

MEMORANDUM

OMB # 1850-0582 v.24

DATE: July 23, 2019

TO: Robert G. Sivinski
Office of Information and Regulatory Affairs, Office of Management and Budget (OMB)

FROM: Tara B. Lawley
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THROUGH: Kashka Kubzdela
OMB Liaison, National Center for Education Statistics (NCES)

SUBJECT: Integrated Postsecondary Education Data System (IPEDS) 2019-20 through 2021-22 – Revisions made to the clearance documents based on comments received during the 30-day public comment period

Added two new documents to this submission:

1. IPEDS 2019-20 through 2021-22 Response to 30-day Public Comments
2. IPEDS 2019-2022 Changes Since 30-day Public Comment Period

Furthermore, made the following revisions:

1. Based on comments received during the 30-day public comment period, the Financial Health Ratios have been removed, resulting in the following changes in these documents:

In the “*Part A IPEDS 2019-20 through 2021-22*” document:

- In Table 1, added a note: “Degree-granting institutions only: Added new screen to collect numerator and denominator for calculating financial health ratios – **note that NCES will not calculate or report any ratios.**”

In the “*Appendix A - IPEDS 2019-20 through 2021-22 Proposed Changes*” document:

- In Table A6, revised text as follows to (a) reflect that while NCES will collect the numerators and denominators, at this time the ratios will not be calculated, (b) to more accurately reflect existing standards/data reported for: FASB and For Profit institutions.

Original (*crossed out text shows deletions*):

Degree-granting institutions only: Add new screen to collect numerator and denominator for calculating financial health ratios

- 01a Operating income (loss) + net nonoperating revenues (expenses)
- 01b Operating revenues + nonoperating revenues
- 01 ~~Net operating revenue/margin (new calculated value = 01a/01b)~~
- 02a Change in net assets (~~currently collected, preloaded into new screen~~)
- 02b Total net assets (~~currently collected, preloaded into new screen~~)
- 02 ~~Return on net assets ratio (e.g., equity ratio; new calculated value = 02a/02b)~~
- 03a Expendable net assets (~~new collection~~)
- 03b Plant-related debt (~~currently collected, preloaded into new screen~~)
- 03 ~~Viability ratio (new calculated value = 03a/03b)~~
- 04a Expendable net assets (~~new collection~~)
- 04b Total expenses (~~currently collected, preloaded into new screen~~)
- 04 ~~Primary reserve ratio (new calculated value = 04a/04b)~~

Revised (*text in red font shows additions*):

Degree-granting institutions only: Add new screen to collect numerator and denominator for calculating financial health ratios (note: ratios will not be calculated; terminology changed to more accurately reflect existing standards for FASB and for-profit institutions)

GASB /FASB/ For profit

- 01 Operating income (loss) + net nonoperating revenues (expenses)/ **Changes in unrestricted net assets/ Pretax income**
- 02 Operating revenues + nonoperating revenues/ **Total unrestricted operating revenues/ Total revenues (preloaded)**
- 03 **Change in net position/** Change in net assets (preloaded)/ **Total equity (preloaded)**
- 04 **Net position/**Total net assets (preloaded)/ **Total assets (preloaded)**
- 05 Expendable net assets/ Expendable net assets/ **Adjusted equity**
- 06 Plant-related debt/ Plant-related debt (**preloaded**)/ Plant-related debt (**preloaded**)

07 Total expenses/ Total expenses (preloaded)/ Total expenses (preloaded)

In the “*IPEDS 2019-20 through 2021-22 F Finance*” document:

- Updated the screens and instructions for the new collection of Financial Health variables (versus Financial Health Ratios). This impacts the overview with screens on pages 4-6, and the specific instructions on pages 45 (GASB), 83 (FASB public and private not-for-profit), and 118 (FASB for profit).
2. Based on comments received during the 30-day public comment period, NCES is making slight changes to the distance education question in the Completions component, resulting in the following changes in these documents:

In the “*Appendix A - IPEDS 2019-20 through 2021-22 Proposed Changes*” document:

- Revised wording as follows: ~~For~~ *Update* the question, “*Is this program offered as a distance education program?*” to “*Is at least one program within this CIP code offered as a distance education program?*”, and change answer options from “yes” or “no” to:

In the “*IPEDS 2019-20 through 2021-22 C Completions*” document:

- Updated the wording/layout to the mock-up for the distance education question on page 4.