Expenses All other | Total expenses and deductions - all other is the sum of operating and non-operating expenses not classified as salaries and wages, benefits, or depreciation. |
| Total Expenses Depreciation | Total expenses and deductions - depreciation is the sum of operating and non-operating depreciation expenses. |
| Total Expenses Employee fringe benefits | Total expenses and deductions - benefits is the sum of operating and non-operating benefits expenses. |
| Total Expenses Interest | Total expenses and deductions - interest is the amount incurred on debt for all expenses. |

Glossary of IPEDS Finance Terms (listed in alphabetical order)

| Dimension | Definition |
|---|--|
| Total Expenses Salaries & wages | Total expenses and deductions - salaries and wages is the sum of operating and non-operating salary and wage expenses. |
| Total gross scholarships and fellowships | Total gross scholarships and fellowships is the total amount of all scholarships and fellowships without considering how much was ultimately reported as scholarships and fellowships expenses or discounts and allowances. |
| Total liabilities | Total liabilities is the sum of current and noncurrent liabilities |
| Total net assets | Total net assets is the sum of net assets invested in capital assets, net of related debt, restricted-expendable net assets, restricted-nonexpendable net assets, and unrestricted net assets. It can be calculated as the difference between total assets and total liabilities. |
| Total non-operating revenues | Total non-operating revenues represents the sum of all revenues generated from non-exchange transactions |
| Total operating revenues | Total operating revenues is the sum of all operating revenues. They result from providing services and producing and delivering goods. |
| Total other revenues & additions | Total all revenues and other additions represents the sum of all revenues and other additions to net assets. This is the sum of amounts reported in total operating revenues, total non-operating revenues, and total other revenues & additions |
| Total plant, property, & equipment ending balance | Ending balance of land and land improvements is the book value at the end of the fiscal year for capital assets consisting of land and improvements such as athletic fields, golf courses, lakes, etc. Land is nondepreciable; some land improvements are depreciable assets and some are nondepreciable |
| Total revenues & other additions | Total all revenues and other additions represents the sum of all revenues and other additions to net assets. This is the sum of amounts reported in total operating revenues, total non-operating revenues, & total other revenues and additions |
| Tuition & fees, after discounts | Tuition and fees are revenues from all tuition and fees assessed against students (net of refunds and discounts & allowances) for educational purposes. If tuition or fees are remitted to the state as an offset to the state appropriation, the total of such tuition or fees should be deducted from the total state appropriation and added to the total for tuition and fees. If an all-inclusive charge is made for tuition, board, room, and other services, a reasonable distribution is made between revenues for tuition and fees and revenues for auxiliary enterprises. Tuition and fees excludes charges for room, board, and other services rendered by auxiliary enterprises. |
| Unrestricted | Unrestricted net assets are net assets held by the institution upon which no restrictions have been placed by the donor or other party external to the institution |